

# पश्चिमी राजस्थान दुग्ध उत्पादक सहकारी संघ लि., जोधपुर

35, हैवी इण्डस्ट्रीयल एरिया, जोधपुर - 342001

फोन नः 0291- 2741715, 2746568 फैक्स 2741715 ईमेल:- sarasjdp@yahoo.co.in

क्रमांक / वरमूल / लेखा / 2024-25 3293

दिनांक:- 14/8/2024

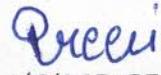
## Notice inviting expression of interest for appointment of Internal auditor for Paschimi Rajasthan Dugdh Utpadak Sahakari Sangh Ltd., Jodhpur

Date and Time of Publishing of Tender	14/08/2024 at 11.00 AM
Last date and time of submitting tender	20/08/2024 at 05.00 PM
Date and time of opening of tender	21/08/2024 at 11.00 AM
Date of Short listed of tender	21/08/2024 at 11.00 AM
Discussion of short listed of CA Firms	21/08/2024 at 1.00 PM
Tender Value	12,000+GST Permonth

Paschimi Rajasthan Dugdh Utpadak Sahakari Sangh Ltd., Jodhpur intend to appoint Internal Auditor for a Period of One year w.e.f. 01/04/2024 to 31/03/2025.

**Note: Please Submit your Profile & Bio Data.**

  
I/C(F&A)

  
I/C(MD CELL)

  
I/C(P & I)

  
I/C (PLANT)

  
14.08.24  
(L.C. Balai)

Managing Director

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## LIMITED BID FOR EXPRESSION OF INTEREST FOR APPOINTMENT OF INTERNAL AUDITOR FOR Milk Union Jodhpur

### ALL REGISTERED EMPANELLED C.A. FIRMS OF REGISTRAR CO-OPERATIVE SOCIETIES RAJASTHAN JAIPUR

**Milk Union Jodhpur intends to appoint Internal Auditor for Milk Union Jodhpur & its allied chilling centers for a period of Till 31<sup>st</sup> march from the appointment date which may further be extend for one year based on the performance of the Firm.**

The name of Milk Union and its allied chilling centers are as under:

1. Name of the Milk Union Paschimi Rajasthan Dugdh Utpadak Sahakari Sangh Ltd., Jodhpur

All the C.A. Frims registered in the Panel of the Registrar Co operative Societies Rajasthan for the year 2024-2027 Vide Order No. F8(45)/Savira/Audit/Empanellment/2024-27 dated 23.02.2024 and as amended time to time published by the registrar co-operative societies are eligible for appointment, empanelled firm may submit physically their proposal in prescribed format (Annexure B) with latest updated profile of the firm before Last date by 02.00 p.m. in the office of M.D. of the Milk Union, Jodhpur. The terms of Reference (TOR) and Work Scope is as per Annexure A. The decision of the Committee constituted for this purpose shall be final. The committee reserves the right to add/alter the terms and conditions in force at present.

  
14.08.24  
(L.C. Balai)

Managing Director

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(To be submitted on the letter Head Of the CA Firm)

## Annexure B

### Application for appointment of Internal Auditor at Milk Union

1. Name of the CA Firm: \_\_\_\_\_

2. RCS Penal No for Penal: \_\_\_\_\_

2024-2027 notified by RCS on DT 23.02.2024

S.NO.	Summarized Profile Details	Details
1	Name of the CA Firm with complete Postal Address, Email ID. Land Line No, Mobile No	
2	Date of Incorporation of Firm	
3	Name of the Concerned person of Firm	
4	Name of the working partners/ proprietor(Self attested I.D. be Enclosed)	
5	Number of working Articles	
6	Name of the Branches of the Firm with complete Postal Address, Email ID. Land Line No, Mobile No	
7	List of Internal Audit done in Co-operative Societies /Bank	
8	Whether ever debarred by any institution for audit	
9	List of presently working as Internal Auditor and Statutory Auditor in Co-operative Societies /Bank	
10	Whether the firm is dealing with the TDS / GST and other taxation matters	

I/ We agree with the terms and conditions / TOR for this proposal. We further undertake that our firm shall be responsible and agree for the due requirement / modification for the best purpose of Internal Audit / pre check system.

(Signature)

Name of Partners / Proprietor of the CA Firm:

Membership No.

