

**MAHARASHTRA STATE WAREHOUSING CORPORATION  
583/B, GULTEKADI, MARKET YARD, PUNE -411 037**

**E - T E N D E R**

<b>Tender Notice No.: -</b>	<b>MSWC/FIN/01/2026</b>
<b>Name of Work: -</b>	Appointment of Chartered Accountant Firms on the Panel of Maharashtra State Warehousing Corporation for undertaking all work in SAP- Internal Audit work, Income Tax, GST and Work related to Accounts Management Related Services of the Corporation & any other work or Module as and when required/added.
<b>Cost of Tender Form</b>	<b>Rs. 11,800/- (Rs10,000/- +GST 18% Rs.1,800/-)</b>
<b>Date of Issue: -</b>	<b>From: Dt. 06/03/2026 To 16/03/2026 up to 4.00 p.m.</b>
<b>Date of Prebid Meeting</b>	<b>Dt. 10/03/2026 at 3.00 p.m.</b>
<b>Date of Acceptance: -</b>	<b>From: Dt. 06/03/2026 To 16/03/2026 up to 4.00 p.m.</b>
<b>Date of opening of Technical Bids</b>	<b>Dt. 18/03/2026 at 3.00 p.m.</b>

**CONTENTS:**

<b>Sr. No.</b>	<b>SECTION</b>	<b>Particulars</b>	<b>Page No.</b>
1	1	NOTICE INVITING BIDS	2-5
2	2	INFORMATION TO BIDDERS	6-7
3	3	TERMS OF REFERENCE	8-23
4	4	GENERAL TERMS & CONDITIONS	24-26
5	5	PREPARATION OF PROPOSAL	27-28
6	6	APPLICATION FORM	29-31
7	7	DETAILS OF DOCUMENTS SUBMITTED	32
8	8	EVALUATION OF EMPANELMENT WITH MARKS	33-34

**Name of Tenderer**

**Address**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**MAHARASHTRA STATE WAREHOUSING CORPORATION**

(A Government Undertaking)

583/B, Market Yard, Gultekadi, Pune-37.

Telephone: 020 24206800 email [-info@mswc.in](mailto:info@mswc.in)

**E - TENDER NOTICE No. MSWC/FIN/01/2026**

Tenders are invited from reputed chartered Accountant Firms for **Appointment of Chartered Accountant Firms on the Panel of Maharashtra State Warehousing Corporation for undertaking Internal Audit work, Income Tax, GST and Work related to Accounts Management Related Services and Scrutiny of Debtors of the Corporation & any other work OR Module added as and when required** at MSWC Head Office and Regional Offices with Field offices as below through E-Tendering process only.

<b>Modules</b>	<b>Particulars</b>	<b>No. of Centres or Head Office</b>	<b>Cost of Blank Tender form (Non-Refundable)</b>
Module I	A) Internal Audit of Head Office including Audit of i) Provident Fund, ii) Gratuity Fund, iii) Pension fund Audit	All Branches at Head Office.	Rs. 11,800/- only (including GST)
Module II	B) Internal Audit of Regional Offices & CFS (including System Audit)	1) 8 Regions (RO + Centres) 2) 1 Container Freight Station (One CA firm for every Region)	
Module III	Income Tax & TDS, Tax Audit, filing of monthly and Annual returns and GST Audit & Filing of GST monthly and Annual Returns	Head Office.	
Module IV	Work related to Accounts Management Related Services and Scrutiny of Debtors.	Head Office.	

**Date of issue:** From: Dt. 06/03/2026 To 16/03/2026 up to 4.00 p.m.

**Date of Prebid Meeting:** Dt. 10/03/2026 at 3.00 p.m.

**Last date of submission:** 16/03/2026 up to 4.00 p.m.

**Date of opening:** 18/03/2026 at 3.00 p.m. at Head Office Pune

Interested and eligible Firms are requested to register themselves for E-tenders online. Bidding documents can be seen and downloaded from the website "<http://mahatenders.gov.in>". The bid can be submitted in electronic format on the website "<http://mahatenders.gov.in>" and tender documents can be accessed. Tenders will be opened if EMD & Tender fees is deposited by online & fulfilling prequalifying criteria. For further details access website. Firms/its authorised representatives are requested to be present at the time of tender opening.

Right to reject any or all tenders without assigning any reason is reserved.

**CHAIRMAN & MANAGING DIRECTOR**



**MAHARASHTRA STATE WAREHOUSING CORPORATION**

(A Government Undertaking)

583/B, Market Yard, Gultekadi, Pune-37.

Telephone: 020 24206800

email –[info@mswc.in](mailto:info@mswc.in)

**E - TENDER NOTICE No.MSWC/FIN/01/2026**

**(ONLY THROUGH MAHA-E-TENDER)**

Tenders are invited through electronic tendering system (E-tender) by Chairman & Managing Director, Maharashtra State Warehousing Corporation, Pune from Chartered Accountant Firms for **Appointment of Chartered Accountant Firms on the Panel of Maharashtra State Warehousing Corporation for undertaking Internal Audit work, Income Tax , GST, Work related to Accounts Management Related Services of the Corporation & any other work or Module added as and when Required** at MSWC Head Office, & Field Offices as below through E-Tendering process only.

Tender Notice No.	MSWC/FIN/01/2026
Name of Work	<b>Appointment of Chartered Accountant Firms on the Panel of Maharashtra State Warehousing Corporation for undertaking Internal Audit work, Income Tax, GST and Work related to Accounts Management Related Services of the Corporation and Scrutiny of Debtors &amp; any other work OR Module added as and when required at MSWC Head Office and Regional Offices with Field offices.</b>
Cost of Tender Form	Rs. 11,800/- (Rs10,000/- +GST 18% Rs.1,800/-)
Date of Issue: -	From: Dt. 06/03/2026 To 16/03/2026 up to 4.00 p.m.
Date of Pre-bid Meeting	Dt. 10/03/2026 at 3.00 p.m.
Date of Acceptance: -	From: Dt. 06/03/2026 To 16/03/2026 up to 4.00 p.m.
Date of opening of Technical Bids	Dt. 18/03/2026 at 3.00 p.m.
EMD	Rs. 30,000/-

**Registration for E-Tendering –**

For participating in the tenders, online vendor registration is mandatory. Online vendor registration is already open on this site <http://mahatenders.gov.in>. The agency has to get registered online by uploading following documents / information.

- (i) Permanent Account No./GST Registration No., SAP Work Certificate.
- (ii) Address Proof & Name, address, mobile number & E-mail address of contact person.
- (iii) Blank Tender Documents will neither be issued manually nor be send by post or courier. Blank tender document can be viewed and downloaded by registered intending tenderer online on website “<http://mahatenders.gov.in>.” from above mentioned dates. Tender fee & EMD amount has to be paid by **E-Payment Gateway (Online)** only. **Depositing the Tender Cost & EMD by Cash/Demand draft will not be allowed.**
- (iv) Pre-Bid meeting will be held on above mentioned date & time at the Head Office, Maharashtra State Warehousing Corporation, Pune. Pre-Bid meeting is open to all prospective tenderers who have downloaded tender form before the date of Pre-bid meeting. Representatives of bidders should carry authority letter to attend the Pre-Bid meeting.

- (v) If required, necessary help to registered bidders for filling of E-tender and allied matter will be given by the Tender Cell of MSWC at Head Office, Pune. (Phone No.24206865, 24206800).
- (vi) Tenders (Technical Bid) duly filled as per the procedure stipulated in the tender document and duly signed with digital signature will be received online upto above mentioned date. It is advisable to submit the digitally signed tenders in advance of due date & time to avoid last minute trafficking at server. Technical bid will be opened online on the date mentioned above. Technical Bids will be opened online on above mentioned date & time on website 'http://mahatenders.gov.in' in the office of **The General Manager (A&A) & F.A., Maharashtra State Warehousing Corporation, 583/B, Market Yard, Gultekadi, Pune-411037**. In case, the above submission date happens to be a Public Holiday, the immediate next working day will hold good in lieu of the date mentioned. **The physically submitted tender will not be considered.**
- (vii) In Technical Bid, bidder must submit the copies of the documents proving his qualification as per qualifying criteria of the Tender.
- (viii) The full tender and it's all pages shall be duly signed by the tenderer and shall be submitted online.
- (ix) Bid shall be treated as 'invalid' if scanned copies as mentioned in above are not submitted online along with the bid.
- (x) MSWC will not be responsible for any technical or any other issues like - failure of Internet, Server, Electricity etc or other reasons at the time of submission of the tender or filling the tender form.
- (xi) Successful bidder shall submit 5% of value of the Contract as Security deposit to be submitted at the time of agreement in the form of Demand Draft drawn in favour of "Maharashtra State Warehousing Corporation" payable at Pune.
- (xii) The guidelines to download the tender document and online submission of bids and procedure of tender opening can be downloaded from website <http://mahatenders.gov.in>
- (xiii) The amount of earnest money will be forfeited in case successful bidder does not pay the amount of initial security deposit within the time specified and complete the contract documents. In all other cases earnest money will be refundable. Further, it may be noted that successful Agency who fails to execute agreement by depositing S.D. will be debarred from participation in MSWC for future works for 3 Years.
- (xiv) The tender submitted by the tenderer shall remain valid for a period of 90 days from the date opening of tenders.
- (xv) Tenders, who do not fulfil all or any of the conditions or are incomplete in any respect, are liable to summarily rejection.
- (xvi) The bidder shall submit only the Technical Bid. Submission of the Financial Bid along with the Technical Bid or at the technical evaluation stage shall render the bidder liable for disqualification.
- (xvii) This notice inviting tender shall form part of the tender agreement.
- (xviii) It is mandatory to submit online tender. The tenders will not be accepted after due date & time of submission. Further MSWC does not accept any responsibility for inability to use and/or for any delay in service provided by the website. In case of any query agencies may call Finance Branch on 24206865 & 24206800.
- (xix) **Bidders are permitted to bid for multiple modules. However, bidding for Module I and Module IV simultaneously is strictly prohibited. A bidder must choose either Module I or Module IV and may bid for the remaining modules along with the chosen module.**

- (xx) The right to reject any or all tenders without assigning any reasons what so ever is reserved by the Corporation.

