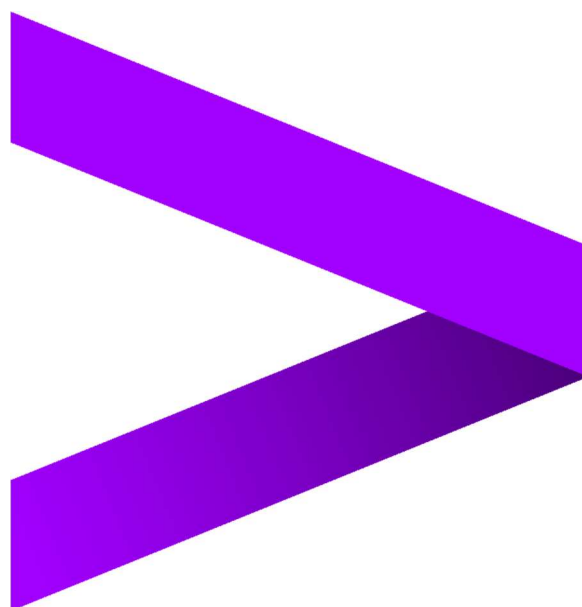




SUPPLIER'S GUIDE TO INVOICING

— ACCENTURE INDIA



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2 Introduction

Dear Supplier, thank you for providing goods or services to Accenture India. Accenture always aims to pay suppliers on time, within the payment terms that have been agreed, and will also follow local government regulations where applicable. This can only be achieved with the co-operation of our suppliers – please follow the guidelines outlined in this document to ensure that we can meet these targets. The purpose of the document is to ensure Accenture receives GST compliant invoices

2.1 Establishing and Maintaining Your Accenture Supplier Profile

- Please make sure the contact and payment information Accenture has on file is always current. If your mailing address, Purchase Order (PO) receipt email address, contact information, bank information, or phone numbers change, please notify Accenture immediately by e-mailing ap.india.support@accenture.com.

2.2 Credit Terms

- Accenture's standard payment terms are **45 days**, from the receipt of a valid legal duly submitted GST Invoice (Refer to 'Submitting Invoices', section 2.5), unless alternate payment terms have been agreed in writing with Accenture Procurement Plus.
- Invoice due dates mentioned on the invoice will **not** be taken into consideration whilst making the payments.

2.3 Preparing Invoices for Accenture (Checklist)

- The invoice should be raised on the company letter head.
- The invoice must have a header labeled as "Tax Invoice or Invoice" / "Credit Note" as appropriate.
- Vendor should mention "Original for Recipient" on top of invoice.
- If you are issuing a credit note against a cancelled invoice, kindly quote the corresponding invoice reference against which the credit note is being issued; alternatively, please quote complete details for issuance of the credit note to enable us to account for it appropriately.
- Invoice should mention complete address of vendor supply location.
- Name of service receiver/ purchaser should be mentioned as **Accenture Solutions Private Limited**
- **Location/Place** where the service is rendered should be clearly mentioned with full address.
- The Vendor Supply location GSTIN (Number) should be mandatorily mentioned on face of the invoice.
- The invoice number should not be more than 16 characters as per GST law guidelines.
- Invoices should be submitted to Accenture within **5 working days** from the date of the invoice creation.
- The quantity supplied in case of goods should be clearly mention units (e.g. Kgs, litre, metre etc.).
- The total value of supply of goods or services including taxes should be stated.
- The taxable value (base value on which GST is applicable) of supply of goods or services should be stated.

