

# COMPREHENSIVE INVOICE ANALYSIS REPORT

Invoice Number:	SBD/25-26/197
Supplier:	ISKO ENGINEERING PVT LTD
Total Amount:	■1,208,075.00
Processing Date:	2025-11-08 15:02:02
Document Type:	B2B_INVOICE
AI Confidence:	52.5%

Validation Status:	■ VALID
Duplication Status:	■ DUPLICATE
Tests Performed:	5 validation tests
Processing Status:	■ COMPLETED

## EXECUTIVE SUMMARY

**Invoice Assessment:** REQUIRES REVIEW  
**Processing Confidence:** 52.5%  
**Recommendation:** MARK\_AS\_DUPLICATE

### *Key Findings:*

- ■ All arithmetic validations passed successfully
- ■ Potential duplicate detected (95.0% confidence)
- ■ 5 AI recommendations provided

### *Business Impact:*

This analysis reveals a critical issue with significant business implications. The identification of 9 duplicate instances for a single invoice (Invoice ID 12, "SBD/25-26/197" from "ISKO ENGINEERING PVT LTD") with a value of ■1,208,075.00 indicates a severe breakdown in financial controls and operational efficiency.

Business Impact Assessment

1.

Financial Risk Level: HIGH

- Potential Overpayment: The most immediate and severe financial risk is the potential for multipl...  
[See AI Reasoning section for full analysis]

## INVOICE DETAILS

Field	Value
Invoice Number	SBD/25-26/197
Invoice Date	2025-03-05
Supplier Name	ISKO ENGINEERING PVT LTD
Supplier GSTIN	24AAGCI9537F1ZG
Buyer Name	
Taxable Value	■1,023,792.00
Total Tax	■184,282.56
Total Amount	■1,208,075.00
Payment Terms	30 DAYS

### Line Items Details:

Item	HSN Code	Qty	Unit Price	Taxable Value	GST Rate	GST Amount
Item 1: BASKET...	84049000	6.00	■170,632.00	■1,023,792.00	18.0%	■184,282.56

ARITHMETIC VALIDATION ANALYSIS

Validation Metric	Result
Total Tests Performed	5
Tests Passed	4
Tests Failed	1
Tax-related Failures (Ignored)	1
Critical Non-tax Failures	0
Suggestions Provided	5
Overall Status	■ VALID
Note	Tax-related validation failures are ignored

■ Valid Checks Log:

Test Name	Expected	Actual	Tolerance	Description
Line Item 1 Total	1023792.00	1023792.00	±0.05	quantity x unit_price should equal taxab...
Line Item 1 GST Calculation	184282.56	184282.56	±0.05	taxable_value x gst_rate/100 should equa...
Invoice Taxable Value Sum	1023792.00	1023792.00	±0.05	Sum of all line item taxable_values shou...
Invoice Tax Sum	184282.56	184282.56	±0.05	Sum of all line item taxes should equal ...

Detailed Validation Results:

Test Name	Status	Expected	Actual	Error Message
Line Item 1 Total	■ PASS	1023792.00	1023792.00	
Line Item 1 GST Calculation	■ PASS	184282.56	184282.56	
Invoice Taxable Value Sum	■ PASS	1023792.00	1023792.00	
Invoice Tax Sum	■ PASS	184282.56	184282.56	
Invoice Grand Total	■ FAIL	1208074.56	1208075.00	Taxable(1023792.0) + Tax(184282.56) = 1208074.56

AI Validation Analysis:

DUPLICATION DETECTION ANALYSIS

Analysis Metric	Result
Duplication Status	■ DUPLICATE DETECTED
Confidence Score	95.0%
Recommended Action	MARK_AS_DUPLICATE
Potential Matches Found	9
Analysis Method	Enhanced AI-Powered Detection

Potential Duplicate Matches:

