

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	13-07-2026 11:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	13-07-2026 11:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Jammu & Kashmir
विभाग का नाम / Department Name	Higher Education Department Jammu And Kashmir
संगठन का नाम / Organisation Name	N/a
कार्यालय का नाम / Office Name	Cluster University Of Srinagar
शिकायत निवारण के संपर्क विवरण / Contact details of Grievance redressal	HOD Email id :syedwilayriz.68324@jk.gov.in Buyer Email id: info@cusrinagar.edu.in
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CA Firm
अनुबंध अवधि / Contract Period	1 Month(s) 1 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), OEM Authorization Certificate, OEM Annual Turnover, Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	50000
Payment Timelines	Payments shall be made to the Seller within 45 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	0.01
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	6

(a). ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

FA/CAO

Cluster University of Srinagar, Higher Education Department Jammu and Kashmir, N/A,
(Fa/caao)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ / Purchase Preference to MSE OEMs/ Service Provider available upto price within $L1+X\%$	15

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within $L-1+ 15\%$ (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within $L-1+ 15\%$ of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:As per ATC

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:As per ATC

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:As per ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:As per ATC

Number of XX fulltime CA's required and YY professional audit staff:As per ATC

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Bank Transactions , As per ATC
Type of Industries/Functions	Operational & Administrative , Payables , Receivables , Cash and Bank Balance , As per ATC
Frequency of Progress Report	Fortnightly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Fortnightly
State	NA
District	NA

विवरण/ Specification	मूल्य/ Values
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Mohd Tariq Azizy	190008,Cluster University,Gogji-Bagh, Srinagar Jammu & Kashmir, India, 190008	Project / Lumpsum Based	Number of Months for which Post Audit Support is required : 1

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

TERMS OF REFERENCE

A. Scope of Work

- To make review of the system of book keeping and accounting.
- Compilation of annual accounts, income and expenditure statement, balance sheet of the University for the financial year 2024-25, 2025-26.

Detailed Scope of Work

1. Revenue

- Reconciliation of fees from students/participants.
- Interest on Investments, Bank Interest.
- Grants for research projects.

5. Internal Revenue & Expenditure

6. Any other income.

2. Expenditures

1. Treatments in Accounts.

2. 100% Vouching of the transactions.

3. Reporting for any rectification or improvement.

3. Statutory Compliances

1. Compliances to Income Tax Act.

2. Compliance to GST and other indirect taxes.

3. Compliance to labour laws.

4. Any other statutes.

4. Finance & Accounts

1. Review of Accounts Payable and Receivable.

2. Verification and checking of financial transactions from bank book and other ancillary records.

3. Checking of Bank Reconciliation Statement on monthly basis.

4. Vouching/Ledger scrutiny.

B. Schedule for Completion of Audit

1. The firm will have to complete the audit within one month of finalization of bid.

C. Time Period of Engagement

1. The firm will be appointed for the financial year 2026-27 and will compile accounts for the financial years 2024-25 and 2025-26.

C. QUALIFICATION CRITERIA OF THE CA FIRM

1. The Chartered Accountant Firm should be empanelled with the office of C&AG of India for FY 2025-26.

2. The firm should have PAN and GST Registration.

3. The firm or partners should not be blacklisted by any Government Department/PSU/Autonomous body.

4. The firm should have at least 2 partners (qualified CAs) with relevant experience.

5. The CA firm should have its Head Office in Srinagar.

6. The CA firm should have experience of auditing similar autonomous bodies.

D. PAYMENT TERMS

1. Professional fee shall be valid for entire contract period.

2. Payment shall be made on completion and submission of assignment.
3. Invoice shall be raised in favour of Registrar, Cluster University Srinagar.
4. Statutory taxes shall be paid as per prevailing rules.
5. TDS shall be deducted as per Income Tax Act and prevailing GST rules.

E. Experience

The firms participating in the bid must have atleast three years of experience in the relevant field.

F. OTHER GENERAL TERMS

1. Application must be complete in all respects.
2. Details of office, branches and partners must be clearly indicated.
3. All documents must be signed by Managing Partner with seal.
4. Late applications shall be rejected.
5. Firms may visit University for clarification before quoting.

G. LIST OF DOCUMENTS TO BE SUBMITTED

1. ICAI Registration Certificate.
2. Membership Certificate of Partners.
3. PAN of the firm.
4. GST Registration Certificate.
5. C&AG empanelment letter.
6. Balance Sheet & P&L of last three years with ITR.
7. Non-blacklisting certificate.

H. RIGHTS OF UNIVERSITY

Registrar Cluster University Srinagar reserves the right to accept or reject any or all offers without assigning any reason.

Selection will be done after scrutiny of credentials.

QUALIFICATION CRITERIA OF THE CA FIRM

The proposal of only those CA firms will be considered, which satisfy the following eligibility criteria:

- I. The Chartered Accountant Firm should be empanelled with the office of C&AG of India for the Financial Year 2025-26.
- II. The Chartered Accountant Firm is required to have Income Tax Permanent Account Number (PAN) and Service Tax/GST Registration Number.
- III. The firm or any partner of the firm should not have been blacklisted by any Government Department (Centre/State), C&AG, PSUs or any other organization in

respect of any assignment or behavior. The firm has to submit the No Blacklisting Certificate as per Sub-Annexure-A-I.

IV. The CA firm should have at least two partners (Qualified Chartered Accountants) with relevant experience and engaged in full-time audit work and submit details in the format attached at Sub-Annexure-A-II.

V. The CA firm should have its Head Office in Srinagar.

VI. The CA firm should have experience of auditing in similar autonomous bodies and a certificate should be attached to that effect.

1. PAYMENT TERMS

1. The professional fee quoted by the firm shall be valid for the entire contract period as well as for the whole work.

2. Payment shall be made on completion and submission of all assignments.

3. Invoice should be raised in duplicate in favour of Registrar, Cluster University Srinagar.

4. Statutory Taxes will be paid as per the prevailing rates during the contract period.

5. TDS will be deducted as per prevailing rates prescribed in the Income Tax Act from all payments made by Cluster University Srinagar.

2. OTHER GENERAL TERMS

1. Format of application must be completely filled in. Incomplete applications will be rejected outright.

2. Please ensure that date of establishment of registered office, branch office and details of all partners into the firm should be invariably indicated.

3. All submitted documents should be signed by a Managing Partner with his/her name and under the seal of the firm.

4. Any application received after the stipulated date & time, due to any reason whatsoever, will be rejected outright.

5. CA firms are directed to visit Cluster University Srinagar for any clarification/query and exact scope of work before quoting their rates for statutory audit within a week's time of publishing of bid to the office of Registrar/Purchasing Officer.

3. LIST OF DOCUMENTS TO BE SUBMITTED ALONGWITH APPLICATION

1. Registration Certificate of the firm issued by the Institute of Chartered Accountants of India (ICAI).

2. Copy of Membership Card of the Partners issued by ICAI.

3. Copy of PAN Card of the CA Firm.

4. Copy of Service Tax/GST Registration of the Firm.

5. Copy of Empanelment Letter of C&AG of India for the Financial Year 2024-25.

6. Copies of Balance Sheet and Profit & Loss Account of last three years along with

ith Income Tax Return.

7. Non-Blacklisting Certificate as per Sub-Annexure-A-I.

4.

Registrar, Cluster University Srinagar reserves the right to accept or reject any or all the offers received or cancel bidding process prior to award of any contract, without assigning any reason whatsoever.

1. Selection of firm will be done only after detailed scrutiny of the credentials of the firm.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of

this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।/In terms

of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---