



Central University of Jammu जम्मू केंद्रीय विश्वविद्यालय



TENDER NOTICE FOR ENGAGEMENT OF CHARTERED ACCOUNTANT FIRM FOR CENTRAL UNIVERSITY OF JAMMU

जम्मू केंद्रीय विश्वविद्यालय के लिए चार्टर्ड अकाउंटेंट फर्म की नियुक्ति के लिए
निविदा सूचना

Tender No. निविदा संख्या	:	CUJ/PROC/ CA/2025/04
Date of Issue जारी करने की तिथि	:	17th September, 2025
Date of closing समापन की तिथि	:	7th October, 2025

Rahya-Suchani (Bagla), District Samba-181143, Jammu (J&K)
राह्या-सुचानी (बगला), जिला सांबा-181143, जम्मू (जम्मू-कश्मीर)
विश्वविद्यालय की वेबसाइट **University website: www.cujammu.ac.in**



TENDER FOR ENGAGEMENT OF INTERNAL AUDITOR

1. Sealed tenders are invited online under two bid system (i.e. Technical & Financial) by the Central University of Jammu (CUJ) for engagement of Internal Auditor & allied services initially for one year which may be renewed to subsequent year(s) subject to satisfactory performance. The tender document with complete details of tender including experience required, scope of work and terms and conditions can be downloaded from the websites **www.cujammu.ac.in** and **https://eprocure.gov.in/cppp**
2. The last date for submission of Sealed tender is 7th October, 2025 up to 5:00 PM. The technical Bids will be opened on 8th October, 2025 at 5.00 P.M.
3. **Earnest Money Deposit (EMD):** The Earnest Money Deposit (EMD) of Rs. **20,000** (Rupees twenty thousand only) must be submitted through Net-banking / Debit / Credit card / RTGS / NEFT Bidders may please note that no interest shall be payable by CUJ on EMD. Bidders must submit the EMD details in the technical bid. The bid without EMD will be considered as non responsive and shall be out rightly rejected. EMD of the unsuccessful Service Provider / Agency shall be returned at the earliest after the expiry of final bid validity and latest by 30th day after the award of the contract.
4. The firms who are registered with National Small Industries Corporation (NSIC) / or Small Scale Industrial (SSI) / Micro & Small Enterprises (MSEs) are exempted from furnishing the EMD. Self-attested photocopy of valid registration certificate issued by competent authority must be enclosed with the technical bid.
5. **Performance Security:** The successful bidder shall furnish performance security of 5% of the total value of the contract cost in the shape of bank guarantee / FDR from any scheduled bank pledge to Central University of Jammu and it shall remain valid for a period of 60 days beyond the date of completion of all contract obligations.
6. **TWO BID SYSTEM** shall be followed for this tender. Bidder should take due care to submit tender in accordance with requirement. Bid Evaluation Criteria, shall be the basis for evaluation of tenders. Bids submitted with incomplete information or information not in conformity with the Bid Documents will summarily be rejected. All the terms and conditions stated in the Bid Document are final in nature and request for any subsequent alterations / modifications will not be entertained. While submitting the Bids, the Bidders must exercise utmost care to fill up the bid in all respect as per the specified terms and conditions. Submission of the bids amounts to acceptance of all terms and conditions mentioned in this tender document.



7. **Background:** The Central University of Jammu came into existence on August 08, 2011. It has been established by the Central Universities Act, 2009. The Central University of Jammu is situated at Rahya-Suchani (Bagla), District Samba, which is at an approximate distance of 25 kms from Jammu.
8. The Central University of Jammu follows Accrual Basis of Accounting as per standard accounting practices applicable. The accounts of the University are prepared as per the prescribed Guidelines and Format for Financial Statement applicable to the Central Higher Educational Institution, issued by Ministry of Education, Govt. of India, Department of Higher Education which will be made available to the selected firm. The Accounts of the University are maintained in Tally ERP Package.

Notice Inviting Tender (NIT)

9. Bids are invited from eligible Chartered Accountant Firms for engagement as Internal Auditors of Central University of Jammu and to perform other accounting responsibilities under a service contract with specific terms and conditions. The contract shall be initially for a period of one year, which may be renewed for another year(s) on yearly basis subject to satisfactory performance of the Firm and with the mutual consent of both the parties on the same term and conditions without changing any financial liability.
10. **Availability of tender form:** The Bidder shall download the Tender Enquiry Document from the websites; www.cujammu.ac.in, <https://eprocure.gov.in/cppp> and shall not temper / modify it including downloaded Price Bid template in any manner. In case, the same is found to be tempered / modified in any manner, Tender / Bid will be summarily rejected and EMD would be forfeited.
11. **Submission of tender:** Bids shall be **submitted through online mode** only at <https://eprocure.gov.in/cppp>. Bidding process is online. Technical Bid (filled in **Annexure-I** duly signed & stamped, commercial terms & conditions, EMD, relevant documents) and Financial bid (indicating price as mentioned in **Annexure-II**), must be submitted / uploaded online only prior to bid closing date / time. Late tenders will not be considered.
12. The bidder(s) are advised that they should regularly check the University website www.cujammu.ac.in, <https://eprocure.gov.in/cppp> as any change in terms and conditions, specification, date etc shall be notified on the University website www.cujammu.ac.in, <https://eprocure.gov.in/cppp>. Intending bidders are advised to visit www.cujammu.ac.in, <https://eprocure.gov.in/cppp> regularly till closing date of submission of bid, for any corrigendum.
13. One Firm can submit only one bid. If a Firm submits more than one bid, all the bids submitted by that Firm will be rejected.



Important Information:

SI No	Particulars	Information
01	Start Date or availability of Tender document in the official website	17th September, 2025
02	Last date and time for receipt of Tender	7th October, 2025 upto 1700 Hrs
03	Date and time for opening of Technical Bid	8th October, 2025, at 1700 Hrs
05	Contact Phone No. Email Address	9906147595 cujfinance@cuammu.ac.in, registrar@cuammu.ac.in
06	Website	www.cuammu.ac.in

Note: In case the closing date of Tender document or / and last date for receipt of bids happens to be a holiday for CUJ for any reason, the activity will be held on the immediate next working day at the same time & place.

TERMS OF REFERENCE

A) Eligibility Criteria

Any interested Chartered Accountants firm shall be eligible to apply for the assignment, subject to meeting of following eligibility criteria for which **necessary documentary proof** must be attached:

1. The firm should have minimum of 8 years of experience in the profession.
2. Firm should have minimum of two partners for not less than 3 years continuously.
3. Must be registered under Income Tax / Goods & Service Tax Act. (Self-Attested IT PAN / GST Registration Certificates to be furnished.)
4. The Firm or any partner of the firm should not have been blacklisted by any Government departments, C&AG, PSUs or any other organization in respect of any assignment or behavior (Self Declaration must be submitted in the format enclosed- Annexure-V).
5. The annual average turnover of the interested firm should not be less than Rs. 25 Lakhs for last three financial years i.e. 2022-23, 2023-24 and 2024-25 (Copy of Audited P&L A/c, Balance Sheet and IT Returns must be enclosed).
6. The Firm should have conducted either statutory audits and / or internal audits of at least three Autonomous Bodies / Statutory Bodies / Educational Institution / PSU (Not including Banking Companies) with Minimum Annual Turnover of Rs. 15 Crore each. (Work orders issued by the client / Auditee should be enclosed).



7. The Annual Turnover for each Autonomous Bodies / Statutory Bodies / PSUs / Educational Institutes (except Banking Companies) shall be as per their Audited Financial Statements for any financial year during 2022-23, 2023-24 and 2024-25. In case the firm has carried out the statutory audit / internal audit for a branch(s), then the turnover of only that branch(s) will be considered.
8. The Bidder Firm must have a registered local office in Jammu / within 50 Km from the University campus. Name, Designation and Contact number of the local representative and the address of local office at Jammu must be clearly stated.