**CHAIRMAN & MANAGING DIRECTOR**

## SECTION – ‘2’

### INFORMATION TO BIDDERS

1. Maharashtra State Warehousing Corporation was established on 8th August, 1957, under the Agriculture Produce (Development & Warehousing) Act, 1956, which was subsequently replaced by the Warehousing Corporations Act, 1962 (hereinafter called as MSWC). The Corporation is functioning as per the said Act & the detailed procedure formulated under Bombay Warehouses Act, 1959 and Bombay Warehouses Rules, 1960 duly amended from time to time.

Maharashtra State Warehousing Corporation has introduced measures for providing economical services to the farmers. To store their primary produce. Creation of warehouse where it needed and provide pledge loan facility to farmers.

2. The Firms of Chartered Accountants [hereinafter referred to as Bidder] are invited to submit Technical Proposals for empanelment of Internal Auditor/ Consultant from reputed Chartered Accountants firm for empanelment with MSWC for undertaking Internal Audit work, Income Tax, GST and Work related to Accounts Management Related Services of the MSWC for Head Office and Regions including Centres and Regional Offices of Eight Regions and a Container Freight Station (CFS).

MSWC hereby invites Tenders for empanelment of Internal Auditor/ Consultant from reputed Chartered Accountants firm for empanelment with MSWC for undertaking Internal Audit work, Income Tax, GST and Work related to Accounts Management Related Services of the Corporation in SAP and any work or Module as and when required. Initial tenure of empanelment will be for 3 years, which can be extended 4<sup>th</sup> & 5<sup>th</sup> year at the sole discretion of MSWC.

MSWC would like to invite application for empanelment of Chartered Accountants who secures the highest marks for undertaking above mentioned work of MSWC.

Out of empaneled firms of Chartered Accountants, MSWC may at its discretion call proposal from certain number of selected firm or all the firms for above mentioned work of MSWC. Module wise scope of work mentioned in ‘section 3’. For Module–II, a CA Firm may apply for one or more Regional Offices, subject to fulfillment of the prescribed eligibility criteria, including that the Firm shall have a full-fledged, functional office within the jurisdiction of each Regional Office applied for.

Panel will be made consisting of CA firms for all modules. **Bidders are permitted to bid for multiple modules. However, bidding for Module I and Module IV simultaneously is strictly prohibited. A bidder must choose either Module I or Module IV and may bid for the remaining modules along with the chosen module.** Each module will be required at least 3 firms to be on panel. If number of firms technically qualified will be more than 10 firms for one module, then rights to choose firm will remain with MSWC on highest technical evaluation score. In such condition, not all the firms will be selected on panel. In case, any CA firm wants to exit from the empanelment, then CA firms should intimate to the MSWC prior 3 months. In this situation, the next eligible CA firm will be selected for empanelment.

3. In case, the fee structure received from the selected empaneled firm or all the firms as per empaneled list of certain module is abnormally high, management reserves its right to call proposal from remaining CA firms empaneled for other modules.
4. Format of application, address of the Registered Office of the Company, Empanelment Criteria, General terms and conditions and evaluation method are mentioned at section 1 to 8 in tender document.
5. The Assignment shall be implemented in accordance with the schedule of audit mentioned in TOR. When the Assignment includes several phases, the performance of the contract under each phase must be to the MSWC’s satisfaction before work begins on the next phase.
6. The Bidders must familiarize themselves with local conditions and take them into account in preparing their Proposals. To obtain first-hand information please visit MSWC’s **website-[www.mswarehousing.com](http://www.mswarehousing.com)**.

7. Please note that (i) the cost of preparing the proposal and of negotiating the contract, including visits to the MSWC, are not reimbursable irrespective of the outcome of the evaluation process; and (ii) the MSWC is not bound to accept any of the proposal submitted and reserve the right to reject any or all proposals without assigning any reason.
8. MSWC would require that Bidders provide professional, objective, and impartial advice and always hold the MSWC's interests paramount, without any consideration for future work, and strictly avoid conflicts with other assignments or their own corporate interests. Bidders shall not be hired for any assignment that may place them in a position of not being able to carry out the assignment in the best interest of the MSWC.
9. Bidders would be required to observe the highest standard of ethics during the selection and execution of such contracts. In pursuance of this policy, the MSWC:
  - a. Defines, for the purposes of this provision, the terms set forth below as follows:
    - i. "Corrupt practice" means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution; and
    - ii. "Fraudulent practice" means a misrepresentation of facts in order to influence a selection process or the execution of a contract to the detriment of the MSWC, and includes collusive practices among Internal Auditor (prior to or after submission of proposals) designed to establish prices at artificial, noncompetitive levels and to deprive the MSWC of the benefits of free and open competition.
  - b. will reject a proposal for award if it determines that the bidder recommended for award has engaged in corrupt or fraudulent activities in competing for the contract in question;
  - c. will declare a bidder ineligible, either indefinitely or for a stated period of time, to be awarded a contract if it at any time determines that the bidder has engaged in corrupt or fraudulent practices in competing for, or in executing, a contract;
10. Bidders shall not be under a declaration of ineligibility for corrupt and fraudulent practices issued by the MSWC in accordance with the above.
11. Bidders shall be aware of the provisions on fraud and corruption stated in the standard contract under the clauses indicated in the Conditions of Contract.

#### **DELAY AND LATE PROPOSAL:**

No proposal shall be accepted / opened in any case which are received after due date and time. MSWC shall not assume any responsibility for late receipt of proposal for Empanelment of Internal Auditors/ Consultant of MSWC. Any correspondence in this matter will not be entertained.

## SECTION – ‘3’

### TERMS OF REFERENCE (TOR)

Selection of Bidders for Appointment of Chartered Accountant Firms on the Panel of Maharashtra State Warehousing Corporation  
(MSWC), (Government Undertaking),  
583/B, Market Yard, Gultekadi, Pune - 411037, Maharashtra, India.  
Tel.: 020 24206800, 020 24206865  
Email: financebranch.ho@mswc.in; mswcinfo@mswarehouse.com

---

#### - Introduction

Maharashtra State Warehousing Corporation was established on 8th August, 1957, under the Agriculture Produce (Development & Warehousing) Act, 1956, which was subsequently replaced by the Warehousing Corporations Act, 1962. The Corporation is functioning as per the said Act & the detailed procedure formulated under Bombay Warehouses Act, 1959 and Bombay Warehouses Rules, 1960 duly amended from time to time.

As per the Act, MSWC has two Shareholders, one is Government of Maharashtra and another is Central Warehousing Corporation with 50% Shares each. The Board of Directors consists of 5 Directors nominated by Government of Maharashtra and 5 by CWC and Chairman & MD appointed by Government of Maharashtra.

In accordance with Warehousing Corporation Act, 1962, and various directions from Central Warehousing Corporation and Govt. of Maharashtra, from time to time by notification in the Official Gazette, or by some office orders has vested in or entrusted to MSWC various warehousing or any other functions thereof as specified in such notification for the purpose of performing various duties and functions assigned as per the Act.

Maharashtra State Warehousing Corporation has introduced measures for providing economical services to the farmers. To store their primary produce. Creation of warehouse where it needed and provide pledge loan facility to farmers.

#### **Various facilities provided to depositors**

- 50 % discount on storage charges to Farmers for same year Crop.
- 25 % Storage space is reserved for Agriculture storage.
- Preventive and curative storage treatment on goods/commodities stored and follows scientific storage.
- 100 % insurance against loss due to earth-quake, fire, flood, storm, theft, riots, strike, malicious damages etc. to the goods stored in the warehouse.
- Handling and transportation facilities by authorized Contractors to all require companies and client.
- To provide the facility of storage space for farmers, government sector, semi- govt organization, private companies, individuals, exporters, importers, traders for storing various types of goods.
- warehouse receipt provided by corporation is negotiable instrument which can be pledged in the bank and obtain loan at concessional interest rate.
- Warehousing activities of MSWC include scientific storage of food grains, fertilizers, industrial goods, cotton bales, cement, and at some places it runs custom bonded warehouses and container freight stations.

MSWC has its Head Office [HO] at Pune (Maharashtra) and has 8 regional offices, one CFS and 205 warehousing centres under control of regional offices. MSWC has one petrol pump at Aurangabad Region. Head Office, Regional Offices, Warehouse Centres, Cold Storages spread throughout the state of Maharashtra that are responsible for implementation of warehousing projects / operations and maintenance (O&M) during the post-construction period and to carry all activities related with handling and storage of goods at the centre. MSWC has a full time Chairman & Managing Director (in the rank and pay of Secretary to the Government of Maharashtra).

MSWC undertake h&t work for the depositors, on their request through appointed h & t contracts. for the purpose of construction, maintenance and repairs of warehousing centres and various offices, MSWC selects/ appoints contractors and supervision consultants, commonly referred to as the ‘engineers’ who supervise the execution of the project on a day-today-basis on behalf of MSWC and also certify the

bills in respect of quantity and quality. Under the above situation, expenditure on land acquisitions, construction activities (utility shifting etc.) are incurred by MSWC.

MSWC follows a decentralized payment & financial accounting procedure. payments for various purposes are handled and the books of accounts are maintained at the regional offices and warehousing centres headed by a regional manager (RM) at regional level and CFS and centre in charge at warehousing centre level. The RM authorizes some payments, including to the contractors/consultants based on the certification made by the engineers or authorities and subsequent endorsement by the technical & field staff. necessary funds to meet the project expenses are released from HO to all the RM offices and centres on a periodical (*generally quarterly*) basis. All accounts are covered under CBS (Core Banking Solution), disbursement made by such Regions and centres are recouped from centralized account at HO on regular basis.