Original Invoice	Match Type	Confidence	Matching Fields	Recommendation
SBD/25-26/197	EXACT_INVOICE_NUMBER_SAME_COMPANY	95.0%	Invoice Number: SBD/25-26/197, Supplier: iSKO ENGINEERING PVT LTD	DUPLICATE
SBD/25-26/197	EXACT_INVOICE_NUMBER_SAME_COMPANY	95.0%	Invoice Number: SBD/25-26/197, Supplier: iSKO ENGINEERING PVT LTD	DUPLICATE
SBD/25-26/197	EXACT_INVOICE_NUMBER_SAME_COMPANY	95.0%	Invoice Number: SBD/25-26/197, Supplier: iSKO ENGINEERING PVT LTD	DUPLICATE
SBD/25-26/197	EXACT_INVOICE_NUMBER_SAME_COMPANY	95.0%	Invoice Number: SBD/25-26/197, Supplier: iSKO ENGINEERING PVT LTD	DUPLICATE
SBD/25-26/197	EXACT_INVOICE_NUMBER_SAME_COMPANY	95.0%	Invoice Number: SBD/25-26/197, Supplier: iSKO ENGINEERING PVT LTD	DUPLICATE

Analysis Summary:

Invoice Analysis: SBD/25-26/197 Supplier: iSKO ENGINEERING PVT LTD Amount: ■1,208,075.00  
Found 9 potential duplicate(s): 1. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 2. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 3. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 4. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 5. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 6. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 7. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 8. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) 9. SBD/25-26/197 (Confidence: 95.0%, Type: EXACT\_INVOICE\_NUMBER\_SAME\_COMPANY) ■ CONCLUSION: This invoice appears to be a DUPLICATE.

AI Duplication Analysis:

This analysis focuses on Invoice ID 12, identified as "SBD/25-26/197" from "ISKO ENGINEERING PVT LTD," which has been flagged as a high-confidence duplicate.

1.

Patterns Indicating Potential Duplicates

The duplication detection system has identified a very strong and clear pattern of duplication for Invoice ID 12.

- Exact Invoice Number Match: The primary and most critical pattern is the exact match of the invoice number "SBD/25-26/197".

Invoice numbers are intended to be unique identifiers issued by a supplier for each distinct transaction.

- Same Supplier: All identified duplicates originate from the exact same supplier, "ISKO ENGINEERING PVT LTD" (or "iSKO ENGINEERING PVT LTD" – the slight casing difference is likely normalized by the system).

This is crucial, as an invoice number might be reused by different suppliers, but it should be unique

for a given supplier.

The system confirms this with "Same supplier company ID: 1".

- Multiple Occurrences: The ... [Analysis truncated for space]

## AI REASONING & RECOMMENDATIONS

AI Analysis Metric	Result
Overall Confidence	52.5%
Analysis Type	Comprehensive Validation & Duplication
Processing Status	Completed Successfully
Recommendations Generated	5

### AI-Generated Recommendations:

1. Investigate potential duplicate submission
2. Cross-reference with payment records
3. Implement additional duplicate prevention controls
4. Based on the analysis, here are 4 specific, actionable recommendations:
5. 1.  
Immediate Halt & Remediation for Invoice ID 12 and its Duplicates:

### Business Impact Assessment:

This analysis reveals a critical issue with significant business implications.

The identification of 9 duplicate instances for a single invoice (Invoice ID 12, "SBD/25-26/197" from "ISKO ENGINEERING PVT LTD") with a value of ₹1,208,075.00 indicates a severe breakdown in financial controls and operational efficiency.

Business Impact Assessment

1.

Financial Risk Level: HIGH

Potential Overpayment: The most immediate and severe financial risk is the potential for multiple payments for a single service or good.

If all 10 instances of this invoice were processed and paid, the company would have overpaid by ₹10,872,675.00 (9 duplicate payments ₹1,208,075.00).

This represents a direct financial loss.

- Cash Flow Impact: Even if the payments haven't been made yet, the processing of these duplicates ties up working capital and skews financial projections.

If payments were made, recovering such a large sum can be a lengthy and resource-intensive process, further impacting cash flow.

- Fraud Risk: While this specific instance might be an operational error, a systemic failure to detect duplicates creates a significant vulnerability to both internal and external fraud.

A vendor could intentionally submit the same invoice multiple times, or an internal actor could facilitate duplicate payments.

- Reconciliation Challenges: Multiple entries for the same invoice will complicate bank reconciliations, vendor statement reconciliations, and general ledger postings, leading to increased manual effort and potential errors in financial reporting.