B) Scope of Work:

1. The University intends to hire a Chartered Accountants (CA) firm for full time Accounting support initially for one year falling during the financial year 2025-26 and 2026-27, which can be extended for further year(s) on mutually agreed basis.
2. The firm shall depute **one Chartered Accountant** with a minimum of 8 years of experience in the profession. The deputed CA shall be present in the University for at least three full working days in a week. The deputed CA shall not be changed without the permission of the University.
3. The firm shall also depute **two** preferably **CA-Intermediate** well versed with the accounting and operation of Tally. The deputed CA Intermediate shall be present in the University on full time basis on all working days to look after the University workload.
4. The firm shall be responsible for the Internal Audit through deputed CA and additional CA, if required; and other below mentioned responsibilities / works:-
 - i) Internal auditing for the financial year 2025-26 / subsequent years of all the Sections of the University. The firm needs to quote consolidated amount for the financial year 2025-26.
 - ii) In the University, to check all the vouchers (pre audit) on day to day basis on behalf of the firm and to stamp on each voucher and to issue the Audit reports.
 - iii) Independently review and apprise the systems of control;
 - iv) Ascertain the extent of compliance with procedures, policies, regulations, statutory obligations and other legislations;
 - v) Ascertain Compliance to CU Act, 2009, instruction of C&AG, Standard Accounting Practices and Guidelines of the Finance Committee / Executive Council;
 - vi) Ensure that assets and interests are safeguarded from fraud, deter fraudsters and possibly identify fraud.
 - vii) Recommend improvements to internal controls;



Work to be performed by the deputed CA in addition of the Internal Auditing:

- i) Reconciliation of fees received from students / participants.
- ii) Income from Sponsored Projects / Programmes, Grants, expenses on Sponsored Projects and Its Accounts for research projects
- iii) Interest on Investments, Bank Interest.
- iv) Internal Revenues / Recoveries such as Licence Fee, charges, etc.
- v) Treatment in accounts for all Income and expenditure.
- vi) 100% vouching of the transactions
- vii) Accounting Treatments for Fixed Assets, Inventory, income arising out of investment / interest.
- viii) Periodically reconciling Physical Assets with Books of Accounts.
- ix) Filling of Income Tax, GST, other Indirect Taxes, Labour Cess, any other statutory requirement as per the provisions of the concerned Act.
- x) Ascertain financial transactions on daily basis from bank book and other ancillary record of the University and to Bank reconciliation the bank.
- xi) Review the record / system of bill payment to various contractors and also to review the compliance on them with term of contract.
- xii) To compliance the last statutory / audit comments and action taken report.
- xiii) Checking of various schedules and annexure.
- xiv) Preparation of Annual Accounts, filing GST & other taxes, preparation of F-16 and other accounts allied work.
- xv) Completion of Capital WIP and conversion to Assets.
- xvi) Issue certificate in form No. 15 CA / CB relating to remittance in foreign currency as per Income Tax Act, 1961, if required. The certificate must be issued within two days of receipt of documents.
- xvii) Suggestion for improvement of the existing System of Accounting, internal control and Management Information System (MIS) from time to time.
- xviii) Issue of Utilization Certificates for Grant based projects as and when required.

C) AUDIT REPORT

Submission of:

- i) Monthly Audit / Review Report for 2025-26 & 2026-27
- ii) Half Yearly Audit / Review Report for 2025-26 & 2026-27
- iii) Consolidated Yearly Audit / Review Report of 2025-26 & 2026-27



D) PAYMENT AND PRICE VALIDITY:

- i) The price as quoted by the Firm (as per Annexure-II) shall remain unchanged during the contract period including extended period, if any. The fees should be quoted inclusive of TA / DA / Boarding / Lodging etc.
- ii) Goods and Service Tax, if any, shall be reimbursed at the applicable rate on submission of documents for evidence.
- iii) The audit firm shall raise proportionate invoice after successful completion of half-yearly audit and reporting. Balance payment shall be made after successful completion of 2nd half yearly audit and submission of consolidated report for the year 2025-26 and half yearly Audit report of 2026-27.
- iv) The charges of engaged two intermediate CA can be claimed on monthly basis along with Monthly Audit / Review Report.



E) PERIOD OF ENGAGEMENT

- i) The engagement shall be for a period of 12 months from date of award of tender / taking over the responsibility.
- ii) The contract may be renewed for subsequent year(s) on yearly basis only on same terms and conditions without any additional financial liability subject to satisfactory performance of the firm and with the mutual consent of both the parties.
- iii) The agency shall start providing services within 10 days of issue of Letter of Award / Intimation.

F) TERMINATION / SUSPENSION OF AGREEMENT

The contract can be terminated at any time prior to its completion by either Party with 60 days of notice period.

G) GENERAL TERMS & CONDITIONS

- i) Financial Bid will be opened only of the Bidders who are found qualified in the Technical Bid.
- ii) The CU Jammu will finally contact only those Bidders meeting the requirements including the rates.
- iii) The decision of acceptance of the bid will lie with the Competent Authority of CU Jammu, who is not bound to accept the lowest quotation and who reserves the right to himself to reject or partially accept any or all quotations received, without assigning any reason.
- iv) Bidders are advised to satisfy themselves about the quantum of work before submitting their Bids; no extra charges consequent on any misunderstanding or otherwise shall be allowed.
- v) At any stage during finalization of Tender process, the Competent Authority of the CU Jammu may use any evaluation metrics / weightage or take help of any consultant, as required in selecting the successful agency / agencies and bidders agree to abide by it.
- vi) Canvassing directly or indirectly in connection with the Bid is strictly prohibited and Bids submitted by the Tenderer who resort to canvassing will be summarily rejected.
- vii) This Notice Inviting Tender will form part of the contract document including additional terms / additional conditions and other related papers, if any, forming the Bid as issued at the time of invitation of Tender and acceptance thereof together with any correspondence leading thereto of the contract document.
- viii) The successful Bidder on acceptance of his Bid by accepting authority and signing of the contract consisting of the notice inviting Tenders and all the



other relevant documents including additional conditions if any, forming the Bid as issued at the time of invitation of Tenders and acceptance thereof together with any correspondence leading thereto, shall commence with the internal audit of the F.Y.2025-26.

- ix) The agency shall not sublet the work or part of the work. The firm shall be responsible for any wrong payment.
- x) Payment for the services will be made only after successful completion of audit, related other work and submission of related reports etc. as per agreed terms. Income Tax / GST TDS will be deducted as per rules.
- xi) The contract can be terminated at any point of time if the services of the Firm are not found satisfactory, by giving 60 days' notice. In such an event, the work shall be done from another agency at the risk and cost of the defaulting Firm.
- xii) All documents should be certified by the Bidder
- xiii) The Bidder must quote the rates in figures as well as in words correctly in the Financial Bid.
- xiv) On completion of Audit, the consolidated Internal Audit Report is to be submitted to the Finance Officer, CU Jammu.
- xv) The Competent Authority reserves the right for any modification / cancellation of this tender notice, if required, without assigning any reason thereof.
- xvi) Any legal dispute arising out of this is subject to jurisdiction of courts where CU Jammu permanent campus is located.

H) INSTRUCTIONS TO BIDDERS

Any material omission in the proposal shall make the proposal unacceptable at the discretion of the Competent Authority and the bid will be liable to be rejected.

1) Contents of the Proposal

- a) The technical proposal in addition to proof of eligibility shall contain:
 - i) All the information, documents and clarifications as required under **Annexure-I**.
 - ii) Copy of the NIT Document signed on every page by the duly authorized Signatory.
- b) The Financial Proposal shall be submitted in the format given in **Annexure- II**.

2) Evaluation and Selection

- i) The proposals shall be evaluated in two stages i.e. technical evaluation and financial evaluation.
- ii) The qualifying score in technical evaluation is 60 out of 100. Format for evaluation is given in **Annexure-III**.



- iii) Financial Proposals shall be opened of the technically qualified firms only and shall be uploaded on the CPP Portal accordingly.
- iv) For financial evaluation, Price excluding GST shall be taken into consideration.

3) Award of Contract

- i) Contract shall be awarded to the firm whose evaluated total bid price will be the lowest in financial bid.
- ii) In case two or more technically qualified firms quote the same lowest price, the firm with the higher mark in the technical bid shall be awarded the contract.
- iii) In case two or more technically qualified firms having same technical scores quote the same lowest price, the firm having the highest average annual Income in last 3 Financial Years immediately preceding to the year of award among the lowest bidders shall be awarded the contract.
- iv) Any effort by a firm to influence CUJ in its decision on bid evaluation or placement of Work Order may result in rejection of the firm's offer.

(Prof. Yashwant Singh)
Registrar
Central University of Jammu



ANNEXURE-I

Technical Bid
(Profile of the Applicant)

(Must be furnished on the letter head of the Firm)

Sl. No.	Particulars	Details
01	Name and Address of the Chartered Accountants Firm	
02	Date of Registration with Institute of Chartered Accountants of India (Self-Attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished)	Date of Incorporation / Registration: Date of Opening of Main Office or Branch Office:
03	Year of empanelment with Comptroller & Auditor General of India. (Self Attested copy of latest Comptroller & Auditor General of India Empanelment Letter to be attached.)	
04	No. of FCA / FCMA Partners as on 1st April, 2025 (Self-Attested copy of latest Constitution Certificate from Institute of Chartered / Cost Accountants of India to be furnished.)	
05	Name, Designation, Contact No of local Representative and address of the Registered Jammu Office	
06	Years of experience (as on 31st March, 2025) in Conducting Internal Audit of Central or State Governments / Autonomous Bodies with annual income exceeding 15 Crores. (Self- Attested copies of Appointment Letters / Agreements / Work Orders issued by such ABs along with extract of Audited Financial Statements in support of Income to be furnished.)	Separate Sheet may be attached as per Annexure-IV
07	Experience in conducting Concurrent / Internal Audit of Central / State Governments / Autonomous Bodies / PSU during the last 3 financial years i.e. 2022-23, 2023-24 and 2024-25. (Self Attested copies of Appointment Letters / Agreements / Work Orders issued by such Abs / PSUs along with proof of claim to be furnished).	
08	No. of Staff of the Firm (Self-Attested copy of documentary evidence in this respect to be furnished.)	



09	Date of Registration under IT PAN / Goods & Service Tax Act. (Self-Attested IT PAN / Goods and Service Tax Registration Certificate to be attached.)	
10	Annual Income of the Firm for last 3 Financial Years i.e. 2022-23, 2023-24 and 2024-25. (Self- Attested copies of Audited Profit & Loss Accounts and Balance Sheets to be attached. Provisional Profit & Loss Accounts and Balance Sheets will not be considered.)	F.Y. Income (Rs. In Lakh) 2022-23 - 2023-24 - 2024-25 -
11	Any other details the Firm would like to furnish (Example: Awards & Accreditations with documentary proof)	
12	Details of EMD for Rs. _____, DD. No. _____ & Date: _____ (OR) NSIC / MSME / SSI Registration No.:	

Note:

- (i) Information may be furnished in separate sheet (s) wherever necessary.
(ii) In case of documents, they should be self-attested photocopies.

Undertaking

I / We do hereby declare that the above-mentioned information are true and correct and
I / We hereby agree with all the terms and conditions of the NIT and we hereby undertake to abide by same.

Date:

Place:

Authorized Signatory
(Signature and seal of the authorized signatory)



ANNEXURE-II

FINANCIAL BID

(Must be furnished on the letter head of the Firm)

Name and Address of the Bidder:

Fee Details:

Sl. No	Particulars	Rate per Annum* (Rs.) (Excluding GST**)
A	Consolidated fee for 12 months for the scope of work as per Tender to depute one Chartered Accountant to conduct Internal Audit 2025-26 / 2026-27 and other accounting work	Rs..... (Rs. in words).....
B	Consolidated fee for 12 months for the scope of work as per Tender to depute two CA Intermediate to carry out the University accounting work	Rs/-..... (Rs. in words).....
Total fee excluding GST (A + B)		

Note: If there is a discrepancy between words and figures, the amount in words shall prevail

*The consolidated Audit fee should be quoted inclusive of TA / DA / Boarding / Lodging etc.

**GST will be reimbursed at the applicable rate, on submission of documentary evidence.

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

Date:

Place:

Authorized Signatory

(Signature and seal of the authorized signatory)



ANNEXURE-III

Standard Format for Evaluation of Technical Proposal

Sl. No.	Criteria	Max. Marks	Marks Obtained	Remarks
01	No. of years of Registration with the Institute of Chartered / Cost Accountants of India: a) Between 8 to 10 years: 5 marks b) Above 10 years, up to 12 years: 7 marks c) Above 12 years: 10 marks	10		
02	No. of FCA / FCMA Partners: a) Between 2 to 4 nos.: 10 marks b) Between 5 to 8 nos.: 12 marks c) Above 8 nos.: 15 marks	15		
03	Years of Experience in conducting Internal Audit of Central or State Governments / Autonomous Bodies / PSU with annual income / receipts exceeding Rs. 15 Crores: a) Between 8 to 10 years: 15 marks b) Above 10 years, up to 12 years: 20 marks c) Above 12 years: 30 marks	30		
04	Experience in Internal Audit of Central or State Autonomous Educational Bodies: a) Between 1 to 3 nos.: 15 marks b) Above 3 nos., up to 5 nos.: 20 marks c) Above 5 nos.: 30 marks	30		
05	Average Annual Income (last three Financial Years i.e. 2022-23, 2023-24 and 2024-25: a) Between Rs. 25.00 Lakh to Rs. 35.00 Lakh:10 marks b) Above Rs. 35.00 Lakh, up to Rs. 45.00 Lakh:12 marks c) Above Rs. 45.00 Lakh:15 marks	15		
Total		100		



Annexure-IV

Format for Experience

(Must be furnished on the letter head of the firm)

Format for Experience in Autonomous Bodies / Statutory Bodies / Educational Institution / PSU (Not including Banking Companies):

Sl. No.	Name of the Client / Auditee	Nature of Audit	Period for which audited	Client's / Auditee's Turnover of that period (FY) (Rs. In Lakhs)	No. of Branches / Units audited
1					
2					
3					
4.					
5.					
6.					

Date:

Place:

Authorized Signatory
(Signature and seal of the authorized signatory)



ANNEXURE-V

SELF-DECLARATION OF NOT BEING BLACK LISTED

(Must be furnished on the letter head of the firm)

To

The Registrar

Central University of Jammu

Sir,

In response to the selection of Chartered Accountant Firm for CUJ for the financial year 2025-26 and 2026-27, I / We hereby declare that presently our Chartered Accountant / Cost Accountant is having unblemished record and is not declared ineligible for corrupt and fraudulent practices either indefinitely or for a particular period of time by any State / Central Government / PSU / Autonomous Body / Educational Institutions.

We further declare that presently our firm is not black listed and not declared ineligible for any reasons including corrupt and fraudulent practices by any State / Central Government / PSU / Autonomous Body / Educational Institutions on the date of Bid Submission.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my / our security may be forfeited in full and the tender, if any to the extent accepted may be cancelled.

Thanking you,

Yours faithfully,

Date:

Place:

Authorized Signatory

(Signature and seal of the authorized signatory)