



Bid Document for “Appointment of CA/CMA firm for Internal Audit”

**Rajiv Gandhi National Aviation University
(Ministry of Civil Aviation, Govt. of India)
Fursatganj, Amethi, Uttar Pradesh-229302.
web: www.rgnau.ac.in, e-mail: registrar@rgnau.ac.in**

Last Date and Time of Bid Submission: 1500 hrs on 14 October 2025

Notice for Inviting Bid

Rajiv Gandhi National Aviation University (RGNAU) invites bids through CPPP Portal i.e. Technical Bid and Financial Bid from experienced and established financial consultancy service providing CA /CMA firms who have rendered their similar kind of services for Central Government funded Autonomous Higher Educational Institutions (i.e., IITs, NITs, IISER, IIMs, Central Universities or other higher educational institutions) and/or Central PSUs. RGNAU intends to appoint CA/CMA Firms for carrying out internal audit services of the university as per scope of work specified in the bid.

Bidders are requested to submit the bids completed in all respect through **CPPP Portal** (<https://eprocure.gov.in/eprocure/app>). The last date for submission and evaluation of the bids is as mentioned below:

Important Information and Dates

Sl. No	Description	Details
1	Purchaser	Rajiv Gandhi National Aviation University
2	BID No / Tender Reference Number	RGNAU/5510/04/FIN/2047/ dated 22/0/92025
3	Bid information available at	www.rgnau.ac.in
4	Bid Fees	NIL
5	Earnest Money Deposit EMD (in Rs.)	7500.00
6	Performance Security Deposit (in Rs.)	5% of contract value.
7	Services to be offered	Internal Audit, as per scope of work
8	Date of Bid Publication	24 September 2025
9	Last Date and Time for Submission of Bids	1500 hrs on 14 October 2025
10	Date, Time and place of opening of technical bid	1500 hrs on 15 October 2025
11	Date and Time of opening of financial bid	1500 hrs on 17 October 2025
12	Pre-Bid Meeting (As per CPPP Portal Data sheet	Any Queries, mail may be communicated to stores_section@rgnau.ac.in with in time period as mentioned in the tender Documents.
13	Name of the contact person at RGNAU for bid related enquiry	Contact Person: Mr. C B Sharma, Mobile: +91-7703004966, Email: stores_section@rgnau.ac.in (10.00 AM to 5.00 PM) Monday to Friday

Notice Inviting Bid

The bidding documents (Technical bid and financial bid) duly filled as per the instructions of the bid document through CPP Portal.

The bidders have to quote separate bids for Technical and Financial bids. Technical Bid shall be opened as per schedule. The University reserves right to reject any or all the bids without assigning any reasons, thereof. The offers to submit shall contain the following.

Content of Bidding Documents

(A) List of Documents to be submitted along with Technical Bid

1. Profile of the bidder on the letter head as per Annexure-I.
2. Work orders & work completion certificate or Experience Certificate indicating the value of work for similar work done in last 5 years.
3. List of three full-time partners of CA/CMA firms.
4. List of main clients along with their address and telephone numbers, period of contract and nature of work done in last 5 years.
5. Documentary evidence of having office in Raebareli/ Lucknow/ Kanpur/ Prayagraj.
6. Copy of GST and PAN.
7. Audited balance Sheet for last three years of CA/CMA Firm or self-certificate for turnover (2021-22, 2022-23 and 2023-24).
8. Copy of registration certification with Institute of Chartered Accountants of India (latest).
9. Tender acceptance letter as per Annexure-III, along with certifying that the firm has not been Blacklisted or debarred.
10. Self-Certificate on no action been taken against existing partners of CA/CMA firms for professional misconduct during last two years by the Institute of Chartered Accountant of India (ICAI) and the institute of Cost Accountant of India (ICAI-CMA) and no enquiry pending for professional misconduct.
11. Proof of submission of online EMD

(B) Financial Bid Details - As per Schedule

Price bid of the bidders, whose technical bid found in order shall be opened. The financial bids of the bidders, who have been found qualified by the bid conditions shall be opened. The University reserves all right regarding enhance or reduce the work and to cancel the entire bid or any part without assigning any reason thereof. Conditional Bids will not be accepted. Duly filled-in Annexure-IV should be submitted in support of price bid under Financial Document.

Note:-

1. Conditional bids will not be accepted. The condition laid down by RGNAU is final and binding on all bidders.

2. The quote should be in Indian Currency (INR).
3. RGNAU reserves the right to accept or reject any or all bids either in part or in full without assigning any reasons thereof.
4. The bids, which are not containing the statements, mentioned in 4 (a) & (b) are liable to be rejected.
5. The proforma of Annexures in the Bidding document, wherever necessary, should be typed on the bidder's letter-head and upload the same.
6. Price Schedule should be submitted in the prescribed format given under the Financial Document of the Bid.
7. The bidders are requested to go through the instructions carefully and complete all formalities as required and submit along with bid.

Registrar,
Rajiv Gandhi National Aviation University

INSTRUCTIONS TO BIDDERS

1. Introduction

The Rajiv Gandhi National Aviation University (RGNAU) has been established by an Act of Parliament called the Rajiv Gandhi National Aviation University Act, 2013 at Fursatganj, Distt. Amethi, Uttar Pradesh. The university has been envisaged as the premier institution of higher learning within the aviation milieu aimed at providing cutting edge and critical research to enhance the aviation industry in India. The Act of Parliament empowers the University to award Diploma, Degree, and Post Graduate Degrees in the field of Civil Aviation. At the same time collaborations with the leading international universities/ institutions in the aviation domain, are being forged towards proffering global knowledge that is customized to local requirements.

2. The Bidding Documents

- **Content of Bidding Documents**

The Bidding Documents include;

- (a) Instruction to Bidders;
- (b) Annexure-I: Pro-forma for profile of Bidder
- (c) Annexure-II: Performance Security Form
- (d) Annexure-III: Tender Acceptance Letter
- (e) Annexure-IV: FINANCIAL BID DOCUMENT

- The Bidder is expected to examine all instructions, forms, terms and the scope of the work in the Bidding Documents. Failure to furnish any information required by the Bidding Documents or submission of a bid not substantially responsive to the Bidding Documents in every respect will be at the Bidder's risk and may result in rejection of the bid.

- **Amendment of Bidding Documents:**

- At any time prior to the deadline for submission of bids, the Purchaser may, for any reason, whether at their own initiative or in response to a clarification requested by a prospective bidder, modify the Bidding Documents by amendment.
- In order to afford prospective Bidders reasonable time in which to take the amendment into account in preparing their bid, the Purchaser may, at their discretion, extend the deadline for the submission of bids.

3. Scope of Work:

- 3.1 Verification of bills, vouchers, records i.e., General Ledger, Subsidiary ledgers, B.R.S., Fixed assets, investment of institute fund, statutory obligation like gratuity, EL encashment, NPS, CPF/ GPF etc., expenses as per budgetary provision, statutory dues, taxation and financial statement like Income & Expenditure and Balance Sheet along with schedules required to be maintained by university.
- 3.2 Checking of trial balance, Fixed Assets registers & stock registers, scrutiny of general ledger and reconciliation of each head of accounts thereof wherever necessary.
- 3.3 To Verify whether the stocks/ assets acquired/ purchased in quantity and price are in line requisition of the office/ department with proper tendering system and its due approvals, including verification of Store, Purchase, stock register, Library, laboratories items and its equipment, consumables and other University activities.
- 3.4 To verify whether physical verification of assets/ stocks has been carried out at the close of financial year and variations, if any, have been accounted for and recorded properly.
- 3.5 Verification of establishment/ HR/ Academic/ IT records / Procurement records as per

university rules, regulation and policy.