FRN No.

Pan No.

GST No.

  
I/C(F&A)

  
I/C(MD CELL)

  
I/C(P & I)

  
I/C (PLANT)

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## Annexure "C"

Fee Structure for payment of Fees to the CA Firms appointed as Internal Auditor at Milk Unions:

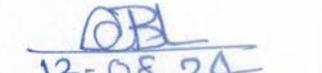
S.NO.	TURNOVER IN CRORES	Fees Payable per Month to the Internal Auditor's w.e.f. 01.08.2019
1.	Rs. 200 Crore and Above	15,000/- + GST
2.	Rs. 50 Crore to upto 200 Crore	12,000/- + GST
3.	Rs. 5 Crore to upto 50 Crore	10,000/- + GST

  
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## Annexure-A

Sub: Internal Audit of RCDF Head Office, Milk Unions and Cattle Feed and Other Units.

### 1. Conditions:

CA Firm will have engage one Chartered Accountant or, an article (CA Inter) of the CA firm having Tally Prime Software experience of at least three years, who is required to attend office of the Unit within every 15 days and audit all the files, payment and receipt vouchers, Sales bills, Purchase bills, Journal vouchers, entries pertaining to interest on FDR's and SB A/c etc., stock entries, salary register and cash book and bank book checking and applicability of TDS, TCS, GST, Vat etc. The Bio Data of the Auditor should be submitted to the In-charge of the Unit to ensure qualification of the article.

### 2. SCOPE OF WORK OF INTERNAL AUDITORS FOR RCDF UNITS

The Internal Auditors shall have to look into all the aspects of working which affect the financial management of the RCDF Units and any abnormality noticed by them whether covered by the guidelines or not, should be brought to the notice of the RCDF.

#### 2.1 PURCHASES / QUALITY / STORES AND OTHER SECTIONS AS WELL AS FOR RCDF UNITS ALSO

Audit of all payments including verification of bank guarantees and other documents of security etc. It should be ensured that all the terms and conditions of Purchase agreement are fulfilled. All the applicable taxes are proper deducted and charges in the invoices.

#### 2.2 FIXED ASSETS/STORES & INVENTORY

2.2.1 Verify that material/assets including that shifted from one project to another are accounted properly and without delays.

2.2.2 Verify that all Assets, materials and stores including cash have been properly and adequately insured.

2.2.3 Verify that all the fixed assets appearing in RCDF/Units books are registered in the name of RCDF- Units and proper Asset Records are maintained by the operating division and are duly reconciled. Physical verifications should be carried out at least once a year & acknowledgement of material lying with suppliers/contractors or those given on loan should be verified.

  
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2.2.4 Verify that unusable/obsolete stores/commodities, discarded/dead stock are disposed off only after approval of the proper authority. ACCOUNTS

## 2.3 ACCOUNTS

2.3.1 All payment/receipt/adjustment vouchers should be audited and full vouching done.

2.3.2 Prior period expenditure/income should be accounted for as such.

2.3.3 Audit the Bank Reconciliation statements and report unadjusted items and any delays in preparation of the same.

2.3.4 Examine that instruction for renewal or encashment of investments-such as FDR's etc. are made in time and there is no loss of interest.

2.3.5 Regular scrutiny of cash book, Bank books, journal, ledgers, trial balances, periodical accounts etc. should be carried out with particular reference to large/old outstanding recoveries from suppliers/contractors/debtors/railways insurance/transporters/cement. companies for refund etc. Cash should be physically checked at least once a month.

2.3.6 To verify that balances are confirmed from all parties and age-wise break up of debtors is - available and to assess about the recovery of the amount from the parties in case the chances of recovery / adjustment are rare provision for bad and doubtful debts may be suggested and accordingly the entries may be ensured in the books of the Units concerned. Same procedure is to be followed in respect of the advances given to the staff.

2.3.7 Inter-Unit/Union reconciliations should be checked and all the differences and items outstanding for more than 3 months reported:

2.3.8 All calculation of interest, including penal interest should be checked.

2.3.9 To verify whether all liabilities towards repayment of loans from NDDDB/Banks or other institutions are discharged in time.

2.3.10 To verify whether provision for all liabilities is made in the accounts and to ensure that the accounts are maintained on generally accepted accounting principles.

2.3.11 To verify whether royalties/ stamp duty and management fee etc. is recovered in time.

  
I/C(F&A)

  
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2.3.12 The following events/occurrences should be reported specifically:

- Losses due to theft, negligence, fraud, breach of trust.
- Large idle balances with bankers in current account.
- Bank guarantees expired before settlement/not honored on presentation.
- Delays in collection of funds.
- Improper/inadequate utilization of funds received for specific purposes.
- Rejection of claims due to delay in lodging claim/non-compliance of procedural requirement.
- Status of various type of insurances, whether live or not ?

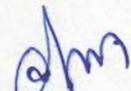
2.3.13 It is the prime duty of the Internal Auditor to give concrete opinion in the matter of Deduction of TDS/ TCS/ GST on the payments made are as per the required rates prescribed as per the Acts.

2.3.14 Checking of Monthly Trial Balance (reconciliation with manual books of accounts with Tally) and to report discrepancy noticed if any.

2.4 **SCHEME ACCOUNTS:** Internal Auditor shall check the Utilization Certificates being prepared by the FO&AH Section, BD Section and as also in the case of M.U./Units where the funds are received under various schemes of GOI / GOR. It is to be ensured that all the scheme payments are made through the designated Bank Accounts jointly under the signatures of M.D./Manager of the concerned Milk Union/Units and Financial Advisor RCDF.

## 2.5 **TRADING ACTIVITIES**

- To check all the purchase Contracts, Sales Contracts, Godown Issue Vouchers, receipt Vouchers and all other Vouchers, Documents, Books and records supporting the payment, receipt, issue and other movement of materials.
- To further verify that proper procedures are followed for all purchases and Sales contracts.
- To verify that stocks are covered adequately through insurance and regular physical verification of stocks are carried out ensuring that stocks are identifiable and are stored separately and properly.
- To verify that all materials consumed/received are booked as purchases.
- To verify that proper actions have been taken and adjustments made in respect of normal and abnormal shortages in the materials after verification of the reasons for shortages.

  
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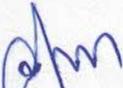
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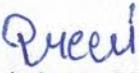
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- 2.5.6 To verify that the system for appointment of distributors and payment of commission etc. and other charges are being followed properly.
- 2.5.7 To verify that advances received from the buyers are properly accounted and that payments towards purchases are adjusted/released in accordance with the terms of the contracts duly supported by stores documentation including the adjustment of rebates/recoveries wherever applicable.
- 2.5.8 To ensure that proper periodical operating statements are being furnished to the management specifically looking into the following issues every month.
- Transit losses/storage losses.
  - Process losses.
  - Non filing of Insurance claims for losses.
  - Rejection of claims by carriers/under-writers.
  - Difference in reconciliation of physical/book stock.
  - Delays in invoicing and refund to parties.
  - Delays in adjustment/payment to suppliers.
  - Delays in producers payments.
  - Reconciliation of Sales bills/Purchase bills from the Stores Ledgers and to ensure that the proper booking is made in the Accounts and Stores (specially where the sale of goods is made in cash/ or through bank (by way of NEFT/RTGS)
- 2.5.09 Verify that all purchase/sales transactions are properly and timely accounted for and checked.
- 2.5.10 Verify that all debit notes/demand notes/credit notes are timely raised and settled.
- 2.5.11 In the case of Earnest Money / Security Deposits / Misc and other deposits age wise classifications is to be ensured and in case if it is found that the no claims are produced by the parties by one or other reasons recommendations be made for forfeiture of these deposits and accordingly the entries may be suggested by the internal auditor.
- 2.5.12 Reconciliation of Unit/ Union and Head Office accounts is to be ensured by the Internal Auditor and the pending entries may be checked and corrective measures be suggested accordingly.
- 2.5.13 All type of Grants accounts are specifically checked and the Utilization certificates issued to various government agencies are to be pre audited after ensuring the amount of Utilization mentioned in the Utilization certificates tallies with the amount as per the ledger of the concerned head of grant.

  
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2.5.14 A statement showing the details of the expenditure in excess with the approved budget of the Unit is to be given in the Monthly Internal Audit report.

## 2.6 LEGAL COMPLIANCES & OTHER ITEMS

2.1.1 Verify that rules, regulations, procedures (including clarifications issued by the management) are complied with and to ensure contingent liability provision for the Court Cases which are pending before the various court of law.

