



**KSCSTE - CENTRE FOR WATER RESOURCES
DEVELOPMENT AND MANAGEMENT**

ജലവിഭവ വികസന വിനിയോഗ കേന്ദ്രം

An Institution of Kerala State Council for Science, Technology & Environment, Govt. of Kerala
കേരള ശാസ്ത്ര സാങ്കേതിക പരിസ്ഥിതി കൗൺസിൽ സ്ഥാപനം, കേരള സർക്കാർ



Expression of Interest

***SUB:- ENGAGEMENT OF INTERNAL AUDITOR FOR CONDUCTING AUDIT OF
KSCSTE-CENTRE FOR WATER RESOURCES DEVELOPMENT AND
MANAGEMENT FOR THE FINANCIAL YEAR 2026-27- INVITING EXPRESSION
OF INTEREST- REG.***

KSCSTE-Centre for water Resources Development and Management (KSCSTE-CWRDM) invites Expression of Interest from reputed Chartered Accountant Firms having sufficient experience in the audit of Govt. Department/Govt. undertakings/bodies/Public Sector undertakings etc preferably from Kozhikode & nearest Districts. The engagement will be for a period of one year.

1) SCOPE OF WORK

The Internal Auditor is expected to suggest preventive measures apart from remedial measures to avoid audit objections.

A brief description of the scope of work is detailed below: The same is indicative and not exhaustive as the scope of work of the internal audit function is expected to evolve with the growth of the Centre.

The function of the internal audit is broadly designed to cater to the present needs of the Centre so as to ensure the following and not limited to the same:

- ix. The accounting system is appropriate and is being run efficiently.
- x. Adequate internal controls are established in the Centre to safeguard the assets, ensure propriety of expenditure and to exercise control on receipts and payments.
- xi. Verification of books of accounts on a regular basis.
- xii. Grants and loan assistance are received from various sources and the covenants there of are complied with.
- xiii. Plan/External grants from Govt./Other Agencies for implementation of projects are in accordance with proper procedure and the various sanctions and disbursement covenants are complied with.
- xiv. Reconciliation of funds released for implementation of the projects including the advances released for the external programmes is done & confirmation of balances obtained at periodic intervals.

- xv. Verification of other advances and deposits. Utilization Certificates to be verified for the physical progress for the settlement of the Advances and deposits.
- xvi. Verification of administration expenditure bills, staff advances, Festival Advances, bills and other payments, receipts are checked and physical progress ascertained before releasing payment.
- xvii. Verification of expenditure incurred by the various implementing projects with respect of terms of sanction, cost of the project and individual components, mode of incurring expenditure and compliance with procedural aspects for incurring of the expenditure are carried out.
- xviii. Analysis of physical progress vis – a – vis financial progress in comparison with actual progress with project goals and analyzing reasons for short fall in performance are done.
- xix. Verification of bank and reconciliation statement and action taken on outstanding items are done.
- xx. Verification of compliance with statutory deductions and their remittance to appropriate authorities are done.
- xxi. Verification of investment, realization thereon along with verification of interest or dividend received/receivable on investment are done.
- xxii. Verification of draft final accounts along with schedules and compliance of Government / KSCSTE orders in presentation of annual accounts.
- xxiii. Verification of compliance with project implementation guidelines, their utilization, repayment and accounting, financial guidelines.
- xxiv. Expenditure is made with due regard to economy, efficiency and cost effectiveness.
- xxv. Applicable laws, regulations and other external or donor requirements and policies of the Centre and directives / guidelines are being complied with.
- xxvi. To provide recommendation for required changes in the various statutory Acts and compliances.
- xxvii. Verification of expenditure and income with budget estimates.
- xxviii. Verification of all files with accounting standards, budget, mandatory deductions and Centre procedures
- xxix. Any specific issue referred by the Centre.

2) The Extent of verification is 100%.

In order to efficiently carry out their obligations and provide assurance to the Centre, the internal auditor of the Centre shall.

- i. Examine the financial and operating activities of the Centre.
- ii. Undertake detailed testing of balances, transactions and procedures.
- iii. Physically verify assets that are created and also provide assurance on the safeguard of them.

- iv. Identify, classify and report such information that may be in deviation with any set practices, statutory guidelines and Centre directives of donor agreements.
- v. Identify and report any deviation from Accounting Standards / procedures adopted by the Centre.

3) Schedule for completion of tasks:

SR. No.	Deliverable / milestones	Time frame
i	Finalisation of Accounts & Preparation of Balance sheet	As per Schedule given by CAG / 60 days from the completion of the financial year, whichever is earlier.
i	Quarterly Audit Report (Including Monthly UDIN Generated Reports)	30 days from the completion of the quarter
ii	Verification of Books of Accounts with Tally	As per Schedule given by CAG / 60 days from the completion of the financial year, whichever is earlier.
iii	Verification of Annual certification in prescribed formats for submission to Externally funded agencies.	As per the covenants with the External agencies.

- GST ITC Rectification and GSTR 9 Annual Return, Monthly GST Consultancy (GSTR1&GSTR-3B) including analysis of GST ITC & GST TDS Receivable
- Quarterly TDS return filing from TRACES Login of CWRDM
- Updates in law rules of Income Tax, GST etc.
- Preparation and compilation of Balance sheet (On quarterly basis for Centre Reporting and on Yearly basis for Statutory Audit Purpose)
- Compilation and preparation of Monthly Cash Flow and profitability for Centre reporting.
- Visit to CWRDM Sub centres as and when required for verification of accounts.

4) To meet the requirements of the Centre, it is essential that the Internal Auditor shall:

- i. Nominate one of its partner as a nodal person to interact with the Co-ordinator of the Centre in all matters related to internal audit. He will be required to attend all the meetings and address all the issues. He shall be the single source of contact with the firm.

- ii. Engage adequate manpower commensurate with the nature and quantum of work on all working days and working hours of CWRDM and on the days as required by the Centre. The firm shall deploy its own personnel for the assignment and shall not outsource the job. The persons mentioned in the proposal shall alone be engaged for the work. In case, there is change in the personnel, prior approval of the Centre shall be taken. Any change in the personnel may entail reduction of not less than 10% of the charge rate/man month rate.
- iii. Ensure that at least one qualified person/partner is available at all times during the year for discussions and clarifications.
- iv. Prepare audit programme / schedule (including the names of persons engaged for the assignment) of the Centre for each quarter. The same shall be sent in time to enable the Centre to make necessary arrangements for records, information/clarifications etc.
- v. Ensure periodical meetings (at least twice every month) of its nominee / partner with the Finance Officer of the Centre to discuss the progress of audit, any important issues related to audit etc.

5) Data, Services and Facilities to be provided by CWRDM:

CWRDM would provide all necessary assistance required to complete the task.

6) Final output / Reporting:

The internal auditor shall report their findings to the Centre on quarterly basis immediately within 30 days from the closure of each quarter. Annual accounts and financial statements including fee and bank reconciliation have to be completed within 60 days from the end of the financial year concerned. The method of reporting and other related aspects shall be decided in consultation with the Registrar of the Centre. Both hard and soft copies of the report shall be handed over.

7) It will be the responsibility of the internal auditor to:

- i. Comment on the accounting records, system and controls that were examined during the course of internal audit, identify deficiencies and weakness in the system and to make recommendations to improve them as also suggest new systems wherever required.
- ii. Highlight the mistakes that are material and have significant impact on the performance of the Centre or any project handled by the Centre.
- iii. To undertake & cover any other work which is related & involved with the present assignment without claiming additional fee/remuneration.
- iv. To audit any other matter as may be deemed fit by the Auditors in the interest of

the Centre.