- Kindly have the WBS (Work Breakdown Structure) code clearly mentioned on the face of Invoice. Supplier can take the WBS from the requestor.
- Amount of tax charged should be included in respect of taxable goods or services (Central GST, State GST, Integrated GST, Union territory GST or Cess).
- Accenture Bill to Address and Ship to Address should be included as stated on PO / confirmation mails.
- GST number of Accenture bill to location (Bill to and Ship to should be same other than goods / services provided at client location) should be stated.
- Place of supply other than Accenture registered location should be mentioned on invoice.
- In case of an unregistered vendor, **“GST UNDER REVERSE CHARGE”** applicable to be clearly stated.
- Tax parameters to be checked:
 - a. Invoices post 01st July should be GST compliant i.e. vendor should charge CGST+SGST / IGST / NIL / Exempt.
 - b. Tax Rate - Central GST, State GST, Integrated GST, Union territory GST or cess) should be clearly stated.
 - c. Pre GST invoices should not be submitted thru IDIGI.
- Supplies / Services to Accenture SEZ facilities are exempt & should be Zero rated.
 - a. Vendor need to mention the following on face of invoice if they are not charging any GST on invoice for SEZ:
“SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”.
 - b. Vendor need to mention the following on face of invoice if they are charging GST on invoice for SEZ:
“SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX”.
 - c. For Nonoperational goods / services availed, vendor needs to charge IGST & not to mention any of the statements as mentioned points a & b above.
- LUT number to be mandatorily mentioned on face of the invoice for supply to Accenture SEZ facilities without payment of tax.
- HSN / SAC code for each line to be mentioned on face of invoice (not applicable for unregistered, Foreign, Compounding [Composition scheme], Government / Local body).
- Signature – Invoice should be digitally signed & be signature should be valid.
- Your complete banking details (Sort code, Swift Code, Account #, IBAN, etc) on face of invoice
- Name of requestor - E-mail address of the Accenture contact who requested the goods or services to be mentioned in case of Non-PO invoices. (Note: This employee will be asked to confirm receipt of the goods or service and verify the accuracy of the invoice before the payment can be released)
- Defaced, mutilated documents not to be accepted – corrections should be duly countersigned.
- Scribbling / defacing / corrections / notes of the receiver are not acceptable.

2.4 Special Instructions for Purchase Order (PO) Invoices

- Accenture require a Purchase Order (PO) for **all** purchases. Please request a PO# from the requestor and clearly quote this on the invoice to ensure you comply with this policy (some local exemptions may apply; the requestor will advise you if this is the case)
- If you are providing goods and services to Accenture under more than one PO, you must invoice for each PO separately. Only one PO can be referenced per invoice. Series should be 60XXXXX or 76XXXXX.
- The details and item-wise breakup on the invoice must match exactly with the description noted on the PO. Always reference the appropriate PO line item number for each line item on invoice. (Line item #)
- Please do not quote Purchase Requisition Number (“PRXXXXXX”) instead of Purchase Order Number. Invoice value /quantity should **not** exceed the PO value/quantity. In case of any issues please contact your Accenture requestor to update the PO as required.

2.5 Submitting Invoices to Accenture

NOTE: If you are a supplier who has accepted to invoice Accenture via IDIGI, then you will need to submit your invoices via IDIGI only and not via email or courier.

- Kindly submit all digitally signed invoices within **5 days from the invoice date** on IDIGI. Invoices received over **30 days** after the invoice date will be rejected by Accenture, with a request to reissue with a new invoice date.
- For IDIGI tool access & assistance please reach out to idigi.lad.support@accenture.com
 - You will receive a notification on successful submission on IDIGI.
 - You will receive a rejection notification of an invoice with appropriate reason for the same.
- Rejected invoices to be resubmitted within **5 days** with proper supporting information.
- IDIGI invoice submission data should match with invoice data uploaded on GST portal to avoid invoice rejection and GST mismatches.
- If not onboarded on IDIGI, then the original signed hard copy of invoice should be sent within **5 days** from invoice date to below mentioned Accenture Accounts payable Helpdesks:

Mumbai

Contact Name: Account Payable Helpdesk

Address: Accenture Solution Private Limited, Plant No.3; M2B; Godrej & Boyce Compound, LBS Marg, Vikhroli (W), Mumbai – 400 079.

Bangalore

Contact Name: Account Payable Helpdesk

Address: Accenture Solutions Private Limited, 4/1, IBC Knowledge Park, Bannerghatta Road, Bangalore - 560 029

- Invoices to be raised within time prescribed as under GST Law.
- Supporting documents required as under:
 - Delivery Challan / Eway Bill
 - Reimbursement Statement – Approval Mail/ Original Supporting documents
 - Capex/ Import Invoice – Original DC/ HSS/ BOE
 - Supply Invoices – Original DC/ Work completion Certificate
 - HR Invoices – CTC Mail confirmation

- Events – Mail confirmation
- A reconciliation exercise should be completed by the supplier on at least bi-annual basis to ensure there are no outstanding invoices unpaid.
- Please check with customer support team (see section 2.6) before re-submitting any invoices that were submitted earlier. **Invoices sent to personal mailboxes or directly to Accenture employees will be deemed as not received.**
- Please do **not** submit original invoices to the Accenture employee who requested the goods or services. If you need to send a copy of the invoice to your contact at their request, please clearly indicate on the invoice that it is a copy and has already been submitted to Payables. This will help to prevent duplication in our systems and prevent payment delays.

