



HIMACHAL PRADESH NATIONAL LAW UNIVERSITY, SHIMLA  
16 MILE, SHIMLA-MANDI NATIONAL HIGHWAY, GHANDAL  
DISTRICT SHIMLA, HIMACHAL PRADESH-171014  
Ph. 0177-2779802, 0177-2779803, Fax: 0177-2779802  
Website: <http://hpnlul.ac.in>

Ref no: HPNLU | store | NIT | 2024-25 | 29

Dated: 30.12.2024

### NOTICE INVITING TENDER

The sealed quotations are invited for the Hiring of Professional Services of Chartered Accountant (Partnership or Proprietorship) for Audit services for Himachal Pradesh National Law University, Shimla for FY 2023-24. The schedule of receiving/opening of bids will be as follows:

**Last Date of receiving bids/quotations :** 1300 hrs on 09.01.2025  
**Opening of bids :** 1400 hrs on 11.01.2025

#### **Terms and Conditions:-**

1. The sealed envelope should bear the following 'superscription' on the top "Hiring of Professional services of Chartered Accountant for Statutory Audit (2023-24)" and addressed to: "The Registrar, Himachal Pradesh National Law University, Ghandal, 16 Mile Shimla- Manali National Highway, Shimla". The proposal shall be in two parts i.e Cover A and Cover -B. Cover-A shall contain the Technical Proposal (Pre-Qualification Criteria as mentioned in NIT (Annexure 1,2,3&5) and Cover- B (Annexure-4) shall contain the Financial Proposal.
2. **Scope of Work:**
  - Audit of the Annual books of accounts and ancillary records of the university by Chartered Accountant so as to ensure their arithmetical and statutory accuracy as well its preparation.
  - Finalization and certification of Receipt and Payment, Income and Expenditure and balance sheet with relevant schedules for the FY 2023-24 and Audit report.
  - Compliance of the statutory obligation.
  - Scrutiny of Ledgers and Bank reconciliation statements.
  - Checking of trial balance and Groupings
  - Checking of cash book and all vouchers and receipt & payments.
  - Checking of payments as per the delegation.
  - Any other work needed for Accounts Finalization.
  - Checking and ensuring timely payment of various statutory dues including TDS, GST etc. to respective authorities well before the respective due dates.
  - Verify the stock, book of Fixed Assets and bank reconciliation statement to be checked with reference to bank book and remittances and providing suggestions of improvement of the existing system of internal control.
  - Checking and verification of all funds should be used in accordance with the conditions of relevant financial norms and financial regulation of the university as passed by the competent authorities time to time in meetings.
  - All necessary supporting documents, records and accounts in respect of expenditure incurred have been according to the financial regulation of the university.
  - On completion of Audit, the Audit Report is to be submitted to the Registrar Office.

#### 3. **Pre-Qualification criteria :**



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- The Chartered Accountants (Partnership or Proprietorship) should be registered with Institute of Chartered Accountants of India (ICAI) and location and Head Office / Registered Office/Branch Office of the firm must be based in Himachal Pradesh.
  - The Firm (Partnership or Proprietorship) should have been in operation for 5 years after its registration and at least 5 year` experience of Statutory Auditing Preparation/Verification of Annual Accounts since the date of registration of the Firm.
  - Average Gross Professional Fee received/earned by the Firm in the last 3 financial years must be equal to or more than Rupees 15 Lakh per annum i.e. 2023-24, 2022-23 and 2021-22. The firm should submit Income tax returns of last three years.
  - The firm should have conducted Statutory Audit/ Internal Audit of minimum two Government/Private University/National Law Universities /Government Educational Institute equivalent to University/ Autonomous Universities during last three years i.e. 2022-23,2021-22 and 2020-21 having annual receipt (from Student fees) for the year must be equal to or more than 1 crore per annum. The satisfactory completion certificate must be attached and work order issued by client should have to be enclosed with it.
  - The proprietor or partners of the firm or any CA or CMA employed/ associated with the firm should not have been debarred or cautioned by Institute of Chartered Accountants of India/ Institute of Cost Accountants of India/Central or State Public Sector Enterprise/Government (Central/State) during the last three years (**Annexure-2**).
  - Firm must have **GST Registration and PAN Card**.
4. The minimum audit fee as per the revised minimum recommended scale of fees for the professional assignments done by the Chartered Accountant for class A/B/C cities (ICAI Circulars).
  5. While evaluating the financial bids if a tied situation arises then the following criteria as defined below (**Annexure-3**) shall be adopted for award of the contract.
  6. NO expenses towards accommodation, food, TA, DA or any other expenses will be paid to the service provider
  7. The successful bidder shall be required to execute a Contract agreement/ Non-Disclosure agreement in terms of exchange of Confidential Information for the purpose enabling of successful provision of services with HPNLU, Shimla on a Non -Judicial Stamp paper of Rupees 100/- (Rupees One Hundred only). The cost of Stamp Paper shall be borne by the successful bidder. HPNLU, Shimla reserves the right to amend the terms and conditions of Contract after mutual discussion and this shall be done only be in writing.
  8. The Contractor shall comply with the Terms of this Agreement and all applicable laws. Both the Parties hereby undertake that under no circumstances whatsoever they shall disclose any of the Terms of this Agreement and all or any Confidential Information belonging to the other like financial plans, business plans, and others, declared confidential to which they might have access during the association with one another in terms of this Agreement, except to the extent that is already in public knowledge/domain.
  9. The undersigned reserves the right to accept or reject any quotation without assigning any reason thereof.

  
Registrar  
HPNLU, Shimla



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**Annexure:1: Pre-Qualification criteria**

S.No	Criteria	Compliance(Y/N)	Proof Attached
1	The Chartered Accountant Firm (partnership or proprietorship) should be registered with The Institute of Chartered Accountants of India (ICA) Valid registration letter issued by the ICAI should be submitted..		Registration Certificate and GST Registration Certificate.
2	The proprietor of partners of the firm or any CA employed/associated with the firm should have not been debarred or cautioned by Institute of Chartered Accountants of India/Central or State Public Sector Enterprise/Government (Central/State) during the last three years.		Self-Declaration.
3	Gross Professional Fee Received / Earned of last three year as mentioned in pre-qualification criteria. Copy of Audited Profit & Loss Account statements, Balance Sheets and ITRs of above FYs must be enclosed as proof in support of this.		Furnish the Audited Accounts of the Firm and copy of the Acknowledgement of Annual Income Tax Return for all the 3(three) years
4.	Details of CA Firm's Experience of Similar Services as mentioned in pre-qualification criteria during the last 3 (three) years.		Furnish the copy of the documentary evidence in support of the information

**Declaration**

I/We..... (Name of the Member or Authorized Representative of Bidder) of ..... (Name of the firm) do hereby declare that the entries made here are true to the best of my/our knowledge. I/We hereby agree to abide by all terms and conditions laid down in the tender document.

Signature of the Proposer)  
Printed Name  
Designation  
Seal



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**Annexure 2- Self-Declaration regarding the Clean Track by Proposer**

To,

The Registrar  
Himachal Pradesh National Law University  
Ghandal, Shimla 171014

Sir,

Subject:- NIT No..... dated..... NIT for Appointment of Statutory Auditor.

I have carefully gone through the terms and conditions contained in the above referred NIT. I hereby declare that my firm is not currently debarred. Black listed by any Government/ semi Government Organizations/Institutions in India or abroad. I further certify that I am competent officer in my firm to make this declaration.

Or

I declare the following:-

Sr. No.	Country in which the company is debarred/black listed./case is pending	Black listed/debarred by Government/Semi government organizations/Institutions Reason	Since when and for how long

(Note; In case the firm was blacklisted previously, please provide the details regarding Period for which the firm was blacklisted and the reasons for the same.)

Yours Faithfully,

(Signature of the Proposer)  
Printed Name  
Designation  
Seal



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**Annexure- 3:Evaluation Criteria**

S.No	Criteria	Max. Marks	Marks obtained	Remarks
1	No of years of Registration with the institute of Chartered Accountants of India: a) 2 marks (each) per year beyond the 5 years . b) 10 years or above : 10 marks	10		
2	No of FCA partners ( certificate attached ) : a) Between 2 to 5 nos : 10 marks b) Between 5 to 10 nos : 12 marks c) Above 10 nos : 15 marks	15		
3	Years of Experience in conducting Statutory audit/Internal Audit of Central /state University /National Law University with annual receipt exceeding 10 crore : a) Between 2 to 3 nos : 15 marks b) Above 3 to 5 nos: 20 marks c) Above 5 nos: 30 marks	30		
4.	Annual Turnover of the Firm ( last three financial years a) Between 15 lakhs to 25 lakhs:10 marks b) Above 25 lakh upto to 50 lakh: 12 marks c) Above Rs 50 lakhs : 15 marks	15		
	<b>Total</b>	<b>70</b>		

**Note:** If on evaluation of the bids based on the above criteria again ties then the firm having maximum years of registration with the Institute Of Chartered Accountant of India will be considered. Further, In case, a partner is also a partner or proprietor or employed in any other CA Firm, then that partner will not be considered for evaluation.



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Annexure-4

**Financial Proposal**

(To be furnished in Cover-B on the letter head of the Firm)

Name and Address of the Bidder:

Price details:

S.NO	Particulars	Charges ( Excluding GST)
01	Audit fee for the scope of work as per the Tender for the Financial year 2023-24	
02	Preparation, Auditing and Certification of Statement of Expenditure and Utilization Certificate of various sponsored projects and other university projects for the year 2025 ( charges for Each projects )	
	<b>Total</b>	

The Consolidated Audit Fee shall be quoted inclusive of TA/DA/Boarding /Lodging etc. No outstation travel involved and fees must be inclusive of out of pocket expenses.

Total Price Excluding GST: Rs .....

(In words ).....

Note:

1. GST shall be paid extra as applicable.
2. Payment shall be released after statutory deduction as per extant rules of Govt. of India.
3. University will not accept any claim other than professional fee/charges etc. specified in financial bid.
4. The professional fee will remain unchanged throughout the period of contract
5. **Selection of Financial bids is only on the basis of the audit fees as per Sr. No 01 after fulfilling all the criteria as mentioned in the tender.**

**Declaration:**

We hereby agree with all terms and conditions of the tender and we hereby undertake to abide by the same .

Date :

Place:

Authorized Signatory  
(Signature and seal of the Authorized Signatory)



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(Annexure-5)

**Format for Experience as per terms and conditions**  
(On the Letter Head of the bidder)

Sl.No.	Name of the Client / Auditee	Nature of Audit	Period for which audited	Turnover of that period (FY) (Rs. in Lakhs)	Documents ( Attached)

Date:

Place:

Authorized Signatory Place:  
(Signature and seal of the authorized signatory)