

कार्यालय— छत्तीसगढ़ राज्य सहकारी दुग्ध महासंघ मर्यादित
ग्राम उरला, पो०—बी०एम०वाय० चरोदा जिला दुर्ग (छ०ग०)

क्रमांक 5/53 छ०ग०दु०म०सं० / वित्त / 2018

उरला दिनांक 4 / 11 / 2018

आंतरिक अंकेक्षण एवं संपरीक्षक की नियुक्ति हेतु अभिरूचि का प्रदर्शन

छ०ग० राज्य सहकारी दुग्ध महासंघ मर्यादित हेतु 2018-19 (टर्न ओवर 130 करोड़) के वैधानिक संपरीक्षक एवं आंतरिक अंकेक्षण हेतु दरें आमंत्रित की जाती है। नियम शर्तें हेतु www.cgcoopdairyfed.in पर देखी जा सकती है। प्रस्ताव दिनांक 30.11.18 तक 3.00 बजे तक इस कार्यालय को प्राप्त होना आवश्यक है। वैधानिक संपरीक्षक या आंतरिक अंकेक्षण प्रत्येक वर्ष पृथक पृथक स्वीकार्य होगा।

प्रबंध संचालक

Internal Audit हेतु नियम व शर्तें

- CA/ICWA फर्मों से Internal Audit हेतु दरें आमंत्रित हैं।
- जिन CA/ICWA फर्मों का अनुभव सहकारी संघों/महासंघों का कार्य अनुभव है, उन्हें प्राथमिकता दी जायेगी।
- दरें संलग्न दस्तावेज के अनुसार प्रस्तुत करें।
- दरें न्यायसंगत हो तथा इस संबंध में अपना तर्क भी प्रस्तुत करें।
- CA/ICWA फर्म को रायपुर/दुर्ग जिले में कम से कम 5 वर्ष का अनुभव हो।
- भाव पत्र नियत तिथि तक कार्यालयीय समय में उरला डेयरी संयंत्र, बी.एम.वाई. जिला-दुर्ग चरोदा के कार्यालय में कर्मचारियों की संख्या के साथ Profile संलग्न कर जमा करें।
- समस्त निविदा /कार्यवाही को मान्य /अमान्य करने का अधिकार प्रबंध संचालक, छत्तीसगढ़ राज्य सहकारी दुग्ध महासंघ मर्यादित को सुरक्षित है।

दरें वर्ष 2018-19 हेतु रू.

दरें वर्ष 2019-20 हेतु रू.

Annexure A: Scope of Work for Internal Audit of Books & Accounts and Financial Operations

The appointed C.A. firm is required to exercise such tests of accounting records, internal checks and controls and other necessary audit of the accounts as per general principles and standard of audits issued by Institute of Chartered Accountants of India. The C.A. firm is also required to undertake the activities of Sangh as specifically mentioned below:-

In conducting the audit work, there needs to be specific reporting on the following points mentioned as part of each process below.

Audit of Procurement of Goods and Services, Staff and Administrative Expenses

1. Verification of purchase documents in the context that whether procurement are as per norms specified and also in accordance with CG purchase rules. Verification of whether purchases has been made with proper sanctions and within the budgetary allocations in this behalf.
2. Verification of records should include detailed scrutiny of all Quotations, Comparative Statements and genuineness of purchase or expenses incurred.
3. Verification of supporting documents attached with the bills of various expenses and purchases and to ensure that they are booked in proper heads of accounts
4. Verification of deductions to be made from purchases based on purchase parameters and reporting of any short deductions if any.
5. Verification of all payments correlating it with Bills or expenses against which payment has been issued and receipts obtained.
6. Close scrutiny of all Expenditures of capital nature and proper classification of CWIP/FA being constructed or purchases. For all internal constructions, a correlation with measurement book should be drawn for Audit comments.
7. A separate reporting on transportation related expenses (hired vehicles) and overheads after thorough review to be made with comparison with previous months data thereby reporting all exceptions that are seen
8. Review and scrutiny of long outstanding debit balances (Advances) lying with Vendors/Contractors/Disburses/Employee Staff etc.
9. It is expected that Internal Auditor would verify that whether the Expenditure Activity is in line with budgeted figures and would also corroborate whether the nature of expenditure incurred pertains to the activity under which the expenditures are being booked.
10. Internal Auditor would also provide a separate reporting on Budgeted Vs Actual figures of Expenditures incurred and variances if any.
11. Verify that there is no fraud in respect of income/expenditures while checking of supporting attached with vouchers.
12. It is to be verified that contractual labour, Daily wages labour are recruited only on the basis of proper sanction and at pre-specified. Further rates paid to such labours should be as per the current labour rates approved by the local collector or as approved by the Sangh.

13. Verify that Employees/Officers are paid for days during which they were physically present and report. Also give recommendations for system under use for this process.
14. Any other point that Internal Auditor may want to highlight.