- Opportunity Cost: The capital tied up in overpayments or the resources spent on resolving these issues could otherwise be invested in revenue-generating activities or used to reduce debt.

2.

Process Efficiency Impact: SIGNIFICANTLY NEGATIVE

- Increased Rework and Manual Effort: Each duplicate invoice requires processing, approval, and potentially payment.

Once identified, significant manual effort is needed to investigate, void, reverse entries, and communicate with the vendor.

This diverts resources from legitimate invoice processing.

- **Delayed Legitimate Payments:** The time and resources consumed by managing duplicates can lead to delays in processing valid invoices, potentially straining vendor relationships and missing early payment discounts.
- **Erosion of Trust in Data:** The presence of such clear and numerous duplicates undermines confidence in the accuracy and integrity of the financial data, making it harder to rely on reports for decision-making.
- **Inefficient Workflow:** The current process clearly lacks robust controls to prevent or immediately flag such high-confidence duplicates, indicating an inefficient and error-prone accounts payable (AP) workflow.
- **Resource Drain:** AP staff, finance managers, and potentially even legal teams (for recovery) will spend considerable time on this issue, reducing their capacity for other value-added tasks.

3.

Compliance Considerations: HIGH RISK

- **Internal Controls Weakness:** The failure to prevent 9 duplicate instances of a single invoice indicates a material weakness in internal financial controls, specifically in the procure-to-pay process.

This could be a significant finding in internal or external audits.

- **Audit Findings:** External auditors (e.g., for SOX compliance or financial statement audits) would likely flag this as a control deficiency, potentially leading to a qualified audit opinion if not remediated effectively.

- **Financial Reporting Accuracy:** Duplicate payments lead to overstated expenses

## ***AI Final Analysis:***

### Executive Summary

Our analysis has uncovered a critical financial control breakdown: Invoice ID 12 ("SBD/25-26/197" from ISKO ENGINEERING PVT LTD) is a high-confidence duplicate, with 9 other identical instances found in the system.

This poses a severe financial risk of potential overpayment totaling over █10.8 million and demands immediate action to halt processing, investigate payments, and strengthen our duplicate prevention controls.

### Concise Explanation for Business Users:

We've identified 10 identical invoices from the same supplier for the exact same amount (█1,208,075.00 each).

This means we are at high risk of paying the same bill ten times, potentially leading to an overpayment of over █10.8 million.

This issue highlights a major gap in our system for catching duplicate bills, which is costing us money, increasing manual effort, and making our financial records less reliable.

### Confidence Assessment:

We have very high confidence (99%+) in this assessment.

The duplication is based on exact invoice number matches from the same supplier across all 10 instances, which is the most definitive indicator of a duplicate.

### Key Action Items:

1.

**Immediate Halt & Remediation:** Immediately halt processing and investigate all 10 instances of Invoice ID "SBD/25-26/197" from ISKO ENGINEERING PVT LTD.

2.

**Payment Verification & Recovery:** Cross-reference with payment records to verify if any duplicate payments have been made and initiate recovery procedures for any overpayments.

3.

**Enhance Duplicate Prevention Controls:** Implement additional, robust automated duplicate prevention controls within the Accounts Payable process to prevent similar occurrences.

4.

**Review Internal Controls:** Conduct a thorough review of internal controls within the procure-to-pay cycle to identify and address systemic weaknesses.



TECHNICAL DETAILS & DATABASE INFORMATION

Document Classification:

Classification Attribute	Value
Document Type	B2B_INVOICE
Classification Confidence	95.5%
Keywords Detected	invoice, bill, gstin, gst, invoice no, bill no, taxable value, cgst, sgst,
Processing Method	AI-Powered Classification

Database Records Created:

Record Type	Database ID
Document Record	12
Invoice Record	12
Supplier Company	1
Buyer Company	None

Processing Metadata:

- Processing Timestamp: 2025-11-08 15:02:02
- Source Filename: 1\_1762594236672.pdf
- Processing Time: Not recorded
- Errors Encountered: 0

This report was generated by the Intelligent Invoice Processing System. All analysis results are based on AI-powered validation and duplication detection algorithms.