

**MAHARASHTRA REMOTE SENSING APPLICATION CENTRE**

*(An Autonomous Body of Planning Department, Govt. of Maharashtra)*

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**e-Tender No. MRSAC/CA-Audit/04/2026**

**TENDER DOCUMENT  
FOR  
APPOINTMENT OF  
AUDITOR FOR STATUTORY  
AUDIT OF MRSAC  
THE FINANCIAL YEAR 2026-27  
(Two Bid – Technical & Financial)**

**OPENING DATE FOR ONLINE SUBMISSION OF TENDER: 21.04.2026, 11.00 A.M.**

**CLOSING DATE FOR ONLINE SUBMISSION OF TENDER: 04.05.2026 at 3:00 P.M.**

**DATE OF OPENING OF TECHNICAL BID:**

**04.05.2026 at 5:00 P.M.**

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## APPOINTMENT OF AUDITOR FOR STATUTORY AUDIT OF MRSAC FOR THE FINANCIAL YEAR 2026-27 (FURTHER EXTENDABLE FOR TWO (2) FINANCIAL YEARS i.e. 2027-28 & 2028-29).

### 1. ABOUT MRSAC:

Maharashtra Remote Sensing Applications Centre (*MRSAC*), an autonomous organisation under the administrative control of Planning Department, Govt. of Maharashtra, was established at Nagpur in September, 1988 **under Societies Registration Act, 1860 and Bombay Public Trust Act, 1950** for promotion and propagation of Remote Sensing and GIS technology in the State. For smooth and effective functioning of the Centre, the **Governing Body has been constituted under the Chairmanship of the Chief Secretary to the Government of Maharashtra**. The Secretaries of the State Government Departments i.e. Planning, Finance, Agriculture, Rural Development, Irrigation, Heads of the Geology and Mining, Forest Department and technocrats from Government and educational / research Institutes of State government department and Department of Space, Government of India and Director, VNIT, Nagpur are the Members of the Governing Body.

MRSAC is well equipped with excellent infrastructure and the state of art computer hardware, software and Geographic Information System (GIS) for digital image processing and spatial data analysis. Since its inception, MRSAC has carried out several remote sensing-based application projects for preparation of resources maps of Maharashtra State using earth resources satellite data and in the process, generated various thematic maps using remote sensing techniques and providing spatial information on various aspects such as soil, land use/land cover, hydrogeomorphology, surface water, ground water potential, watersheds, slope, etc. of natural resources of the State. The database is being used by various line departments in the state. The Centre has been contributing significantly towards building up of the natural resources database with the objective to utilise the same in resources planning and better management of both rural and urban areas.

Centre is forging ahead in disseminating geospatial data to the entire state; is contributing significantly in generating voluminous spatial databases on various themes from urban, industries, ecology and forest, rivers, drainages, waterbodies, agriculture, geology, geomorphology etc. for Maharashtra, from small scale through to very large scale. MRSAC guides users and user departments, with geospatial solution through the use of remote sensing datasets and GIS, and decision support system. MRSAC is playing a pivotal role in making state-of-art remote sensing and Geographic Information System (GIS) technology, Mobile and Web based hosting of maps on internet for use in the G2G (Govt. to Govt.). MRSAC has the ambitious plan of making the data available on G2C (Govt. to Citizen) domain. The huge repository of thematic database on various scales follow the Maharashtra Geo-database Design Standards and are uploaded with proper topology, domain structure and migrated to the ambitious '**State Data Centre**' (SDC) of Government of Maharashtra, as digital web data services. The Centre envisages to serve the data on web to the various line departments, for multiple queries, analysis; etc. and updating can be done at the client side (line department) and once authenticated, shall be hosted on the web. This ensure that data redundancy is eliminated and only one unique data set is used by the various departments of Government, for various applications: making decisions easier, viable, timesaving transparent and effective.

MRSAC, works in tandem with the Planning Department, GOM, and has further established two more centres at Mumbai (2013) and Pune (2014) for smooth functioning and timely decisions in the various projects of the state. MRSAC is also providing soft skill training and capacity-building to various Government officials, Administrators, NGO's and students from various universities.

Today, MRSAC is recognized as one of the best Centres in Natural Resource Monitoring and Management, coupled with GIS and re-affirms its commitment towards a better, transparent, vibrant and implementable e- Governed Maharashtra. MRSAC has 30 Nos. regular scientific/technical/administrative/accounts staff and around 140 contractual staff working in MRSAC at Nagpur, Mumbai and Pune. Besides, some 10-15 vendors are working for outsources projects.

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## 2. NOTICE INVITING TENDER:

- (a) Online e-Tenders are invited from Chartered Accountants Firms based at Nagpur (Maharashtra) for appointment of Auditor for Statutory Audit of MRSAC **(established at Nagpur in September, 1988 under Societies Registration Act, 1860 and Bombay Public Trust Act, 1950)** for the Financial Year 2026-27. The appointment of the selected Chartered Accountants Firm as Auditor may further be extended for two more financial years at sole discretion of MRSAC if the performance of the auditor is found to be satisfactory in the year under consideration. The extension will be on same terms & condition.
- (b) The interested CA firms should apply online and submit their tender and the bids along with scanned copies of all the relevant certificates, documents, etc. in support of their technical & financial bids – all duly signed on each page – on the mahatenders.gov.in portal from **11.00 A.M. of 21.04.2026 to 04.05.2026 upto 03.00 P.M. The Technical bids will be opened on 5.00 P.M. of 04.05.2026.**
- (c) Applications to this tender will be accepted only through the online mode through mahatenders.gov.in. No other mode of application will be considered & application will not be accepted.
- (d) The basic requirements for registration and applying for tender online is that the CA firm should have registration with mahatenders.gov.in

