



**Karnataka Food & Civil Supplies Corporation Ltd.**  
**No.16/I, Millers Tank Bed Area, Vasanthnagar, Bangalore.52,**  
**(Government of Karnataka Undertaking)**

No.KFCSC/IAO/ADM/2014-15

Dt: 27-06-2014

**NOTIFICATION**

Sub:-Empanelment/Appointment of Practicing Chartered  
Accountants of Internal Auditors for Head Office KFCSC  
Ltd., and District Offices for the financial period 2014-15.

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Applications are invited for registration of Empanelment /Appointment of Practicing Chartered Accountants of Internal Auditors for Head Office KFCSC Ltd., and District Offices for the financial period 2014-15. Interested Chartered Accountants for Empanelment /Appointment for Auditing may please visit the website [www.kfcsc.com](http://www.kfcsc.com) for application form, terms and conditions and scope of audit.

Last date for submission of applications is 21-07-2014 on or before 5.00 P.M., at Head Office. KFCSC Ltd., Bangalore.

Sd/-  
**GENERAL MANAGER,**

**ANNEXURE-I****APPLICATION FOR EMPANELMENT & APPOINTMENT OF CHARTERED ACCOUNTANT WITH KFCSC BANAGALORE**

The Managing Director,  
Karnataka Food & Civil Supplies Corporation Ltd.,  
#16/I, Millers Tank Bed Area,  
Vasanthanagara,  
**BANGALORE - 560 052.**

Dear Sir,

I am /we are interested to take up Internal Audit work in your esteemed organization for Head Office/District (Name).....

I/we request you to include our name in the empanelment and appoint as Chartered Accountant for District (Name)...../Head Office. We furnish herein below the particulars.

- |   |    |
|---|----|
| 1. Name of the Individual / proprietor/Firm and Address with Telephone and email.   | -- |
| 2. Name of the Proprietor/Partners. With Membership No., and PAN No.  | -- |
| 3. Year of establishment.   | -- |
| 4. Registration No. with SIRC, Chennai.   | -- |
| 5. Experience of three years out of five Years as Internal auditor/statutory auditors of any Karnataka Government Under takings. (enclose documents). | -- |

Place:

Date:

**Signature  
with seal**

**NOTE:-**

- 1) The Application should reach to our Head Office on or before 21-07-2014 on or before 5.00 P.M.
- 2) Preference will be given to local Auditors.



**KARNATAKA FOOD & CIVIL SUPPLIES CORPORATION Ltd.,**  
**No.16/1, Millers Tank Bed Area, Bangalore-560 052**

**TENDER NOTIFICATION**  
**TENDER THROUGH E-PROCUREMENT PORTAL**

No.KFCSC/IAO/ADM/2014-15

Date 27-06-2014

Karnataka Food & Civil Supplies Corporation invites tenders through e-procurement portal as per the Karnataka Transparency in Public Procurement Act 1999 for **EMPANELMENT/APPOINTMENT OF PRACTICING CHARTERED ACCOUNTANTS AS INTERNAL AUDITOR FOR HEAD OFFICE-KARNATAKA FOOD & CIVIL SUPPLIES CORPORATION Ltd., and to the following 28 district offices of Karnataka Food & Civil Supplies Corporation Ltd., for the financial period of 2014-2015.**

01	Bangalore North	15	Gulbarga
02	Bangalore South	16	Hassan
03	Bagalkot	17	Haveri
04	Belagavi	18	Karwar
05	Bellary	19	Kolar
06	Bidar	20	Koppal
07	Bijapur	21	Mandya
08	Chickmagalur	22	Mangalore/Udupi
09	Chickballapura	23	Mysore/Madikeri
10	Chitradurga	24	Ramanagar
11	Chamarajnagar	25	Raichur
12	Davanagere	26	Shimoga
13	Dharwad	27	Tumkur
14	Gadag	28	Yadgiri

The tenders will be processed only through e-procurement portal. Tenderers can download the tender document from the website **www.kfcsc.com** from **27-06-2014 to 21-07-2014**

- 1. Last date for submission of bid 21-07-2014 Monday at 5.00 PM**
- 2. Date of opening of Technical Bid on 22-07-2014 Tuesday at 11.00 AM**
- 3. Date of opening Financial Bid on 24-07-2014 Thursday at 11.00 AM**

Sd/-

**GENERAL MANAGER.**



**KARNATAKA FOOD AND CIVIL SUPPLIES CORPORATION LTD.  
TENDER DOCUMENT FOR  
EMPANELMENT/APPOINTMENT OF PRACTICING CHARTERED ACCOUNTANTS  
AS INTERNAL AUDITOR FOR HEAD OFFICE-KARNATAKA FOOD & CIVIL  
SUPPLIES CORPORATION Ltd.,**

**2014 - 2015**

No.KFCSC/IAO/ADM/2014-15/

Date 27-06-2014

Karnataka Food & Civil Supplies Corporation invites tenders through e-procurement portal as per the Karnataka Transparency in Public Procurement Act 1999 for EMPANELMENT/APPOINTMENT OF PRACTICING CHARTERED ACCOUNTANTS AS INTERNAL AUDITOR FOR HEAD OFFICE-KARNATAKA FOOD & CIVIL SUPPLIES CORPORATION Ltd., ., and to the following 28 district offices of Karnataka Food & Civil Supplies Corporation Ltd., for the financial period of 2014-2015.

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03	Bagalkot	17	Haveri
04	Belagavi	18	Karwar
05	Bellary	19	Kolar
06	Bidar	20	Koppal
07	Bijapur	21	Mandya
08	Chickmagalur	22	Mangalore/Udupi
09	Chickballapura	23	Mysore/Madikeri
10	Chitradurga	24	Ramanagar
11	Chamarajnaragar	25	Raichur
12	Davanagere	26	Shimoga
13	Dharwad	27	Tumkur
14	Gadag	28	Yadgiri

Tender applications & Tender documents can be downloaded on website [www.kfcsc.com](http://www.kfcsc.com) Tenders are to be submitted within the stipulated period as below.

<b>S1 No</b>	<b>Particulars</b>	<b>Date and time</b>
01	Last date and time for submission of Bid	21-07-2014 Monday at 5.00 PM
02	Date and Time of Technical bid opening	22-07-2014 Tuesday at 11.00 AM
03	Date and Time of Financial bid opening	24-07-2014 Thursday at 11.00 AM

**Sd/-  
GENERAL MANAGER,**

**CONTENTS**

1. SECTION- I Invitation to the Tenderers
2. SECTION- II Terms and Conditions
3. SECTION- III Financial Bid
4. Annexure-I Application
5. Annexure- II Scope of Audit (Head office and District Office)

**Contents to be placed**

**COVER-A**-Terms & Conditions and Technical Bid Documents

**COVER-B**-Financial Bid Documents

**SECTION – 1**

**INVITATION TO TENDERERS**

**The “Procurement entity” General Manager, Karnataka Food And Civil Supplies Corporation Ltd., hereby invites Tender.**

Karnataka Food & Civil Supplies Corporation invites tenders through e-procurement portal as per the Karnataka Transparency in Public Procurement Act 1999 for EMPANELMENT/APPOINTMENT OF PRACTICING CHARTERED ACCOUNTANTS AS INTERNAL AUDITOR FOR HEAD OFFICE-KARNATAKA FOOD & CIVIL SUPPLIES CORPORATION Ltd. ., **and to the following 28 district offices of Karnataka Food & Civil Supplies Corporation Ltd., for the financial period of 2014-2015.**

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08	Chickmagalur	22	Mangalore/Udupi
09	Chickballapura	23	Mysore/Madikeri
10	Chitradurga	24	Ramanagar
11	Chamarajnagar	25	Raichur
12	Davanagere	26	Shimoga
13	Dharwad	27	Tumkur
14	Gadag	28	Yadgiri

**Note:-**

- 01.** The term “PROCUREMENT ENTITY” means the General Manager, K.F. C.S.C.Ltd., Bengaluru, as defined under Rule 2 of the Act Karnataka Transparency in Public Procurement Ordinance 2000 hereafter called “Act”, for the purpose of accepting the application.
- 02.** Tenders received from those Tenderers who fulfill the terms & conditions of this tender will be considered for evaluation
- 03.** Interested and eligible Tenderers may obtain further information from the Office of the General Manager, KF & C.S.C.Ltd., Bengaluru.

**Separate set of Tender Documents (Hard Copies) at the following Address:  
KFCSC, Head office, Board Hall, No.16/I, Millers Tank Bed Area, Vasanthnagar, Bangalore-560052.**

**NOTE:-The language of the Tender shall be in English only.**

- 04.** Tender document can be downloaded on website [www.kfcsc.com](http://www.kfcsc.com)
- 1. Last date for submission of bid 21-07-2014 Monday at 5.00 PM**
- 2. Date of opening of Technical Bid on 22-07-2014 Tuesday at 11.00 AM**
- 3. Date of opening Financial Bid on 24-07-2014 Thursday at 11.00 AM**

The tender documents and other details are available on the website address [www.kfcsc.com](http://www.kfcsc.com)

**SECTION -2**  
**TERMS AND CONDITIONS**

The Tender shall be submitted only if the Tenderer is agreeable to all the Terms and Conditions of this Tender, which is included in the scope of Audit

**01. “TECHNICAL BID” SHALL CONTAIN DOCUMENTS LISTED HERE UNDER”**

1. ICA certificate
2. PAN Card
3. Service Tax Registration
4. Experience Certificate (as per application)
5. Income Tax paid Certificate.
6. Balance Sheet if it is partnership firm/company
7. Partnership agreement
8. Authorisation letter to one of the partner/Director to have correspondence with the Corporation.
9. The Terms & Conditions/scope of Audit is to be signed and to be enclosed.
10. Audit team in the Firm should contain minimum three chartered accountants and supporting staff.

**02. EXPERIENCE AND PAST PERFORMANCE CERTIFICATE:-**

Experience and past performance in the execution of similar contracts if any, provide list of atleast Five (05) Govt Institutions/Companies (Documents and performance certificate from the concerned institutions to be enclosed)

**03. TERMS AND CONDITIONS:-**Duly signed by the Tenderer. All pages of the Tender, except for printed literature, if any enclosed, shall be signed by the person signing the Tender with official seal of the Firm or the Company.

**04. Balance Sheet and Income Tax:-** Balance Sheet and Income Tax returns filed for the last three financial years.

**05. AFFIDAVIT FOR NON-CONVICTION:-** Affidavit from the company declaring that they have not been convicted for any offence for violation of essential commodities act 1955 or having any criminal cases under any act or orders there under regarding any conviction in previous years/present.

**NOTE:-**The “**Technical bid**” will be opened on the day fixed for opening Tenders. If all the Documents are accepted, and then only the “**Financial bid**” will be opened. Tenderers shall keep their offer valid for acceptance or otherwise up to the time specified, from the date of opening of the Tender. The tenderer should not quote any other date of validity of the tender. Tenderers quoting any other validity date are liable to be rejected.

**06. ACCEPTANCE AND REJECTION:-**

- a) Any tender received by the procurement entity or any office authorised, through any means after the due date and time will be rejected.
- b) The Tender accepting authority reserves the right to reject the tenders or to accept the tenders for the supply of all articles or any one or more of the articles tendered for in a Tender without assigning any reason.
- c) The “Procurement entity” may, at his discretion, extend the deadline for submission of Tenderers, in which case, all rights and obligations of the procurement entity and tenderers previously subjected to the deadline will thereafter be subjected to such extended deadline.
- d) The “Procurement Entity” may at his discretion alter/modify/delete/relax any condition in part or full for considering/accepting tenders received.
- e) The “Procurement Entity” may at his sole discretion award contract to one or more Tenderers for supply of one/all commodities. If necessary “Procurement Entity” may at his sole discretion may place indents with their Suppliers during currency of the contract entered with the successful tenderer.

- f) The Tender opening committee constituted under Rule 11 of the Act will open the tenders in presence of Tenderers or their Representatives who choose to attend on the date, time and place specification.
- g) Entry to participate in the TENDER OPENING COMMITTEE MEETING is restricted only to bona-fide Tenderers or one of their Authorised Representatives. The Tenderers or their Authorised Representative who are present shall produce the authorization letter and sign in Attendance Register evidencing their presence during the opening of tenders.
- h) The Tenderer shall bear all costs associated with the preparation and submission of his tender and the “Procurement entity” will in no case, be responsible or liable for these costs, regardless of the conduct or out-come of the Tendering process.
- i) The verification of documents in Technical bid and the decision to open Financial bid, to read out the rates quoted by the tenderer, by the TENDER OPENING COMMITTEE is only provisional subject to further verification.

#### **07. VALIDITY OF OFFER**

The rates quoted shall be valid for acceptance or otherwise for a period of 30 days from the date of opening of the Tender.

The rates accepted by the “**Procurement entity**” shall be valid for entire period mentioned in the Tender Notification.(Documents)

#### **08. TENDER EVALUATION**

The tender submitted by the bidder will be opened by the Tender Opening Committee constituted under Rule 11 of the “Act”. If the documents in technical bid are found to be in order, as specified above only then the Financial bid will be opened. Incomplete documents in the Technical qualification will result in rejection of the entire tender and the Financial bid. The ‘Procurement entity’ after due evaluation, will have option to prepare item-wise selection in the order of priority and call upon the Lowest Tenderer to furnish Security Deposit and execute the agreement.

The “Procurement Entity” before passing the order accepting a tender may negotiate with Lowest Tenderer.

In the event of any discrepancy in respect to the rates quoted, the “Procurement entity” reserves the right to accept the lowest rate, at his discretion.

#### **09. PAYMENTS:**



Payment will be made at Unit Office of “Procurement Entity” after deducting the applicable Taxes etc. The payment will be after submission of audit report of that particular month.

**10. PENALTY CLAUSE**

The “Procurement Entity” reserves the right to cancel the order without any prior intimation.

**11. ARBITRATION:**

- In case of any dispute including the interpretation of any of the Clause/Clauses of the agreement the matter shall be referred to a Sole Arbitrator, who shall be selected with mutual consent of both the Parties for adjudication.
- The remuneration for the Arbitration shall be fixed by the Arbitrator at his discretion.

We agree to the above terms and conditions.

**SECTION-III FINANCIAL BID**

Financial Bid Should be in form-B indicating rate after going through the scope of Audit

**SIGNATURE OF THE TENDERER  
INDIVIDUAL/PROPRIETOR/PARTNER**

**DATE:**

**ADDRESS:**

**FORM – B (FINANCIAL BID)**

I hereby agree to take up the Audit work in your corporation at the rates indicated against them MONTHLY for the period of **2014 to 2015**

<b>Period</b>	<b>Amount per Month</b>
<b>2014-15</b>	

**SIGNATURE OF THE TENDERER  
WITH SEAL.**

## ANNEXURE-II



**KARNATAKA FOOD AND CIVIL SUPPLIES CORPORATION LTD.,**

**ಕರ್ನಾಟಕ ಆಹಾರ ಮತ್ತು ನಾಗರಿಕ ಸರಬರಾಜು ನಿಗಮ ನಿಯಮಿತ.**

**No.16/1, Millers Tank Bed Area, Bangalore - 560 052.**

**ನಂ.16/1, ಮಿಲ್ಲರ್ಸ್ ಟ್ಯಾಂಕ್ ಬೆಡ್ ಏರಿಯಾ, ಬೆಂಗಳೂರು-560052.**

**Phone:22251229, 22096600. Fax:22258035 email:dmiao@kfcsc.com**

### **Scope of Audit for Head Office**

#### **Introductions:**

Karnataka Food & Civil Supplies Corporation Ltd., is a Government of Karnataka, Public Sector undertaking registered under the Companies Act 1956, is having its Head Office at Bangalore and 28 District Offices in the state. It is proposed to set up an efficient Internal Audit function which would help the Company to comply within form and substance all its prices/ procedures/guidelines prescribed by various statutes and supporting agencies.

#### **Objective:**

The objective of the Internal Audit functions is to ensure that the Internal control system/measures are adequate. The Internal Audit would be an appraisal function established to examine, evaluate and monitor the adequacy and effectiveness of accounting and internal control functions.

#### **Scope of work:**

The scope of work of the Internal Auditor's function will evolve with the growth of organization. However at present the functions of the Internal Auditor are broadly designed to cater to the needs of the management so as to ensure the following:

1. All the guidelines and administrative circulars given by the Head Office are followed by the subordinate staff and the extent of adherence of such policies is to be reported.
2. To ensure that the accounting system is appropriate and has been followed efficiently.

2/-

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3. Implementation of adequate Internal Controls in the Company to safeguard the assets to ensure propriety of expenditure and to exercise control on payments.
4. Verification of Bank Reconciliation Statement and action taken on outstanding items are done if any.
5. Verification of compliance with statutory deduction and their remittance to appropriate authorities.
6. Expenditure is made with due regard to economy, efficiency and cost and effectiveness.
7. Verification of various books and statutory records maintained at Head Office.
8. All laws including regulations and other internal requirements and management policies and directions / guidelines applicable to the Corporation are being complied with
9. In order to efficiently carryout their obligations and provide assurance to the management, the internal auditors of the company shall
  - a)** Examine the financial and operational activities of the company.
  - b)** Undertake detailed testing of balances transactions and procedures.
  - c)** Physically verify assets that are created.
  - d)** Identify, classify and report such information that may be in deviation with any set of practices, statutory requirement and management directions/assessments.
  - e)** To verify the assessment orders of Sales Tax, Service Tax, Income Tax and other authorities and report the status of such cases.

3/-

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10. Comments on the accounting records, system and controls that were examined during the course of Internal Audit to identify the deficiencies and weakness in the system and make recommendations to improve them and also suggest new system where required.

- a) Highlight the mistakes that are material and have significant impact on the performance of the Company.
- b) To help the management in other areas of financial and accounts matters when required.
- c) To audit any other matter as assigned by the management time to time.

**11. PRE AUDIT:**

- i) Review of files from the various functional departments involving financial commitment;
- ii) Review of all agreements, contracts, etc., to see that these are within the frame work of legal requirements and meet various statutory requirements. These functions have to be carried out before they are sent to approval of authorities.
- iii) Pre-audit of all financial transactions which are above Rs.10000/-.
- iv) Review of financial statements prepared by the Corporation for submission to the Board, Banks etc.,
- v) Verifying all forms and reports to ensure that statutory formalities as required under the Income Tax and Sales Tax laws and other laws are being complied with;
- vi) To advise the Corporation in respect of compliance to various statutes applicable to the Corporation and also applicable as per Accounting Standards of the Institute of Chartered Accountants of India.

**12. POST AUDIT:**

Verification of quarterly accounts with final accounts submitted by district units and consolidated final accounts prepared at Head Office before submission to Board for approval.

4/-

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**13. OTHERS:**

1. Internal Auditors will be required to carry out any other assignment given by The Managing Director forming part of the scope of work outlined above including advice on related issues.
2. Periodical review covering at least one District Office/Depot every month. This is not only as a countercheck to ensure that Internal Audit at the District Offices/Depots is being carried out in line with the requirement but also to detect any leakage of revenue that might have escaped the attention of the internal auditors at the district offices/depots;

The internal audit should cover the following sections.

1. Finance Section.& Accounts Section
2. Marketing Section.
3. Administration Section.
4. Procurement Section, Transportation Section.
5. Company Secretary's Section
6. Internal Audit Section.
7. IT Section/Fist Section

**Sd/-  
Managing Director**

**KARNATAKA FOOD & CIVIL SUPPLIES CORPORATION Ltd.,**  
**SCOPE OF INTERNAL AUDIT**

**ANNEXURE-I**

<b>I. DISTRICT OFFICE.</b>		
01.	Cash Book	Verification of receipts and payments classification of Heads of Account. Ledger posting and Balancing of both Ledger and Cash Book.
02.	J.E. Book	Verification of JEs with supporting Documents.
03	Bank Reconciliation	Verification of unrealized cheques more than 06 months and late realization of D.D's remitted to Bank.
04.	Voucher Files	Proper maintaince of Vouchers with supporting documents.
05.	Bank Remittance	Remittances of Sales proceeds to Bank-DD Registers.
06.	Stock Account	Verification of Allotment of D.C/scheme wise Purchases and scheme wise Accounting of stock in Stock Register.
07	Payment of Admn Charges	Verification of Admn, charges paid to DC as per costing sheets and proper classification of stock under respective schemes and price at which it is sold.
08	Books of Forms & Register	Verification of proper accounting of Books and Forms purchased/supplied form H.O/got printed at unit office and proper issue of the same to W.S & R.P.S
09	Assets Register	Maintaince of Assets Register Land and Buildings etc.,
10	Furniture and Fixture Register	Maintaince of Furniture and Fixtures Register-Proper Valuation.
11	Payment to Transport Contractors	Verification of Transport contractors Bills with chalan of the quantity purchased/lifted along with stock receipts and release orders. Transit shortages/Deduction of TDS & Remittance of TDS within due date.
12	Purchase Register	Proper booking of purchase/payment adjusted as per costing sheet with reference to Invoice/R.Os and cross check to the stock register and JE's proposed R.O Register to be checked specially to verify that the R.O Quantity is received before taking new R.O.
13	Sales Register	Verification of quantity sold with reference to schemes under which it was purchased and sold with reference to costing sheet proper accounting of sales proceeds to cash book and sales JE proposed with reference to Stock Book.

14	Monthly Stock Verification Reports.	The closing balance as per Physical stock verification should agree with that of the opening Balance of parallel stock Book maintained at office.
15	Differential Cost	The claim's made to Govt towards Differential cost in accordance with the purchases/sales and costing sheets. JEs proposed. Because of subsidy (to consumers) provided the Govt of Karnataka for EBPL Category, Rice/Wheat is sold at BPL Price itself and the subsidy, portion is claimed monthly from Govt of Karnataka as Difference in cost.
16	Transportation Charges	T.C Claimed to Govt in accordance with the Purchases/Sales and Costing Sheets. JE's proposed Transport charges are claimed for reimbursement at Govt rates in respect of Rice/Wheat. That of sugar is included in the costing sheet.
17	Advance Register	Review of Advance made/adjustments made and Balance in accordance with provisions, Any advance long standing with out adjustment, staff, Govt, and other parties A/c to be reviewed.
18	Log Book	Proper maintains of log book account of fuel & repairs, Tour Diary of DM's.
19	Service Register	Verification of services register, maintainece of leave account pay scale/increments sanctioned etc.,
20	Trial Balance	Verification of monthly quarterly/yearly trial balance /consolidated trial balance.
21	Verification of Accounts	Verification of quarterly half yearly/annual accounts. Proper agreement of purchases & sales with that of Finance stock statements with reference to administrative charges paid/Different cost claimed etc.,
22	Deposit Register	Proper maintainance of Deposit register.
23	Sundry Creditors/Sundry Debtors Registers.	Verification of sundry creditors and sundry debtors register and entries posted regularly.
24	Bank Interest Register	Verification of Bank Interest charged by the Banker on Cash Credit A/c. Proper posting of C.B date to day as per cash boodk/Bank statement.
25	Telephone Register	Maintaince of Telephone register & entries made regularly on day to day basis.
26	Cash Flow Statement	Verification of Cash Flow statement and viability of the unit office.
27	Over and above T.C	Verification of over and above T.C payment made to

	Payment register	Transport contractor.
28	Daily Sales Abstract Acknowledgment Register	Verification of acknowledgment/receipt passed at unit office for receipt of D.S.A's wholesale points and with that of the bank remittance register verify whether delay in remittance at unit office or delay in sending the DSA from the depot.
29	Misappropriation	If there is any misappropriation either in District Office, wholesale points, retail points or in any other branch/transaction should be at the earliest and to be reported to the Chief Executive.
30	General	<p>a) Compliance with regard to various approvals, orders or instructions given from Head Office and Costing Sheet and/or G.O copies sent from Head Office or received directly from Government of Karnataka from time to time.</p> <p>b) Compliance with the Tax Audit point and to report any deviation thereon.</p> <p>c) Periodical reconciliation of --</p> <p>i) Funds Transfer from Head Office to Districts and Vice- Versa along with inter Districts, intra-Districts transfers.</p> <p>ii) Creditor for recoveries – JE proposed from Head office whether JEs are responded properly or not.</p> <p>d) Ensuring compliance for accounting compliance for accounting &amp; audit principles, accounting and standards and internal audit control systems including suggestions for improvement.</p> <p>e) Verifying compliance to various statutory provisions applicable to the Corporation.</p>
<b>II. WHOLESALE POINTS:-</b>		
01	Stock Book Register	Verification of stock A/c at Wholesale points maintained as per the allotment (Schemewise). Whether all Stock Receipts are accounted on day to day basis and DSA's charged off accordingly, Internal Stock Transfers with proper order. Stock Transfer out wards with proper orders or not.
02	Stock Receipt Books	Whether the stock receipts are passed on the day of receipt of stock with reference to the Truck chits/invoice of the suppliers. Whether all the receipt are supported by the TC/Invoice (which is to be pasted to stock receipt) stock receipts are passed to that of Internal Stock Transfer.
03	Passing of cash cum delivery notes	Whether the CCD's are passed to each and every delivery or not, and filled all the columns of the



		CCD's are passed against the payment or not, with proper rate (as per costing sheet) and scheme variety are mentioned or not in every CCD to be verified.
04	Daily Sales Abstract	Whether all the CCD are accounted to DSA, serially or not. If any CCD's missing to be confirmed, whether it is canceled with out the copies of CCD's. The total of the quantity column multiplied by the rate should agreed with the total of DD's and cash receipt.
05	Acknowledgment of submission of DSA to the District office	The details of submission of DSA to the District Office along with DD and cash to the office with in the stipulated time to time verified.
06	Maintenance of Furniture and office equipment and Books form register.	The Account of Furniture and Fixtures and Bill Books other forms obtained for District office/Purchased should be recorded properly.

a) Name of the Wholesale Point.....

b) Name of the Depot Manager.....

<b>III. RETAIL POINTS.</b>		
01	Stock Books	Whether stock listed from wholesale point's purchased are properly accounted or not in to the stock Register is to be verified and day to day sales are properly posted to stock book with reference to the day bood or retail point.
02	Day Book	Whether card wise postings are made in the day book or not are to be verified and scale of issue is properly followed or not is also to be verified.
03	Stock Receipt Book	Whether stock receipts passed to all the stock's received or not to be verified.
04	Empty Gunny A/c	Empty Gunny A/c is to be verified with reference to the stock receipts.
05	Bank Remittance	Whether cash is remitted to Bank daily or not to be verified with the prescribed challan supplied from the District Office.
06	Verification of Monthly Sales Abstract	Whether the Monthly sales abstracts are properly filled indicating rates at which sold & verify amount remitted to Bank with reference to Bank statement and verify whether stock receipts are passed properly or not on day to day basis
<b>III</b>	<b>LPG Units</b>	Verification of advance payments towards purchase of Refills, revision of Issue price of Domestic & Commercial Cylinders Cash receipts, SV/TV/TSU/TTU out going & incoming customers

		registers Deposits, MMS Scheme, Stock book, Cash book & Day wise Sales Register, Sales Officers Inspection Report to be verified.
<b>IV</b>	<b>Petrol Bunks</b>	Verification of purchase of Petrol/Diesel/Lubricants with Invoice Nos. Sales/Card Sales, Stock book Driage of Petrol/Diesel Cash book & other documents. To be written as prescribed by the Oil Company.
<b>V</b>	<b>MSPO/Levy Rice</b>	Verification of procurement Register, Scrutinizing of T.C.Bill, Grain Vouchers & supporting documents, Ware House Bonds, Issue of Stock, Issue register, Hulling register, R/O Register. & supporting documents. Physical verification of stock at godowns.