2.5.1 GST

With GST Implementation, we request you to provide with us relevant GST Registration number (GSTIN) along with copy of Registration Certificate/Proof from GST website for the address from where you are going to supply goods or services to Accenture.

- The GST Authorities vide Notification No. 49/2019 - Central Tax* dated 9th Oct 2019 have imposed restriction on availment of GST Input Credit by the recipient of services/goods in cases where details of outward supplies are not furnished by the suppliers through GSTR1.
- As per the said Notification GST Input Credit on any invoices can be availed when the supplier has filed GSTR1 for the relevant/latest tax period. In addition to this, there is a matching requirement between GSTR2A data and Purchase Register of the Recipient.
- Therefore, there is a legal requirement to match invoices prior availing GST Credit.
- With Reference to the above-mentioned Notification, below are the Requirement from suppliers:
 - Suppliers would need to upload invoices in IDIGI tool as also file their GSTR-1 Return in a time bound manner (11th day of the succeeding month – for monthly suppliers)
 - Accenture would do a matching of Invoices between IDIGI & GST Portal.
 - Payment will be processed, and GST credit will be available for “Matched” invoices for those suppliers who have filed their GSTR-1 Return.
 - Payments will not be released for those suppliers who has either not filed their return or filed their return with mismatch
 - Suppliers will be intimated about the “Unmatched Invoices” & “missing invoices”
 - Defaulting suppliers would be intimated through mail/IDIGI Portal
 - For other cases, payment would be released based on invoice data saved in GSTR2A.

2.5.2 MSMED Act 2006

We draw your attention to comply with provisions of MSMED Act. You need ensure that you will promptly inform Accenture of any change to your status under the MSMED act and in no event later than 30 days of change of such status.

2.5.3 Tax Implication for foreign suppliers (Non availability of Permanent Account Number)

- Penal WHT Rate of 20% would not be applicable if the supplier is able to provide the following details in the absence of a Permanent Account Number (PAN) in India:
- Name, e-mail id, Contact number of the deductee
- Address in the country or specified territory outside India of which the deductee is a resident
- A certificate of his being resident in any country or specified territory outside India from the Government of that country or specified territory if the law of that country or specified territory provides for issuance of such certificate; ie Tax Residency Certificate
- Tax Identification Number of the deductee in the country or specified territory of his residence and in case no such number is available, then a unique number based on which the deductee is identified by the Government of that country or the specified territory of which he claims to be a resident.
- On receipt of information / documents mentioned above, WHT rate would be minimum of DTAA Double Taxation or prescribed tax rate as per Indian Income Tax Act even in the absence of PAN

2.6 Further Information & Assistance

- Accenture is pleased to announce a new service for its suppliers and vendors called [My Supplier Portal \(MSP\)](#). MSP is a web-based tool which enables suppliers to view the status of their invoices and payments information via the internet 24x7.
- The full MSP link is: <https://eme.mysupplierportal.com/ACC/Pages/UI/Login.aspx>
- For access to My Supplier Portal (MSP), please contact Accenture supplier set up team at India.Supplier.Setup@accenture.com
- For information regarding your Accenture Supplier Profile, Invoices, Payments, Purchase Orders, please contact Accenture at ap.india.support@accenture.com.
- All queries, concerns with regards to invoice submissions should be routed through our customer support team at ap.india.support@accenture.com.

FOOTNOTE: Accenture is committed to conducting its business free from unlawful, unethical or fraudulent activity. Suppliers are expected to act in a manner consistent with the ethical and professional standards of Accenture set forth in the Accenture Code of Business Ethics, including reporting promptly unlawful, fraudulent or unethical conduct. Accenture has established reporting mechanisms and prohibits retaliation or other adverse action for reporting such conduct. A copy of the Accenture Code of Business Ethics can be found at the following address: www.accenture.com/codeofbusinessethics

3 Document Version Control

Owner: India P+ Lead
Reviewer: Accenture Payables Lead and India P+ Lead
Review Frequency: Bi-annually

Version #	Date	Reason for Change
v1.0	21/05/2020	Transfer of existing supplier guide to new global template. Reviewed by P+ and payables leads.
v1.1	04/06/2020	Minor amendment to section 2.3, as requested by controllership.
v2.0	15/07/2020	Amendment to section 2.2

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