The Earnest Money Deposit of **Rs. 50,000/- (Rupees Fifty Thousand Only)** and **Tender Fees (Non-refundable) of Rs. 2,000/- (Rupees two thousand only)** should be remitted online on the mahatenders.gov.in portal

The EMD of successful bidder will be refunded once the Agreement / contract is finalized and the performance security deposit is remitted by the successful bidder and after awarding of the contract. The EMD of the unsuccessful bidder will be refunded directly through mahatenders.gov.in portal. No interest will be paid by MRSAC on the EMD amount and EMD will be refunded to the Successful Bidder without any accrued interest on it.

The EMD may be forfeited:

- a) If a Bidder withdraws his bid or increases his quoted prices during the period of bid validity or its extended period, if any.
- b) In case of a Successful Bidder, if the Bidder fails to sign the contract in accordance over with the terms and conditions. If during the bid process, a bidder indulges in any such deliberate act as would jeopardize or unnecessarily delay the process of bid evaluation and finalisation.
- c) If, during the bid process, any information is found false/fraudulent/mala fide, and then MRSAC shall reject the bid and, if necessary, initiate action.
- d) The decision of the MRSAC regarding forfeiture of the EMD shall be final and binding upon bidders.

The financial bid must contain only the financial bid as per **Annexure – III**.

The financial bid shall include professional fee / charges for all services including expenses as per the scope of work MRSAC will not accept any claim other than professional fee / charges etc. mentioned in financial bid **Annexure-III**. The firm is also required to duly fill the Information Sheet at **Annexure I** and submit it with the Technical Bid online.

NO.	ELIGIBILITY CRITERIA	DOCUMENTS REQUIRED TO SUBSTANTIATE THE SAME	Tick (✓)
i.	EMPANELMENT WITH C&AG:	Certified copy of empanelment letter issued by C&AG is to be submitted.	
ii.	Taxpayer Information The bidder should have been registered with the Tax Department	a. Income Tax Registration (PAN No/TAN No.) b. GSTIN Registration	
iii.	REGISTRATION: with ICAI	Copy of Firm Registration Certificate (FRC) issued by The Institute of Chartered Accountants of India and Copy of certificate of practice of all the Partners/ members of firm.	
iv.	NO. OF PARTNERS	Copy of Firm Registration Certificate (FRC) and Membership number issued by The Institute of Chartered Accountants of India of each partner/ member. Full time partners would only be considered.	
v.	NO. OF QUALIFIED CA's	Certified copy of relevant documents from ICAI required to be submitted.	
vi.	EXPERIENCE OF NO. OF STATUTORY AUDIT: as stated in Pre-eligibility Criteria	Certified copy of appointment letters from the client organizations. And certified proof of the Turnover of the Auditee organization.	
vii.	ANNUAL TURNOVER OF THE FIRM: Details for annual turnover for - FY 2022-23: FY 2023-24 : FY 2024-25: Average Turnover for three years: Rs. 2.50 Cr. (Excluding GST)	a. Copy of audited balance sheet and profit & loss account for the F.Y. 2022-23, 2023-24, 2024-25. b. Income tax return along with income computation sheet for last 3 years (F.Y. 2022-23, 2023-24, 2024-25) c. A Certificate from an independent Chartered Accountant certifying the turnover.	
viii.	LOCATION OF CA FIRM's OFFICE	Proof of having Office in Nagpur	
ix.	Information Sheet	As per Annexure	
x.	Earnest Money Deposit	Deposit proof	
xi.	Technical bid Documents	As per Annexure II	
xii.	Tender Acceptance & NON-Blacklisting Certificate	As Prescribed in Annexure IV	
xiii.	The Firm should be Peer Reviewed by Peer Review Board of ICAI.	Latest Peer Review Certificate from Peer Review Board of ICAI	
xiv.	Price Bid	To be filled Online in the specified format as per Annexure III.	
xv.	Minimum Fees to be quoted	Rs. 6,90,000 (Excluding GST)	
<b>All supporting documents to be submitted should be self-attested by the bidder.</b>			

### 3.2 Pre-Qualification Eligibility Evaluation

1. Bidders fulfilling the pre-qualification criteria shall be shortlisted.
2. MRSAC will examine the Bids to determine whether they are complete, whether any computational errors have been made, whether required sureties have been furnished, whether the documents have been properly signed & stamped and whether the bids are generally in order.
3. The bids will be scrutinized to determine whether they are complete and meet the essential and important requirements, conditions etc. as prescribed in the bid document. The bids, which do not meet the basic requirements, are liable to be treated as non – responsive and will be rejected.
4. The following are some of the important aspects, for which a bid shall be declared non responsive during the evaluation and will be rejected:
  - a) EMD not deposited
  - b) Undertaking not provided
  - c) Each page of tender documents is not signed and not submitted
  - d) Bid validity 180 days from the date of Opening Technical bid
  - e) Poor/ unsatisfactory past performance
  - f) Incomplete information
  - g) Lack of required documents

Note :

- 1) Bidders may raise queries if any and send the same on email id : [admin-mrsac@mrsac.gov.in](mailto:admin-mrsac@mrsac.gov.in). **The queries may be submitted by 2.00 P.M. of 27.4.2026 and replies to the queries will be uploaded by 5.30 P.M. of 28.4.2026** on mahatenders.gov.in which will form part of the tender document.
- 2) Bidders are requested to submit One Hard Copy of the Pre-Qualification proposal **by 5<sup>th</sup> May, 2026, up to 5.00 P.M.**

### 4. TECHNICAL BID EVALUATION

1. The bidders who clear the prequalification norms shall be considered for technical evaluation.
2. Technical bid will be examined to determine the completeness of each document submitted.
3. If any of these documents or information is missing, the offer shall be rejected.
4. The technical evaluation will consist of profile of the bidder and proposal.
5. Bidders securing 75% marks or above will only be considered technically qualified.

#### 4.1 Evaluation of Technical Bid (The Rating Sheet)

The Pre-eligible bids received from the firms will be evaluated in terms of following parameters and marks will be given as defined below. Further the marks will be awarded to the bidder who fulfilled the minimum eligibility criteria on the following basis:

S.no	Particular	Max Marks	Basis for awarding of Marks
1	Experience of the firm	20	15-20 years – 5 Marks 21-25 years – 10 marks More than 25 years - 20 marks
2	No. of Qualified Partners	20	2 Marks to each Associate member and 3 Marks to each Fellow Member beyond the minimum eligibility criteria mentioned of point (c) at Clause 3 of page no 5
3	No of Qualified CA's Employee	10	2 Marks to each Associate member and 3 Marks to each Fellow Member beyond the minimum eligibility criteria mentioned of point (d) of page no 5
4	Turnover of the bidder firm (Excluding GST)	15	Up to Rs. 2.50 Cr. – 10 marks Above Rs. 2.50 Cr. – 15 Marks
5	Number of Statutory Audit of Autonomous Bodies / Educational Institution with minimum annual turnover of Rs. 25 Crore and with PSU Rs. 100 Cr. during last three financial year.	20	With Autonomous Bodies / Charitable/Educational Institution: Rs. 10 to Rs. 25 Cr. - 1 mark each Above Rs. 25 Crores - 1.5 Marks each With PSUs: Rs. 50 to Rs. 100 Cr. – 1 mark each Above Rs. 100 Cr. 1.5 Marks each
6	Peer Review Certificate	05	Latest Peer Review Certificate from Peer Review Board of ICAI – 5 Marks
7	Presentation	10	
	<b>TOTAL</b>	<b>100</b>	

Note:

- i) If any bidder not fulfilling any of the above pre-qualification criteria need not submit their bid as their bid shall be liable to be summarily rejected.
- ii) The Firms securing at least 75% marks based on above system shall be considered as qualified and eligible for opening of financial bid.

#### 5. FINAL COMBINED EVALUATION PROCESS OF BID

The Technical and Price Bid of technically qualified bidder shall be evaluated separately. Tendering evaluation shall be done on marks scored by the Bidder on both Technical and Financial Criteria.

The weight age for Technical Bid is set at 80% whereas the weight age for financial Bid is set at 20%.

**Technical Bid Evaluation Criteria** - All qualified bids will be evaluated as per the score provided above.

**Price Bid Evaluation Criteria (QCBS)**- After the cost comparison and bringing all costs to a standard evaluation number the price proposal will be evaluated using **QCBS**. The lowest evaluated Price Proposal will be given the maximum price score of 100 Marks. The price scores of the other Price Proposals will be computed on relative scale.

**Combined and Final Evaluation**- Proposals will finally be ranked according to the total score (Technical Score + Financial Score) as per QCBS method.

### **Formula for Determining the Price Scores**

- 80% weightage will be awarded for Technical Evaluation, and 20% weightage will be awarded for Financial Evaluation.
- Technical Bid will be assigned a technical score (Ts) out of a maximum of 100 Marks, as per the Scoring Model provided in the previous section.
- The Price bid would be normalized on a scale of 100, with lowest score being normalized to 100 and the rest being awarded on a pro-rata basis. Such normalized scores would be considered for the purpose of QCBS based evaluation, explained in section below.
- Final Evaluation Criteria Quality and Cost based selection (QCBS)

The individual Bidder's Price bids are normalized as per the formula below:

$F_n = F_{min}/F_b * 100$  (rounded off to 2 decimal places) Where,

$F_n$ = Normalized commercial score for the Bidder under consideration

$F_b$ = Absolute financial quote for the Bidder under consideration

$F_{min}$ = Minimum absolute financial quote

**Composite Score (S) =  $T_s * 0.8 + F_n * 0.2$**

**The Bidder with the highest Composite Score(s) would be awarded the contract.**

Note: In case of tie (if more than one CA Firm gets equal marks), MRSAC shall have right to take decision regarding award of the contract on the basis of the date of registration of firm (which is oldest among them).

## **6. SCOPE OF WORK:-**

The MRSAC Auditor's scope of work shall include the following (this is an illustrative but not exhaustive list).

### **A. CASH & BANK BOOK, GRANT (GIA & PROJECT) & FEE INCOME, FIXED ASSETS & LIABILITIES:**

1. The accounts of MRSAC, Nagpur/Mumbai/Pune are kept under double entry, accrual-based accounting system. The Books are closed at the end of financial year and audit is carried out within the provisions and timelines given in the Bombay Public Trust Act 1958.
2. Compilation and Finalizing of the Annual Accounts of MRSAC along with incorporating the consultancy account as per the AG requirements/format for submission to the AGCR audit team.
3. Assisting MRSAC in getting the Annual Accounts audited by the party of AG, assisting in complying and replying the observations of AG.
4. Assisting in removing the persistent audit queries observed while conducting statutory audit by the AG in earlier years.
5. Preparation of reconciliation statement of all the bank accounts of MRSAC on monthly basis and suggesting necessary accounting entries.
6. Preparation of Broad sheets/ Schedules for CPF, temporary advances, TA , LTC, and other advances of staff / consultants / vendors of MRSAC along with reporting on the outstanding advances.
7. Audit of the books of accounts of MRSAC comprising transaction verification i.e. each voucher shall be subject to checking by the audit firm. Person deployed in the organization shall check the entries made on the tally on routine basis.
8. Checking of accounting of State / Central Government Grants / other project funds, Expenses etc.
9. Review of books of accounts of MRSAC and to suggest corrective actions after discussions & deliberations.
10. Submission of Audit Report on quarterly basis including action taken report on the observations of the previous report.
11. Maintaining the proper records of reconciliation through banks or any other mode including reconciliation.
12. To monitor the investment of MRSAC in "Development Funds" and suggest further course of action required at the time of matured investment as per status of funds available in the accounts.
13. Accounting for internal account on FRDs in "Development" and "General" Funds based on certificates issued by the Bank(s).
14. Matters related to the new pension scheme / MCSR pension, timely uploading of the employee data to the NPS / EPS website and transfer of cont./subscription of the employee after generating the challan from NPS / EPF Websites.
15. Preparation of statistical data as required by MRSAC / AG / Planning Department and other department from time to time.
16. To compile monthly expenditure details.

17. Advice/facilitation on different regulatory matters/finance matters of Government of Maharashtra needs to be rendered to the organization as and when required for which no charge shall be given.
18. Opinion on accounting, tendering process and taxation matters as and when required.
19. Participating in the Governing Body meetings of MRSAC and any other meetings as and when requested by MRSAC. For attending meetings outside Nagpur municipal limit, to and fro transport allowance shall be borne by MRSAC.
20. Checking and verification of the cash book and to ensure that the cash in hand is reconciled with cash book records.
21. Checking and verification of all bank books and to ensure that the bank books are reconciled on monthly basis and necessary actions are taken for unmatched transactions.
22. Checking and verification of payment transactions on test check basis to ensure that they are made as per the generally accepted accounting principles and the MRSAC rules.
23. Ensure reconciliation of earnest money deposits (EMD) register and security deposit (SD) register with the accounting records.
24. Checking and verification of fees / incomes / receipts and the review of the reconciliation for fees / income /receipts to ensure that no revenue leakage exists.
25. Reconciliation of Fees booked in Income expenditure with Receipts & payment.
26. Checking and verification of Government Grants (Central / State) received and utilized and their quarterly reconciliation and certification (UC).
27. Grant Utilization with Asset Acquired reconciliation, Grant recorded in Books.
28. Treatment as per Accounting Standard and other standard issued from time to time.
29. Scrutiny of all assets and liabilities accounts to ensure their correctness.
30. Audit of fixed assets registers, accounting records and their reconciliation with accounting records.
31. Reconciliation of Asset purchased out of Govt Grant and other Earmarked Fund.
32. Confirmation of entries as per Accounting Standard and other standard issued by GOI and Office Memorandum issued by MRSAC.
33. The audit of liability registers and their reconciliation with accounting records.
34. Carrying out the physical verification of fixed assets and inventories at least once in a financial year and their comparison with the accounting records and reporting of the variations, if any.

## **B. STATUTORY AND INTERNAL COMPLIANCE:**

1. To audit the compliance with applicable statutory requirements like income tax, GST, EPF and ESIC etc.
2. To advice and give written opinion on issues pertaining to Income Tax, GST, excise duty and custom laws etc. applicable to MRSAC time to time. To help in preparation and submission of necessary compliance with applicable laws.
3. Advise and assist in the matters related to Income Tax, GST, and other statutory laws applicable to MRSAC.
4. Preparation and filing of all kinds of Statutory Returns of MRSAC.
5. Provide recent updates on all statutory laws applicable to MRSAC.

6. Helping in preparation & filing of e-TDS quarterly returns within due date.
7. Helping in preparation and filing of GST returns within due date.
8. To audit compliance of recent changes in last two years in commercial laws applicable to MRSAC such as Income Tax, GST, EPF and ESI etc- a certificate for the same has to be attached with the audit report for each quarter.
9. To check whether monthly progress reports and quarterly progress reports are submitted to MRSAC within due date.
10. Training to MRSAC staff on amendment in laws applicable to MRSAC once in quarter.

**C. SALARY AND ADVANCES:**

1. To audit that the salary to staff is being paid as per their terms and conditions and to audit the correctness of pay fixation.
2. To audit that outstanding staff loans and advances are recovered as per the stipulated terms / MRSAC rules.

**D. PROCUREMENT OF GOODS & SERVICES:**

1. Checking and verification of procurements of goods and services to ensure that prescribed procedure mentioned in MRSAC purchase policies / GFR / Gol guidelines / Policy circulars of MRSAC etc have been followed.
2. Checking of all works / petty repair works related bills awarded by MRSAC.
3. Ensure that payment for AMC and service contracts were made as per the Agreement terms and conditions.

**E. AUDIT OF ENDOWMENT FUNDS**

1. Funds are utilized as per Policy
2. In case of Endowment the reimbursement of Expenditure from Head office is made in timely manner.
3. To check whether proper entries are recorded in Books.

**F. ADHERENCE TO MRSAC RULES & REGULATIONS:**

1. Checking and verification of records of establishment department and activities to ensure compliance with MRSAC rules and regulations.
2. Checking and verification of records of administrative department and activities to ensure compliance with MRSAC rules and regulations.
3. Checking and verification of records of academic department and activities to ensure compliance with MRSAC rules and regulations.
4. Checking and verification of records of building department activities to ensure compliance with MRSAC rules and regulations.
5. Ensure that the MRSAC policies, rules, regulation and procedures are adhered to is all accounting matters and transactions.

6. Checking and verification of records of project cell, projects undertaken, timelines prescribed as per MRSAC's rules & regulations and the deviations, if any may be reported.
7. Adherence to Office Memorandum & Circulars issued by head Office from time to time.
8. Compliance of observations issued by C&AG audit for Statutory & Transaction Audit.

#### **G. INTERNAL CONTROL SYSTEM:**

1. Audit of the financial management of grant-in-aid, project funds, development funds/trust funds, misc. receipts, etc. of MRSAC.
2. Audit of the projects undertaken by MRSAC.
3. Review of accounting and internal control systems and suggestions for improvements where a weak lacuna in accounting and internal control systems is observed.
4. To ensure that the major expenditure and incomes items are booked/recorded following accrual system of accounting and report deviations, if any.
5. Detection of systemic flaws and suggestions for adopting the corrective measures.
6. Advice MRSAC on risk assessment and risk mitigation mechanism.
7. Conducting Process Audit of areas as intimated and directed by the management from time to time.
8. Reporting of outstanding C&AG audit paras at the end of each reporting period of
9. Audit with remarks of MRSAC for non-compliance / non-settlement.

#### **H. INCOME TAX, GST ETC.**

1. Income Tax Returns: The Centre also has to file Income Tax returns though it's income is exempt under section 10(23)(C)(iv) of the Income Tax Act 2025.
2. TDS Returns under IT Act 2025: MRSAC has to file TDS returns under Income Tax Act 1961.
3. TDS under GST laws: By virtue of exemption in Income Tax Act 2025, MRSAC is also exempt from charging and paying GST. MRSAC, however, has to deduct GST on payments as per the provisions of GST Act 2017.
4. Representation: The Tax Advisor shall represent the MRSAC before various Tax Authorities as and when required in response to income tax notices.
5. To look into the income tax defaults of the current year and previous year and their necessary rectification.
6. Computation of the income tax of the staff, consultants, contractors, vendors etc. and checking and resolving of discrepancy if any, in the 26AS and issue of TDS Certificate. It also includes filing of income tax return and generating form 16A or Form 16, as the case may be.
7. Maintenance of the GST deducted account related work and its reconciliation including the timely challan generation and deposit the tax liability, issue of the GST Certificate and filing of timely TDS returns.

## 7. PERIODICITY AND TIMELINES OF AUDIT:

(a) MRSAC's Auditor will be required to conduct the i audit in four quarters: 1<sup>st</sup> April to 30<sup>th</sup> June, 1<sup>st</sup> July to 30<sup>th</sup> September, 1<sup>st</sup> October to 31<sup>st</sup> December and 1<sup>st</sup> January to 31<sup>st</sup> March. The auditors will also be required to prepare and consolidate the annual accounts of MRSAC for the year 2026-27 and also for subsequent years, if re-appointed.

(b) **Timelines for conducting the Audit:** The Auditor shall strictly follow the timelines mentioned below in the table:

S.no	Description of Audit	Timeline
1	Commencement of Statutory Audit of every Quarter	The audit should start from the 10 <sup>th</sup> day of the month following the end of the quarter of which audit is to be done at MRSAC Head Office
2	Submission of Final Audit Report	The final statutory Audit Report and the Consolidated Report after discussion with the MRSAC's Management should be submitted within 30 days from the date of start of Audit.
3	For Preparation of Annual Accounts	Annual Accounts and Consolidated Accounts : 31 <sup>ST</sup> May

## 8. DUTIES OF AUDITOR:

- The Auditor will be required to carry out statutory audit of MRSAC on quarterly basis and submit the final audit report to the Director.
- The auditor will be required to carry out assessment of any particular internal system of MRSAC in detail and submit report on the same as demanded by the MRSAC.
- The Auditor will be required to submit an audit schedule / plan within 7 days before the end of quarter stating the major areas which would be covered during the audit of MRSAC
- The Auditor will be required to depute his audit team in the following manner:

S.No	Description	Minimum No of Employees to be present	Minimum No of days for which the team should be present:
1	Team deputed to carry out the audit	Should consist of at least one CA with 5 years' experience, one CA intermediate/ IPCC and one assistant	The team will be required to be present at MRSAC for carrying out audit for a minimum of one week Ten Days for each quarter.
2	The team deputed to carry out the audit for the last quarter	Should consist of at least one CA with 5 years' experience, two CA intermediate / IPCC	The team will be required to be present at MRSAC for a minimum of two weeks One Month for carrying out audit,

3	The team deputed to carry out the Consolidation and Finalization of financial statements at the year end for MRSAC.	Should consist of at least one CA Partner with minimum 10 years' experience, one CA with 5 years' experience, 3 CA intermediate / IPCC.	The team will be required to be present at the HO for a minimum two weeks for carrying out, Consolidation and Finalization of financial Statements and Reporting.
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4. The auditor will be required to discuss the audit reports of MRSAC with the concerned officer before its finalization for each quarter. It may take 4-5 working days. For this he will be required to meet the Director of MRSAC and discuss his response and incorporate their comments before issuing final audit report. For audit report of the Office, the inputs of branch offices of Mumbai and Pune will be obtained before issue of final audit report. Further it is a duty of Audit to send signed hard copy of audit report to MRSAC.
5. For Consolidation of Accounts, the auditor shall be responsible for standardization of accounting heads, arranging heads, arranging of standardized codes and standardization of formats for final account.
6. The auditor shall be responsible for consolidation & finalization of the financial statements at the year-end of all MRSAC within the time stipulated in table at point 3 above from the end of the Financial Year. The same shall be signed and sealed by the CA Firm. Further, the auditor shall also be responsible for the consolidation of annual accounts of MRSAC by the end of 31st May.
7. Apart from the Statutory Audit Report, a Management Report shall also be submitted. The Management report for each quarter is to be prepared in three parts as given below:-

Part - I : Management Summary and Suggestions

Part - II : Detailed Audit Report (for Current Quarter)

Part – III : Follow up and Action Taken Report (for Previous Reports)

Further, a Consolidated Management Summary for each quarter are also required to be submitted to MRSAC.

8. It will be the duty of the Auditor to obtain / follow up the corrections / rectifications / action taken for each objection and incorporate the same in consolidation management summary to be presented in the Governing Body meeting
9. The senior partner of CA Firm will have to present the consolidated management summary of audit report in PPT Form for each quarter in the internal meeting and Governing Body meeting.
10. Further, he has to present the consolidated MRSAC annual accounts for the year in the internal meetings and Governing Body meeting. No separate boarding & lodging will be paid for attending such meetings during the year, except outstation.
11. For all matters, the MRSAC Auditor will co-ordinate with Director, MRSAC and his team.

## 9. PAYMENT SCHEDULE:-

The payment shall be made as follows:

12. For Quarterly Audit: 60% payment of professional fees for audit will be released on quarterly basis (20% each Quarter) on submission of bills subject to timely submission of quarterly audit reports along with consolidated executive summary, Action taken report and balance 40% after submission of Statutory Audit Report and completion of the compliances with statutory Authorities as per the scope of audit.

## 10. TERMS AND CONDITIONS:-

1. Initially the appointment of MRSAC Auditor will be for the financial year i.e. 2026-27. However, MRSAC may extend the appointment as Auditor for next two financial years i.e. 2027-28 and 2028-29 upon satisfactory performance. Other terms & condition on extension will remain same. The extension will be made for each financial year separately at the sole discretion of MRSAC. The appointment of MRSAC auditor cannot be for more than three years in total.
2. Each page of supporting tender document is required to be signed by the Partner of CA Firm.
3. Tender shall be submitted in prescribed / official tender document only. If submitted in any other form, the same shall be summarily rejected.
4. The tender documents shall be written legibly and free from erasing, corrections and over-writing, otherwise the bid will be rejected.
5. Upon verification, evaluation / assessment, if in case any information furnished by the firm is found to be false / incorrect, their bid shall be summarily rejected and no correspondence on the same shall be entertained.
6. **PERFORMANCE GUARANTEE:** The successful bidder is required to submit performance guarantee of 5% of Annual Contract Value (1st Year). Performance Guarantee may be in the form of Bank Guarantee in favor of the Director, MRSAC Performance security should remain valid for a period of 60 days beyond the date of completion of all contractual obligations.
7. Whenever deemed necessary, MRSAC may seek clarifications on any aspect from the participant firm. However, that would not entitle the participant to change or cause any change in the substance of the offer submitted or price offered.
8. The technical bid will be evaluated as per the eligibility criteria and other terms and conditions mentioned in this tender document.

9. MRSAC reserves the right to issue a corrigendum to this tender document as and when required which would be a supplement to the main tender document. Any Corrigendum to this tender will be notified through the websites mahatenders.gov.in.
10. All the amendments made in the document would be published on the e-Tendering Portal (<https://mahatenders.gov.in>) and shall be part of RFP.
11. The Bidders are advised to visit the aforementioned websites / portal on regular basis to check for necessary updates. MRSAC also reserves the right to amend the dates mentioned in this RFP.
12. Supplementary Information to the RFP: If MRSAC deems it appropriate to revise any part of this RFP or to issue additional data to clarify an interpretation of provisions of this RFP, it may issue supplements to this RFP. Any such corrigendum shall be deemed to be incorporated by this reference into this RFP.
13. MRSAC's right to terminate the process: MRSAC may terminate the RFP process at any time and without assigning any reason. MRSAC reserves the right to amend/edit/add/delete any clause of this RFP Document. This will be informed to all and will become part of the bid /RFP and information for the same would be published on the e-Tendering portal.
14. If any date mentioned above happens to be a holiday, then the next working day will be the relevant date.
15. MRSAC reserves the right to cancel this tender process at any time without assigning any reason before the selection of CA Firm and the tendered shall not be entitled to claim any damage or compensation due to such cancellation.
16. This tender is subject to the jurisdiction of the local courts at Nagpur only. All disputes arising out of the tender process shall have the jurisdiction of the local courts at Nagpur only.
17. Tenders should be submitted in two-bid system i.e. technical bid as well as financial bid, else ibid will be rejected.
18. MRSAC will not accept any claim other than professional fee / charges etc. specified in financial bid.
19. The CA Firm should not have any disputes with any of the client. If any disputes come to knowledge of MRSAC at any point of time, then the services of CA Firm would be terminated.

20. Any tender received not in conformity the aforesaid terms and conditions may not be considered and same will be rejected.
21. TDS if applicable will be deduced at prescribed rates as per Income Tax Act, 1961 and GST Act.
22. The contract will be only between MRSAC and CA Firm which will be built around the terms and conditions of this tender document. The contract should be accepted and signed by the CA Firm within a week failing which their EMD will be forfeited.
23. The Successful Bidder shall completely indemnify and hold harmless the MRSAC and its employees against any liability, claims, losses or damages sustained by it or them by reason of any breach of contract, wrongful act or negligence by the bidder.
24. The Successful bidder shall not Sub-Contract or Sub-let, transfer or assign the contract or any other part thereof. In the event of the bidder contravening this condition, MRSAC shall be entitled to place the contract elsewhere on the bidder's risk and cost and the bidder shall be liable for any loss or damage, which the MRSAC may sustain in consequence or arising out of such replacing of the contract.
25. The terms and conditions of the contract shall constitute the entire agreement between the CA Firm and MRSAC. Any change will be binding only if the amendment are made in writing and signed by a competent authority of MRSAC and the CA Firm.

#### 1. Conciliation/ Arbitration

- i. If any dispute(s) or difference(s) of any kind whatsoever arise in between the parties, the parties hereto shall negotiate with a view to its amicable resolution and settlement through a Committee appointed by MRSAC which shall include the representative(s) of the opposite party.
- ii. In the event no amicable resolution or settlement is reached between the parties within 30 days after receipt of notice by one party, then the disputes or differences as detailed above shall be referred to and settled by the sole Arbitrator to be appointed by MRSAC with the mutual consent of the other party.
- iii. The Arbitration proceedings shall be in accordance with the provisions of the Arbitration and Conciliation Act, 1996 (as amended or enacted from time to time and in force when the reference is made)
- iv. The venue of the Arbitration shall be Nagpur.
- v. The Arbitration proceedings shall be in English Language.
- vi. The Arbitrator will give the speaking and reasoned award.

- vii. If there still remains some dispute unresolved, in that event, the same shall be adjudicated by the Courts in Nagpur.
2. **Applicable Law and Jurisdiction:** All matters connected with this shall be governed by the Indian Law both substantive and procedural for the time being in force and shall be subject to the exclusive jurisdiction of Indian Court at Nagpur.
3. The CA Firm will ensure that no information or data about the policies of MRSAC is taken out in any form including electronic form or otherwise. The firm shall also undertake that any information data signed by the staff of the Firm is not provided to any third party or misused. In case there is such an instance, MRSAC reserves the right to take action against the Firm as deemed fit.
4. The Firm shall be responsible for any damage to equipments, property and third party liabilities caused by acts on part of its auditors / representatives.
5. The CA Firm shall ensure that the audit work is started and completed as per the time schedule mentioned in the tender document. In case of delay in the satisfactory performance and completion of audit work, penalty @ 0.2% (point two percent) per day of the quarterly amount payable shall be applicable for a maximum of 30 days. Beyond 30 days, MRSAC reserves the right to cancel the contract, forfeit the Security Deposit and get the work completed from alternate sources at the risk and cost of the defaulting firm.
6. Bid submitted by the CA Firm shall remain valid for a period of 180 days from the date of opening of Technical bid.
7. No subletting of work is permissible
8. MRSAC reserves the right to cancel the contract in the following cases:
  - i. The CA Firm fails to comply with the terms and conditions of the contract.
  - ii. The CA Firm fails to deliver the services on time.
  - iii. The CA Firm becomes bankrupt or goes into liquidation.

Upon receipt of the said cancellation notice, the CA Firm shall discontinue contract and matters connected with it.

9. In the event of Force Majeure occurring within the contracted period, the delay in performing audit can be extended by MRSAC on receipt of written request of CA Firms.

**TECHNICAL BID DOCUMENTS**

Note: The documents/certificates required in the technical bid would be attached in the order they are mentioned. Further, the details provided here must be true and correct; a declaration in this regard is to be submitted)

<b>NO.</b>	<b>ELIGIBILITY CRITERIA</b>	<b>DOCUMENTS REQUIRED TO SUBSTANTIATE THE SAME</b>	<b>Page no.</b>
i.	<b>EMPANELMENT WITH C&amp;AG:</b>	Certified copy of empanelment letter issued by C&AG is to be submitted	
ii.	<b>Taxpayer Information</b> The bidder should have been registered with the Tax Department	a. Income Tax Registration (PAN No/ TAN No.) b. GSTIN Registration	
iii.	<b>REGISTRATION: with ICAI</b>	Copy of Firm Registration Certificate (FRC) issued by The Institute of Chartered Accountants of India or Copy of certificate of practice of all the Partners/ members of firm.	
iv.	<b>NO. OF PARTNERS</b>	Copy of Firm Registration Certificate (FRC) and Membership number issued by The Institute of Chartered Accountants of each Full time partner/ member.	
v.	<b>NO. OF QUALIFIED CA's</b>	Certified copy of membership documents from ICAI and Proof of employment is required to be submitted.	
vi.	<b>EXPERIENCE OF NO. OF STATUTORY AUDIT : as stated in Pre eligibility Criteria</b>	Certified copy of appointment letters from the client organizations. And certified proof of the Turnover of the Auditee organization.	
vii.	<b>ANNUAL TURNOVER OF THE FIRM:</b> Details for annual turnover for - FY 2022-23: FY 2023-24 : FY 2024-25: Average Turnover for three years:	a. Copy of audited balance sheet and profit & loss account for the F.Y. 2022-23,2023-24, 2024-25  b. Income tax return along with income computation sheet for last 3 years (FY 2022-23,2023-24, 2024-25)  c. A Certificate from an independent Chartered Accountant certifying the turnover.	
viii.	<b>LOCATION OF CA FIRM'S OFFICE</b>	Proof of having Office in Nagpur	
ix.	<b>Information sheet</b>	As per Annexure I	
x.	<b>Earnest Money Deposit</b>	Deposit proof	
xi.	<b>Technical bid Information</b>	As per Annexure II	
xii.	<b>Tender Acceptance &amp; NON-Blacklisting Certificate</b>	As Prescribed in Annexure IV	
xiii.	<b>The Firm should be Peer Reviewed by Peer Review Board of ICAI.</b>	Latest Peer Review Certificate from Peer Review Board of ICAI	
xiv.	<b>Price Bid</b>	To be filled Online in the specified format as per Annexure III.	
<b>All supporting documents to be submitted should be self-attested by the bidder</b>			

**Annexure – I**  
**INFORMATION SHEET**  
**e-Tender No. MRSAC/CA-Audit/04/2026**

**Particulars of CA Firm for appointment of Auditor for Statutory Audit of MRSAC**

(a) Name of the Firm:

(b) Incorporated as .....in year.....at.....

(c) Whether any legal/arbitration proceedings are instituted against the Firm or the firm has lodged any claim in connection with works carried out by them. If yes, please give details.

(d) Registered Office Address

Name of the ~~Not a~~ Partner

Designation

Telephone Numbers

E-mail

Mobile No.

(e) Registration details with Statutory Bodies: (enclose attested photocopy of documents)

Goods & Service Tax Registration No.:

Income Tax No. (PAN):

C&AG Registration No.:

(f) Details of Full time Partners of the Firm:

S.No	Name	Qualification	Associated with Firm Since

(g) Details of Full Time Chartered Accountants in the Firm:

S.No	Name	Qualification	Associated with Firm Since

(h) Total Staff Strength of the Firm:

(i) EMD Details:

Particulars	Declaration certificate	Date

\*Format is enclosed at Annexure II. It should be signed with seal stamp.

(j) List of Clients where the firm has carried out Statutory and audit and also mention the year of audit:

(k) Name of Clients (PSU's / Educational /Charitable Institutions/ Autonomous Bodies) of which Statutory audit was assigned through C&AG's office and conducted in last 3 years i.e. from 2022-23.

(l) Any other information Firm would like to furnish:

## Annexure – II

## e-Tender No. MRSAC/CA-Audit/04/2026

Sr.	Particulars	Details to be provided as on the closing date of this NIT
<b>General Information</b>		
1	Name of the CA Firm	
2	Date of registration of CA firm	
3	Registered / Main Office Address	
4	Name of Nodal Partner	
5	Contact No. of Nodal Partner	
6	Details of EMD	

Signature of Nodal Partner  
With name and firm Seal

**Annexure - III**  
**FINANCIAL BID**  
**(not to be provided with Technical Bid)**  
**e-Tender No. MRSAC/CA-Audit/04/2026**

The interested CA firm may quote their professional fees (excluding GST) ONLINE in the following format. The Professional Fees are estimated at Rs. 6,90,000/- (Excluding GST) below which the quotes shall not be accepted.

S.No.	Particulars	Amount in Rs.
1	Annual Professional fee for Statutory Audit of MRSAC for the financial year 2026-27-and consolidation and finalization of financial statements for 2026-27 along with all schedules, accounting policies and notes on accounts at the end of financial year <b>(As per Scope of work - A to G)</b>	
2	Income tax, GST etc. related matters for the year 2026-27 <b>(As per Scope of work -H)</b>	
	<b>TOTAL (1 + 2)</b>	

Note: No other charges except above will be admissible whomsoever.  
Total Professional fees in words (EXCLUDING GST)

.....  
Note: In case of difference in quoted price in figures and words, price quoted in word will prevail. Total of both items will be considered for determining the final rate. Item wise rate will not be considered. Bidders should quote for both the items.

Signature of Nodal Partner  
With name and firm Seal

**Annexure - IV**  
**Tender Acceptance Letter**  
(To be given on Company's Letter Head)  
**e-Tender No. MRSAC/CA-Audit/04/2026**

Date:

**Sub: Acceptance of Terms & Conditions of Tender**

Tender Bid No:

Name of Work:

1. I/We have downloaded/obtained the tender document(s) for the above mentioned 'Tender' from the web site namely:- [www.mahatenders.gov.in](http://www.mahatenders.gov.in)
2. I/We hereby certify that I/We have read entire terms and conditions of the tender documents from Page No. 01 to 24 (including all documents like annexure), schedule(s), etc.), which form part of the Tender and I/We shall abide hereby the terms / conditions / clauses contained therein.
3. The corrigendum(s) issued from time to time by your organization shall taken into consideration, while submitting this acceptance letter.
4. I/We hereby unconditionally accept the tender conditions of above mentioned tender document(s) / corrigendum(s) in totality/entirely.
5. I/We do hereby declare that our Firm has not been blacklisted/ debarred by any Government Department/Public sector undertaking.
6. I/We do hereby declare that our firm has not been part of cartel with other vendors and will quote competitive rates in the bids.
7. I / We certify that all information furnished by me/ us/ our firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your organization shall without giving any notice or reason therefore, summarily reject the bid, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit absolutely. We shall not have any claim/ right against organization in satisfaction of this condition.

Yours faithfully

(Signature of the Bidder, with Official Seal)

Name of the Authorized Signatory:

Designation:

Contact details (including E-mail):

Date:

Place: