

CHANAKYA NATIONAL LAW UNIVERSITY

NYAYA NAGAR, MITHAPUR, PATNA-800001

Phone No: 0612-2632895, email: registrar@cnlu.ac.in, website:<https://cnlu.ac.in>

Tender No. 61 /2025-26

Date: 03/12/2025

NOTICE INVITING TENDER FOR HIRING OF PROFESSIONAL SERVICES OF CHARTERED ACCOUNTANT FOR INTERNAL AUDIT

The sealed quotations are invited for the Hiring of Professional Services of Chartered Accountant (Partnership or Proprietorship) for Internal Audit Services for Chanakya National Law University, Patna for Financial Year 2025-26. The schedule of receiving/opening of bids will be as follows:

- ✓ **Last Date of receiving bids/quotations : 1400 hrs on 12.12.2025**
- **Opening of bids : 1500 hrs on 12.12.2025**
- ✓ **EMD : Rs.4000 /- (Rs. Four Thousand only) in shape of Demand Draft or RTGS/NEFT issued by a Nationalized or Schedule bank in favour of Registrar, Chanakya National Law University, payable at Patna.**

I. Terms and Conditions: -

1. The bid is invited through two bid system. The bid documents complete in all respects & duly signed with seal by authorized person shall be submitted by the bidder in two sealed separate envelopes as at (a) & (b) below. These two sealed envelopes should be kept under another sealed envelope and must be sent / delivered clearly super scribing:

“Application for Appointment of Internal Auditor for the Financial Year 2025-26”

- a). **Cover-1** “Technical Bid for Appointment of Auditor for audit of Annual Accounts” as mentioned in **Annexure I** duly signed and stamped of the entire pages of bid documents / tender along with annexures should be submitted.
- b). **Cover-2**, “Financial Bid for Appointment of Internal Auditor as mentioned in **Annexure-II**.
2. Incomplete offers would be summarily rejected.
3. No cutting or overwriting would be allowed in Financial Bid. In such cases, bid would not be considered. The quoted figure in terms of expected fee should invariably match with the

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figure mentioned in words. In the event of discrepancy, the amount mentioned in words only be valid.

4. **EMD:** Demand Draft of Rs. 4000.00 (Rupees Four Thousand Only) should be submitted in favour of Registrar, Chanakya National Law University and payable at Patna or EMD will be remitted in the form of RTGS/NEFT in the following University Bank Account:

Name of the Bank : Central Bank of India, **Name of Branch:** Fraser Road, Patna

Accounts No. : 1287558119, **IFSC :** CBIN0281668

EMD will be forfeited, if the selected bidder do not perform the job.

5. Offers submitted against tender documents only will be considered and the offer shall be in the name of the firm.
6. While submitting the bid, bidders are requested to ensure that bids are in compliance with the regulations applicable under various statutes. Any fine, penalty or expenses due to breach arising thereon will be borne by the bidder; the CNLU, Patna will bear no financial implication on this account.
7. The CNLU, Patna takes no responsibility for delays, loss or non-receipt of tender documents and also reserve the right to reject any offer in part or full without assigning any reasons thereof.
8. The CNLU, Patna shall always be at liberty to reject or accept any offer or offers or part thereof at its sole discretion. The submission of offer shall have no cause of action or claim against the CNLU, Patna for rejection of offer. The firm, whose offer is not accepted shall not be entitled to claim any costs, charges and expenses incidental to or incurred in connection with submission of offer or its consideration by the CNLU, Patna, even though CNLU, Patna may opt to modify/withdraw the invitation to Tender or does not accept the offer or cancel the tender as a whole.

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II. Evaluation criteria for Financial Bids:

1. The bids should be unconditional. Conditional bids would be summarily rejected.
2. Financial Bids shall be opened only after due scrutiny of Technical Bids in respect of the technically eligible Bidders only. (The Date & Time for opening of Financial Bids shall be intimated to the technically eligible Bidders later).
3. Evaluation of bids shall be done on the basis of rates quoted in the price bid separately.
4. If some discrepancies are found between the rates given in words & figures, the rate as quoted in words shall be considered.
5. If there is any tie in price bids received from different bidders, then it shall be at the discretion of the Registrar, CNLU, Patna to select the suitable bidder.
6. Disputes, if any, shall be resolved by sole Arbitration nominated by the Hon'ble Vice Chancellor of the university.
7. Currencies for bid and payment shall be in Indian Rupees only.

