

## ON WEBSITE

### OFFER FOR WORK OF INTERNAL AUDIT FOR THE YEAR 2023-24

#### ELIGIBILITY CRITERIA

1. The Partnership Firm/LLP/Company of Chartered Accounts should be registered with the Institute of Chartered Accountants of India, New Delhi for a minimum period **of 10 years**.
2. The Firm/LLP of Chartered Accountants empanelled with CAG, New Delhi will be preferred.
3. Head Office of the Firm / LLP should be situated in Ahmedabad / Gandhinagar.
4. The Partnership Firm/Company shall have at least three Chartered Accountants and minimum two Chartered Accountants should be Partners.
- 5 **The average yearly turnover of the Partnership Firm/LLP should be Rs.35 lakh to Rs.50 lakh or above during the last three years. i..e 31.03.2020, 31.03.2021 & 31.03.2022.**
- 6 Main Office/Head Office of the Firm/Company should be situated in Ahmedabad/ Gandhinagar and they shall have carried out internal audit of the Head Office of at least five Universities / Government Autonomous Bodies/ corporations/Boards/ Public Limited companies in the last three years. Experience as Internal /Statutory auditor of a Branch or Division will not be considered.
- 7 The C.A. Firm to be peer reviewed by ICAI valid as on 1.1.2023.

**Firms / LLPs complying with the above eligibility criteria shall only apply.**

Detailed Technical offer and Financial offer shall be submitted in **separate sealed cover** in the prescribed format as per the link given so as to reach the University at the office address **by Regd. AD / Speed Post / Courier latest by 03/11/2023** in **separate sealed envelopes duly marked “Technical Offer for Internal Audit for year 2023-24” and “Financial Offer for Internal Audit for year 2023-24,”** addressed to, **The Executive Registrar, National Forensic Sciences University, Sector-9, Gandhinagar-382 007 (Gujarat State).**

The Firm / Company appointed shall not be entitled to any other monetary benefits in addition to the professional fees quoted by it. **Professional fees should be quoted per annum plus taxes as applicable but exclusive of out of pocket expenses.**

The Firm/Company shall have to depute minimum 2 (two) qualified and experienced staff and 1 (one) qualified Chartered Accountant, at the office of the NFSU, Gandhinagar **on all working days for internal audit work.** Work shall have to be carried out at the Head office of NFSU, Gandhinagar.

Internal Audit for **the years 2023-24** will be conduct **on quartly** basis. Internal Audit Report will be submitted within **8** days from completion of the Audit. **Internal Audit of each quarter will be completed within one month from end of each quarter.**

**Internal Audit work order will be given for one year. Internal Audit work order for the next year will be subject to satisfactory performance review by the Management.**

**Non deputation of required and experienced staff, Non completion of work within scheduled time frame and unsatisfactory performance will result into termination of the work order of the appointed chartered accountant firm. NFSU Management reserve the right to terminate the work order with the existing chartered**

accountant firm and allot the same to the next qualifying chartered accountant firm at the rates of the terminated chartered accountant firm.

Firm needs to demonstrate the capability and preparedness of the Internal Audit by submitting Plan & Methodology to complete the work, with reference to their experience and achievements/accreditations.

All documents and submissions shall be duly signed by Authorized Partner and serially numbered along with index. Submission without authorized Partner's signature will be considered as technically not qualified.

All the Annexure mentioned hereinafter form integral part of this Offer. Firm will have to perform the functions as per the scope of work and terms and conditions mentioned and will submit the reports/other outputs as mentioned therein.

Appointment orders will be issued to the qualified firms of Chartered Accountant on completion of the process of selection.

**Technical Offer submitted by the firms meeting with the minimum eligibility criteria will be evaluated and marks will be assigned as per marking system as in Annexure II. Financial Offer of only those firms successfully qualifying in the technical evaluation process will be considered for opening of financial offers.**

NFSU reserves the right to accept or not to accept lowest responsive offer based on evaluation and to reject any or all offers without assigning any reason.

