

अलवर जिला दुग्ध उत्पादक सहकारी संघ लि., अलवर

ALWAR ZILA DUGDH UTPADAK SAHAKARI SANGH LTD., ALWAR  
ISO 22000-2018 & GMP CERTIFIED ORGANIZATION

F.2.ALW / ( IA ACCTT )/2024 / 45410

DT 07.08.2024

**LIMITED BID FOR EXPRESSION OF INTEREST FOR APPOINTMENT  
OF INTERNAL AUDITOR FOR Milk Union Alwar**

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

**Milk Union Alwar intends to appoint Internal Auditor for Milk  
Union Alwar for a period of one year and 7 months**

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

1. Name of the Milk Union .Alwar Zila Dugdh Utpadak sahakari sangh ltd  
alwar
2. Name of the allied chilling centre Nil

All the C.A . Frims registered in the Panel of the Registrar Co  
operative Societies Rajasthan for the year 2024-2027 letter dated  
28.03.2024 and 17.05.2024 are eligible for appointment, empanelled firm  
may submit Physically their proposal in prescribed format (Annexure A)  
before DT 22.08.2024 by 11.00 a.m. in the office of M.D. of the Milk Union.  
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.

*Handwritten signature and date: 07/08/24*

(Rakesh Kumar Vijay)  
Managing Director



राजस्थान को-ऑपरेटिव डेयरी फ़ेडरेशन लिमिटेड  
Rajasthan Co-Operative Dairy Federation Limited

RCDF/F.2/Acctt. (F.A.)/2024/ 18527-74

Dated 26-7-2024

**Managing Director**

All Zila Dugdh Utpadak Sahakari Sangh Ltd.  
Ajmer/Alwar/Banswara/Barmer/Bikaner/Bharatpur/  
Bhilwar/Chittorgarh/Churu/Jaipur/Jalore-sirohi/  
Jhalawar-Baran/Jodhpur/Kota/Nagaur/Pali/  
Sawaimadhupur/Sikar/Sriganganagar/Tonk/Udaipur/Jaisalmer/Rajsamand.

**Manager/Incharge**

Cattle Feed Plant, Ajmer, Bikaner, Jodhpur, Nadbai, Lambiyakalna, Pali  
Rojori Farm/Seed Processing Plant Bikaner/Liaison Office New Delhi  
Germ Plasma Station Narva Jodhpur  
ENF/FSB Bassi, Metro Dairy Plant, Govindgarh

**Sub. : Appointment of Internal Auditor for RCDF, Milk Unions, CFPs and other units.**

**Ref. : Letter No. RCDF/F.2/Acctt. (F.A.)/2024/18010-45 Dt. 24.07.2024**

Dear Sir,

As per the decision taken in the P.C. Meeting Dt. 05.07.2024 new guidelines as regards appointment of Internal Auditor for RCDF, Milk Unions, CFPs and other units with scope of work and fees structure has been issued vide a Letter No. RCDF/F.2/Acctt. (F.A.)/2024/18010-45 Dt. 24.07.2024.

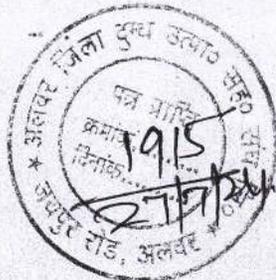
Find the enclosed copy of letter for your reference and to ensure compliance accordingly.

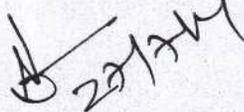
Encl.; As above

  
(Lalit Verma)  
Financial Advisor

Copy to : for information and necessary action

1. P.S. to M.D., RCDF Ltd, Jaipur
2. All G.M's, RCDF Ltd., Jaipur
3. AAO-I, Accounts Section, RCDF Ltd., Jaipur



  
R.K. VIJAY  
Managing Director  
A.Z.D.U.S.S. Ltd., Alwar

(Lalit Verma)  
Financial Advisor

"SARAS SANKUL", J.L.N. MARG, JAIPUR - 302 017  
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राजस्थान को-ऑपरेटिव डेयरी फेडरेशन लिमिटेड  
Rajasthan Co-Operative Dairy Federation Limited

RCDF/F.2/Acctt. (F.A.)/2024/ 18010-45

Dated 24.7.24

**Managing Director**

All Zila Dugdh Utpadak Sahakari Sangh Ltd.  
Ajmer/Alwar/Banswara/Banmer/Bikaner/Bharatpur/  
Bhilwar/Chittorgarh/Churu/Jaipur/Jalore-sirohi/  
Jhalawar-Baran/Jodhpur/Kota/Nagaur/Pali/  
Sawaimadhopur/Sikar/Sriganganagar/Tonk/Udaipur/Jaisalmer/Rajsamand.

**Manager/Incharge**

Cattle Feed Plant, Ajmer, Bikaner, Jodhpur, Nadbai, Lambiyakalna, Pali  
Rojori Farm/Seed Processing Plant Bikaner/Liaison Office New Delhi  
Germ Plasma Station Narva Jodhpur  
ENF/FSB Bassi, Metro Dairy Plant, Govindgarh

**Sub. : As regards appointment of Internal Auditor for RCDF, Milk Unions, CFPs and other units which includes New Scope of Work and Fees Structure.**

Dear Sir,

As per the decision taken in P.C. Meeting dated 05-07-2024 the scope of work and Fees Structure of Internal Audit for all the Milk Union, Cattle Feed Plant, Head Office and other Units has now been changed with immediate effect in following manner :-

1. The Scope of Work related to Internal Auditor is here by attached as **Annexure-A**. Accordingly, a qualified C.A. from concerned CA. firm must visit within every 15 days and submit the monthly audit report in the first week of the next month to the respective Milk Union/Cattle Feed Plant offices including Head Office of RCDF. Further, it is an obligation of the concerned Internal Auditor to also report in a yearly manner to the Head Office of respective Milk Unions/Cattle Feed Plants/Other Units.
2. In order to maintain uniformity and effective internal audit system, an appointment of internal auditor shall finalized before completion of any financial year and every internal auditor should start their work from 1st April onwards.
3. The C.A. firms which are presently doing work as a Internal Auditor for any Milk Union or CFP's/other Units will continue acting as a Internal Auditor maximum upto period of March, 2025 or till completion of their current work order on the same terms and condition with existing fees structure as well, whichever is earlier. After completion of existing term period of one year, the concern milk union must have appoint new Internal Auditor for remaining period of Financial Year 2024-25 i.e. upto March, 2025 and for the F.Y. 2025-26 under new fees Structure. (For Example:- If the period of any Internal Auditor will going to be expire on December, 2024, in that case, the Internal Auditor for the remaining

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IN 11/12/24



# राजस्थान को-ऑपरेटिव डेयरी फेडरेशन लिमिटेड Rajasthan Co-Operative Dairy Federation Limited

period of F.Y. 2024-25 will be appointed for 3 months i.e. from January, 2025 to March, 2025 and for F.Y. 2025-26 in that case, the concern C.A. firm will work as a Internal Auditor from 1st January, 2025 to 31st March, 2026. It means that Internal Auditor will continue for total 15 Months which includes 3 months of F.Y. 2024-25 and 12 Months for F.Y. 2025-26. In such type of cases the new fees structure will be applicable and accordingly fees will be paid to the Internal Auditor.)

4. The propose the Fees Structure for the Internal Auditor shall be as follows:-

### Fees Structure of Internal Auditors for Milk Unions

S.No.	Turnover in Crores	Fees Payable per Month to the Internal Auditor's from Financial Year 2024-25
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

### Fees Structure of Internal Auditors for RCDF and Its Units

S.No.	Name of RCDF Units	Fees Payable per Month to the Internal Auditor's from Financial Year 2024-25
1	RCDF Head Office and Liaison Office, New Delhi	15,000/- + GST
2	(i) Cattle Feed Plant, Ajmer	15,000/- + GST
	(ii) Cattle Feed Plant, Bikaner + SPP Bikaner + Rojari Farm Bikaner	15,000/- + GST
	(iii) Cattle Feed Plant, Jodhpur + GPS Narva	15,000/- + GST
	(iv) Cattle Feed Plant, Nadbai	15,000/- + GST
	(v) Cattle Feed Plant, Lambiyakalan	15,000/- + GST
	(vi) Cattle Feed Plant, Pali	15,000/- + GST
	(vii) ENF+FSB, Bassi + Metro Dairy Govindgarh	15,000/- + GST

Note :- No T.A./D.A. will be payable to any Internal Auditor for the visit of the respective location.

5. The process for the appointment of Internal Auditor for Milk Unions shall be initiated at their own level by following current process and one representative of RCDF shall be the member of appointing committee.
6. An Appointment of Internal Auditor for the Cattle Feed Plants and others Units shall be done at the level of Head Office, RCDF.

This bears the approval from Competent Authority.

  
(Parit Verma)  
Financial Advisor

"SARAS SANKUL", J.L.N. MARG, JAIPUR - 302 017

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Email . [fa-rcdf@rajasthan.gov.in](mailto:fa-rcdf@rajasthan.gov.in) . Website [www.sarasmilkfedrajasthan.gov.in](http://www.sarasmilkfedrajasthan.gov.in)

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

1. **Conditions:-**

CA Firm will have to 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.

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

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.

2.3.12 The following events/occurrences should be reported specifically:

- a) Losses due to theft, negligence, fraud, breach of trust.
- b) Large idle balances with bankers in current account.
- c) Bank guarantees expired before settlement/not honored on presentation.
- d) Delays in collection of funds.
- e) Improper/inadequate utilization of funds received for specific purposes.

- f) Rejection of claims due to delay in lodging claim/non-compliance of procedural requirement.
- g) 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**

2.5.1 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.

2.5.2 To further verify that proper procedures are followed for all purchases and Sales contracts.

2.5.3 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.

2.5.4 To verify that all materials consumed/received are booked as purchases.

2.5.5 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.

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.
- a) Transit losses/storage losses.
  - b) Process losses.
  - c) Non filing of Insurance claims for losses.
  - d) Rejection of claims by carriers/under-writers.
  - e) Difference in reconciliation of physical/book stock.
  - f) Delays in invoicing and refund to parties.
  - g) Delays in adjustment/payment to suppliers.
  - h) Delays in producers payments.
  - i) 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.

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

2.6.1 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.

2.6.2 Verify that provisions of various statutes such as bye-laws, Co-operative laws, PF Act, Income-Tax, GST 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.

- 2.6.3 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.
- 2.6.4 To verify that all taxes as required under law are deducted at source (TDS, TCS, GST etc.) and deposited in time Internal Auditor is supposed 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 items as on 31st March of the Financial Year.
- 2.7.2 To check and verify Stock of Consumable, inventory and other related items as on 31st 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:-
  - a Bill passing register indicating the Budget, name of the party, to whom the payment is released, name of the account head and amount payable

- b. 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 M.U. 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
  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.

10. The propose the Fees Structure for the Internal Auditor shall be as follows:-

**Fees Structure of Internal Auditors for the Milk Unions**

S.No.	Turnover in Crores	Fees Payable per Month to the Internal Auditors 's from Financial Year 2024-25
1	Rs 200 Crore and Above	15000/-+GST
2	Rs 50 Crore to upto 200 Crore	12000/-+GST
3	Rs 5 Crore to upto 50 Crore	10000/-+GST

Note:-No TA/DA will be payable to any Internal Auditor for the visit of the respective location.

No. AD/NIT/Tender/Actts/2024

Date:-07.08.2024

Notice inviting expression of interest for appointment of internal Auditor for Alwar Zila Dugdh Utpadak Sahakari Sangh Ltd., Alwar -301002

Date and time of publishing of Tender	14.08.2024 at 3.00 P.M.
Last date and time of Submitting Tender	22.08.2024 at 11.00 A.M.
Date and time of opening of Tender	23.08.2024 at 11.00 A.M.
Date of Short Listed of Tender	24.08.2024 at 11.00 A.M.
Discussion of Short Listed CA Firms.	28.08.2024 at 11.00 A.M.
Tender Values	180000+ GST

Alwar Zila Dugdh Utpadak Sahakari Sangh Ltd., Alwar -301002 Intend to appoint internal Auditor for a period of one year and 7 month w.e.f. 01.09.2024 to 31.03.2026

  
(Rakesh Kumar Vijay)  
Managing Director