

GUJARAT NATIONAL LAW UNIVERSITY

(Established Under Gujarat Act No.: 09 of 2003)



EOI Notice No.: PC-03/GNLUS/2024

**Expression of Interest
(EOI) For
Providing Pre-Audit Service
For the year 2024-25 to GNLU**

Gujarat National Law University
Silvassa Campus, Sachivalaya, Secretariat Building, Amlī
Silvassa, Dadra & Nagar Haveli - 396230 DNHDD, INDIA.

Email: contact@gnlus.ac.in
Contact No: +91-260-2975500

Expression of Interest (EOI) Notice No: PC-03/GNLUS/2024

EOI Notification

Gujarat National Law University (GNLU), Silvassa, invites sealed expression of Interest from eligible, reputed audit firms as per the requirement of this document.

EOI may be downloaded from GNLU website <https://www.gnlus.ac.in/tenders/>. The prescribed non-refundable fee, as mentioned in the EOI, shall be sent with your offer through DD drawn in favor of "Gujarat National Law University", payable at Silvassa. Any subsequent amendments in the EOI will be available on the above-mentioned website.

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 29th August 2024 in separate sealed envelopes duly marked "Technical Offer for Pre-Audit for year 2024-25" and "Financial Offer for Pre-Audit for year 2024-25" addressed to, The Deputy Registrar, Gujarat National Law University, Silvassa Campus, Sachivalaya, Secretariat Building, Amlı, Silvassa, Dadra & Nagar Havelı - 396230 DNHDD, INDIA.

1.0	NAME OF WORK	Providing Pre-Audit Service for the year 2024-25
2.0	EOI Fee	Rs. 2,500/- (Non Refundable)
3.0	Earnest Money Deposit (EMD)	Rs. 5,000/-
4.0	Date of issue of Tender	20 th August 2024 on https://www.gnlus.ac.in/tenders/
5.0	Last date for receiving hard copy of all the documents along with Tender Fees.	29 th August 2024 up to 05:00 pm.
6.0	Technical Opening Date	30 th August 2024 at 11:00 am.
7.0	Address for Communication, Queries and Submission of filled Tender.	The Deputy Registrar, Gujarat National Law University Silvassa Campus, Sachivalaya, Secretariat Building, Amlı, Silvassa, Dadra & Nagar Havelı - 396230 DNHDD, INDIA.

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 on per annum basis including GST as applicable. Professional fees shall be reimbursed on actual basis but excluding the out of pocket expenses.**

The Firm/Company shall have to depute 1 qualified and experienced resource having B.com/M.com educational qualification at the office of GNLU, Silvassa, on predetermined days, twice a Week. Additionally, 1 CA shall also be deputed who shall be visiting GNLU, Silvassa to approve the Pre-Audit Payments/Vouchers, on predetermined days, Once a Week. He and his resource shall also have to

visit on additional days in a Week, upon request, if the circumstances so warrant. Work shall have to be carried out at GNLU, Silvassa.

Quarterly Pre-Audit Report shall have to be submitted within 21 days of the end of the quarter.

GNLU 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 30th August 2024 at 11.00hrs at GNLU, Silvassa. Financial offers of only technically qualified Firms/Companies will be opened. It will be opened at GNLU, Silvassa.

ELIGIBILITY CRITERIA FOR THE FIRM

- 1.** The Firm/Company of Chartered Accountants should be registered with the Institute of Chartered Accountants of India, New Delhi
- 2.** The firm must be for a minimum period of 4 years and Chartered Accountant should hold full time COP.
- 3.** Main office / Head Office of the firm / Company should be situated in Dadra & Nagar Haveli and Daman & Diu.

Firms / Companies complying with the above eligibility criteria should only apply.

A. Terms & Conditions

1. GNLU is not bound to select any of the firms submitting offer. Further as quality is the principal selection criterion, GNLU reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organization.
2. Appointment shall be from the financial year 2024-25 onwards, renewable for next 3 years, subject to satisfactory performance of the CA Firm.
3. Professional fees should be quoted per annum, GST will be reimbursed extra on actual basis. No Out of Pocket expenses shall be paid or reimbursed.
4. Firm / LLP shall deploy required number of qualified and experienced resources to ensure timely completion of the work.
5. 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 to an expert group constituted by GNLU.
6. 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 notqualified.
7. 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.
8. Appointment orders will be issued to the qualified firms of Chartered Accountant on completion of the process of selection.
9. Upon allotment of work EMD shall be converted to non-interest bearing security deposit.
10. 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 GNLU shall not assume any responsibility for the late receipt of the offer. The offer received late will not be accepted.

B. Documents to be submitted along with Technical Offer

- i. Copy of Firm Card of the Firm issued by ICAI
- ii. Copy of PAN Card & GST Registration Certificate
- iii. Copy of Tender Document and Corrigendum if any, duly signed by authorised partner, confirming the acceptance of the Scope & Terms and Conditions.
- iv. Demand Draft of Tender Fees & EMD in separate cover.

We, the undersigned, offer to provide the audit services in accordance with your Offer for Internal Audit work for GNLU, Silvassa Campus. 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 GNLU is not bound to accept the lowest or any offer or to give any reason forward, or for the rejection of any offer.

I confirm that I have authority of [*Insert Name of the C.A. Firm*] to submit the Offer. Yours faithfully
For M/s.....
FRN No.....

(CA.....)
M.No.
Authorised Partner

[Seal of the Firm]

SCOPE OF WORK OF PRE-AUDITOR OF GUJARAT NATIONAL LAW UNIVERSITY (GNLU), SILVASSA:

The Pre audit will be carried out in accordance with 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. Pre-Audit:

Pre-Audit is to be conducted for All the Bills/Payments/Vouchers above Rs. 25,000/-.

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.
- Auditor shall ensure that Purchase/Procurement guidelines have been followed or not.
- Auditor shall verify whether rules of delegation of powers have been followed or not with respect to purchases, sanction, payment and other applicable matters.
- Utilization of all funds is in accordance with the Financing Agreements / Government Resolution/Terms and Conditions of Grants / 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 / Grant Orders.
- Propriety of the transactions.

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

C. Checking of running bills raised for payment under each projects pertaining to GNLU.

D. Suggesting revision in forms and formats from time to time.

E. 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.

F. Compliance and related activities:

- Ensure Compliance of Pre-Audit Queries from the auditee.
- Co-ordinate, follow up for the Compliances at all the divisions/campuses.
- Checking and verifying the relevant records to ascertain that compliance to Pre-Audit Report is complete in all respect.

The Auditor must pass and affix stamp on each Payment / Settlement voucher and other records as a token of audit carried out by them. All the payment files have to be pre-audited by the auditor before the approval of final authority. All files have to be cleared in a maximum weeks' time with clear opinion to the authority. Uncleared Files for more than one week shall be brought to the notice of the Designated Officer by written communication.

2. Other Services

As and when required by GNLU, 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.

3. System Improvement

The selected Auditor will report to GNLU 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.

4. Compliance of Guidelines of funding - Government/other Authorities.

5. Internal Control System

Examining and suggesting improvement in Internal Control System

- 6.** To give quarterly report and suggestions for improvement in the system and report to management on focus area.
- 7.** To suggest the measures for cost control, where necessary, noticed during the Pre Audit assignment on month to month basis.
- 8.** To give executive summary incorporating all points, matters, which are of very important nature and request the important consideration.
- 9.** Process of Pre Audit from commencement to its closure by Approval should be communicated to and approved by the GNLU before start of the Pre Audit assignment, GNLU reserves right to revisit and refine or change the manner and method of the same, in consultation with the Pre Auditor.
- 10.** Format of all the deliverables needs to be discussed and approved by GNLU, GNLU reserves the right to change the same before the commencement of each quarter before commencement of the work.

Activities and its Timelines:

ACTIVITES	TIME FRAME
1. Deployment of staff for carrying out Pre Audit.	Ongoing activity
2. Preparing and submitting the issues report comments/compliance	Quarterly within 21 days from the end of Quarter.
3. Reviewing the replies received and finalizing the Quarterly Report.	Within 1 Month from the date of submission of Report.
4. Any additional services required by GNLU.	As and when required.

DELIVERABLES	TIME FRAME
1. Monthly Reports – Work Done	Within 10 days from end of the Month
2. Quarterly Reports	Within 21 days from the end of the Quarter.
3. Audit Status Report	On Quarterly basis.
4. Report regarding Status of Compliance	Quarterly within 21 days from the end of Quarter.
5. Flash Report	As and when required.
6. Any other special reports	On request.

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

PRE AUDIT – GNLU, Silvassa Campus	
Professional Fees FOR THE FY 2024-25 (Including Out of Pocket Expenses)	Rs / Rupees (In Figures & Words)

NOTE :

1. Out of Pocket expenses will not be reimbursed / paid.
2. GST will be extra and paid on actual basis.
3. Services can be renewed for next three years or more if work is done satisfactorily.
4. To cover increase in volume and inflation an 7.5 % Increment to the professional fees will be given on each renewal.
5. The Firm will raise the bill on quarterly basis for the work provided at the rates as agreed and accepted by GNLU.

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]