Technical Offers received will be opened on **6/11/2023 at 11.00** hrs. at NFSU, Gandhinagar. No offer shall be accepted/opened in any case received after the due date and/or time, irrespective of delay due to postal service or any other reasons

**and that NFSU shall not assume any responsibility for the late receipt of the offer. The offer received late will not be accepted.**

**Financial offers of only technically qualified Firms/Companies will be opened on 06/11/2023 at 12.00 hrs at NFSU, Gandhinagar.**

**This is to Clarify that as per the guidelines issued by ICAI, it is mandatory to quote minimum Fees during inviting offers from CA Firms otherwise the Tender Proposal will be rejected. The minimum fees for the internal audit assignment for the year 2023-24 would be Rs. 1,00,000/- (Rupees one Lakhs Only) plus taxes as applicable but excluding out of pocket expenses.**

### **ABOUT THE UNIVERSITY**

The National Forensic Sciences University was established by Government of India on 1.10.2022 through Parliament by National Forensic Sciences University Act, 2020 under Ministry of Home Affairs. This is an Institute of National Importance which was established to facilitate and promote studies and research and to achieve excellence in the field of forensic science in conjunction with applied behavioural science studies, law, criminology and other allied areas and technology and other related fields and to provide for matters connected therewith or incidental thereto.

At present University (NFSU) is having its campuses at Gandhinagar, Delhi, Goa and Tripura, Assam, Dharwad.

## **Annexure-1 TECHNICAL OFFER [ Format – on CA Firm’s Letter Head]**

- A. Name of the Firm/Company
- B. Year of Establishment
- C. Firm Registration No. with ICAI, New Delhi
- D. Constitution (Partnership/LLP)
- E. Office Address
- F. Phone Nos / Email id
- G. Details of Partners

<i>Sr. No.</i>	<i>Name</i>	<i>Membership No. / Date of Registration with ICAI</i>	<i>FCA / ACA</i>	<i>Certificate Course on Forensic Accounting and Fraud Detection YES / NO</i>
1				
2				
3				
4				
5				

- H. Details of Staff

<i>Sr. No.</i>	<i>Particulars</i>	<i>No of Staff</i>
1	Chartered Accountants	
2	Articles Staff	
3	Audit Staff	
4	Others	
	Total	

I. Details of Chartered Accountants in Employment (Other than Partners)

<i>Sr. No.</i>	<i>Name</i>	<i>Membership No. / Date of Registration with ICAI</i>	<i>FCA / ACA</i>	<i>Certificate Course on Forensic Accounting and Fraud Detection YES / NO</i>	<i>Working with Firm / LLP Since</i>
1					
2					
3					
4					
5					

J. Experience (Work Done & Completed in Last 3 years i.e. 2019-20, 2020-21, 2021-22/2022-23)

<i>Sr. No.</i>	<i>Name of Organisation</i>	<i>Address</i>	<i>Contact Person &amp; No.</i>	<i>Statutory / Internal Audit</i>	<i>Year under Audit</i>	<i>Audit Report Submission Date</i>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

Note :

- a) *Mandatory to submit copies of Appointment Letter / Order for all the work done and completed in last 3 years from 2019-20 to 2021-22/2022-23, if not submitted then it will not be considered.*
- b) *Appointment Letter for each year will be considered as one appointment.*
- c) *At least one Internal / Statutory Audit of Educational Institution in last three years*

k. Turnover Details

<i>Sr. No.</i>	<i>Financial Year</i>	<i>Professional Fees Received (As per the Audited Income Expenditure Statement) Amount Rs.</i>
1	Financial Year 2019-20	Rs.
2	Financial Year 2020-21	Rs.
3	Financial Year 2021-22	Rs.
Average of 3 financial years		Rs.

L. Work Plan & Methodology:

Chartered Accountant Firm to submit along with Technical Offer – A Note briefly describing the Plan & Methodology of undertaking the Internal Audit work of NFSU and explaining the experiences and achievements / accreditations in professional services that will be provided to NFSU.

We, the undersigned, offer to provide the audit services in accordance with your Offer for Internal Audit work for NFSU Gandhinagar Office. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Offer are true and accept that any misinterpretation contained in it may lead to our disqualification.