The financial accounting is made on double entry system of accounting on accrual basis in **SAP ECC 6.0** and is generally based on the Accounting Standards issued by The Institute of Chartered Accountants of India (as applicable to MSWC) and various Significant Accounting Policies adopted by the Board of MSWC from time to time. Accounts are prepared at HO. The financial statements are prepared in the formats prescribed by the Comptroller & Auditor General of India [C&AG] similar to accounting in companies as per company Laws and Accounting is done in SAP ECC 6.0 Software/Tally.

The Warehousing Corporation Act 1962 and Rules made there under prescribes the procedure relating to budget, accounts, audit, investment of surplus funds, etc. In accordance with the rules, the annual accounts of MSWC audited by the Comptroller & Auditor General of India [C&AG].

**SAP ECC 6.0 software is being used by MSWC to broadly facilitate book keeping and financial accounting [based on a code structure enabling project accounting] under double entry system of accounting on accrual basis, (ii) consolidation of accounts, (iii) generation of various MIS reports, actual vs. budget analysis, etc. Upgradation of ‘SAP ECC 6.0’ to ‘Rise with SAP S4 HANA’ version is in process.**

CA firm must submit experience certificate of implementation/migration of SAP in Government/ Semi Govt/ Public Ltd company/ Nationalized Bank / PSU Establishment.

CA firm must have capacity to handle migration related all accounting activities while upgradation of ‘SAP ECC 6.0’ to ‘Rise with SAP S4 HANA’ version.

The total value of capital expenditure [including advances] and the volume of transactions during the last two years are as under-

Sr. No	Particulars	As on 31/03/24 (Approx)	As on 31/03/25 (Approx)
1.	Value of Capital work-in-progress [Rs.in crores]	49.68	52.37
2.	Approximate no. of Vouchers* at HO	7200	8000
3.	Approximate average no. of Vouchers* at each RM/Centre per month. (Based on some of the RM/Centres handling big projects)	400-800	400-800

\* The number of transactions may vary and the Internal Auditors may make their own assessment for the assignment. There will be no extra payment or reduction on this account if the vouchers increase or decreases.

## **Module-I – Internal Audit of Head Office**

### **- Objectives:**

MSWC proposes to appoint firms of Chartered Accountants as its Internal Auditors to conduct internal audit at HO and Field Offices [Eight Regions with warehousing centres and a Container Freight Station (CFS)].

The Internal Auditor at HO, would mainly be responsible for the following functions-

- i. To examine and report on the adequacy and effectiveness of the internal controls and suggest ways for their improvement.
- ii. To examine the adequacy and effectiveness of the quality of performance in carrying out the assigned responsibilities and suggest ways for their improvement.
- iii. To examine and report on whether the books of accounts and other records maintained are adequate enough and whether the financial reports are reliable & provide the results of the actual operations accurately and promptly.
- iv. To examine and report on whether the policies/guidelines/norms prescribed or financial procedures laid down by the management and the provisions of various applicable laws are being followed strictly/complied with.
- v. To examine and report on whether the resources have been deployed economically and efficiently.
- vi. To review the operations or programs to ascertain whether they are consistent with the established objectives and goals and whether the operations or programs are being carried out as planned.

## **Scope of Work**

### **FINANCE & ACCOUNTS AUDIT**

As part in the overall Internal Audit System of MSWC, the scope of work of the Internal Auditors would *broadly* cover (but not limited to) the following areas. Scope of Internal Auditor at Head Office up to finalization of accounts (Including FSD, SMART, RKVY etc.). The audit of all the processes with associated risk would be taken up on quarterly basis.

- a) All transactions and accounting entries in books of accounts up to finalization of accounts in SAP and adoption in BOD.
- b) All the functions of respective branches of MSWC with respect of financial matters.
- c) All Payments to the Govt. authorities/service providers/contractors/consultants/suppliers/ vendors/ etc.
- d) Collection & payment of all due taxes, advance tax working data and calculation information.
- e) Payments of mobilization advance to contractors of any amount.
- f) Advances given and its adjustments.
- g) Different Financial Ratio calculation as and when required by MSWC e.g. IRR, BEP, stock certificate, net-worth certificate, turnover certificate, financial ratio etc
- h) To undertake such activities and measures to comply with the observations of statutory auditors, Govt auditors etc.
  - i. To explain to the management even up to BOD with w.r.t. matters of Audit and Accounts.

### **Details of Scope of Work:**

1. Internal Auditor must guide regarding points raised by Statutory & Govt. Auditors on accounts of MSWC and give solution or suggest rectification entry regarding that.
2. Ledger scrutiny and suggestion regarding rectification of entries.
3. Guidance for rectification vouchers & reversion entries to be made in **Tally & SAP/SAP HANA system.**
4. Compliance of all Schedules.

5. Assist regarding compliance of queries raised by auditors regarding Accounting Standards.
6. Reconciliation of balances of sundry debtors, sundry creditors, loan & advances & various other debit/credit balances with books of accounts in SAP/SAP HANA/Tally.
7. Reconciliation of all bank accounts and work-related flexi/MOD of all banks
8. To prepare Cash flow & Fund flow statement as per AS 3
9. Verification and rectification of receivables & payables.
10. To assist for making entries of provisions & bad debts etc.
11. To assist regarding applicability & provisions in Micro, Small & Medium Enterprises Development Act, 2006.
12. To assist regarding preparation of registers of lease deeds, title deeds, movable & immovable property registers, deposits (FD) registers etc. & comprehensive fixed Asset register incorporating the asset details of the entire centers including Head Offices & Regional offices and verification of above register. To reconcile the same with books of Accounts in SAP.
13. To assist for preparing various Accounts heads / Ledger heads, Capitalization of Assets, capitalization of term loan etc.
14. To assist regarding preparation & maintenance of accounts as per Accounting Standards/IAS/ IFRS / through **Tally/SAP/SAP HANA entries.**
15. To assist any other matter/query raised by the Statutory Auditors/Govt. Auditors/Board of Directors/Tax Authorities etc.
16. To prepare & workout of I.R.R. ratios and financial viability of new constructions/project work etc. as and when required by MSWC.
17. Submission of Internal Audit Report on quarterly basis and within 15 days from end of audit.
18. Advance tax calculation, compliance to tax audit, GST audit. To suggest the rectification of the errors of omission, commission & principle observed during the audit period & quarterly observed compliances made by concern & report to G.M. (A&A) & F.A.
19. Verification of investments & statutory dues paid & returns filed etc. guidelines for investments from time to time in view of changes, guidelines regarding timely payment of taxes.
20. Identify the deviations, deficiencies, irregularities & inconsistencies observed during the Financial Year & suggest corrective measures.
21. To give observation & suggestions for improvement of accounting system & internal control and rectification of entries in SAP.
22. Balance sheet shall be consolidated and frizzed before starting of Statutory Audit.
23. It is mandatory to auditor to attend Board of Directors meeting & Annual General Meeting and shall be answerable to queries raised by statutory Auditors & BOD on behalf of MSWC
24. Term loan -repayment of term loan, cash flow analysis. Financial certifications as and when required for term loan purpose by banks or other institutions.
25. Net Worth Certificate or any other certificate as and when required by MSWC.
26. To assist for any data required at the time of GST, Income tax, TDS or any other tax audit.
27. To collect all data for advance tax working and provide it to tax consultant. Checking working of advance tax working received from tax consultant.
28. It is mandatory to internal auditor to assist at H.O. upto Finalization of Annual Accounts.
29. Provident fund audit at H.O in Tally software.
30. Pension fund audit at H.O in Tally software.
31. Gratuity fund audit at H.O in Tally software.
32. Quarterly finalization of all accounting in SAP and submission of Report.
33. Provide CA certified copy of stock certificate as and when required by MSWC.
34. Migration Audit of MSWC SAP ECC 6.0 to SAP S4 HANA or any other ERP System

## **Module-II –**

### **Internal Audit of Regional Offices & CFS (including System Audit)**

#### **Scope of Work**

(i) Post Audit of all transactions and accounting entries, financial transactions including all cash and bank transactions and related records, procurement, etc. at the field offices as listed in **Annexure-I, However, depending upon actual number of Regions/Centres as may be confirmed by MSWC before audit (based on the increase and decrease in the number of regions/centres)**, The audit team visiting the Regional Offices/CFS for internal audit on a half yearly basis would cover the period till 30<sup>th</sup> September and 31<sup>st</sup> March. The internal audit shall be completed by October for the period April to September and by April for the period October to March.

At least, two post audits of each warehouse in a year as up to the date of audit from the previous audit.

- (ii) Internal Auditors of Field Offices shall audit the matters relating to following points.:
- Review the monthly audit reports submitted by the centers & regions, rent, storage charges accounted at and warehousing centres and collected at centres or regions.
  - Checking of monthly collections of rent, storage charges, rebate given as per MSWC policy etc. date of its deposit in bank, copy of bank statement and working of interest on user fee collection etc.
  - Assets verification on half yearly basis.
  - Review and verification of bank reconciliation statements, TDS compliance and statutory tax returns.
  - Identify weaknesses/gaps in the accounting system and suggest improvements.
  - Checking proper implementation of (a) Operations and Maintenance (O&M) contracts (b) Supervision Consultancy contracts, (c) Payment of all statutory deductions on due date and (d) all activities related with warehousing business of MSWC.

#### **Recommending the course of actions that MSWC should consider in various cases and suggestions.**

The basic thrust of the MSWC is to provide warehousing facility as per Warehousing Corporation Act, 1962. Various books of accounts and reports are to be maintained at various levels by taking MIS or taking entries in accounts. Internal auditors may verify submission of the relevant documents by the authorised person of Head Office or Field office.

