

कार्यालय – छत्तीसगढ़ राज्य सहकारी दुग्ध महासंघ मर्यादित

ग्राम उरला, पो-बीएमवाय चरोदा जिला दुर्ग (छग)

क्रमांक / 4299 / छगदुमसं / वित्त / 2021

उरला, दिनांक 10/02/2021

आंतरिक अंकेक्षक की नियुक्ति हेतु अभिरूचि का प्रदर्शन

छ.ग. राज्य सहकारी दुग्ध महासंघ मर्यादित हेतु 2020-21 एवं 2021-22 (टर्न ओवर 130 करोड़) के आंतरिक अंकेक्षक हेतु दरें आमंत्रित की जाती है। नियम शर्तें हेतु www.cgcoopdairyfed.in पर देखी जा सकती है। प्रस्ताव दिनांक 28.02.2021 तक 3.00 बजे तक इस कार्यालय को प्राप्त होना आवश्यक है। आंतरिक अंकेक्षक प्रत्येक वर्ष पृथक-पृथक स्वीकार्य होगा।

प्रबंध संचालक

छग राज्य सहकारी दुग्ध महासंघ मर्यादित

Internal Audit हेतु नियम व शर्ते

- CA/ICWA फर्मो से Internal Audit हेतु दरें आमंत्रित है।
- जिन CA/ICWA फर्मो का अनुभव सहाकारी संघो/महासंघो का कार्य अनुभव है, उन्हे 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 नियम तिथि तक कार्यालयीन समय में उरला डेयरी संयंत्र, बी.एम.वॉय, जिला-दुर्ग चरोदा के कार्यालय में कमचारियों 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।

दरे वर्ष 2020-21 हेतु रू.

दरे वर्ष 2021-22 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 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/Employees 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 labours, 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.
15. Milk and milk products cost analysis on monthly basis to be submitted to Managing Director.

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 figures 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 items 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 is 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 very 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 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 al 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 arrangement, necessity of insurance; cash in transit and also reporting of cash balance main tainted 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

Internal Auditor would be responsible for checking of all compliances towards statutory aspects like GST, TDS on Contractors, all GST and other legal taxes etc., TDS on Employees Salary, TDS on others, TCS, PF etc applicable to activities carried out by Sangh.

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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