Fees quoted separately have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the offer and to bear any further pre-contract costs.

We understand that NFSU is not bound to accept the lowest or any offer or to give any reason for award, or for the rejection of any offer.

I /we confirm that I/we have authority of [Insert Name of the C.A. Firm] to submit the Offer.

Your faithfully

For M/s..... FRN No.....

(CA.....) M.No. ....

Authorised Partner

[Seal of the Firm]



# FINANCIAL OFFER [ Format – on CA Firm’s Letter Head ]

INTERNAL AUDIT – NFSU Gandhinagar	
Professional FOR THE FY 2023-24	Rs. ....../-  Rupees .....  .....  <i>(In Figures &amp; Words)</i>

**NOTE :**

1. Out of Pocket expenses will be reimbursed / paid.
2. GST will be extra and paid on actual basis.
3. Services can be renewed for next year if work is done satisfactorily.
4. The Firm will raise the bill on quarterly basis for the work provided at the rates as agreed and accepted by NFSU.

I confirm that I have authority of *[Insert Name of the C.A. Firm]* to submit the Offer.

Your faithfully

For M/s.....

FRN No.....

(CA.....)

M.No. ....

Authorised Partner

[Seal of the Firm]

**NATIONAL FORENSICS SCIENCES UNIVERSITY, GANDHINAGAR**

**SCOPE OF WORK OF INTERNAL AUDITOR OF NATIONAL FORENSIC SCIENCES  
UNIVERSITY (NFSU), GANDHINAGAR:**

The internal audit will be carried out in accordance with Accounting Standards of Auditing, generally accepted in India and shall include such tests and controls, as the Auditor considers necessary under the circumstances. The major areas will be covered are as under:

The scope of work shall be as follows:

**1. Internal Audit:**

**A.** To cover the areas ensuring that:

- Transactions are recorded as per principles of commercial accounting and as per the guide line of central Government for autonomous body are booked to proper accounting heads.
- Transactions are undertaken on the basis of proper authority.
- Utilization of all funds is in accordance with the financing agreements/Government Resolution/Terms and Conditions of Funds/Advances provided.
- Transactions are duly supported by proper supporting documents and clear linkage between Books of Accounts and reports presented to Bank/FA.
- Where special accounts have been used, they have been maintained in accordance with the provisions of the relevant financing agreements.
- Propriety of the transactions.

**B.** Checking the maintenance of books of accounts and records.

**C.** Checking the bank reconciliation statements.

**D.** Checking of component-wise, category-wise and account head-wise expenditures.

**E.** Checking of running bills raised for payment under each projects pertaining to NFSU.

**F.** Checking of investments, short term deposit etc. made by the authority from time to time.

- G. Checking of compliance of various taxes.
- H. Checking of GST paid, ITC taken and relevant returns filed under GST regime.
- I. Suggesting revision in forms and formats from time to time.
- J. Physical verification of cash minimum on quarterly basis in addition to surprise checks  
and fixed assets on yearly basis.
- K. Checking of running bills/final bills submitted for payment under project and ensure various compliances in conformity with terms & conditions of contract. A scientific/proper sampling method be devised in consultation with management.
- L. Compliance and related activities:
  - a) Ensure Compliance of Internal Audit Queries from the auditee.
  - b) Co-ordinate, follow up for the Compliances at all the divisions/campuses.
  - c) Checking and verifying the relevant records to ascertain that compliance to Internal Audit Report is complete in all respect.
  - d) Investigate into reasons for non-compliances submitted by the auditee.
  - e) To verify and comment on Bank Reconciliation Statement complied for different bank accounts.
  - f) Verification of Minutes Book and Statutory Registers maintained under the NFSU Act.

**M. Other Services:**

As and when required by NFSU, the Auditor can be called upon to provide any additional services than those stated above for the smooth functioning of the University on a mutually agreed upon terms and conditions.

**2. System Improvement:**

The selected Auditor will report to NFSU and any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work or unnecessary data noticed will be highlighted and reported.

**3. Compliance of Guidelines of funding - Government/other Authorities.**

**4. Income Tax.**

- Compliance of TDS requirements
- Computation of proper TDS., Filing of Returns,
- Maintenance of proper Records so that Tax audit, University audit, can be completed in time & correctly.

**5. Statutory Dues Payments & Fillings of Relevant Returns.**

**6. Internal Control System**

Examining and suggesting improvement in Internal Control System

**7. Accounting standards**

Compliance of accounting standards as per NFSU Act, Income Tax Act, GST Act and other laws, if any.

**8. Review of Accounts on quarterly basis.**

Preparing Trial Balance and other important financial data on quarterly basis for MIS.

9. To comment on compliance with the provisions / guide line of central Government for autonomous body and India Accounting Standards.
10. To check all statutory records/registers, including Minute Books and to see that accounting effects all the decisions taken at Board/Committee Meeting /General Meeting/ Audit Committee are given in the Books of Account.
11. To help the university in preparation of the statement of contingent liabilities based on various decisions pending Court/Tribunal matters at the end of the year.
12. To review and help the management in implementing proper accounting procedures and internal check control and computerized systems as per the Gol Guideline.
13. Verification of fixed deposit register
14. To advise on the matter of taxation, Risk Management issues.
15. To give quarterly report and suggestions for improvement in the system and report to management on focus area.
16. To suggest the measures for cost control.

17. To give executive summary incorporating all points, matters, which are of very important nature and request the important consideration
18. Final checking of the Trial Balance, Balance Sheet and other financial statements, including Notes on Accounts and Accounting Policies and Schedules to the Accounts etc., before submission to Finance Committee and also as and when needed, to appear before the Finance Committee for discussion, compliance and suggestions on various issues. Including the consolidation of other Campus accounts. Final financial statements, including the Campus accounts, should be confirmed for its correctness by Internal Auditor

**19. FINANCIAL BOOKS:**

- Verification of Petty/ Cash Book, Bank Book, Journal, Vouching of all the Books of all Campuses.
- Scrutiny of General Ledger, staff Advance Registers, commenting on loan outstanding entries.
- Verification of Cheque Inward Register with receipt issued as well as Pay-In-slip as also advices of Bank regarding the realization of cheques.
- Verification of Bank Reconciliation Statement and comment on long outstanding entries.
- Verification of cash, cheques on hand etc. on quarterly basis and as on 31st March plus surprise test checks.
- Verification of all computer vouchers and sheets, ensure correct coding and Accounting Head.
- Scrutiny of General Ledger and verification of Profit loss; account and Balance Sheet and other Schedules.
- Verification of Salary, P.F, Income tax, Prof. Tax., TDS, GST and GST TDS, Gratuity, NPS etc. and verification of submission of various returns to the competent authority in time.
- To see that all the statutory liabilities are paid time and statutory compliance for filing of various returns in time
- Verification all the invoices raised by the university for consultancy, training, analysis, testing or any other services.

**20. RESOURCES:**

- Calculation of Interest on Fixed Deposits with Banks.
- To verify filing of various returns and other compliance required under Income Tax Act.

## 21. INTERNAL AUDIT OF BOOKS OF ACCOUNTS:

Checking of daily cash, bank and expenses transactions to ensure:

- Transactions are recorded in principles of commercial accounting and are booked to proper accounting heads.
- Transactions are undertaken on the basis of proper authority.
- Transactions are duly supported by proper supporting documents.
- Checking the maintenance of books of accounts and records.
- Checking the bank reconciliation statements.
- Suggesting revision in forms and formats from time to time.

## 22. TAXATION:

- Compliance of GST, Income Tax, Works Contract Tax / CESS provisions.
- To ensure maintenance of proper records so that filling of periodical returns, Advance Tax computation and statutory dues payment.

## 23. STATUTORY AND C & AG AUDIT:

Regular meetings with Statutory Auditors on review of accounts and quarterly internal audit report and important points covered therein and to facilitate statutory auditors to devise their audit programme. Assisting for proper compliance of issues/paras raised during statutory and C & AG audit.

ACTIVITES	TIME FRAME
A. Deployment of staff for carrying out Internal Audit.	A. Ongoing activity
B. Preparing and submitting the issues report comments/compliance	B. Monthly before 10th of the next month.
C. Reviewing the replies received and finalizing the Quarterly Report.	C. Quarterly before 20 <sup>th</sup> of the next month from the end of quarter.
D. Physical Verification of Cash and Fixed Assets.	D. Quarterly/ Yearly and surprise check.
E. Secure compliance of internal Audit Reports from the auditee and verify compliance implemented.	E. Consequently.
F. Any additional services required by NFSU.	F. As and when required.

<b>DELIVERABLES</b>	<b>TIME FRAME</b>
1. Quarterly reports	Within 10 days from the end of the quarter.
2. Monthly Query list	Within 07 days from the end of the month.
3. Audit Status Report	On quarterly basis.
4. Report regarding Status of Compliance	Within 15 days from the end of the quarter.
5. Flash Report	As and when required.
6. Annual Report	By 15 <sup>th</sup> of May 2024.
7. Final Report	By 31 <sup>st</sup> of May 2024.
8. Any other special reports	On request.

## ANNEXURE II EVALUATION MATRIX

Eligibility criterion of the firms shall be based on the various criteria as given in the table below.  
The technical EOI evaluation shall be based on the following parameters.

<b>Sr. No.</b>	<b>Particulars</b>	<b>Minimum Criteria</b>	<b>Marks</b>	<b>Evaluation Criteria</b>
1	3 Full Time Partners, Firm Status as on 01.01.2023	3	20	Firm with CAs Minimum 3 = 10 Marks More than 5 up to 8 = 15 Marks More than 8 = 20 Marks
2	FCA Partners in the Firm as on 01.01.2023	3	15	Firm with FCAs Minimum 3 = 5 Marks More than 3 up to 5 = 8 Marks More than 5 = 15 Marks
3	Audited Professional Fees	Rs. 35 Lacs	20	Professional Fees Average of 3 Years Up to 35 Lacs =10 Marks Above 35 Lacs to 50 Lacs = 15 Marks Above 50 Lacs to 75 Lacs = 18 Marks Above 75 Lacs =20 Marks
4	CA Firm empaneled with C&AG, New Delhi	---	5	CA Firm to attach documentary evidence for the same.



<b>Sr. No.</b>	<b>Particulars</b>	<b>Minimum Criteria</b>	<b>Marks</b>	<b>Evaluation Criteria</b>
5	CA Firm to be Peer Reviewed by ICAI valid as on 01.01.2023	---	10	No of times Firm Peer Reviewed  Attach Documentary Evidence  One [ 1 ] Time = 5 Marks  More than One [1] Time = 10 Marks
6	Internal / Statutory Audit Experience of the Firm for last 3 years	10	20	No of Audit Assignments  Up to 15 = 10 Marks  More than 15 up to 25 = 15 Marks  More than 25 = 20 Marks
7	Note briefly describing the Plan & Methodology of undertaking the Internal Audit work of NFSU.	---	10	Evaluated by NFSU with the information as : Experience, Achievements, Accreditations, Work Flow, Methodologies, Coverage to Scope of Work, Team details.
<b>TOTAL</b>			<b>100</b>	

**NOTE :**

1. Price offer of Firms having minimum 60 marks shall be opened. L1 to be selected as the lowest bidder financial offer.
2. Financial offer of firm unqualified will be returned unopened.

**NATIONAL FORENSIC SCIENCES UNIVERSITY,  
GANDHINAGAR**

**APPOINTMENT OF INTERNAL AUDITOR FOR THE YEAR 2023-24**

**Offers are invited from the reputed Chartered Accountant firms/LLP for the Internal Audit work of NFSU for the year 2023-24. The details are available on the website of the NFSU- [www.nfsu.ac.in](http://www.nfsu.ac.in). Last date of submission of offer is 03/11/2023.**

**Executive Registrar**