Audit of Inventory Controls

1. Reconciliation of Finished Products Inventory of DTM, STM, STD Milk with Production and Sales and Opening and Closing Stock figures
2. Reconciliation of Inventory Movement of Milk Purchased from DCS and Others with Consumption and Opening and Closing Stock Figures
3. Reconciliation of SMP and Other Inventory Product movement with Stock Figures
4. Verification and recording on inventory movements in Stores Register with Purchases (Entry Permits) and Stores Issues Slips and Analysis of Stores Consumption pattern and reporting thereof
5. Verification of Stock movement between Chilling centers and Main Dairy plant and vice versa
6. Reporting on Non Moving and Slow Moving Inventory
7. Physical verification of Stores (Annually)
8. Verification of valuation of Inventory (Unprocessed and Processed Milk) and other Dairy Products including Store Inventory

Audit of Sales, Dispatches, Collection and Debtors Analysis

1. Reconciliation of Sales of Milk and other Dairy products with VAT returns, Quantitative records and Inventory records
2. Reconciliation of Sales with cash collection and outstanding debtors figure for the same period.
3. Verification of Sales with Sales Invoices
4. Review of Marketing Expenses, Review of calculations of Incentives and Commissions given
5. Review of Aging and reporting of outstanding debts more than 6 months.

Audit of Treasury Operations & Other Statutory Compliances

Bank Transactions:-

1. Verify and report whether Bank Balance is tallied with Bank Pass Book, if not, Is there any Bank reconciliation statement. Also verify all items of bank reconciliation statement and provide date of clearance in respect of each item of bank reconciliation.
2. Verify all payment entries with cheque book counter foils and with entries in bank pass book.
3. Verify whether any item is appearing in bank reconciliation statement for more than three months, if yes, the same should be reported separately.
4. Review and comment on abnormal bank balance lying in current account.
5. Review and physical verification of cancelled cheques
6. Internal Auditor is expected to review bank transactions including bank deposits and to provide comments on the following:-
 - a. Whether changes in authorized signatory has been duly notified to bank within time.

- b. Whether cheque books are being kept with proper security.
 - c. Whether any blank cheque was found signed.
 - d. Whether bank deposit slips are properly preserved.
 - e. Whether bank reconciliation statement is being prepared every month.
 - f. Whether cash book (bank column) is being closed every day and is signed by the authorized signatory.
 - g. Whether any huge bank charges are taken by the bank, if yes, please comment on its accuracy.
 - h. Whether all payments in cash and bank are within budget approved by the Head office.
7. Auditor needs to verify the Bank Interest receipts, if any on FDRs whether the interest calculations are correct as per the agreed terms with the bank.

Cash Transactions:-

1. 100% vouching of Cash Payments/Receipts Vouchers and 100% checking of Posting of all cash transactions and reporting on inconsistencies found.
2. Verification of all cash payments and reporting all instances of:-
 - 100% Instances of Payment that are made without supporting
 - Payment in excess of vested powers.
3. Physical verification of cash in hand as on date and reporting of any discrepancies with Cash book balance.
4. Verification of daily Cash balance and based on that review of cash safe keeping arrangements, necessity of cash insurance; cash in transit and also reporting of cash balance maintained in excess of prescribed limit.
5. Verification of cash withdrawals/deposits from/in bank with cash receipts/bank vouchers and report on discrepancies observed if any.

Statutory Compliances

- all GST & other legal taxes etc.*
- o Internal Auditor would be responsible for checking of all compliances towards statutory aspects like ~~VAT~~ VAT, TDS on Contractors, TDS on Employees Salary, TDS on others, TCS, PF etc applicable to activities carried out by Sangh
 - o Verification of TDS/TCS returns, VAT returns and other statutory Returns of Sangh.

Review and Reconciliation of MIS

1. Review the Reconciliation of MIS prepared on Financial Profitability with Trial Balance of the relevant Period
2. Review of Reconciliation of Other MIS prepared by Sangh as and when required.

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Statutory Audit हेतु नियम व शर्तें

- पंजीयक सहकारी संस्थाए छ0ग0 द्वारा अनुमोदित 'क' श्रेणी की सूची में दर्ज सम्परीक्षक /सम्परीक्षा फर्म से कार्यालीन वित्तीय लेखों की सम्परीक्षा एवं आयकर सम्परीक्षा कराने हेतु ।
- वैधानिक सम्परीक्षा एवं तत्पश्चात् प्रतिवेदन पंजीयक,सहकारी संस्थाए छ0ग0 द्वारा निर्धारित मापदण्डों एवं प्रारूप अनुसार प्रस्तुत करना है।
- सम्परीक्षक/सम्परीक्षा फर्म द्वारा किसी भी सहकारी फेडरेशन का कार्य अनुभव को प्राथमिकता दी जायेगी।
- विगत वर्ष 2017-18 हेतु दरें रू0 2,40,000/- + टैक्स अतिरिक्त पर अनुमोदित है।
- फर्म को रायपुर/दुर्ग जिलों में कार्यरत को कम से कम 10 वर्षों से कार्यरत से दरे आमंत्रित है। भाव पत्र नियत तिथि तक कार्यालीन समय के उरला बी.एम.वाई. चरोदा संयंत्र के कार्यालय में जमा करें। साथ ही फर्म के पार्टनर एवं नियोजित कर्मचारियों की संख्या के साथ Profile संलग्न कर प्रेषित करें।
- समस्त निविदा /कार्यवाही को मान्य /अमान्य करने का अधिकार प्रबंध संचालक, छत्तीसगढ़ राज्य सहकारी दुग्ध महासंघ मर्यादित को सुरक्षित है।

दरें वर्ष 2018-19 हेतु रू.

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