- 3.6 To check the bank reconciliation statements and investments portfolio, Interest etc.
- 3.7 To check the calculations of salary and reimbursement made to faculty / staff to ascertain the legitimacy of payments and deductions thereof.
- 3.8 Scrutiny of monthly salary Bill and recovery of PF, NPS, Income Tax, etc. and payment to respective authority.
- 3.9 Checking whether all liabilities against the accepted claims have been provided for in the books of accounts for the full accounting year and verifying compliance with statutory obligations of employer towards the employees: viz Gratuity, leave encashment, provident fund(s), including NPS etc.
- 3.10 Verification of advance and payment to employees for their claims etc., as per the University rules.
- 3.11 To check the listing of contingent liabilities, if any, in the notes to Balance Sheet.
- 3.12 To review compliance with laid down policies and procedures in respect of calling of tenders, related approvals, budgetary provisions made and letters of award (LOA) issued for work contracts.
- 3.13 Scrutiny of advances to suppliers, contractors, employees, etc.
- 3.14 To check whether the stationery & stocks have duly been accounted for as per accounting rules and whether records have been properly maintained to ensure safeguard of such stocks.
- 3.15 Checking of guest houses/ hostels registers and income thereof.
- 3.16 To verify Income Tax TDS deduction, GST TDS Deductions, GST charged and Professional Tax charged etc. have been properly executed as per the statutory requirement and in line of applicable Act (s)/ Rules(s).
- 3.17 All the activities & program of the Institute including student activities and research, projects, sponsored/funded projects, consultancies etc. will be covered in the Internal audit, including preparation, verification/ certification of Utilization certificates and accounts, as and when required and desired by external agency.
- 3.18 Verification of invoices raised by various departments of Institutes and its research centers.
- 3.19 Checking of expenditures incurred with reference to the laid down procedures, delegation of powers and budgetary provisions and done with due approval of authorities.
- 3.20 The firm should audit the University on quarterly basis and submit its report with 30 days of completion of quarter.
- 3.21 The University maintaining its accounts in Tally software and in the process of implementation of SAMARTH e-Gov modules for academics, accounts and finance and employee services.

4) Eligibility criteria for the Firms

1. **The firm should be registered with:**

- The Institute of Chartered Accountants of India OR the Institute of Cost Accountants of India and;
- The firm should have **at least 10 years of establishment.**

(Copies of certificates issued by the ICAI or ICAI(CMA) should be submitted along-with technical bid.)

2. The Firm should have experience of at least (5) five years in Central Government funded Autonomous Higher Educational Institutions (i.e., IITs, NITs, IISER, IIMs, Central Universities or other higher educational institutions) and/or Central PSUs for providing tax consultancy, Internal auditing work, book keeping work, accounting, Accounts Finalization etc.

3. The firm should have **GST Registration Number & PAN**. Copies should be submitted along-with technical bid.

4. The CA/ CMA firm should have at least three full time partners on the date of tender submission. (A copy of list is to be submitted).

5. The firm must have an office in Raebareli/ Kanpur/ Lucknow or Prayagraj. Documentary evidence to be submitted along with technical bid.

6. The annual average turnover of the CA/ CMA firm in last three financial years (Financial Year 2021-22 to 2023-24) must be more than Rupees **Fifty Lakhs** per annum. The same needs to be self-certified and audited financial statements needs to be furnished.

7. A Certificate should be submitted that the CA/ CMA firm has not been blacklisted or debarred by any of Autonomous Body/PSU/Institute of Higher Education/Govt. Body or by any court of law within Last two years. It should also be mentioned that no action has been taken against its existing partners for professional misconduct during last two years by the Institute of Chartered Accountants of India OR the Institute of cost Accountants of India and no enquiry pending for professional misconduct.

5) Payment and Price Validity:

The price as quoted by the firm shall remain unchanged during the contract period. The Fees should be quoted including TA/DA etc. However, university may provide rent free accommodation only, subject to availability at the time of audit.

