

## **Subcontracting SAP MM By Murtaza**



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Sub-contracting process in SAP MM

Definition:- Subcontracting is a form of procurement in which the product to be procured is manufactured by a supplier (the subcontractor) to whom the procuring entity supplies components for the purpose.

Scenario :- ordering two assembly items cooler & cycle from vendor by supplying components for each assembly & then receiving the assembly.

Steps: -

- 1- maintain stock of raw material & by product (By product only if applicable for scenario)
- 2- maintain BOM for finished product
- 3- Create info record with info category "Sub-contracting"
- 4- Create a Sub-contracting PO through ME21N & maintain item category as "L"
- 5- Issue raw materials to vendor through transfer posting or MB1B (movement type 541)
- 6- Receive finished product through MIGO –movement type 101 for finished product, 543 for components issued, 545 for any by product
- 7- Verify accounting documents in MIGO document
- 8- Invoice verification MIRO
- 1- maintain stock of raw material & by product (By product only if applicable for scenario)



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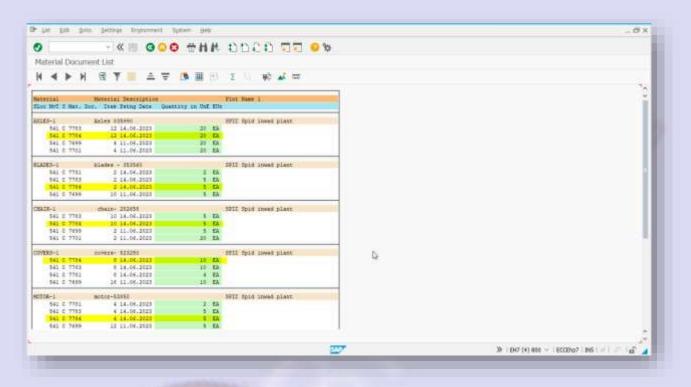
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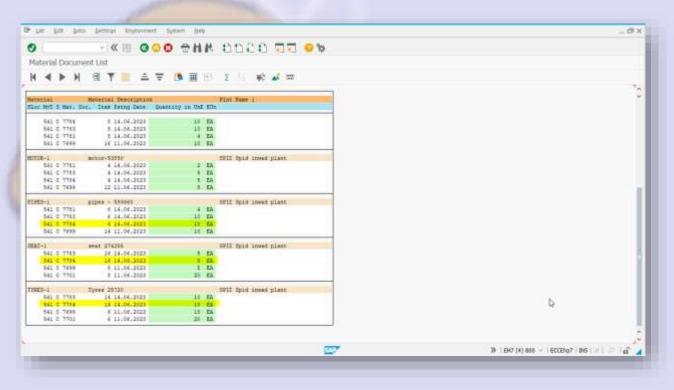
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No accounting impact since issue of raw materials does not create liability to pay



Display stock provided to vendor/ components Stock available with vendor

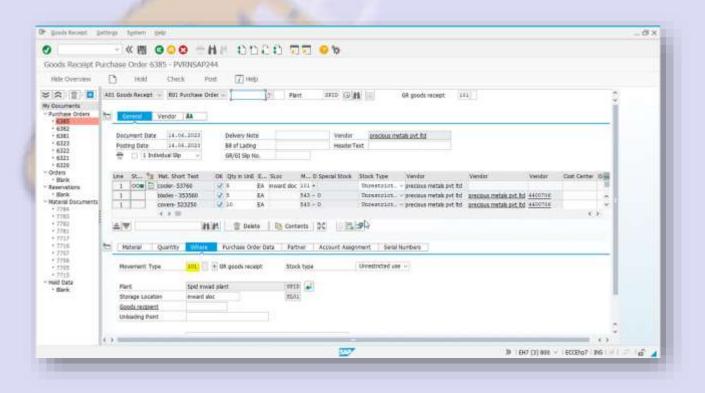






 Receive finished product through MIGO –movement type 101 for finished product, 543 for components issued, 545 for any by product

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Accounting entries

Finished goods -101 / Services---- (debit/credit) ---- 4 (WRX/ FRL)--- As two finished product received—2 X 2 =4 entries

Consumed components--- 543 --- (debit/credit) ---- 16 (BSX / GBB) (As 4 components are issued for each final product manufacturing) ---  $(4 + 4) \times 2 = 16$ 

#### Total -20 entries

Cooler

- 1- WRX---- Credit --GR IR clearing 850 INR, For quantity = 5 cycles, Total= 4250 INR (From info record)
- 2- FRL---- Debit for services 850 INR, For quantity = 5 cycles, Total = 4250 INR
- 3- BSX---Credit---- stock posting—materials received (components) 250 INR, For quantity = 5,

Total= 1250 INR (As per material master record price)-----Blades

- 4- GBB---Debit---- raw material consumption— offsetting entry–250 INR, For quantity = 5, Total= 1250 INR (As per material master record price)
- 5- BSX---Credit---- stock posting—materials received (components) 280 INR, For quantity = 5,

Total= 1400 INR (As per material master record price)----- Motor

- 6- GBB---Debit---- raw material consumption— offsetting entry–280 INR, For quantity = 5, Total= 1400 INR (As per material master record price)
- 7- BSX--- Credit--- --- stock posting—materials received (components ) 140 INR, For quantity= 10, total = 1400 INR-----Covers
- 8- GBB--- Debit---- raw material consumption— offsetting entry–140 INR, For quantity= 10, total = 1400 INR
- 9- BSX--- Credit--- -- stock posting—materials received (components ) 180 INR, For quantity= 10, total = 1800 INR-----Pipes
- **10- GBB--- Debit---- raw material consumption** offsetting entry–180 INR, For quantity= 10, total = 1800 INR

Cycle

- 1- WRX---- Credit --GR IR clearing 1500 INR, For quantity = 5 coolers, Total=7500 INR (From info record)
- 2- FRL---- Debit for services --- 1500 INR, For quantity = 5 coolers, Total=7500 INR
- 3- BSX---Credit---- stock posting—materials received (components)– 500 INR, For quantity =

20, Total= 10000 INR (As per material master record price)-----Axles



4- GBB---Debit---- raw material consumption— offsetting entry–500 INR, For quantity = 20,

Total= 10000 INR (As per material master record price)

- 5- BSX---Credit---- stock posting—materials received (components)– 120 INR, For quantity = 5,
  - Total= 600 INR (As per material master record price)----- Chain
- 6- GBB---Debit---- raw material consumption— offsetting entry– 280 INR, For quantity = 5,
  - Total= 1400 INR (As per material master record price)
- 7- BSX---Credit---- stock posting—materials received (components)– 150 INR, For quantity =5,

Total= 750 INR (As per material master record price)----- seat

8- GBB---Debit---- raw material consumption— offsetting entry– 150 INR, For quantity =5,

Total = 750 INR (As per material master record price)

- 9- BSX--- Credit--- --- stock posting—materials received (components ) 600 INR, For quantity=
  - 10, total = 6000 INR-----Tyres
- 10- GBB--- Debit---- raw material consumption— offsetting entry– 600 INR, For quantity= 10, total = 6000 INR

#### 8- Invoice posting - MIRO



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- Instructor LED Training
- Seminars & Workshop Internship
- Mock Interview
- Customised Courses
- Project Support For Implementation
- Staff Augmentation And Talent



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