



**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://hpnlul.ac.in>

Ref:48-3/25-HPNLU(Tender)/Estt/58

Date: 13.05.2026

### NOTICE INVITING QUOTATION

Sealed quotations are invited for the Hiring of Professional Services of Chartered Accountant (Partnership or Proprietorship) for Statutory Audit of Himachal Pradesh National Law University, Shimla for FY 2025-26. The schedule of receiving/opening of bids will be as follows:

**Last Date of receiving bids/quotations :** 1300 hrs on 25.05.2026  
**Opening of bids :** 1400 hrs on 26.05.2026

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

1. The sealed envelope must bear the following 'superscription' on the top" Hiring of Professional services of Chartered Accountant for Statutory Audit (2025-26) "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 NIQ (**Annexure-1,2,3**) and Cover-B ( **Annexure-4**) shall contain the financial proposal.

#### **2. Scope of Work:**

##### Audit & Certification Work

- Audit of the annual books of accounts 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).

##### 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



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### 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.

### Other Work (Payable Separately)

- Issuance of Utilization Certificates
- Assistance in GST-related matters
- Consultation on tax legislation and compliance
- Filing of foreign remittance-related forms (e.g., Forms 15CA / 15CB)

**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 after its registration and at least 3 year' experience of Statutory Auditing Preparation /Verification of Annual Accounts.
  - The Average Gross Professional Fee received/earned by the Firm in the last 3 financial years must be equal to or more than Rupees 5 Lakh (Rs.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.
  - Firm must have **GST Registrations and PAN Card**.
  - The firm should have conducted Statutory audit/Internal audit of minimum two Government University/National Law Universities/Government Educational Institute equivalent to university during last three years i.e 2024-25,2023-24,2022-23 having receipt for the year must be equal to or more than 10 crore per annum. The satisfactory completion certificate must be attached.( **Annexure-2**)
4. NO expenses towards accommodation, food, TA, DA or any other expenses will be paid to the service provider.



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5. 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).
6. The Contractor 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.
7. 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.
8. Activities and Time schedule of work:

Sr. No.	Activity	Time Frame
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.
9. 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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**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 (ICAI) 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 .		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 *Authorization to file the expression of interest from other members of firm.	15		
3	Years of Experience in conducting Statutory 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	Amount (Rs.)
01	Professional fee as per Scope of work	
02	Issuance of Utilization certificate ( <b>Per certificate</b> )	
03	Tax Related matter ( Income Tax/GST ) ( <b>Per matter cost</b> )	
04	Filing /Certification of Foreign remittance form (15CA/CB) ( <b>Per form</b> )	
	Taxes	
	<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: 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.
4. Further submitted that cost at S.NO1 should be considered while evaluation of Financial bids.

**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)