2.1.2 Verify that provisions of various statutes such as bye-laws, Co-operative laws, PF Act, Income-Tax, OST Laws, Sales-Tax, Excise and Customs law, Motor Vehicles Act, Professional Tax (including submission of timely returns) etc, as well as any regulations, rules, notifications, etc. framed under the aforementioned statutes are adequately complied with.

2.1.3 Verify that concessions, if any, available are fully availed and all statutory dues are paid in time. All cases of defaults and charging of interest/penalties should be specifically reported.

2.1.4 To verify that all taxes as required under law are deducted at source (TDS, TCS, GST etc.) and deposited in time Internal Auditor is suppose to give the details of the tax deposited in the Monthly Internal Audit Report.

2.6.5 The internal control systems including working methods may be constantly reviewed and practical suggestions for improvement given from time to time.

2.6.6 A quarterly/half-yearly/Annual review of compliances with regard to post facto approvals and assurances contained in the audit replies may be reported.

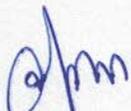
2.6.7 Checking of receipt / payment vouchers and invoices inward and out ward in terms of GST Act.

2.6.8 Reconciliation of Challan with the gate pass and bills for the material received with the GR and stock registers maintained on random basis in a month

2.6.9 Any other work as directed by Management from time to time.

## 2.7 PHYSICAL VERIFICATION

2.7.1 To check and verify all the fixed assets and item as on 31st March of the Financial Year.

  
I/C(F&A)

  
I/C(MD CELL)

  
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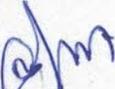
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- 2.7.2 To check and verify Stock of Consumable, inventory and other related items as on 31<sup>st</sup> March of the Financial Year.

The scope of audit mentioned is minimum expectation from the Internal Auditor and in no case restricts them to audit other areas of financial management suggest measure/ entries for improvement in a sustained manner and also to suggest entries for declaring the BAD Debts of the amounts which the chances of recovery are rare as per the age wise classification of the debtors( including the advances given to parties and staff) complete checking of the Receipt / payment Vouchers as per the provision of the GST Act. Reconciliation of Sales. and Purchase Accounts with Store Books on monthly basis and to report short comings in the Report.

3. Following procedure is to be adopted by the Unit while submitting the Vouchers and files to the Internal Auditor for Audit:
- Bill passing register indicating the Budget, name of the party, to whom the payment released, name of the account head and amount payable
  - The Accounts / stores Incharge should prepare a pre-check list in which following column are to be filled by him at the time of submitting the Voucher along with the pre-check slip to the Internal Auditor for Pre Check. Format for Pre-check Slip should contain Account head, Applicability of TDS/GST/ SNO of the Bill passing register, Amount of Budget Sanctioned for the same, and amount payable to the party.
4. The proprietor / partner of the firm have to visit to Milk Unions/Units office once in a month to over see the on going internal audit and discuss the major issues with the M.D./Manager/Incharge of the M.U./Units.
5. The payment will be released by the respective M.U. on receipt of Internal-Audit Report along with your professional bill submitted on monthly basis to the respective MLU. AND Head Office & Its Units like Cattle Feed Plants and Others will be release by RCDF Head Office.
6. In case of non fulfillment of the requirement as per guide lines and content of this appointment letter, RCDF reserves the right to Cancel the above appointment without giving any opportunity of hearing and the decision taken by the RCDF will be final and binding on the Firm and RCDF also reserves the right to cancel the appointment of the Chartered Accountant Firm appointed as Internal Auditor in case the services of the CA firm are not found satisfactory as per the laid- agreed terms and conditions of appointment order

  
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- 7 RCDF also reserves the right to suggest you to change the representative deputed for internal audit work in case Management of RCDF is not satisfied with the working of the representative and in such conditions you shall be bound to replace the representative on decision of RCDF.
- 8 In case if the firm to whom the work, of Internal Audit is allotted wishes to discontinue the audit work the firm is required to give one month notice to RCDF, in such case RCDF reserves right to forfeit two month fees payable to the firm or allowed this period to audit work in such instance.
9. Any other work as directed by Management from time to time.

It is approved by M.D., RCDF.

  
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