III. Other Terms & Conditions

1. The bids shall be valid up to 31st January, 2026.
2. The assignment of compilation & certification of Annual Accounts shall be given to one firm only.
3. The job is to be taken up as early as possible i.e. immediately on award of assignment.
4. The audit firm appointed by CNLU must not sub- contract the work.
5. If process/performance of the audit team are not found satisfactory, the management reserves the right to terminate the appointment of the firm at any time.
6. In case LOA (Letter of Appointment) issued is not accepted by the L1 bidder, the bidder shall be debarred for 3 (three) years from the date of default.
7. 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). Further informed that CNLU, Patna having students more than 600 and annual receipts from students more than 14 crore.

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8. 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.
9. No expenses towards accommodation, food, TA, DA or any other expenses will be paid to the service provider.
10. The Bidder 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.
11. The undersigned reserves the right to accept or reject any quotation without assigning any reason thereof.

IV. Agreement and Performance Security:

- i) Successful bidder will be issued a letter of acceptance. After receipt successful bidder shall enter into the agreement on **Rs. 1,000.00 (Rupees One Thousand) non judicial stamp paper** within **(10) ten working days** from the **date of issue of work order**.
- ii) EMD shall be adjusted in amount of security deposit. Successful bidder will deposit amount of security deposit @ 3% of agreement value as applicable in form of only **DD/RTGS in favour of Registrar, Chanakya National Law University, Patna** at the time of agreement. The Security deposit will be refundable after **60 days of successful completion of contract period i.e., One Years**. No interest will be payable on the earnest money as well as Security deposit.

12. **Payment Terms:** No advance shall be payable under any circumstances and payment shall be remitted Half Yearly/ Yearly basis through electronic modes of transfer as per the bank details mentioned on bill submitted to the CNLU, Patna. TDS and GST shall be deducted as per Income Tax Act, GST Act and the relevant prevailing rules at the time of release of payment, subject to satisfactory performance.

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13. Evaluation Criteria

1. The received bids shall be scrutinized by the expert committee constituted by the University on the basis of documents submitted as mentioned under Annexure – I
2. On the basis of the technical bid accompanied by related documents, the Committee shall shortlist bidder(s) who comply with all the criteria and score a minimum of 60 percent aggregate marks out of total provisional marks for the evaluation criteria as described in Annexure – 3.
3. The evaluation of scrutinized bids shall be done in two stages based on the QCBS (Quality and Cost Based Selection) having 75% weightage for technical bid as per Annexure – II, and 25% based for financial bid. The minimum qualifying score under the eligibility criteria shall be 60 marks. The weightage for the Technical Bid and Financial Bid will be 75% and 25% respectively.
4. In the event of a tie in the final scores, the firm with the longest period of registration with the Institute of Chartered Accountants of India (ICAI) will be given preference
5. The financial bid of those bidders shall be opened who will be shortlisted in technical evaluation as mentioned above.

Authorized Signature with Official Stamp

6. **Scope of Work:**

- a. 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.
- b. Finalization of Receipt and Payment, Income and Expenditure and Balance Sheet with Relevant Schedules for the FY 2025-26.
- c. Verification and Compliances of the statutory obligation.
- d. Checking of Bank Reconciliation Statements.
- e. Checking of Trial Balance and Cash Book including all vouchers with relevant documents.
- f. Filing of Income Tax Return on Annual basis and TDS return on quarterly basis.
- g. Follow-up of the Income Tax TDS Refund.
- h. Providing Income Tax, GST and Other Statutory Taxes Consultancy Services.
- i. Follow up the pending Income Tax related Works.
- j. Physical Verification the Consumable Stock and Fixed Assets.
- k. As per University Norms, the certified copy of the Annual Accounts inclusive of Issuance of Audit Report will have to be laid down before the Finance Committee, Executive Council and General Council of the University. Hence, the report of the statutory audit viz. certified copy of the annual accounts along with the auditor's report will have to be submitted on or before **15th** **September every year**. It may be ensured that report of the statutory audit should be completed in time.
- l. Any Other work, as per the direction of the competent authority.

7. **Pre-Qualification/Eligibility criteria:**

1. 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 Patna**.
2. (The Firm (Partnership or Proprietorship) should have been in operation for 5 years after its registration and at least 5 years' experience of Internal and Statutory Auditing Preparation/Verification of Annual Accounts since the date of registration of the Firm.
3. The Chartered Accountant Firm (Partnership or Proprietorship) should be empanelled with CAG List.
4. Average Gross Professional Fee received / earned by the firm in the last three financial years must be equal to or more than Rupees 30 Lacs per annum i.e. 2024-25, 2023-24 and 2022-23. The firm should submit Income tax returns of last three years.
5. The firm should have conducted Internal Audit / Statutory Audit of Government University / National Law Universities / Government Educational Institute equivalent to University during last three years i.e. 2024-25, 2023-24 and 2022-23. The appointment letter of Institutional Auditor must be attached.
6. 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**).

Sd/-
Registrar
CNLU, Patna

Annexure:1: Pre-Qualification cum eligibility criteria

S.No	Criteria	Compliance(Y/N)	Proof Attached
1	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 Patna.		Copy of Registration Certificate and GST Registration Certificate.
2	The Firm (Partnership or Proprietorship) should have been in operation for 5 years after its registration and at least 5 years' experience of Internal and Statutory Auditing Preparation / Verification of Annual Accounts since the date of registration of the Firm.		Self-Declaration.
3	The Chartered Accountant Firm (Partnership or Proprietorship) should be empanelled with CAG List.		Copy of empanelment letter
4.	Average Gross Professional Fee received / earned by the firm in the last three financial years must be equal to or more than Rupees 30 Lacs per annum i.e. 2024-25, 2023-24 and 2022-23. The firm should submit Income tax returns of last three years.		Furnish the copy of the documentary evidence in support of the information and Acknowledgement of ITR for last three years.
5.	The firm should have conducted Internal Audit / Statutory Audit of Government University / National Law Universities / Government Educational Institute equivalent to university during last three years i.e. 2024-25, 2023-24 and 2022-23.		Furnish the copy of the documentary evidence in support of the information.

	The appointment letter of Institutional Auditor must be attached.		
6.	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		Self-Declaration.

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 Partner/ Proprietor
With Firm Name, Designation and Seal

Annexure 2- Self-Declaration on Letter Pad regarding the Clean Track by Proposer

To,

The Registrar
Chanakya National Law University
Nyaya Nagar, Mithapur, Patna

Dear Sir,

Subject: - Tender No..... dated..... Tender for Appointment of Internal Auditor.

I have carefully gone through the terms and conditions contained in the above referred Tender. I hereby declare that my firm is not currently debarred. Blacklisted 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/blacklisted. /Case is pending	Blacklisted/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 Partner/ Proprietor
With Firm Name, Designation and Seal

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	20		
2	No of FCA partners (certificate attached): a) Between 2 to 5 nos : 10 marks b) Between 5 to 10 nos : 20 marks	20		
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 30 lakhs to 40 lakhs : 15 marks (b) Above 40 lakh upto to 50 lakh: 20 marks (c) Above Rs 50 lakhs : 30 marks	30		
	Total	100		

Note: Evaluation of bids will be carried out as per the above criteria under the QCBS system. The minimum qualifying score under the eligibility criteria shall be 60 marks. The weightage for the Technical Bid and Financial Bid will be 75% and 25% respectively. In the event of a tie in the final scores, the firm with the longest period of registration with the Institute of Chartered Accountants of India (ICAI) will be given preference.

Furthermore, if any partner of the bidding firm is also a partner, proprietor, or employee of another Chartered Accountancy firm, such partner will be excluded from the evaluation.

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	Amount (Rs.) per Annum exclusive of GST
01.	Internal Audit fee for all the scope of work as per the Tender for the Financial Year 2025-26	

Total Amount in Word.....

Note:

1. Payment shall be released after Statutory Deduction.
2. University will not accept any claim other than professional fee/charges etc. specified in financial bid.
3. The professional fee will remain unchanged throughout the period of contract.

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)

Annexure-5

Format for Experience as per the terms and conditions (on the letter head)

Sl.no	Name of the client	Nature of Audit	Period for which audit	Turnover of the period of client with documents	Period of condition

Date:

Place:

Signature with seal: