



## **Bid Document for “Appointment of CA firm for Tax Consultant & Annual Accounts Finalization”**

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

**Last Date and Time of Bid Submission: 1500 hrs on 10 July 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 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 for providing tax consultancy, auditing work, book keeping work, accounting, Accounts Finalization etc. for Appointment as CA firm for Tax Consultation & Annual Accounts Finalization.

Bidders are requested to submit the bids completed in all respect through **CPPP Portal**. The last date for submission and evaluation of the bids is as mentioned below:

### **Important Information and Dates**

<b>Sl. No</b>	<b>Description</b>	<b>Details</b>
1	Purchaser	Rajiv Gandhi National Aviation University
2	BID No	RGNAU/5510/03/FIN/1766
3	Bid information available at	<a href="http://www.rgnau.ac.in">www.rgnau.ac.in</a>
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	Tax Consultation & Annual Accounts Finalization, as per scope of work
8	Date of Bid Publication	18 June 2025
9	Last Date and Time for Submission of Bids	1500 hrs on 10 July 2025
10	Date, Time and place of opening of technical bid	1200 hrs on 11 July 2025
11	Date and Time of opening of financial bid	1100 hrs on 18 July 2025
12	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 firm
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 registration of the firm / company.
7. Copy of GST and PAN.
8. Audited balance Sheet for last three years of CA Firm or self-certificate for turnover (2021-22, 2022-23 and 2023-24).
9. Copy of registration certification with Institute of Chartered Accountants of India (latest)
10. Empaneled certification with Office of the Comptroller and Auditor General of India (C&AG)
11. Tender acceptance letter as per Annexure-III, along with certifying that the firm has not been Blacklisted or barred
12. Self-Certificate on no action been taken against existing partners of CA firm for professional misconduct during last two years by ICAI and no enquiry pending for professional misconduct.
13. 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 Raebareli, 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

### **Part A: Statutory Tax Consultancy to the University:**

1) To Guide the University regarding GST and Income Tax applicability on its activities and its due compliances, as per relevant acts, rules, notifications and their amendments/ modifications time to time, including introducing of new course/activity by The University time to time.

2) Filling of all Monthly/Quarterly/ Annual returns of Income Tax, GST, TDS etc.

3) Providing Consultancy on all Statutory matters like GST, Income Tax, PF, NPS, FCRA and other Financial Matters etc, as and when required.

4) Proving opinions on tax matters, assisting in reply to tax authorities' notices, letters etc.

## **Part B: Annual Accounts Preparation & Finalization:**

1) Preparation and finalization of Annual Accounts of the University on Yearly basis in the prescribed format on or before 31st May of next Financial Year. The annual accounts with its statements and annexures duly certified and verified by the CA firm shall be submitted in the form of hard and soft copies.

Please note that the Annual Accounts related work of the University includes following activities but not limited to:

1.1 Preparation of Accounts on the Formats of Financial Statements on prescribed format,

1.2 Periodical scrutiny of Ledgers, trial balance and Bank Reconciliation Statements

1.3 Capitalization of University Assets and Calculation of Depreciations.

1.4 Verification of correctness of the Trial Balance including the verification of opening ledger balances and suggesting reversal/year end entries wherever necessary.

1.5 To verify accounts with reference to the books of accounts i.e. ledgers, journal and other subsidiary and supporting records to see that the accounts agree with the books of accounts,

1.6 To test checks and enquiries, considered necessary to form an opinion as to the reliability of the account records on the basis for preparation of Accounts.

1.7 To prepare and review of the Income and Expenditure Account, Receipt & Payment Account and the Balance Sheet in order to make a report stating, whether in the opinion of the CA, the financial statements are presented in conformity with the generally accepted accounting principles, Applicable Accounting Standards and the items therein are described in such a way to give a true and fair view of the financial position and results of operations of the university,

1.8 Verification of detailed schedule of interests received on FD Investments and calculations of accrued Interest.

1.9 Compilation of grouping statements/schedules to the Balance Sheet, Income and Expenditure Statement and Receipts & Payment Accounts as per the prescribed formats and certifying the Annual Accounts; and

1.10 Any other work needed for Account's finalization.

2) Periodical review of the system of book keeping & accounting.

3) Assisting in replying statutory audit i.e. C&AG memos and facilitation in getting the observation dropped.

4) Assurance and advisory service required by the University in the matter of Accounting.

5) Audit related matters such as to assist and co-ordinate at the time of conduct of Audit i.e., Internal Audit, C&AG audit etc. Assisting in resolving audit paras (if any) during the course of audit.

6) Assisting, Training related to accounting work to the employees of the university (if required).

7) The University maintaining its accounts in Tally software and in the process of implementation of SAMART e-Gov modules for academics, accounts and finance and employee services.

#### 4. **Eligible Criteria for Bidders:**

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

- the Institute of Chartered Accountants of India and;
- Should be empaneled with office of the Comptroller and Auditor General of India (C & AG).
- The firm should have **at least 10 years of establishment**.

(Copies of certificates issued by the ICAI and O/o the C&AG 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, 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 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 / Lucknow / Kanpur / Prayagraj. Documentary evidence to be submitted along with technical bid.
6. The annual average turnover of the CA 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 / audited financial statements needs to be furnished.
7. A Certificate should be submitted that the CA 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 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, if available.

6. **Period of Engagement:**

- A) 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 year, as the case may be.
- B) 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, subject to a maximum contract duration of 05 years, including extensions.

7. **Payment Terms:**

90% of Yearly quoted fee will be paid after finalization of Annual Accounts by 31 May of next financial year & submission of bill. Balance 10% will be paid on completion of Statutory Audit by appropriate authority (i.e., C&AG).

**The 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:**

- i. The firm shall deploy required manpower to meet the deadlines.
- ii. The work has to be done in the premises of the University unless otherwise permitted by the University.
- iii. Loss to the University due to the act of deployed person shall be the responsibility of the C.A. Firm engaged by the University.
- iv. The firm shall not assign, transfer or sub-contract all or any of the work to any third party.
- v. The University information shall not be shared with any other organizations/persons.
- vi. The rates quoted shall remain valid during tenure of the contract, if the contract is renewed.
- vii. 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.
- viii. 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.
- ix. The decision of the University with regard to acceptance or otherwise of the bids will be final and binding.



- x. 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.
- xi. 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.
- xii. 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.
- xiii. 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.
- xiv. Conditional Bids will be summarily rejected.
- xv. **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.**
- xvi. Taxes: All taxes, manpower cost and other miscellaneous charges have been included in the quoted rate.
- xvii. Place of work: Rajiv Gandhi National Aviation University, Fursatganj, Amethi, Uttar Pradesh-229302.
- xviii. 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.
- xix. The Bid, submitted by the Bidder who have already been declared as Black Listed or whose contract was terminated for dissatisfactory supply or who was unable to supply any Institute/Organization run by the State / Central Government / PSU / Corporate Sectors will not be considered even his being the lowest rate.
- xx. 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.
- xxi. 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.
- xxii. 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 authorised 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 empaneled certification with Office of the Comptroller and Auditor General of India (C&AG)	Yes/No	
6.	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	
7.	Audited balance Sheet for last three years of CA Firm or self certificate for turnover	Yes/No	
9.	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 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	Tax Consultancy & Annual Accounts Finalization work as per Scope of Work	
	GST @ ....%	
Total		
Total Amount in words:		

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

<b>Sl. No.</b>	<b>Name of the Official</b>	<b>Contact Number</b>	<b>E-mail ID</b>
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.**