



**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:<https://hpnlu.ac.in>

Ref:44-1-26/HPNLU(Tender)/ 04

Date: 25.06.2026

### **Tender notice for Appointment of Statutory Auditor**

The Himachal Pradesh national law university, Shimla invites the sealed bids from the experienced Audit firms /LLPs for the “**Appointment of Statutory Auditor**” . Interested bidders are requested to submit their bids in accordance with the terms and conditions prescribed in the Tender document.

The Schedule for the bidding process is as follows:

<b>Particulars</b>	<b>Details</b>
Date of Tender Publishing	25.06.2026
Last date and time for submission of tender	19.07.2026
Opening of Technical bids	20.07.2026
Tender fee	590/- ( Rupees Five hundred Ninety only ) in form of Demand draft in favor of Registrar, HPNLU (Non-refundable). <b>Mandatory to be deposited</b>
EMD ( Earnest Money Deposit)	3000/- ( Rupees Three Thousand only) in form of Demand draft in favor of Registrar, HPNLU (Refundable) . <b>Exemption to MSME only.</b>
Performance security deposit	Successful bidder shall furnish a performance security of 10000/- ( Rupees Ten Thousand only ) in form of Demand draft/FDR/Bank Guarantee in favor of Registrar , HPNLU to be deposited from any nationalized bank 15 days from the date of issue of work order.
Schedule of opening commercial bids	Schedule for opening of Commercial Bid will be notified only to the bidders qualifying the Technical Bid. Presence of the bidder or his/her authorized Representative at the time of opening of the Commercial bid is highly preferable.
Bid Validity	Bid shall remain valid for 90 days from the last date of submission of the tender as mentioned in the Tender

Interested firms/LLPs are advised to carefully review the tender document and ensure that all required documents and fees are submitted within the stipulated timeline. Late or incomplete bids may be liable for rejection.

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

1. The sealed envelope must bear the following ‘superscription’ on the top “**Appointment of Statutory Auditor** ”and addressed to: “The Registrar, Himachal Pradesh National Law University, Ghandal, 16 Mile Shimla- Manali National Highway, and Shimla”. The proposal shall be in two parts: Cover-A and Cover-B . Cover-A shall contain the Technical Proposal (Pre-Qualification Criteria as mentioned in Tender (**Annexure-1,2,3**) and Cover-B ( **Annexure-4**) shall contain the financial proposal. Both the envelopes are to be marked as such and placed in the third envelope clearly super scribed with the RFP name and name of the bidder.
2. **Scope of Work:**



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### Audit & Certification Work

- Audit of the annual books of accounts for the year 2025-26 and all ancillary records of the University to ensure their **arithmetical accuracy, statutory compliance, and proper preparation.**
- Finalization and certification of:
  - Receipt and Payment Account
  - Income and Expenditure Account
  - Balance Sheet along with relevant schedules for the Financial Year **2025–26.**
- Ensuring compliance with all applicable statutory obligations.
- Filing of Income tax return 2025-26.
- GST Audit and GST Annual Return (2025-26).
- GST Returns for the year 2026-27.
- Issuance of Utilization Certificates (Subject to Maximum 6 UC ) for the year 2026-27.
- Assistance in GST/ Income Tax-related matters for the year 2026-27.
- Consultation on tax legislation and compliance for the year 2026-27.
- Filing of foreign remittance-related forms (e.g., Forms 15CA / 15CB) (Subject to Maximum 5 forms) for the year 2026-27.

### Verification & Scrutiny

- Scrutiny of ledgers and Bank Reconciliation Statements (BRS).
- Verification of trial balance and proper grouping of accounts.
- Checking of cash book, imprest accounts, vouchers, and all receipts & payments.
- Verification of payments with reference to approved delegation of financial powers.
- Ensuring timely payment of statutory dues including **TDS, GST, and other applicable taxes** to the concerned authorities within prescribed due dates.

### Asset & Fund Verification

- Verification of stock and fixed asset registers.
- Cross-verification of bank reconciliation statements with bank books and remittances.
- Ensuring that funds are utilized strictly in accordance with:
  - Applicable financial norms
  - University regulations
  - Decisions of competent authorities issued from time to time

### Compliance & Internal Control

- Verification that all supporting documents, records, and accounts relating to expenditure are maintained in accordance with University financial regulations.
- Ensuring that balances reflected in books of accounts agree with bank balances.
- Review and provide **suggestions for improvement in the existing internal control systems.**
- The auditor shall ensure **detailed checking of records/files of all departments of the University**, covering financial transactions, supporting documents, and compliance with applicable rules and regulations.

### Miscellaneous

- Any other work as may be assigned by the competent authority from time to time.



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**Note:** The audit team along with selected auditor deployed shall ensure **on-site physical verification** and presence at the organization's office during working hours for the entire duration. Remote audit shall not be acceptable.

### 3. Pre-Qualification criteria :

- The Chartered Accountants (partnership or proprietorship) should be registered with The Institute of Chartered Accountants of India (ICAI).
  - The Firm (partnership or proprietorship) should have been in operation for 5 years as per the records of the institute of Chartered Accountant of India (ICAI) .
  - The applicant firm should be registered under GST and Gross Professional Fee received/earned by the Firm in the last 3 financial years must be equal to or more than Rupees 5 Lakh per annum i.e 2024-25,2023-24,2022-23.The firm should submit the income tax returns of last three years.
  - 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.
  - The applicant firm must have experience in handling Statutory Audit, Internal Audit, Concurrent Audit, or other similar assignments for reputed educational institutions such as National Law Universities (NLUs), Indian Institutes of Technology (IITs), Indian Institutes of Management (IIMs), Central/State Universities, or other statutory institutions of comparable standing. The firm should have successfully completed similar assignments for at least **two (02)** during the last five financial years, i.e., **2021-22, 2022-23, 2023-24, 2024-25 and 2025-26**.Further, the annual receipts/income of each such institution during the relevant year of engagement should have been **₹10 crore or more per annum**. The applicant firm shall submit documentary evidence in support of the assignments undertaken, such as work orders, appointment letters, completion certificates, or certificates issued by the concerned institutions indicating the nature of work and the annual receipts of the institution.
4. NO expenses towards accommodation, food, TA, DA or any other expenses will be paid to the service provider.
  5. The financial bid submitted by the bidder shall not be lower than the minimum recommended scale of fees prescribed by ICAI from time to time for such assignments. i.e for Audit work Rs 35000/-, GST Audit Rs 12000/- as per ICAI .
  6. The appointment of the Auditor shall be remain valid till 31.03.2027.The Auditor shall undertake and complete all audit, certification, compliance, taxation, verification, and other services specified under the Scope of Work contained in this tender document .
  7. The bidder shall comply with the Terms of this Agreement and all applicable laws. 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 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.
  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.



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**9. Activities and Time schedule of work ( for Audit work):**

<b>Sr. No.</b>	<b>Activity</b>	<b>Time Frame</b>
1	Issue of Letter of Award (LoA)	Day 0
2	Submission of Acceptance by Auditor	Within 3 days of LoA
3	Commencement of Audit Work	Within 7 days of LoA
4	Submission of Draft Audit Report	Within 45 days from commencement
5	Management Response / Clarifications	Within 10 days of draft report
6	Submission of Final Audit Report	Within 60 days from commencement

**Note:**

\* The auditor shall adhere strictly to the above timeline.

\* Any delay must be justified and approved by the competent authority.

**10. The undersigned reserves the right to accept or reject any quotation without assigning any reason thereof.**

**S/d  
Registrar  
HPNLU, Shimla**



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### Annexure1: Pre-Qualification criteria

Engagement of Chartered Accountant firm or LLP for statutory audit at Himachal Pradesh National Law University, Shimla

Sl.No	Particulars	Submission by the bidder
1	Name of the Chartered Accountant firm/LLP	
2	Official address of the CA firm with complete contact details	
3	PAN and GST Copy	
4	Submission of Tender fee and EMD along with the Technical bid	
5	Certificate from Chartered Accountant indicating Gross Professional Receipts/Professional Income of the firm for the last three financial years	
6	Number of years of experience of firm	
7	List of similar audit assignment carried out by the CA firm in the last 5 years i.e Work order for the similar audit assignment from a reputed educational institute , Documentary evidence indicating that the institution had annual receipts/income of ₹10 crore or more during the relevant year, Name of the authority issued the Work order/Contact number for reference	
8	Whether any regulatory action including fines levied since the inception. Whether any disciplinary action is pending.	

### 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:- Tender No..... dated..... for Appointment of Statutory 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. 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: Tie-Breaking Evaluation Criteria (Criteria for Resolution of Tie in Financial Bids)

S.no	Criteria	Max.Marks	Marks Obtained	Remarks
1	<p>No of years of Registration with the institute of Chartered Accountants of India:</p> <p>a) 2 marks (each) per year beyond the 5 years.</p> <p>b) 10 years or above: 10 Marks</p>	10		
2	<p>No of FCA partners ( certificate attached ):</p> <p>a) Between 2 to 5 nos : 10 marks</p> <p>b) Between 5 to 10 nos : 12 marks</p> <p>c) Above 10 nos : 15 marks</p> <p>*Authorization to file the expression of interest from other members of firm.</p>	15		
3	<p>Years of Experience in conducting Statutory audit of Central /state University /National Law University with annual receipt exceeding 10 crore :</p> <p>a) Between 2 to 3 nos : 15 marks</p> <p>b) Above 3 to 5 nos: 20 marks</p> <p>c) Above 5 nos: 30</p>	30		



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4	<b>Annual Turnover of the Firm ( last three financial years )</b> a) Between 15 lakhs to 25 lakhs:10 marks b) Above 25 lakh upto to 50 lakh: 12 marks c) Above 50 lakhs :15 marks	15		
	<b>Total</b>	70		

**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	Amount (Rs.)
01	Professional fee as per Scope of work defined ( inclusive of out of pocket expenses, boarding, lodging, TA/DA and any other incidental expenses)	
	GST Amount	
	<b>Total Amount</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: Rs .....

(In words).....

Note:

1. Payment shall be released after statutory deduction as per extant rules of Govt. of India.
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)