6) Period of Engagement:

1. The engagement shall be for a period of 3 Years i.e., financial Year 2025-2026 to 2027-28, however performance of the firm shall be reviewed on yearly basis and if the performance is not found satisfactory, the engagement shall be terminated after one year or two years as the case may be.
2. The engagement tenure may be extended further upto 2 years after satisfactory completion of 3 years, 4 years as the case may be, on same terms and conditions, with the mutual consent of both the parties.

7) Payment Terms:

- 25% of Yearly quoted fee will be paid after audit and submission of audit report to the university after every quarter.

A fee should be quoted for the entire job mentioned in Scope of Work on Yearly basis, including all expenses, tax & duties but excluding GST.

8) Termination/Suspension of Agreement:

The contract can be terminated at any time prior to its completion by either party on a notice of 60 days.

9) General Terms and Conditions:

1. The firm shall deploy required manpower to meet the deadlines.
2. The work has to be done in the premises of the University unless otherwise permitted by the University.
3. Loss to the University due to the act of deployed person shall be the responsibility of the CA/ CMA Firm engaged by the University.
4. The firm shall not assign, transfer or sub-contract all or any of the work to any third party.
5. The University information shall not be shared with any other organizations/ persons.
6. The rates quoted shall remain valid during tenure of the contract, if the contract is renewed.
7. The earnest money deposit will be forfeited if successful bidder fails to sign the contract within the stipulated time i.e., fifteen (15) days from the issue of the work order. No interest on the Earnest Money shall be paid by the University.
8. The earnest money will be converted to performance Security (5% of awarded value of work, any difference in such value bidder should deposit the difference of amount within one week) after signing the Contract, and the same will be released only after successful completion of entire work. No interest on the performance security shall be paid by the University.
9. The decision of the University with regard to acceptance or otherwise of the bids will be final and binding.
10. It is compulsory for all bidders accepts all the Terms and Conditions mentioned in tender documents and a certificate to this effect should necessarily be enclosed with the Technical Bid.
11. Upon verification/evaluation/assessment, if any information furnished by the firm is found to be false/incorrect their bid shall be summarily rejected and no correspondence on the same shall be entertained and security deposit shall be forfeited.
12. If the selected firm is not able to fulfill its obligations under the contract/work order, which includes non-completion of the work, the University reserves the right to get the work accomplished through another Firm. Any costs, damages etc. resulting out of the same shall have to be borne by the selected firm, which can be recovered from their bills and remaining by sending a claim.

13. The University reserves the right not to accept the qualified tender where there is a justified reason and in such case no bidder/intending bidder shall have any claim arising out of such action.
14. Conditional Bids will be summarily rejected.
15. The firm already engaged with University for Tax Consultancy and Finalization of Annual Accounts will not be eligible to participate this tender.
16. Minimum Annual Fee for the work 1,50,000/- (All-inclusive, excluding GST) and EMD for tender is Rs 7,500/-. Price bids quoted below Minimum Annual Fee for the work of Rs. 1,50,000/- will be summarily rejected. Bank details for submission of EMD through NEFT/RTGS/Online banking is given below:

Name: Rajiv Gandhi National Aviation University

A/c No.: 38219420879

IFSC: SBIN0011487

Branch: IGRUA Campus, Fursatganj, Amethi, UP

17. **Taxes:** All taxes, manpower cost and other miscellaneous charges have been included in the quoted rate.
18. **Place of work:** Rajiv Gandhi National Aviation University, Fursatganj, Amethi, Uttar Pradesh-229302.
19. **Bid document:** The vendor should read the Bid documents carefully before quoting. It shall be deemed that the vendor has gone through the documents carefully and has understood its implication.
20. **Disputes:** In the event of any dispute or disagreement arising between the service provider and RGNAU with regard to the interpretation of "Terms & Conditions" stipulated herein or in the contract done, the same shall be referred to the Vice Chancellor, Rajiv Gandhi National Aviation University, whose decision will be final and binding upon the service provider.
21. **Penalty:** If the performance of the selected agency is not found satisfactory or any part of the services provided is not found satisfactory, the University reserves the right to impose penalty on the agency to the quantum as decided by the Competent Authority of the University. The amount of penalty shall be recovered from the performance security of the agency or from the bills of the agency or both.
22. **Tax Deduction:** The Income Tax/TDS and other statutory deductions, as applicable will be deducted from the payment. Tax deduction certificate will be issued to the Service Provider by RGNAU.

10) Preparation of Bids

i. Bid Form

The Bidder shall complete the Bid Form and the appropriate Price Schedule furnished in the Bidding Documents, indicating for the service to be supplied

ii. Documents establishing Bidder's Eligibility and Qualifications

- The Bidder shall furnish, as part of its bid, documents establishing the bidder's eligibility to bid and its qualifications to perform the Contract if its bid is accepted.
- The acceptance of the documentary evidence of the Bidder's qualifications to perform the Contract shall be at the discretion of Buyer.

iii. Period of Validity of Bids

- Bids shall remain valid for 90 days after the date of bid opening prescribed by the Purchaser. A bid valid for a shorter period may be rejected by the Purchaser as non-responsive.

iv. Submission of Bids

The detailed technical specification of the requirement is enclosed in Bid document, Offer should be of two parts Viz., “**TECHNICAL BID**” and “**FINANCIAL BID**”.

v. Evaluation and Comparison of Bids

- The Purchaser will evaluate and compare the bids previously determined to be substantially responsive.
- The overall L1 bidder shall be considered for award of Contract.
- In case of multiple bidders quoting the same L1 rates, the tie breaker will be based on the following criteria in the order of preference:
 - i. Annual Turnover for the last three years i.e., 2021-22 to 2023-24
 - ii. Number of same/similar of work undertaken in the last five years.

vi. Risk and Cost

The selected firm has to undertake the work as per the schedule decided by RGNAU. In case of a delay or failure on part of the selected firm to meet the desired schedule / emergency, RGNAU is fully authorized to assign the same to another firm at the risk and cost of the selected firm.

vii. Jurisdiction of Court:

The contract awarded, as a result of this bid, is governed by the laws of Government of India and shall be subject to the exclusive jurisdiction of the courts in Amethi.

viii. Arbitration:

Any dispute/difference arising out of or relating to the contract including interpretation of its terms will be resolved through joint discussions of the concerned parties. However, if disputes are not resolved by joint discussions, then the matter will be referred to arbitration as per the provisions of Arbitration Act, 1940, where the Vice Chancellor, RGNAU or his/her nominee will be the Sole Arbitrator.

PROFILE OF THE BIDDER

1. Name of the Firm
2. Address (with Tel No. Fax No. & e-mail)
3. Name of the owners / partners / director of the firm / company / corporation along with his contact mobile no. and email:
4. Nodal Contact person Name and mobile number
5. (a) Year of establishment of Firm
(b) Empanelment status with C&AG
6. (a) Registration number with institute of Chartered Accountants of India
(b) GST Number
(c) PAN
7. Confirm the following Attachment: -

Sr. No.	Document	Whether attached	Page No.
1.	Have you attached work orders & work completion certificate or Experience Certificates of carrying out the similar accounting & consultancy work for Central Government funded Autonomous Higher Educational Institutions (i.e., IITs, NITs, IISER, IIMs, Central Universities or other higher educational institutions) and/or Central PSUs for providing tax consultancy, auditing work, book keeping work, accounting, Accounts Finalization etc., during last (5) five years?	Yes/No	
2.	Have you attached list of main clients of the firms along- with their address and telephone numbers and nature of work done in last 5 years.	Yes/No	
3.	Whether copy of Goods and Services Tax (GST) and PAN Certificate is attached	Yes/No	
4.	Have you attached registration certification with Institute of Chartered Accountants of India (latest)	Yes/No	
5.	Have you attached a tender acceptance letter as per Annexure-III, along with certifying that the firm has not been blacklisted or barred	Yes/No	
6.	Audited balance Sheet for last three years of CA/CMA Firm or self-certificate for turnover	Yes/No	
7.	Have you attached proof of submission of online EMD	Yes/No	

I/We hereby certify that the information furnished above are full and correct to the best of our knowledge. I/We understand that in case any deviation is found in the above statement at any stage, the company/firm will be black-listed and will not have any dealing with the organization in future. I/We undertake that non-submission of any of the document mentioned above may lead to rejection of bid of my/our firm.

**Signature of Authorized person
with seal of firm**

To:

PERFORMANCE SECURITY FORM

Annexure-II

Rajiv Gandhi National Aviation University,
Fursatganj, Amethi,
Uttar Pradesh-229302.

WHEREAS (Name of Service Agency)

Hereinafter called "The Service Agency" has undertaken, in pursuance of Notification of
Contract No..... dated, 20 to undertake
..... (Description of Goods and Services) hereinafter called "the Contract".

AND WHEREAS it has stipulated by you with a Bank Guarantee by a recognized bank for the sum specified therein as security for compliance with the Service Provider's performance obligations in accordance with the Contract. AND WHEREAS we have agreed to give Rajiv Gandhi National Aviation University, Fursatganj, Amethi, Uttar Pradesh a Guarantee:

Therefore we hereby affirm that we are Guarantors and responsible to you, on behalf of the Service Provider, up to a total of (Amount of the Guarantee in Words and Figures) and we undertake to pay you, upon your first written demand declaring the Service Provider to be in default under the Contract and without cavil or argument, any sum or sums within the limit of (Amount of Guarantee) as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

This guarantee is valid until the.....day of.....20.....

Signature and Seal of Guarantors

.....

.....

Date

Address:.....

TENDER ACCEPTANCE LETTER

(To be given on Company Letter Head)

To,

Sub: Acceptance of Terms & Condition of Tender.

Tender Reference No: _____

Dear Sir,

I/We have downloaded/obtained the tender documents(s) for the above mentioned 'Tender/Work' from the CPP Portal / website(s) namely:

as per your advertisement, given in the above-mentioned Portal / website(s).

I/We hereby certify that I/We have read the entire terms and conditions of the tender documents from Page No. to..... (including all documents like annexure(s), schedule(s), corrigendum etc.), which form part of the contract agreement and I/We shall abide hereby the terms/conditions/clauses contained therein.

The corrigendum(s) issued from time to time by your department/organization has also been taken into consideration, while submitting this acceptance letter.

I/We hereby unconditionally accept the tender conditions of above-mentioned tender document(s)/corrigendum(s) in its totality/entirety.

I/We do hereby declare that our firm has not been blacklisted or debarred by any of Autonomous Body/PSU/Institute of Higher Education/Govt. Body or by any court of law within Last two years. Further, no action has been taken against our firm/ its existing partners for professional misconduct during last two years by the Institute of Chartered Accountants/Indian Institute of Cost Accounts of India of India and no enquiry pending for professional misconduct.

I/We certify that all information furnished by our firm is true & correct and in the event that the information is found to be incorrect/false, then your department/organization shall, without giving any notice or reason thereof summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit.

Yours faithfully,

(Signature of the Bidder, with Official Seal)

FINANCIAL BID DOCUMENT**Annexure-IV**
(Amount in Rs.)

Sr. No.	Description	Yearly fees for entire scope of work (all inclusive)
1	Internal Audit Work as per Scope of Work.	
	GST @%	
Total		
Total Amount in words:		

Note: - Further if any Bid queries please contact the following RGNAU officials:

Sl. No.	Name of the Official	Contact Number	E-mail ID
01.	Mr. C B Sharma	+91-7703004966	stores_section@rgnau.ac.in

RGNAU reserves the right to accept or reject any or all bidders either in part or in full without assigning any reasons thereof.