

Government of India
Ministry of Home Affairs
National Investigation Agency
Opposite CGO Complex, Lodhi Road, New Delhi-110003.
Phone : 011-24368800

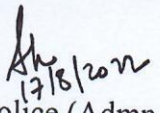
AC-11/014/Emp.CA/NIA/2022/

17.08.2022

NOTICE FOR EMPANELMENT OF CHARTERED ACCOUNTANT FIRMS

National Investigation Agency (NIA) invites applications from eligible Chartered Accountant Firms for empanelment to take up assignments relating to forensic audit, analysis of financial data, interpretation of financial statements etc. in connection with investigations of cases entrusted to NIA at its HQ at New Delhi and Branch Offices at various locations of the country.

The detailed guidelines for empanelment of Professional CA Firms are available on the website **www.nia.gov.in**. Interested and eligible CA firms may send their applications in the prescribed form, complete in all respects, along with all supporting documents as stated in the application form to the SP(Admn), National Investigation Agency, Opposite CGO Complex, Lodhi Road, New Delhi – 110003 within 30 days from the date of publication of this advertisement.


17/8/2022
Supdt of Police (Admn.)

Application Form

| | | |
|----|---|--|
| 1 | Name of the Firm, full address, Contact No./E-mail | |
| 2 | ICAI Registration Number of the Firm(FRN) | |
| 3 | Constitution of the Firm | |
| 4 | PAN/TAN NO. (Attach supporting documents) | |
| 5 | Complete address of the Head Office, Telephone No. & FAXNo. | |
| 6 | Date from which the firm is in Practice | |
| 7 | Total amount of professional receipts for the last 3 years: 2018-19 2019-20 2020-21 (Attach supporting documents) | |
| 8 | Taxable Income for the last 3 years: 2018-19 2019-20 2020-21 (Attach supporting documents) | |
| 9 | Profile of full time partners(ACA/FCA)(As per enclosed format) | |
| 10 | Profile of part time partners, if any: (As per enclosed format) | |
| 11 | Details of CA employees: (Attach separate sheet indicating qualification & experience) | |
| 12 | No. of full time audit staff employed with the firm (I) Articles/Audit clerks (ii) Other Audit Staff | |
| 13 | Details of branches, if any (No. of branches with addresses and brief profile of each branch) | |
| 14 | Details of Experience: (i) No. of years of experience in Forensic Audit, Analysis of financial data, interpretation Of financial statements etc. (ii) No. of years of experience of working on ERP/CRM platforms (Attach supporting documents) | |

| | | |
|----|---|--|
| 14 | CAG Empanelment Number : (Attach supporting documents) | |
| 15 | Details of empanelment, if any, with RBI, Banks, SEBI, Income-tax Department, CBI, ED, SFIO, or similar investigation agencies (Attach supporting documents) | |
| 16 | Client Profile | |

UNDERTAKING

We the following partners of ----- hereby jointly and severally verify and declare:

1. That the particulars given above are correct and further recognize that if any of the statements made therein or the information so furnished in the application form is not correct or false or suppression of material information will not only disqualify the firm from empanelment but also make us liable for civil and criminal action as per the Acts and rules of Government of India.
2. That individually we are not engaged in practice otherwise or other activity which would be deemed to be in practice u/s 2(2) of Chartered Accountants Act, 1949.
3. That the firm or any partner of the firm in discharge of his/her work has neither been debarred by ICAI nor been disqualified by any other Regulatory Body /Court

| SL.No. | Name of the Partner | Membership No. | Signature |
|---------------|----------------------------|-----------------------|------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |

Profile of Partners

| S.No. | Name | Age | Whether FCA/ACA | Educational Qualifications | Total Experience | Exp. In the field of Forensic Audit, analysis of financial data, interpretation of financial statements | Major projects handled | Directorship held by the Partners | | |
|-------|------|-----|-----------------|----------------------------|------------------|---|------------------------|-----------------------------------|-----|-----|
| | | | | | | | | Name of the Company | DIN | CIN |
| | | | | | | | | | | |
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Note : Please furnish information of Full Time/Part Time Partners separately

Guidelines for empanelment of Professional CA Firms

1. National Investigation Agency (NIA) has been constituted in pursuance to enactment of NIA Act, 2008 vide notification no. 34 of 2008 dated 31.12.2008 with the objective to constitute an investigation agency at national level to investigate and prosecute offences affecting the sovereignty, security and integrity of India, security of the State, friendly relations with foreign countries and offences under Act enacted to implement international treaties, agreements, conventions and resolutions of the United Nations. The Head Office of NIA is at New Delhi and 18 Branch Offices are presently functional at various locations of the country.
2. In view of the increased complexities of investigation, need for hiring services of professionals such as Chartered Accountants has been felt in the organization, particularly, in the field of Forensic Audit and Data Analysis. Therefore, it has been decided to engage services of professional Chartered Accountant Firms on a case to case/ assignment basis.
3. **Modalities for availing services:** The modalities for availing services of professional Chartered Accountant Firms will be as under:
 - (a) **Role of Chartered Accountant firms:**

The role of Chartered Accountant firm would be that of a domain expert and specialist to assist the investigation units. Their role will be supporting and supplementary. The nature of services to be provided by CA firms would, *inter-alia*, include forensic audit, analysis of financial data, interpretation of financial statements etc.
 - (b) **Empanelment of Chartered Accountants firms:**

Applications from willing and eligible CA firms would be invited through advertisement published in leading Newspaper and also on the official website of NIA.
 - (c) **Procedure for empanelment:**
 - (i) The decision of empanelment of the CA firms shall be taken by the Competent Authority on a comparative assessment of the applications received and if necessary through an interaction with the partners of the Firm. The decision of the Competent Authority shall be binding on all concerned. The general reputation of the firm will also be taken into account.

- (ii) The Competent Authority reserves the right to accept or reject any or all the applications without assigning any reason.

(d) Validity period of empanelled firms:

The panel of CA firms will be valid for a period of five (5) years. The period can be extended further subject to satisfactory performance.

(e) Criteria for empanelment:

The broad criteria for empanelment is as under:

- (i) Chartered Accountant Firms should have been in practice for at least last ten years.
- (ii) The average professional receipts from audits as shown in the return of income for the last three years should be Rs. 1 Cr. or more.
- (iii) Returned average total income during the last three years should be at least Rupees 50 lakh.
- (iv) The office profile consisting of staff strength of the firm should be at least 10 which should include a minimum of 4 Chartered Accountants out of which two should be FCA (Fellow Chartered Accountants).
- (v) Preference will be given to CA firms having experience and exposure of at least 5 years in Forensic Audit in addition to regular auditing experience. Preference will also be given to CA firms having multicity offices to cater to the needs of NIA

(f) Disqualification

The Chartered Accountant Firm is not eligible for empanelment if the Firm or any partner of the firm in discharge of his/her work has been debarred by ICAI or been disqualified by any other regulatory authority/Court

(g) Payment of fees:

While fixing the quantum of fees for an assignment, guidelines issued by the Institute of Chartered Accountants of India from time to time, will be broadly followed on a case to case basis.

(h) **Disputes:**

In case of any dispute, Director General, NIA, will be the final authority, whose decision will be binding. Litigation, if any, will be restricted to the Court of appropriate Jurisdiction at Delhi.

(j) **Other Formalities:**

The empanelled professional CA Firms will be assigned work on a case to case basis. They will be required to enter into a contract which would, apart from other terms and conditions also include confidentiality clause as well as clause to protect disclosure/utilization of information/processes/ data etc collected/obtained during the engagement. The norms for secrecy will be as per Section 3& 4 of the Official Secret Act, 1923. A declaration of Fidelity & Secrecy is concerned as per Annexure has to be signed by the empanelled firm. Without prejudice and in addition to the legal remedies available to the National Investigation Agency, the breach of contract shall be considered a sufficient ground for termination of the contract.

DECLARATION OF FIDELITY AND SECRECY

I,(Name).....(designation in the firm) of the.....(name of the Firm), do hereby declare that I am duly authorized by the (Firm) to make this declaration, and further declare that(Firm) will truly, faithfully and to the best of skill and ability execute and perform the duties with due diligence required/desired of the(name of the firm), in connection with RC/PE.....

2. I,(Name) , on behalf of the(Name of the Firm), further declare that the(Name of the Firm), will follow all the rules and regulations of the Central Government, which are in force during the period of his assignment. The (Name of the Firm), will discharge the duties with utmost honesty and sincerity and in case the..... (Name of the Firm), or any person associated with the firm is found to be performing duties not satisfactorily or found working in conflict with the interest of National Investigation Agency, Ministry of Home Affairs or any of its Branch Offices therefore, the services of the
(Name of the Firm), shall be discontinued by terminating the contract without assigning reason.

3. I,(Name), on behalf of the (Name of the Firm), further declare that during the period of assignment with National Investigation Agency, Ministry of Home Affairs, it is, likely that (Name of the Firm) may come across certain information of important of secret nature. The (Name of the Firm) shall, therefore, be subjected to the provisions of the Indian Official Secrets Act, 1923, not only during the period of the assignment but also thereafter. More particularly, the (Name of the Firm), will not divulge any information gathered by it during the period of his assignment to anyone who is not authorized specifically by Director General, National Investigation Agency Office to know/have the same. Further (Name of the Firm) shall not, except with the previous sanction of the National Investigation Agency, Ministry of Home Affairs or in the *bona fide* of his duties, publish a book or a compilation of articles or participate in a radio broadcast or contribute an article or write a letter to any newspaper or periodical, either in his own name or anonymously or pseudonymously in the name of the any other person, in such book, article, broadcast or letter.

For an on behalf of.....(Name of the Firm)

Place:

Date:

(Chartered Accountant)