- v. Action taken on the findings of previous report(s) shall form part of each report.
- vi. The Internal Auditor shall be required to revise the report if required.
- vii. Act as a warning system and report any issues and suggest necessary actions; If any issues require remedial actions, it needs to be suggested immediately.

8) Time Frame:

- i. The Internal Audit firm/company shall be appointed for a period of 1 year, but the performance be reviewed by the Centre to continue the appointment. Extension of work of firm beyond this period shall be subject to the decision of the Centre.
- ii. The internal Audit shall commence within 10 days from the date of issue of appointment order.
- iii. The Internal Auditor should submit quarterly report within 30 days from the date of closure of each quarter.

9) ELIGIBILITY CRITERIA FOR SUBMISSION OF TECHNICAL BID

Technical Proposal submission form –

- 2A. Eligibility Criteria- Qualifications
- 2B. Consultant's references
- 2C. Comments and suggestions on the Terms of Reference and on data services, and facilities to be provided by the Centre.
- 2D. Description of the methodology and work plan for performing the assignment
- 2E. Team composition and task assignments
- 2F. Format of Curriculum Vitae of proposed key professional staff
- 2G. Time schedule for professional personnel
- 2H. Activity (work) schedule

(10) Eligibility Criteria (As per section 138 (1) of the Companies Act, 2013)

Chartered Accountant/Cost Accountant Firms fulfilling the following eligible criteria as listed below shall be empaneled with the Centre. Any form of Joint Venture / Consortium of firms will not be allowed for participation in the empanelment process. The eligibility criteria are as follows:

- i. The Chartered Accountant Firm should be a partnership Practicing Firm.

- ii. The Firm should have HO / Branch office in Kozhikode District, preferably in Kozhikode city limits.
- iii. The Chartered Accountant should be in Practice for a period of not less than 5 years.
- iv. Should have never been issued notice for failure to submit deliverables and cancellation of work order, forfeiture of EMD, etc., by any Government/semi Government/Autonomous entities. An undertaking to be submitted by the Firm to that effect.
- v. Should not have been barred from appointment by any government and / or semi government / Autonomous entities. An undertaking in the form of an affidavit on Rs.200/- or an equivalent amount in multiple stamp paper to be submitted by the Firm to that effect. That the firm/person was not block listed by Government department.

11. How to apply

The Expression of interest along with the Financial Bid (**Form No.I, ANNEXURE -A**) and detailed profile covering eligibility criteria, man hour input expected to be deployed for the assignment shall reach The Registrar, Centre for Water Resources Development and Management, Kunnamangalam P.O, Kozhikode on or before 15.06.2026, 5.00 P.M.

The EOI shall be submitted in a sealed envelope superscribing 'EOI for the engagement of Internal Auditor at KSCSTE-CWRDM'. The application received after the due date/time fixed shall not be considered. The institute reserves the right to reject any or all EoI without assigning any reason thereof.

KSCSTE-CWRDM reserves the right to terminate the firm at any time during its currency, without assigning any reason whatsoever, by giving one month's notice in writing to the concerned and they shall not be entitled to any compensation by reason of such termination. The EoI does not create any contractual obligation on the part of KSCSTE-CWRDM.

Digitally signed by
Mahadev M G
Date: 16-05-2026
10:37:54

Registrar

EOI FORMS

Form I

On Auditing Firm's Letter Head

Technical Proposal

To,

The Registrar,
KSCSTE-Centre for Water Resources Development and Management (KSCSTE-CWRDM),
Kunnamangalam, Kozhikode – 673 571

Sub: Engagement of Audit Firms for conducting internal audit for the Financial Year 2026-27- reg.

Sir,

With reference to your EOI No:dated
for appointment of Audit Firms for conducting internal audit of KSCSTE-Centre for Water Resources Development and Management (KSCSTE-CWRDM) for the Financial Year 2026-27, I/we wish to apply for the engagement as internal auditor of KSCSTE-CWRDM and the particulars are as follows:

Sl. No.	Particulars	Point per criteria	Points Per Criteria (Maximum)	Response by bidder	Supporting documents required
1	No. of years of experience	Minimum 10 years- 4 points per year (1 point each for every 10 years above the minimum 5 years)	25		Copy of Certificate of Practice from the Institute.
2	No. of qualified ISA/DISA/CISA/CIA/ Partner or Employee	Minimum 1 person- 5 points for each person	10		Copy of Certificate in the name of the Partner/employee.
3#	No. of Qualified staff	Minimum 3	25		Copy of

#	CA/CMA) (Post Qualification experience of at least 1year)	persons- 5 points per qualified Staff (preferably with Law Degree)			Certificate of Practice from the Institute.
4	Experience of Internal Audit / Statutory Audit assignment in Central Government / State Government / PSU in last three year: No. of assignments	Minimum 3 Nos. 5 points per every 3 assignments	20		Work Order and copies of completion certificate of respective PSU's/proof of final payment received.
5	Experience of Internal Audit / Statutory Audit in Educational Institutions / Colleges / Universities in last three years. : No of assignments	Minimum 3 Nos. 5 points per every 3 assignments	20		Work Order and copy of completion certificate /proof of final payment received.
	Maximum marks		100 #		
	Minimum marks required for qualification		50 #		

#Professional firms which obtain at least 50% marks based on the technical parameters would be considered for opening financial bids for selection of bidder based on the lowest commensurate fees quoted by the professional firm.

CA / CMA firms are eligible for award of work of Internal Audit for KSCSTE-CWRDM.

1. Further, I/we hereby certify that:

I/we have read the provisions of the all clauses and confirm that notwithstanding anything stated elsewhere to the contrary, the stipulation of all clauses of Tender are acceptable to me/us and I /we have not taken any deviation to any clause.

2. I/we further confirm that any deviation to any clause of Tender found anywhere in the bid, shall stand unconditionally withdrawn, without any cost implication whatsoever to KSCSTE-CWRDM.

3. Further, it is to confirm that our offer shall remain valid for acceptance for a period of 90 days from date of opening of bids.

Signature.....

Full name.....

Designation/Firm Name.....

Address with Phone.....

FAX & Mobile No:

E-Mail :.....

Seal

Note:

- a. In absence of above declaration/certification, the response is liable to be rejected and shall not be taken into account for evaluation.
- b. Bidders are requested to tick the respective checklist of documents being submitted.
- c. Bidders not submitting the required supporting documents for fulfilling the criteria will be summarily rejected without any further clarification.

ANNEXURE "A"**On Auditing Firm's Letter Head**

To,

The Registrar,
 KSCSTE-Centre for Water Resources Development and Management (KSCSTE-
 CWRDM),
 Kunnamangalam, Kozhikode – 673 571

Sub: Engagement of Audit Firm for conducting internal audit of KSCSTE-CWRDM for the
 Financial Year 2026-27

**Table for Quoting Fee for the Assignment in terms of the Tender.
 (To be kept in a separate Envelope sealed properly while sending the proposal)**

S. No.	Particulars	Fee in INR ()	
		Price bid shall be quoted	
1.	All-inclusive Lump sum fee (including travel and other out of pocket expenses, etc.) for the entire scope of work covered under the Terms of Reference on a Firm price basis (with no escalation provision for whatever reason) valid till the complete execution of the assignment.	<u>In</u> Figure	<u>In</u> words

*Please Note: GST, if any, will be paid extra at the applicable rates and is not to be quoted above.
 In case of any discrepancy in Fee between figures and the amount mentioned in Words, the Fee
 mentioned in Words shall be taken into cognizance.*

Date:

Place:

Signature.....

Full name.....

Designation/ Firm Name.....

Address.....

Phone.....FAX.....

...

Mobile No.....

E-Mail.....

Seal