The internal auditor shall accordingly evaluate and will include such tests and controls as the auditor may consider necessary under the circumstances. In conducting the audit special attention should be paid to the following

1. Amounts received by center-in-charge should be immediately deposited in bank account of MSWC by next working day.
2. The monthly expenditure done by the Regional Manager should compared with budget provision and expenditure during the month, cumulative expenditure against the activity/sub-activity during the year should be reviewed in the internal audit with supporting documents.
3. The procurement procedure adopted for goods, civil works and consultancy services should be reviewed by the internal auditors and it should be ensured that correct procedures as per the procurement guidelines have been followed for each procurement.
4. It shall be ensured that the records of all procurement, agreements, work/purchase orders, invoices, receipts, stock registers etc. are properly maintained, duly linked and retained. The auditor shall also review contract management and whether business standards for payment to contractors are being adhered to.
5. The auditor shall ensure the efficiency and timeliness of the funds flow mechanism at each and every level of MSWC.
6. The auditor shall ensure that all centers and regional offices deposits & payments with various bank accounts are maintained as per the guidelines mentioned in Companies Act & as per MSWC policies and procedure only.
7. The auditor shall ensure that all necessary supporting documents, records, have been separately filed in respect of all regional offices and that clear linkages exist between the supporting documents, accounting books and records and the monthly financial reports from the respective spending units and corresponding entries in SAP.

8. The internal auditor shall ensure that the adequate records are maintained regarding the assets created and assets acquired by the corporation at all centers & all regional Offices including description, details of cost, identification, and location of assets. Carry out physical verification at least once in year of the equipment like moisture meter, CCTV etc., assets created and status of the utilization.
9. The internal auditor shall check cleaning and grading charges, if any.
10. The internal auditor shall check as to whether the terms and conditions of contract of building new infrastructure as well as assets purchased during the financial year have been adhered with respect to time and money.
11. Whether the accounting for the advances to line departments various employees or creditors are settled within due time and concern units/centers/regional Office is properly recorded in the accounting books/SAP.

Review of systems for to be in place for monitoring the receipt of periodic financial reports & follow up on overdue reports are adequate. Exceptions should be identified and reported, along with corrective measures.

12. To review all financial reports are submitted in a timely manner & timely day to day entries are completed in SAP.
13. While conducting internal audit in a subsequent phase the auditor shall ensure that the compliance report on audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the Audit Report of the subsequent phase. Monthly MIS of the same.
14. Routine errors of omission or commission noted during the course of internal audit may be rectified through on the spot guidance for all kind of stock as well as financial entries as maintained at the centers /R.O. manually /through SAP/SAP HANA/or through tally.
15. The Internal Auditor will undertake minimum 2 audits in a financial year of each Centre and as per instructed by MSWC time to time.
16. Monthly Audit compliances follow up be taken and management review report be submitted by Auditor for the Region entrusted to them.
17. The Auditor will have to carry out audit of any Warehouse, Centers at any given time if asked by MSWC separately. Whatever may be time criteria.

In routine the auditors should submit half yearly reports to MSWC maximum within a period of 15 days after the end of each audit. The Internal audit program and sample coverage for each month will be drawn up by the internal auditor in consultation with MSWC. Coverage in each month will be decided following a risk-based approach taking into consideration factors such as quantum of expenditure, performance in terms of reporting, progress of work etc. and any other relevant factors that the auditor or the management deems relevant.

18. The auditors shall verify whether monthly expenditure done by regional office is tallied with details given by concern centers in that region or not. Auditor has to take necessary rectifications and get it submitted duly checked & reviewed & inform to that particular R.O. & H.O.
19. The auditor shall assist to that concerned RM, Centre or H.O. office regarding applicable taxes time to time and its compliances. (TDS, WCT TDS, GST etc.) and monthly payments/collections of all relevant taxes.
20. The auditor shall check GST and other taxes information is submitted correctly or not.
21. Audit of petrol pump and Agro-logistic park and any other activity added by MSWC.
22. CSD labor PF audit at Nagpur Region.
23. CFS system audit.
24. Ledger's scrutiny and rectification of entries made by all Regional Managers.
25. Balance sheet shall be consolidated and frizzed before starting of statutory audit and all reports be submitted before Statutory Audit.
26. In case of any serious concern inform to MSWC Head Office immediately.

## **Scope of work Applicable for both – Module I – Internal Audit of Head Office and Module II - Internal Audit of Regional Offices & CFS (including System Audit)**

1. The major issues to be covered are adherence to the contractual obligation by the concessionaire, consultants, control over the pre-construction activities, payments towards the change of scope, consultants pay out, payment of grant. The Internal auditors may verify submission of the relevant documents by the concerns at Centres/RMs/HO. & Accounting of Grant received and expenses made out of grants of FSD, RKVY, SMART etc and new projects if any. Accounting of any unspent grants at the time of finalization of accounts.
2. Monitoring the systems and procedures adopted in functioning and provide suggestions on a continuous basis for their improvement. Follow up previous Internal Audit Reports, while conducting current internal audit as regards compliance and action taken.

Checking of tax deducted at source (TDS), GST, I-Tax, Labor Cess, Royalty, Stamp duty etc., including with-holding tax in respect of the depositors, contractors, etc., before deposit of the same at HO as per the due dates. For Field Offices, this shall be covered as part of the post audit of the transactions. Any other assignment instated of above

Notwithstanding anything mentioned above, all the aspects mentioned in the Policy guidelines the Internal Audit will be covered during each audit. Internal Auditor will give its findings on each of the points covered in the all guidelines.

During the course of audit, provide specific advice/guidelines, including updating on accounting and taxation matters, as also advising on the Accounting Standards issued by ICAI that are applicable to MSWC.

3. Need based special audit, transaction audit, Migration audit etc. of MSWC Audit review of collection system and suggest measure for improvement. The execution of these items will be at the sole discretion of MSWC.
4. Training to officers and staff of MSWC on maintenance of Books of Accounts, SAP entries, Standard Operating Procedures, adherence of Accounting Standard, MSWC Act, Rules and regulations, Income Tax, GST, Value Added Tax & Service Tax etc. as per training programme fixed by MSWC. The execution of these items will be at the discretion of MSWC.
5. In addition to need based special audit as referred above, specific audit of any particular aspect may also be entrusted by MSWC to Internal Auditor.
6. MSWC reserves the right to disqualify any bidder based on any grounds it deems appropriate, without any obligation to inform or justify the same.
7. Matter relating to any dispute or difference arising out of present tender document, and subsequent contract based on the tender document shall be subject to exclusive jurisdiction of courts at Pune only.

## **Module III –**

### **Income Tax & TDS, Tax Audit, filing of Monthly and Annual Returns and GST Audit & Filing of GST Monthly and Annual Returns**

#### **Scope of Work**

##### **Income Tax & TDS, Tax Audit, filing of Monthly and Annual Return**

1. Advising from time to time regarding Advance Tax instalments along with working of Advance Tax.
2. Preparing Income Tax return and filing the same in the prescribed time to Income Tax Department & carry out Tax Audit.
3. Preparing Tax Audit Report, Preparing draft income Statement with notes.
4. Preparing Income Tax Return of Gratuity Fund, filing the same and obtaining the refund if any.
5. Preparing Income Tax Return of Provident Fund, filing the same and obtaining the refund if any.
6. Preparing Income Tax Return of Pension Fund, filing the same and obtaining the refund if any.
7. Attending A.O. of Income Tax department for the scrutiny due in the earlier years and fulfilling the entire requirement relating to income Tax on behalf of the Maharashtra State Warehousing Corporation & take follow-up of all previous cases pending with Income Tax Authorities at different level.
8. To inform the change in the Income tax Act & rules if made by the Govt. & advise to modify the account accordingly & to intimate any changes made by the govt. in the Income Tax rules, Further, to advice for adoption of procedure accordingly.
9. To advise the Maharashtra State Warehousing Corporation regarding Income Tax matter whenever required & attend all cases, all notices etc. on behalf of MSWC.
10. Time to time download Form 26AS from TRACES and help in reconciliation of TDS 16A with form 26AS of Maharashtra State Warehousing Corporation & reconciliation of 26 AS with MSWC's books of Accounts. Quarterly TDS and 26 AS Reconciliation report submission.
11. To inform any new amendments/exemptions in direct taxes related to Maharashtra State Warehousing Corporation time to time. Quarterly TDS and 26 AS Reconciliation Report submission.
12. If any information, documents etc., are required regarding any Income Tax case/notices the Consultant should inform Maharashtra State Warehousing Corporation in advance for the same, so as to enable Maharashtra State Warehousing Corporation to collect the documents from concerned.
13. Any other matter regarding Income Tax, which is not included in the above points.
14. To submit hard copy and soft copy of every submission made by you to any Income Tax authorities.
15. To get the Income Tax refund pending with Income Tax Authorities. To attend personal hearing.
16. Timely filling of Income Tax Returns.
17. Claiming exemption under provisions of Income tax Act, if any.
18. Work related to any Income Tax Notices related to previous financial years (from Year 2000 onwards.)
19. Appeal of CIT, ITAT, High Court of including current and previous years.

##### **TDS –**

20. Preparation of quarterly statements and E-TDS return of the Corporation in the format prescribed by the Income Tax Dept.
21. Validating file pertaining to above returns as per version given by the Income Tax Department /N.S.D.L.
22. Submitting and filing the quarterly Statements with no default and annual return correctly to the N.S.D.L./Traces within the prescribed time-limit and obtaining necessary acknowledgment from N.S.D.L./Traces for the same.
23. The Consultant must file Income Tax Return with the competent authority in the proforma prescribed by the Income Tax office within the prescribed time limit.
24. If there is any query (technical or non-technical) from the Income Tax office or from TRACES in respect of return filed it should be replied by the Consultant.
25. The Consultant should hand over one copy of original CD of quarterly return to this office within a week after filing the return (not in PDF format but in original format).

26. The Consultant should handover the original receipts (provision receipts) to Corporation which are given by Income Tax Office/NSDL after filing of return.
27. The Consultant should give a proforma in which the information is needed by him.
28. The Consultant will be held responsible for any penalty/penal action taken by the Income Tax Office/AG office.
29. The Consultant should prepare FORM No.16A of all employees of MSWC and deputation staff, alongwith individual tax working for every employee.
30. The Consultant should download Form No.16A other than salary within ten days from the date of E-filing and handover the soft copy and hard copy of the same to Corporation.
31. If any notice received from TRACES/NSDL or wrong PAN, the Consultant should reply to concerned authority and guide corporation regarding payment of interest/penalty if any and filing correction statement within due time.
32. The Consultant should create master data of all PAN of MSWC employees as well as Contractors, professional etc and should handover soft copy and hard copy to MSWC.
33. Consultant should download default statements for various financial years and rectify the same from TRACES website.
34. Consultant should attend the hearing on behalf of the Corporation at the Income Tax Office and submit report thereof.
35. Any TDS related matter/Revised return filling of previous years.

### **GST Audit & Filing of GST Monthly and Annual Returns**

1. Filing of GST monthly and Annual return in prescribed Form GSTR 9 & GSTR 9C for F.Y.2025-26 and onwards.
2. Understand the requirements of records to be maintained and advise the client to maintain the accounts and records so required.
3. Prepare a detailed questionnaire to understand the operations/activities of the auditee.
4. Prepare various Reconciliation Statements required for GST Audit.
5. Conduct GST Audit in GST prescribed Form GST 9C & 9D or any other format as when prescribed by the department within stipulated time limit.
6. Payment of GST TDS, Filling of GST TDS return monthly.
7. Monthly Reconciliation of GSTR7 with SAP GL Heads (Books of Accounts).
8. Monthly Reconciliation of GSTR3B, GSTR1 and GSTR2A with SAP GL Heads (Books of Accounts).
9. Reconciling Net outward supplies as per GST Liability Account and intimating difference located if any.
10. Reconciling Net inward supplies as per GST ITC Account.
11. Reconciling Net outward supplies on which no output tax is payable and paid.
12. Reconciling Refund claimed Vs Refund available.
13. Reconciling Output tax and other levies payable and paid.
14. Reconciling Tax payable on reverse charge on inward supplies.
15. Reconciling Net input tax credit claimed on inward supplies considering all the reversals, reductions and reclamations of input tax credit.
16. Details of ineligible input tax credit availed during the year.
17. Details of supplies where the provisions of Rule 33 of CGST Rules 2017 in respect of pure agent have been contravened.
18. Details of discounts adjusted in contravention with Section 15(3) of the CGST Act 2017.
19. Details of transactions wherein the value of supply has been incorrectly determined u/s 15(2) of the CGST Act 2017.
20. Details of transactions where transaction value is not accepted and value of supply is based on Rule 27 - 31 of CGST Rules 2017.
21. Instances where place of supply has not been determined under Section 10-13 of the IGST Act 2017.
22. Reconciling Net inward supplies (including reverse charge inward supplies) on which no input tax credit has been taken.
23. Reconciling Supplies affected by the registered person not considered in return.
24. Reconciling Value of non-taxable supplies which have not been considered in the return.

25. Details of composite and mixed supplies not determined in accordance with Section 8 of the CGST Act 2017.
26. Details of inward supplies on which tax payable under reverse charge mechanism (RCM) has not been remitted on the basis of data made available.
27. Summary of exempted supplies, non-compliance with condition for exemption, foregone benefit of exemption and incorrect classification.
28. Details of transactions where tax has not been paid in accordance with the provisions of time of supply.
29. Details of transactions where the credit has not been reversed u/s 16(2) of the Act read with Rule 37 on account of non-payment of consideration and tax on the basis of data made available.
30. Matching ITC as per GSTR 2A Vs GSTR 3B.
31. Matching outward supplies as per GSTR 1 vs GSTR 3B.
32. Reviewing whether any ITC which should have been taken has been missed out.
33. Reconciliation of the Turnover as per the Trial Balance vis-a-vis the GSTR1 (month wise).
34. Checking whether the availment of the Tran-1 credit has been availed as per the provision of the Act and Rules.
35. Checking whether the prepared documents are as per Sec 31 of CGST Act 2017 & CGST Rules.
36. Advise MSWC with respect to Maintenance of Books of Accounts as per Sec 35 read with Rule 56-58 and review of such documents from GST law perspective on quarterly basis.
37. Time to Time written guidance regarding queries raised by Regional Offices, Centers, Branches in HO etc. through E-mail & also telephonic guidance.
38. Attend cases on behalf of MSWC at GST Department or GST Intelligence Dept. as & when required. Time to Time guidance & intimation to MSWC regarding new charges of GST & applicability of the same to MSWC.
39. All GST ledger reconciliation with GST return and with **SAP System**.
40. E- invoicing (which is applicable from 1<sup>st</sup> April 2025) related all work and its verification with GST and books of accounts/SAP.
41. Filing GST returns through SAP system.
42. E-way bill fillings and its co-relation with GST returns.
43. Technology implementation for GST related processes etc.
44. Monthly GST Reconciliation with books of Accounts and as per SAP.

- **Filing of GST monthly Returns (SGST, CGST, IGST & GST TDS Returns, Profession Tax)**

45. To classify the Service of Corporation correctly as per Profession Tax, Integrated Goods and Service Tax law (IGST), Central Goods and Service Tax law (CGST) & State Goods and Service Tax law (SGST) to calculate the tax on various services rendered by Head Office, Regional Office and Warehousing centres.
46. To propose change related to Profession Tax, Integrated Goods and Service Tax law (IGST), Central Goods and Service Tax law (CGST) & State Goods and Service Tax law (SGST) in the accounting procedure keeping in view of Tax Audit and to help preparing replies to points raised by Corporation's Statutory Auditors/Govt/Internal Auditors or DGCI/DGGI etc.
47. To classify, analyse and reconcile the figures of proposed Tax of Handling, Storage/warehousing and Supervision, fumigation, other receipts, sale of tender forms etc. & all Expenditure details on Monthly basis and filing the return of Profession Tax, IGST, CGST & SGST. GST TDS all returns & issue TDS Certificate. Appoint at least one representative for this work in MSWC Office on regular basis.
48. To inform the changes in the Profession Tax, GST law and Rules, GST TDS if made by the Central Govt. and to modify the account accordingly and to intimate any changes made by Central Govt. Further, to advice for adoption of procedure accordingly.
49. To assess the correct liability in respect of Profession Tax, GST law as per the data provided and also to inform benefits available under different provision of the law.
50. Verification of working provided by Corporation with the books of accounts (SAP as well as Tally software) regarding Profession Tax, GST law before submission of the return.
51. To file the Profession Tax, GST returns within due date on monthly basis on Government portals.
52. To assist in collection of data regarding Profession Tax, GST appeal, if required, on behalf of the Corporation. Attend cases on behalf of MSWC at different level of authorities of taxes.

53. To consult at the time-of-Service Tax, MVAT, Profession Tax, GST Assessment and to provide necessary information to the concerned officers.
54. Cenvat Credit as per Service Tax, MVAT, GST verification.
55. Reconciliation of Tally ledger/ SAP Ledger with Profession Tax, GST return and to provide necessary Guidance to MSWC staff.
56. Provide time to time written opinion to MSWC on e-mail as well as on letter head as and when required. Also provide telephonic guidance as & when required.
57. Reconciliation of GSTR2A with MSWC Accounts. Assistance for passing necessary entries in books of accounts of MSWC.
58. Deal with all matter related to previous law. (Service Tax, MVAT, Profession Tax etc. in due time).
59. Filling Of GST TDS Returns, issue GST TDS Certificates timely.
60. One-time review of the current processes followed by MSWC from GST perspective including review of key contracts, invoice formats, credits reversed, credit eligibility. Basis the review, advise MSWC on any process improvisation in being compliant with GST in a timely and efficient manner.
61. Undertake quarterly training for the MSWC staff responsible for invoicing and compliance with the GST regime.
62. Assistance in filing of GST returns through MSWC's SAP module in an integrated manner.
63. Assistance in filing of E-way bill and advise any query from MSWC in this respect.
64. Advice and assistance in relation to e-invoicing, as an when notified by the Government.
65. Assistance during on-field audit by GST authorities
66. The bidder firm should assist in preparation of the GST certificate, as required under law, and co-ordinate with the third party Chartered Accountant firm, as appointed by MSWC to provide for any clarification.
67. Reconciliations for matching of inward supplies details with GSTR 2A/ ANX 2 (proposed), as required under the GST law would be required on monthly basis. However, for rest of the reconciliations like output tax reconciliation with ledgers, inward supplies as per GST ITC account etc. the same could be carried out under monthly and annual basis.
68. E-invoicing of data and providing end-to-end support in accordance with statutory requirements.

## **Module IV –**

# **ACCOUNT MANAGEMENT RELATED SERVICES OF MSWC AND SCRUTINY OF DEBTORS.**

## **Scope of Work**

### **Work related to Accounts Management Related Services.**

1. To Ensure all the accounting vouchers in SAP system (SAP).
2. To ensure that, all accounting entries taken into the SAP system.
3. To review all the accounting vouchers passed SAP ERP - To ensure compliance with Accounting Standards, Income Tax Act and GST laws.
4. To ensure that Bank Reconciliation of all Banks is done properly.
5. To do the reconciliation of all G/L Heads
6. To ensure that all required correction/rectification entries are taken as suggested by the Internal, Statutory and Govt. Auditors.
7. To finalize and draw the Profit & Loss Account and Balance Sheet statement from the SAP/SAP HANA system.
8. CA firm must have capacity to handle migration related all accounting activities while upgradation of SAP ECC 6.0 to SAP S4 HANA version.
9. Guide staff to entries in SAP.
10. Compliance/Replies of audit queries/audit observations raised by of various auditors during their Audit.
11. Different Financial Ratio Calculation as and when required by MSWC e.g. IRR, BEP, Stock Certificate, Net-Worth Certificate, Turnover Certificate, financial ratio etc. as and when required by MSWC.

### **Accounting work related to Engineering Branch of MSWC.**

1. Depreciation working of all Fixed Assets & generate the Depreciation Register
2. To monitor capitalization of Fixed Asset & preparation of Asset Register
3. Reconciliation of all G/L Heads & all necessary rectification thereof
4. To prepare party wise list of all special GL Heads & reconciliation thereof as per the books of Accounts (i.e. SD, EMD, Sundry Deposit, Retention Money etc.)
5. To prepare & provide all o/s provision entries required for finalization of Accounts.
6. To verify & provide all adjustment/rectification entries according to Audit Reports
7. To verify & rectify all Taxes ledger (i.e. I Tax, GST etc.)
8. To verify all Asset & liabilities Ledger as per the books of Accounts & to give correct Accounting Effect accordingly.
9. To assist in compilation/consolidation of data/information as and when required.
10. All other required data preparation for Finalization of Accounts purpose needed for Finance Department.
11. CA firm must have capacity to handle all working / Auditing/ Accounting and migration related all accounting activities while upgradation of SAP ECC 6.0 to SAP S4 HANA version.
12. Checking of all entries of RKVY, FSD, AIF and any other projects related to Engg. Branch.

### **Accounting work related to Administration, Land Cell, Legal Cell, Establishment, Computer, Business Development & Quality Control Dept. of MSWC (In SAP) and Preparation of Mumbai Region Accounting entries for SAP.**

1. Depreciation working of all Fixed Assets & generate the Depreciation Register (other than construction work)
2. To monitor capitalization of Fixed Asst & preparation of Asset Register other than construction work)
3. Reconciliation of all G/L Heads & all necessary rectification thereof
4. To prepare party wise list of all special GL Heads & reconciliation thereof as per the books of Accounts (i.e. SD, EMD, Sundry Deposit, Retention Money, Advances etc.)
5. To prepare & provide all o/s provision entries required for finalization of Accounts.
6. To verify & provide all adjustment/rectification entries according to Audit Reports.
7. To verify & rectify all Taxes ledger (i.e. I Tax, GST etc.)
8. To verify all Asset & liabilities Ledger as per the books of Accounts & to give correct Accounting

- Effect accordingly.
9. To assist in compilation/consolidation of data/information as and when required.
  10. All other required data preparation for Finalization of Accounts purpose needed for Finance Department.
  11. Preparing Mumbai Region and CFS Bank Reconciliation and Accounting entries Posting Entries in SAP.
  12. CA firm must have capacity to handle migration related all accounting activities while upgradation of SAP ECC 6.0 to SAP S4 HANA version.
  13. Reconciliation of lease deeds, lease rent, lease premium and amortisation of assets.

#### **Scrutiny of Debtors**

1. To review the revenue leakages through improper, incorrect and non-timely billing and its recovery methodologies.
2. Minimize the bad debts by proper monitoring of receivables.
3. Listing and reconciliation of all invoices raised during the month.
4. Plotting out the receipts against the respective invoices of respective year (Annual Accounts) and analysing the outstanding invoices.
5. To prepare the MIS Report.
6. Monitoring and analysing accrued warehousing charges on monthly basis.
7. Monthly Review and Analysis of Receivable and Payable.
8. Monitoring and analysing the invoices and receipts relating to 'Other Private Parties'
9. Scrutiny of Debtors & creditors, for this if necessary to visit depositor's office for reconciliation, Ledger scrutiny of all ledgers related to B&R work.
10. To assist for preparing the age wise, party wise list of Debtors & Creditors.
11. To prepare write off proposals as well as necessary vouchers & documentation.
12. To guide & assist for preparation of replies to paras raised by auditors.
13. Passing of necessary accounting entries for Board of Directors approved Trisadashiya Committee Storage Loss cases.
14. To Review and confirm Advance tax on timely basis.
15. 26 AS reconciliation with TDS Certificates received to MSWC & TDS reconciliation with ledgers on monthly/quarterly basis.
16. To assist GST Reconciliation with GST Returns (GST collected & paid as all warehousing Storage & H&T Bills.)
17. To help for finalization of outstanding receivable & payable list **with SAP** which is required for finalization of Accounts.
18. Scrutiny of Debtors work related to finalization of Annual Accounts.
19. Deployment of one person separately for Scrutiny of Debtors work is mandatory till the finalization of Annual Accounts and completion of all work assigned as per scope of work.
20. To provide all support till finalisation of Annual Accounts.

**For Module IV - ACCOUNT MANAGEMENT RELATED SERVICES OF MSWC AND SCRUTINY OF DEBTORS, Deployment of two persons full-time at MSWC Head Office for work is mandatory till the finalization of Annual Accounts as well as adoption in BOD and completion of all work assigned as per scope of work.**

## Reporting Requirements (For all Modules)

- i) Separate audit report will be Prepared on half yearly basis for Regions & Centers and quarterly report for Head Office. (Section wise reporting required i.e. Finance Branch, Business Development Branch, Engineering Branch, Quality Control Branch, Administration Branch, Establishment Branch, Land Cell, Legal Cell, Computer Branch, etc.)
- ii) The Internal Auditors/ consultant shall ensure compliance of the observations raised by them pertaining to HO & Regions. Such compliance shall be made by the respective Nodal Officers i.e., the Regional Managers in the case of Centers/Regions or the concerned General Manager/ Branch Heads in the case of HO and shall be recorded as part of the audit report. Such reports shall be retained / maintained by the Internal Auditors which shall be open for inspection by an Authorized Officer of MSWC. A copy of the audit report (hard and soft copy) together with the compliances shall be sent to MSWC HO. While compiling the audit report unresolved observations of the previous report shall be summarized and annexed. The Regional auditor will submit their Quarterly reports for the period each quarter ending to MSWC and for Head Office Quarterly basis.
- iii) The issues such as (a) where no compliance has been made, (b) where an observation of similar nature has been reported in various RM/Centers, (c) where policy guidelines are required to be issued for taking remedial measures, (d) where the financial impact of an error is very significant, (e) where there are glaring errors and (f) any other important issue that the Internal Auditors may feel as worth reporting, shall be included in the Critical Analysis Report (CAR). The Regional auditors as well as the internal auditor of HO will prepare the CAR for their respective assignments in respect of each Financial Year.
- iv) Internal auditor at HO will review the CAR of HO and of various zones and summarize the CAR of MSWC as a whole in consultation with MSWC HO. Internal Auditor at HO may seek clarification from the Regional Auditors and Regional Auditor will furnish requisite clarifications to Internal Auditor at HO for the purpose of finalization of CAR.

### - Obligation of MSWC

MSWC would provide the following-

- i. Pay an all-exclusive fee in local currency for the services rendered as stated in the Terms of Reference. The payment shall, however, be subject to the following-  
Payments shall be made separately for HO and Regions. For HO, the payment shall be made on a Quarterly/half yearly basis subject to submission of quarterly/half yearly audit report, submission of report with work done certificate.  
For RM/Centers, the payments shall be made on a Quarterly/half yearly basis by Head Office subject to completion of audit, submission of report with concern recommendation of concern Regional Manager.
- ii. Office working space at the MSWC Office at Pune for HO auditor & for other that particular RM & Centers.
- iii. Information/documents/records/books of accounts, etc., that would be required by the Auditors during the course of the Audit. Auditors shall verify the records in the concerned Division and photocopies, if needed, could be provided on special requisition and at MSWC's discretion

## - Audit Arrangement & Key Personnel (For all Modules)

The work plan/arrangement will be submitted in advance for the approval of MSWC HO. MSWC would require the internal auditors/consultant to coordinate the entire audit operations and interact with the Designated Officer and Regional Manager in case of Module II of MSWC on a regular basis.

MSWC would require the Internal Auditors having working experience in SAP/SAP S4 HANA to associate the following types of personnel for the audit activities at HO & RMs/Centers. The requirements indicated below are the minimum and the Internal Auditors may associate adequate personnel for completion of the assignment-

Module Name	Type of activity	Personnel	Qualifications & Experience	No.
<b>Module I</b>	Internal Audit work at <b>Head Office</b> [A team comprising a minimum of three (3) members]	Qualified Chartered Accountant	A qualified Chartered Accountant in full time employment under the Internal Auditors with minimum 10 years of experience.	1
		Jr. staff	Pass in the IPCC/Intermediate exam examination of the Institute of Chartered Accountants of India with minimum 3 years of experience.	2
<b>Module II</b>	Internal Audit work at each <b>Regional Office/CFS</b> [A team comprising a minimum of three (3) members]	Qualified Chartered Accountant	A qualified Chartered Accountant in full time employment under the Internal Auditors with minimum 7 years of experience.	1
		Jr. Staff	Pass in the IPCC/Intermediate exam examination of the Institute of Chartered Accountants of India with minimum 3 years of experience.	2
<b>Module III</b>	Overall Supervision for Module III	Qualified Chartered Accountant	Qualified Chartered Accountant with minimum 15 years of experience.	1
		Jr. Staff	Pass in the IPCC/Intermediate exam examination of the Institute of Chartered Accountants of India with minimum 3 years of experience.	1
<b>Module IV</b>	Overall Supervision for Module IV	Qualified Chartered Accountant	Qualified Chartered Accountant with minimum 15 years of experience.	1
		Jr. Staff	Pass in the IPCC/Intermediate exam examination of the Institute of Chartered Accountants of India with minimum 3 years of experience.	2

In respect of audits at RM/Centers, a provision of at least 5 working days should be made for audit at each RM/Centers on each occasion and provision for man-months may be made accordingly.

Before deployment of the personnel, the CVs shall be got approved from MSWC. Replacement of personnel will be at the sole discretion of MSWC. CA firm should not sublet the said work to any other firm.

## **ANNEXURE –I**

### **LIST OF REGIONWISE WAREHOUSING CENTRES & CAPACITY**

**The list of region-wise warehousing centers along with their address and capacity is available on the official website of the Maharashtra State Warehousing Corporation.**

**(<https://mswarehousing.com>)**

## SECTION – ‘4’

### GENERAL TERMS & CONDITIONS

#### General Terms & Conditions for submission of proposal

1. Timely submission of the application is the responsibility of CA. Physical application will not be accepted.
2. Evaluation that whether CA firm possesses qualification criteria would be done on the basis of the information / data/documentary evidences provided by the CA Firms.
3. MSWC may at its discretion, seek from any or all CA Firm clarification(s) on application submitted including technical information, document and materials for empanelment.
4. MSWC reserves the right to accept or reject any application in part or full at any stage or may cancel the process entirely at its sole discretion without assigning any reason whatsoever. The decision of the Committee/ Board of MSWC shall be final as regard to the Scrutiny to finalize the firm out of the applications so received and selection of auditors/consultants.
5. MSWC may issue clarifications/amendments in the form of addendum / corrigendum during the empanelment period. CA Firms shall take such addendum and corrigendum into consideration while submitting their application. CA Firms are requested to visit “<http://mahatenders.gov.in>” website from time to time for any corrigendum/ addendum.
6. Any application received by MSWC after the scheduled closing date and time will not be accepted.
7. Matter relating to any dispute or difference arising out of present tender document, and subsequent contract based on the tender document shall be subject to exclusive jurisdiction of courts at Pune only.
8. The proposal must be submitted in English language. All documents, correspondences or any other written material in connection with this work shall be in English language.
9. MSWC will examine the proposal/applications to determine whether they are complete, whether any computational errors have been made, whether the documents have been properly signed, and whether the documents are generally in order.
10. Initial tenure of the empanelment will be for 3 years (i.e. F.Y. 2025-26, F.Y. 2026-27 & F.Y. 2027-28), which can be extended for 4<sup>th</sup> & 5<sup>th</sup> year solely at the desertion of MSWC
11. If the performance of the CA firm not found satisfactory, then all rights reserve with MSWC to discontinue the services of the said firm with one-month prior notice.
12. If CA firm wants to quit from the panel, then CA firm should have intimate to MSWC 3 months before.
13. Overwriting/correction/erase and/or use of white ink should be avoided in the proposal. However, if any overwriting/correction/erase is inevitable, the same should be authenticated with the signature & seal of authorised person of applicant firm.
14. Documentary evidence(s) in respect of all the information by the applicant firm(s) must be uploaded along with the proposal. All uploaded documents must be clear and legible.
15. All the pages of the proposal document shall have to be signed by the applicant firm(s) with the firm's seal and documents submitted along-with the proposal shall also have to be authenticated by the authorised signatory of the applicant firm(s) with the firm's seal.
16. **Disqualifications:** The Firm would be disqualified if it suffers from any of the following situations:
  - a. The Firm or any partner thereof has been cautioned or any action has been taken against the Firm or any partner by ICAI.
  - b. Any court case or arbitration relating to disciplinary case pending against the firm or any of its partner.
  - c. Any action / disqualification by Government Company / Govt. Body / Govt. Authority relating to financial transactions only.
  - d. CA firm indulges in any activity which is unethical or detrimental to the interest of MSWC.
  - e. Bidders are required to submit only the Technical Bid. Any bidder submitting the Financial Bid along with the Technical Bid will be disqualified.
17. Compliances / Declarations /Certificates by firm(s) on appointment:

The CA Firm(s) shall have to comply with and furnish declarations and certificates as required under Statutory/Company rules, upon appointment as internal auditor(s), as under:

  - a. The CA Firm shall not sub-contract their work to other CA firm,
  - b. The internal audit team will work in strict confidence and will ensure that all the data

- and any other information in respect of the operation of the location/ work centre /Company is dealt with in strict confidence and secrecy. A certificate towards maintaining confidentiality shall have to be provided by the Internal Auditor(s)/ consultant on receipt of appointment letter from the Company or before commencement of assigned task.
- c. No partner of the CA/ICWA firm should be related to either Managing Director or any whole-time directors or part time directors of the Company within the meaning of section 6 of the Companies Act, 1956,
  - d. Neither the audit firm nor its partner(s) or associates should have any interest in the business of the MSWC.
18. Firms fulfilling the prescribed criteria shall be considered for empanelment in accordance with the provisions of Section 2.2 of this tender, and the decision of the Maharashtra State Warehousing Corporation shall be final and binding on all applicants.
  19. This Tender is only for the purpose of empanelment of Firms and does not guarantee/assure allotment of Internal Audit/any other assignments.
  20. Only empanelled firms will be intimated about the decision on empanelment.
  21. MSWC reserves its right to accept or reject any application(s) without assigning any reason thereof. The decision of MSWC for empanelment of Firms shall be final and binding upon the firms participating in the process of empanelment.
  22. The CA firm will ensure that the information obtained in respect of the working/operation of the company is maintained in strict confidence and secrecy at all times, including after the completion of the assignment. All such information shall remain exclusive property of MSWC at all the times. A certificate towards maintaining confidentiality is to be provided by the CA Firm at the time of acceptance of work assignment.
  23. Assignment of work in subsequent years may be made subject to satisfactory performance.
  24. If progress/performance of the audit team is not found satisfactory, MSWC's management reserves the right to terminate the appointment of the Firm at any point of time.
  25. The CA Firm will be debarred from getting, in future, work assignments in MSWC in the following cases:
    - If the firm obtains the appointment on the basis of misrepresentation of information / misstatement of facts at the time of submission of application / documents along with application.
    - The CA firm is found to have sub-contracted the work.
    - If the firm does not take up audit in terms of the appointment letter.
    - If the firm does not submit the audit report, complete in all respects in terms of the appointment.
    - If the firm refuses to take up the assignment as mentioned in the letter of appointment for any reason whatsoever.
    - If the firm fails to maintain/honour confidentiality and secrecy of the corporation's information.
    - If the firm fails to complete the assignment in given stipulated time
  26. In case of any dispute on any issue arising before commencement of/during execution of the contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, the decision of the Chairman & Managing Director, MSWC will be final and binding on both the parties.
  27. Proposals without the required documentary evidence(s) shall be ignored for evaluation.
  28. The proposal should be submitted strictly as per the terms & conditions laid down in the tender document.
  29. All the pages of the proposal document shall have to be signed by the applicant firm(s) with

the firm's seal and documents submitted along-with the proposal shall also have to be authenticated by the authorised signatory of the applicant firm(s) with the firm's seal. Proposal submitted in any other form shall not be considered.

30. CA firm must have experience of finalization of annual account work (preparation of P&L, Balance sheet etc.) in SAP ERP/SAP S4 HANA.
31. CA firm must have experience of implementation/migration of SAP in Government/Semi Govt./ Nationalized Bank /PSU Establishment as per eligibility criteria mentioned in Section 5 of this tender.
32. CA firm must have capacity to handle migration related all accounting activities while upgradation of 'SAP ECC 6.0' to 'Rise with SAP S4 HANA' version.

**SECTION – ‘5’  
PREPARATION OF PROPOSAL**

1. Bidders are requested to submit E-proposals written in English language. (Scanned/PDF of Original/Attested copies of documents).
2. **Technical Proposal:** The Technical proposal shall be submitted in the format prescribed in Section 6 and as per details given.
3. **A bidder may submit bids for any number of modules; however, the bidder shall not be eligible to bid for both Module I and Module IV.**
4. **Eligibility Criteria**

Sr. No.	Mandatory Criteria	Required Documents
1.	The CA Firm must have been registered with the Institute of Chartered Accountants of India (ICAI) prior to the year 2010.	ICAI registration certificate.
2.	Firm Income Tax PAN No.	Attach copy of PAN card
3.	Firm GST No.	Attach copy of GST Registration Certificate
4.	P-tax registration	Attach copy of P-tax registration Certificate
5.	For <b>i) For Module I, III and IV -</b> CA firm should have a full-fledged working office in Pune.  <b>ii) For Module II - Internal Audit of Regional Offices -</b> CA firm should have a full-fledged working office in jurisdiction of each Regional Office for which CA firm is applying, where field audit is to be conducted.	Address proof of the office Own – Light Bill, Property Tax receipt etc. Rented – Registered rent agreement
6.	The Average Turnover of the CA Firm during the preceding 3 Financial years 2022-23 to 2024-25. <b>Average Turnover: For</b> <b>i) For Module I, III and IV -</b> Rs. 1 Cr. per annum <b>ii) For Module II - Internal Audit of Regional Offices/CFS -</b> Rs. 50 lacs per annum	Turnover Certificate with a valid UDIN No., supporting with P&L, Balance sheet, ITR etc.
7.	CA firm should have minimum 15 years of experience in practice.	Incorporation Certificate of CA firm or registered partnership deed.
8.	CA firm should have empanelment with C.A.& G for F.Y.2025-26.	CAG Empanelment Order F.Y.2025-26
9.	No. of PSUs/Govt. organizations/Semi Govt./Public Ltd Companies Registered under Companies Act) audited in capacity of Statutory Auditor/Internal Auditor in last 5 years i.e. 2020-21 to 2024-25.	copy of appointment letter/ Work order and work done certificate.
10.	Experience of Internal audit/Statutory Audit/as a Consultant in SAP System with PSU/Gov./ Semi Govt./Public Limited Company/Nationalized Bank for last 5 years i.e. 2020-21 to 2024-25.	copy of appointment letter/ Work order and work done certificate.
11.	<b>for Module- I, III and IV</b> In any one financial year i.e. FY 2020-21 to 2024-25, the CA firm should have conducted statutory audit or internal audit of at least one PSU/Gov./Semi Govt./Public Limited Company/ Nationalized Bank with minimum turnover of Rs.500 Cr.	copy of appointment letter/ Work order and work done certificate minimum one PSU with minimum turnover of Rs.500 Cr. with prescribed format given below.

	<b>Disqualifications:</b>	
	The Firm would be disqualified if it suffers from any of the following situations:	
a.	Any action has been taken against the Firm or any partner by ICAI.	Undertaking by CA firm
b.	Any action / disqualification by Government Co. / Govt. Body / Govt. Authority relating to financial transactions only	Undertaking by CA firm

- (i) In respect of Serial No. 11, list of companies audited duly certified in the following format by any one partner of the bidder. In following format.

Sr. No.	Name of the Company	Whether as Internal Auditor or Statutory Auditor	Year of auditing	Turnover of Company audited

- (ii) **Joint venture/ Association of CA firms shall not be permitted.**

**4. The Maharashtra State Warehousing Corporation reserves the absolute right to accept or reject any or all bids/bidders, wholly or partly, at any stage of the tender process.**

**SECTION – ‘6’**  
**Appointment of Empanelment of Internal Auditor/ Consultant in MSWC**  
**APPLICATION FORM**

**To,**  
The General Manager (A&A) & F.A.,  
Maharashtra State Warehousing Corporation,  
583/B, Market Yard, Gultekdi,  
Pune- 411037.

Sr. No.	PARTICULARS	Self-certified supporting documents required to be submitted along with this Form
1.	Name of the Firm & Registration No.	Firm Registration Certificate under ICAI
2.	Addresses of the Firm: Address:	Address proof of the office Own – Light Bill, Property Tax receipt etc. Rented – Registered rent agreement
3.	Head Office Phone No: Email: Mobile of Office In- charge Along with his name:	
4.	Applying for the Modules Give <b>Module No. &amp; Module Name</b>  <b>(Bidders are permitted to bid for multiple modules. However, bidding for Module I and Module IV simultaneously is strictly prohibited. A bidder must choose either Module I or Module IV and may bid for the remaining modules along with the chosen module.)</b>	CA firm should mention <b>Name of the Region</b> if applied for <b>Module-II</b> <b>(CA firm can apply for 1 or more Regions)</b>
5.	Firm Income Tax PAN No.	Attach copy of PAN card
6.	Firm GST No.	Attach copy of GST Registration Certificate
7.	Registration No. with ICAI	Registration Certificate issued by the ICAI
8.	Empanelment No. with C&AG	Attach proof of latest empanelment with C&AG for the year under Audit.
9.	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Incorporation Certificate and Partnership Deed.
10.	Details of Partners along with Educational Qualification & Experience As per enclosed format -(A) & (B)	Attested copy of Certificate of ICAI as on 01.01.2026
11.	Audit Experience of the Firm during last five Financial Years: No. of audit assignments of Internal /Statutory Audit/ as a consultant of Corporate/Govt./Semi Govt./ PSU/ Nationalized Bank Audit. As per enclosed format - (C)	copy of appointment letter/ Work order and work done certificate
12.	Turnover of the Firm during last three years F.Y.2022-23 to 2024-25. As per enclosed format -(D)	Turnover Certificate with a valid UDIN No., supporting with P&L, Balance sheet, ITR etc.
13.	SAP Experience Certificate	copy of appointment letter/ Work order and work done certificate.
14.	System Audit (In case of CFS)	copy of appointment letter/ Work order and work done certificate.

**(A) Details of Full Time Partners of the Firm (as on 01.01.2026)**

Sr. No	Name of Partner	Membership No.	Whether FCA/ACA	Date of joining the firm (fulltime)	Date of becoming FCA	Educational Qualifications	Area of key expertise	Relevant Experience

[Documentary proof, as previously indicated, to be submitted]

**(B) Details of Qualified & Semi-qualified Staff (including Articled Clerks etc.) (As on 01.01.2026)**

Sr. No	Name of staff	Date of joining the firm (fulltime)	Educational Qualifications	Area of key expertise	Relevant Experience

[Documentary proof, as previously indicated, to be submitted]

**(C) No. of Internal/ Statutory Audits of PSU Companies:**

Sr. No.	Financial Year	No. of Statutory/ Internal Audit of PSUs done in last five years	Name of PSUs		Type of Audit (Statutory / Internal)	Turnover of PSU (In Cr.)	Remarks
			Warehousing Sector	Other than Warehousing Sector			
1							
2							
3							

[Documentary proof, as indicated above, shall be submitted.]

**(D) The total Turnover of CA Firm with valid UDIN No. in India is as under:**

Financial Year	Amount (in lakhs)
2024-25	
2023-24	
2022-23	
Total	
Average of above	

[Documentary proof, as previously indicated, to be submitted]

- (E)** Also, provide a brief description of the background of your firm for empanelment. The brief description should include both functional and sectoral experiences of the applicants. It should not exceed more than 2- pages.

# Declaration

I/We \_\_\_\_\_ on behalf of M/s \_\_\_\_\_ (Name of Firm) having Registered Office at \_\_\_\_\_ (Address) bearing Registration No. \_\_\_\_\_ (Firm Reg. No.) do hereby solemnly state on oath that all the details mentioned herein above are true and correct. I/We further undertake that in the event any information/document furnished by us is found to be false, incorrect, misleading, or fraudulent at any stage of the tender process or during the period of engagement, our bid/contract shall be liable for summary disqualification/termination, and the Corporation shall be at liberty to initiate appropriate legal action, including blacklisting/debarment.

I / We have read & understood the terms and conditions of the tender document for empanelment of Internal Auditor/consultant in MSWC as uploaded on the “<http://mahatenders.gov.in>” website and furnish the aforementioned details in the prescribed Application Form. We hereby confirm the acceptance of all provisions and terms & conditions of tender document without any deviation.

## Signature and Seal of CA Firm

(Duly authorized to sign the application on behalf of the CA Firms)

Name: - \_\_\_\_\_

Designation: - \_\_\_\_\_

Membership No. \_\_\_\_\_

Date: - \_\_\_\_\_

Place: - \_\_\_\_\_

**SECTION- '7'**  
**Details of Documents submitted**

Sr. No.	Particulars	Page Number of the Documents enclosed with Tender
1.	Company Details: Name: Address: Phone:	
2	Registration details of the firm	
3	Online Earnest Money Deposit in Corporations' Bank Account through RTGS or NEFT. Unique Translation No. (UTR) mentioned along with slip should be submitted in the Technical Document.	
4	GST Registration number and copy of GST Registration Certificate	
5	C A & G Empanelment details.	
6	Photo copy of PAN Card.	
7	Registration under Professional Tax Act.	
8	No. of years of experience of Internal/Statutory Audit/ consultant in Govt/Semi Govt./Public Ltd. / Nationalized Bank /PSU organization. Or Experience in Statutory Audit / Internal Audit / as a consultant in warehousing Sector	
9	No. of Qualified CA in full time appointment including full time CA partners with the bidder	
10	Average Turnover of last 3 financial year. i.e. 2022-23, 2023-24 & 2024-25 with valid UDIN No.	
11	In any one financial year i.e. FY 2020-21 to 2024-25, the bidder has conducted statutory audit or internal audit of at least one PSU/Private Sector Company with minimum turnover of 500Cr.	
12	No. of Companies (Registered under Companies Act)/ PSUs audited in the capacity of statutory auditors and / or Internal auditor.	
13	For Container Freight Station- Audit experience of audit at least two years in the capacity of statutory auditors and / or Internal auditor with Shipping Line/ Container Freight Station/ Inland Container Depot. Experience of at least one System audit.	
14	Experience of Internal auditing/ as a consultant in SAP/SAP S4 HANA System with PSU/Gov./Semi Govt. / Nationalized Bank /Public Limited Company at least 3 years.	

**Signature of Tenderer and Seal**

## SECTION- '8'

**Evaluation of Empanelment with marks (Full marks: 100) shall be done as per the following parameters:**

CA firm will be eligible for empanelment on basis of marks obtained for each parameter. The marks are shown in front of the following parameters.

The firm must obtain the minimum qualifying marks for eligibility for empanelment, as under:

**i) For Modules I, II and III – minimum 55 marks.**

**ii) For Module II – minimum 50 marks.**

MSWC will evaluate and assign the marks to the Chartered Accountant Firms for empanelment for carrying out Module wise Work of MSWC initially for FY 2025-26, 2026-27, 2027-28 and then 2029-30, 2030-31 For (3 + 2 years, per year extension on the basis of satisfactory performance) at the sole discretion of MSWC as per the following methodology/criterion.

**A. Firm's Existence in Pune and in jurisdiction of Regional Office from date of establishment/incorporation of Firm: (20 marks)**

Years of Existence from the date of incorporation to 01.01.2026 of CA Firm in Pune and in jurisdiction of each Regional Office:

No. of Years	Marks	Marks obtained as per criteria
0-10	0	
10-15	10	
Above 15-20	15	
Above 20	<b>20 (Max)</b>	

**B. Average Turnover of the Firm during the preceding 3 Financial Years: (25 marks)**

Average Turnover (in Crores)	Marks	Marks obtained as per criteria
0.5 to 1	5	
Above 1 to 5	10	
Above 5 to 10	20	
Above 10	<b>25 (Max)</b>	

**C. Empanelment with C&AG: (10 Marks)**

Empaneled with C&AG	Marks	Marks obtained as per criteria
No	0	
Yes	<b>10 (Max)</b>	

**D. Experience of Statutory Audit/Internal Audit of Warehousing Corporation/Warehousing Company in last 5 years: (10 marks)**

**- Experience of Warehousing Sector:**

No. of Years	Marks	Marks obtained as per criteria
No	0	
Yes	<b>10 (Max)</b>	

**E. Experience of Internal Audit/Statutory Audits of PSU/Gov./Semi Govt./Public Limited Company/Nationalized Bank (other than Warehousing Sector):(15 marks)**

No. of Years	Marks	Marks obtained as per criteria
Up to 5	5	
Above 5 to 10	10	
<b>Above 10</b>	<b>15 (Max)</b>	

**F. Experience of audit in SAP System with PSU/Gov./Public Limited Company: (20 marks)**

No. of Years	Marks	Marks obtained as per criteria
3	10	
Above 3 to 5	15	
<b>Above 5</b>	<b>20 (Max)</b>	

**Total Marks Obtain: \_\_\_\_\_/100**

**Note:** All supporting documents required to be submitted along with application should be self-certified by the Authorized Signatory of the firm.