

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	14-07-2025 16:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	14-07-2025 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Ministry Of Minority Affairs
विभाग का नाम / Department Name	Na
संगठन का नाम / Organisation Name	Maulana Azad Education Foundation
कार्यालय का नाम / Office Name	Maulana Azad Campus, Chelmsford Road, New Delhi-110055
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	1 Year(s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है / Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
बिड लगाने की समय-सीमा बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं की संख्या / Minimum number of bids required to disable automatic bid extension	1

**बिड विवरण/Bid Details**

दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	7
बिड से रिवर्स नीलामी सक्रिय किया/ <b>Bid to RA enabled</b>	No
बिड का प्रकार/ <b>Type of Bid</b>	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय / <b>Time allowed for Technical Clarifications during technical evaluation</b>	2 Days
न्यूनतम मूल्य/ <b>Floor Price</b>	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य / <b>Estimated Bid Value</b>	480000
मूल्यांकन पद्धति/ <b>Evaluation Method</b>	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes
मध्यस्थता खंड/ <b>Arbitration Clause</b>	No
सुलह खंड/ <b>Mediation Clause</b>	No

**ईएमडी विवरण/EMD Detail**

आवश्यकता/Required	No
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**ईपीबीजी विवरण /ePBG Detail**

आवश्यकता/Required	No
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**विभाजन/Splitting**

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

**एमआईआई अनुपालन/MII Compliance**

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
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1. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1\\_4\\_2021\\_PPD\\_dated\\_18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
2. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1751462648.pdf](#)

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

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions , Internal Control over Financial Reporting
Type of Industries /Functions	Purchase & Procurement , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , Human Resource & Payroll
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	Yes

**अतिरिक्त विशिष्ट दस्तावेज़ /Additional Specification Documents**

**प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.No.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Deepak Shukla	110055,Maulana Azad Campus,Chelmsford Road Opposite New Delhi Railway Station Gate No - 1	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 11</li> </ul>

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

### 1. **Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

### 2. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

### 3. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

### 4. **Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

### 5. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

### 6. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

## अस्वीकरण/**Disclaimer**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.

11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

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

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---



**Bid Document for Appointment of Statutory Auditor and other task in MaulanaAzad Education Foundation, New Delhi**

**02<sup>nd</sup> July, 2025**

**Maulana Azad Education Foundation**  
**(Ministry of Minority Affairs, G.O.I.)**  
“Maulana Azad Campus”, Chelmsford Road, New Delhi-110055  
Phone-011-45607264/42131783/45038329/41315915  
Email: [secy-maef@nic.in](mailto:secy-maef@nic.in), Website: [www.maef.nic.in](http://www.maef.nic.in)

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## **Maulana Azad Education Foundation (MAEF)**

### **Introduction:-**

Maulana Azad Education Foundation is a voluntary, non-political, non-profit making social service organization under Ministry of Minority Affairs, Government of India, established to promote education and vocational/skill development training amongst marginalized section of the Society. Maulana Azad Education Foundation was established under Societies Registration Act, 1860 on 6th July, 1989.

The objective of the Foundation is to offer high-quality, innovative and need-based programmes at different levels, to all those who require these; and reach out to the disadvantaged segments by offering financial assistance to the NGOs/Programme Implementing Agencies (PIAs) across the country. The Foundation has made remarkable achievements through its scholarship scheme for the meritorious girl students which are encouraging parents from minority communities to send their girl child to school.

However, as per the directions of the Ministry of Minority Affairs for dissolution of the Foundation, in the 89<sup>th</sup> General Body meeting of MAEF held on 07.03.2024 at Ministry, it has been decided to dissolve the Foundation and accordingly, the corpus funds (Rs.1362 crore), interest income (Rs.106.21 crore) and scheme liabilities (Rs.403.55 crore) have been transferred to the Ministry of Minority Affairs and National Minorities Development and Finance Corporation (NMDFC) in the FY 2023-24 & FY2024-25. Further, the closure is ongoing by the Ministry, but due to pending PIL in the Apex Court of India, remaining interest income could not be transferred to Ministry of Minority Affairs. Now, only total 43 employees are working in the Foundation due to pending litigations and PIL in the Apex Court of India.

MAEF intends to appoint a Chartered Accountant Firm for Statutory Audit for the Financial Year 2024-25, filling of Income Tax Return for the Financial Year 2024-2025, filing of relevant Form 10 & 10B or Form 9, if applicable, filing of quarterly TDS return for the Financial Year 2025-2026, Filing of applicable GST return in GSTR7 for 9 months, and other task as mentioned in the scope of work.

Further, as part of the dissolution process of MAEF, unutilized accumulated income under Section 11(2) of the Income Tax Act along with Corpus Fund & Scheme Liabilities Funds has been transferred to the Ministry of Minority Affairs CFI, and National Minorities Development and Finance Corporation NMDFC. The CA Firm so appointed will also handle the advisory, compliance, and refund claim work related to deemed utilization of such income and the refund of tax paid thereon for FY 2023-24.

1. General Terms and Conditions of Tender notice is mentioned in Annexure –I.
2. Details of scope of work, other terms & conditions are as per Annexure-II.
3. Minimum eligibility criteria are mentioned in Annexure-III.

(-sd-)  
**Secretary, MAEF**

**Place: New Delhi**

**Annexure -I**  
**General Terms & Conditions of the Tender Notice:-**

- a. All Annexure mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work and other terms and conditions mentioned in **Annexure II**.
- b. The contract shall remain valid up to the finalization of the Statutory Audit of MAEF for the financial year 2024–25 or the submission of the last quarter TDS Return for FY 2025–26, whichever is later, subject to the closure of MAEF by the Ministry of Minority Affairs. Furthermore, if MAEF is not dissolved by that period, the contract may be extended on mutual consent, based on the firm’s satisfactory performance.
- c. The bidding process can be cancelled/ modified/ redefined/ altered by the MAEF without assigning any reason.
- d. Any other influence of any type may disqualify the bidder and the bid will be outright rejected.
- e. The Bidders have to apply through GeM Portal only and physical bids/documents with EMD & Tender fee has to be submitted on or before the specified date mentioned in the GeM portal, at Maulana Azad Education Foundation, Chelmsford Road, New Delhi-110055.
- f. Fees will be paid on submission of bill and fulfillment of relevant terms & conditions mentioned in the appointment order. Statutory Audit Team shall invariably be headed by Chartered Accountant having specialized knowledge and experience Audit of the Autonomous Bodies Central Government. Further, Team must consist of sufficient qualified Audit Assistants to complete the assignment within stipulated time frame.
- g. The decision of MAEF authority will be final under any circumstances.
- h. All the bidders are required to submit an Earnest Money Deposit (EMD) amounting to 2% of the estimated cost through online with Bid & speed post.
- i. The EMD shall be submitted through any one of the following modes:
  - Account Payee Demand Draft.
  - Bank Guarantee (valid for a minimum period of 90 days from bid submission deadline).
  - NEFT/RTGS transfer to the MAEF bank account (details provided separately in the RFP).
  - UCO Bank, Parliament Street, New Delhi, Savings Bank Account No.01200100032866 of the Maulana Azad Education Foundation, IFS Code: UCBA0000120.
- j. The DD/PBG must be in favour of “Maulana Azad Education Foundation”, payable at New Delhi. **Bids submitted without EMD shall be summarily rejected.**

k. The EMD of unsuccessful bidders shall be refunded without interest within 30 days of the award of contract. For the successful bidder, the EMD will be refunded upon submission of the **Performance Bank Guarantee (PBG)**.

l. MAEF reserves the right to forfeit the EMD:

- If the bidder withdraws or modifies the offer after bid submission.
- If the selected bidder fails to accept the offer or submit the required PBG within the prescribed period.

m. All bidders are required to pay a **non-refundable Tender Fee of ₹1,000/- (Rupees One Thousand Only)**. The Tender Fee shall be submitted through any of the following modes:

- Account Payee Demand Draft
- NEFT/RTGS Transfer to MAEF's bank account
- UCO Bank, Parliament Street, New Delhi, Savings Bank Account No.01200100032866 of the Maulana Azad Education Foundation, IFS Code: UCBA0000120.

The EMD & Tender Fee must be in favour of **“Maulana Azad Education Foundation”**, payable at New Delhi and proof of EMD & Tender Fee payment must be uploaded with the bid. Bids without valid EMD & Tender Fee payment shall be rejected.

n. Estimated Cost of the Work – Rs.4.80/- Lakh (Rupees Four Lakhs Eighty Thousand Only).

o. Minimum cost of work – Rs.4,79,080/- inclusive GST.

S. No.	Particular	Amount with GST
1	Statutory Audit for FY 2024-2025	Rs.47,200/-
2	Filing of Income Tax Return for FY 2024-2025	Rs.20,060/-
3	Filing of Form 10 for FY 2024-2025 (Income Accumulation), if applicable	Rs. 11,800/-
4	Filing of Form 9 for FY 2024-25, if applicable or any other form in respect of s.no 7 & 8	Rs. 11,800/-
5	Filing of applicable GST Return/challan/furnish of details inward & outward, if applicable, misc. services under GST Act Rs.1,180/- monthly for 9 months	Rs.10,,620/-
6	Filing of Quarterly TDS Return for FY 2024-2025 (Rs.10,000/- quarterly)	Rs.47,200/-
7	Handle and process refund case related to the tax deposited on unutilized accumulated income pledged of FY 2018-19 to be utilized upto for FY 2023–24, amounting to approximately Rs. 21.52 crore.	Rs.1,18,000/-
8	To handle deemed utilization case of unutilized accumulated income <b>pledged from FY 2019-20 to be utilized within five years and subsequent years</b> to ensure tax exemption/ no tax liability arises <b>(or under any applicable rule)</b> , considering ongoing closure by MoMA and as funds transferred to the Ministry of Minority Affairs and the National Minorities Development and Finance Corporation (NMDFC) in FY 2023-24 & 2024-25.	Rs.2,12,400/-
	<b>Total</b>	<b>Rs.4,79,080/-</b>

## **Annexure -II Scope of work**

1. Statutory Audit of the accounts of MAEF for the Financial Year 2024-2025.
2. Preparing &, Filing of Form 9 (if applicable), Form 10 income accumulation (if applicable), Form 10B & Income Tax Return for the Financial Year 2024-2025.
3. Filing of Quarterly TDS Returns for the Financial Year 2025-2026.
4. Filing of Form 10BD for the Financial Year 2023-2024, if required.
5. Filing of GST Return 7/challan/furnish of details inward & outward if applicable, TDS on GST, misc. services on monthly basis under GST Act.
6. The assignment shall include handling deemed utilization, legal and financial opinion on the applicability and utilization under Section 11(2) of the Income Tax Act, and evaluation of fund transfers made to the Ministry of Minority Affairs and National Minorities Development and Finance Corporation (NMDFC) as deemed utilization, considering the corpus funds (Rs.1362 crore), interest income (Rs.106.21 crore) and scheme liabilities funds (Rs.403.55 crore) were transferred to the Ministry & NMDFC in FY 2024-25 due to closure decision in the 89<sup>th</sup> General Body Meeting of MAEF held on 07.03.2024 **It will also cover assistance in filing the tax refund of Rs.21.52 crore, application on un-utilization of accumulated income pledged for FY 2018-19 to be utilized upto FY 2023–24, along with filing of rectification requests or applications under Section 119(2)(b) or as per applicable act, etc.**
7. The Chartered Accountant firm shall also be responsible for handling and filing all relevant representations and applications, and for liaising with higher authorities of the Income Tax Department, Central Board of Direct Taxes (CBDT), and the Ministry of Minority Affairs, **to ensure the recognition of deemed utilization** of unutilized accumulated income pledged by MAEF in various years from FY 2019-20, total amounting to Rs.562.00 crore approx. **to ensure tax exemption/ no tax liability arises ( under any applicable rule), considering ongoing closure of the Foundation by Ministry and return of funds to Ministry of Minority Affairs & NMDFC in FY 2023-24 & FY 2024-25.**
8. The CA Firm shall be responsible for filing relevant income tax forms, including Form 10 for residual interest income of FY 2024–25 (if applicable), Form 9 (if applicable) & 10B, and any other statutory forms so that tax liability/tax exemption be handled considering above para. Furthermore, the assignment includes handling & advisory to ensure no tax liability/ tax exemption aspect on the unutilized accumulated income due from FY 2023–24 and for the subsequent period, amounting to over Rs.561 crore approx. with tax liability of Rs.250.00 crore approx, though the funds have already been transferred to the Ministry of Minority Affairs in CFI and National Minorities Development and Finance Corporation in the FY 2024–25, ensuring that no tax liability arises for FY 2024–25 or tax exemption could be availed on above grounds. Additionally, the CA Firm shall provide general advisory on applicable CBDT circulars and GFR norms relevant to tax treatment and compliance.
9. Any other professional services relating to Audit Paras (C&AG) or Income Tax matter. Fees of same will be decided by the Management of MAEF.

10. The CA Firm will also apprise & advise MAEF about any relevant amendments of CBDT/ Income Tax Department from time to time during their tenure.
11. Internal controls, compliance with generally accepted accounting principles & procedures, accuracy and method of accounting and government procedures.
12. Auditor will be required to give its opinion as to whether Balance Sheet, Income & Expenditure account and Receipts & Payment account of period of under Audit, read with Accounting policies give True and Fair view of State of affair of Society, Grants utilized and Receipts & Payments the Authority for the year respectively.

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13. The Chartered Accountant firm so appointed would be required to give opinion on accounting as well as direct and indirect tax matter from time to time.

## **Other terms & conditions:**

### **1. Time Schedule regarding the Assignment:**

Firm is required to start the Statutory Audit assignment immediately after the appointment and need to complete it **before 31<sup>st</sup> August, 2025 of Assessment Year** (except if there are any Government extensions regarding the filing of return). **Audit of MAEF shall be carried out in the office of MAEF only.**

**In addition to the audit reports, the auditor will prepare a “Management Letter” in which the auditor will:-**

- a) Give comments and observation on the accounting records, systems, and internal controls that were examined during the course of audit;
- b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvements;
- c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the schemes/ initiatives
- e) Bring to the implementing agencies attention any matter that the audit considers pertinent.

### **2. Appointment of Firm:**

The Appointment will be for FY 2024-25. However, it may be renewed or extended as per the mutual agreement.

### **3. Payment of the Fees:**

For carrying out the Statutory Audit and other works mentioned in the Scope of Work:

- For Statutory Audit and Filing of Income Tax Return for the Financial Year 2024-2025 fees will be paid on receipt of bill, subsequent to the submission of Audit Report (i.e. Form 10-B), Submission of Form 10/Form No 9 (if applicable) & Income Tax Return on the income tax portal and later to MAEF.
- Fees for filing of GST Return monthly in GSTR 7/challan/furnish of details inward & outward if applicable, misc. services under GST Act will be paid monthly on submission of bill.
- Fees for tax refund and tax liability on un-utilized accumulated income will be paid on receipt of bill after necessary completion of work.
- For Filing of quarterly TDS Returns for the Financial Year 2025-2026, fees will be paid on receipt of bill subsequent to the submission of TDS Return on the Income Tax Portal.
- For any other work, payment of fees will be decided by the management of MAEF.

### **4. Obligation on the Firm:**

The CA firm cannot Assign/ outsource/sublet the work entrusted or sub-contract in any manner what so ever, or any portion to any other CA Firm. Further, the CA Firm has to complete the task within stipulated period.

## **5. Confidentiality:**

1. The Appointed CA Firm & their sub-consultants, partners or either of them, shall not, of this contract, disclose any confidential information relating to any of the project(s)/ Scheme(s) of the contract, or the MAEF's operations without prior written consent of the management.
2. All reports and other documents submitted by the firm shall, not later than upon termination or expiration of this contract, deliver all such documents and reports to MAEF together with a detailed inventory thereof. The Firm may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of MAEF. The Appointed Firm has to undertake that all the knowledge and information not within the public domain, which may be acquired during the execution of the assignment(s), shall be, for all time and for all purposes, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

## **6. Penalty:**

In case the deliverables as per this bid document are not completed within stipulated time or any extension thereof, Penalty of 10% of the contract value will be deducted. The above provision is not withstanding the right of MAEF to get the work executed at the risk and the cost of the Bidder and to avail of the other remedies/provisions laid down in the terms of bid/contract.

If CA Firm or the partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the assignment to other parties without permission of MAEF, non- observation of instructions given by MAEF, unauthorized retention of records of MAEF, violating the terms and conditions of this assignment, unauthorized changes in the records of MAEF, indulging in malafide practices or any other cognizable offence or breach, CA Firm will be punishable with any or all of the following consequences :

- (i) Removal from the statutory audit assignment with immediate effect/ from the date specified.
- (ii) Removal from any other assignment with immediate effect/ from the date specified.
- (iii) Deduction of percentage of fees as determined by the MAEF authority.
- (iv) Ban from accepting the future assignment of MAEF for the period as specified.
- (v) Any other legal consequences (if applicable).
- (vi) Any other action deemed appropriate by the MAEF authority.

The selected Chartered Accountant firm has to complete Statutory Audit before 15/08/2025 after that firm also has to submit the relevant Form No.9 (if applicable), Form No.10 (if applicable), 10B & Income Tax Return of MAEF.

**Annexure –III**  
**Minimum Eligibility Criteria:**

S. No.	Minimum Eligibility Criteria	Proof to be enclosed
1	The Firm should be empanelled with C&AG for conducting statutory Audit for the FY 2024-25	Copy of certificate for conducting statutory audit for FY 2024-25 to be enclosed.
2	It should be a partnership firm or proprietorship of CA having Office in Delhi as per ICAI certificate as on the last date of submitting tender document at MAEF.	Certificate of registration/ constitution as proprietor or Partnership firm.
3	The firm should have minimum average annual turnover of Rs.50.00 lakhs from similar work in last 3 financial years ended on 31/03/2024.	Duly certified by another CA Firm along with a Notarized Self declaration should be attached on Stamp Paper of Rs.100/-
4	The CA firm should have handled at least Five Statutory Audit Assignments of any Govt. Departments/Autonomous Body/ Statutory Body/ PSU of Ministries of GoI in last three years as on 31/03/2025. It may be noted the Statutory Audit of Banks/Pvt. org will not be considered.	A Notarized Self declaration should be attached on Stamp Paper of Rs.100/-
5	The firm should have been familiar with workings/ Accounts of MAEF or such other autonomous bodies/ Departments of social welfare under Ministries of GOI, as Statutory Auditor. (MAEF reserve the right to decide that the Body/ Dept. as referred by the CA Firms comes under this category).	Firm will have to attach proof of assignments/ auditing of MAEF or such other bodies/ organizations.
6	The Firm should not have been black listed by any authority at any time and any disciplinary action not initiated by ICAI at any time.	Notarized Self declaration should be attached on Stamp Paper of Rs.100/-
7	Submission of EMD & Tender Fee	The requisite amount of EMD & Tender Fee is mandatory, otherwise bid shall be rejected.

**Annexure-IV**  
**Format for Technical Bid**

1. Name of CA Firm:
2. Registered Address:
3. C&AG Registration No. and Date:
4. ICAI Firm Registration No.:
5. Date of Registration of the Firm:
6. Total Experience in Years:
7. EMD & Tender Fee Details:
8. Total turnover (as per audited Income & Expenditure Account & Balance sheet attached):

<b>Year</b>	<b>Turnover (in Rs.)</b>	<b>Profit (in Rs.)</b>
2021-22		
2022-23		
2023-24		

9. Experience of Statutory Audit in Govt. undertakings (Department of GoI/ Autonomous Bodies under GoI):

<b>Name of Agency</b>	<b>Nature of Work</b>	<b>Location</b>	<b>Department of GoI/ Autonomous Bodies under GoI</b>	<b>Period of Appointment</b>	<b>Date of completion of assignment</b>

10. Experience of working/ auditing of MAEF or similar autonomous bodies or department under Ministries of GoI:

<b>Name of Agency</b>	<b>Nature of Work</b>	<b>Location</b>	<b>Period of Appointment</b>

## **Certificate**

I/We undersigned hereby certify that all the information mentioned above is true and correct.

**Date**

**Seal of office/partner**

**Signature**

**Name & Designation**

**Annexure – V**  
**FORMAT FOR FINANCIAL BID**

1. Name of CA Firm:
2. Registered Address:
3. Contact No:
4. Email Id:

<b>Sr. No.</b>	<b>Assignment/Work</b>	<b>Amount in Rs. with GST</b>
1	Statutory Audit for the Financial Year 2024-2025	
2	Filing of Income Tax Return for FY 2024-2025	
3	Filing of Form 10 for FY 2024-2025 (Income Accumulation), if applicable	
4	Filing of Form 9 for FY 2024-25, if applicable or any other form in respect of s.no 7 & 8	
5	Filing of applicable GST Return No 7/preparing challan/furnish of details inward & outward, if applicable, misc. services under GST Act	
6	Filing of Quarterly TDS Return for FY 2024-2025	
7	Handle and process refund case related to the tax deposited on unutilized accumulated income pledged of FY 2018-19 to be utilized upto FY 2023–24, amounting to approximately Rs. 21.52 crore.	
8	To handle deemed utilization case of unutilized accumulated income <b><u>pledged from FY 2018-19 to be utilized within five years and subsequent years</u></b> to ensure tax exemption/ no tax liability arises ( <b><u>or under any applicable rule</u></b> ), ongoing closure of MAEF by Ministry & as funds transferred to the Ministry of Minority Affairs and the National Minorities Development and Finance Corporation (NMDFC) in FY 2023-24 & 2024-25.	

**Date:**

**Seal of office/partner**

**Signature**

**Name & Designation**

## Criteria for Selection of Bidders

Quality and competence of Statutory Audit service shall be considered, as the paramount requirement. The decision of the award of the contract would be as under:

a) Following marking system will be followed for Technical Evaluation: The technical proposals will be evaluated using the following criteria as agreed upon in the committee of experts.

i) The firm must be in existence and in a continuous practice for last 15 (ten) years. Evaluation will be done on following basis. **(25 Points):**

S. No.	Years of Experience	Points to be awarded
1	15 years to upto 25 years	15
2	Above 25 years to 35 years	20
3	Above 35 years	25

ii) The Firm should have average minimum gross turnover of Rs.50.00 lakhs. Evaluation will be done on following basis. **(15 Points):**

S. No.	Average minimum gross receipts	Points to be awarded
1	Rs.50.00 lakhs to Rs.75.00Lakh	07
2	Above Rs.75.00 lakhs to Rs.85.00 Lakh	10
3	Above Rs.85.00 Lakh	15

iii) The Firm should have experience of Statutory Audit in Govt. Departments/Autonomous Body of Ministries of GoI/ Statutory Body/ PSU and completed minimum of 5 projects (statutory audit). Evaluation will be done on following basis **(30 Points):**

S. No.	Nos. of Statutory Audit Assignments of Govt. Departments/Autonomous Body of Ministries of GoI/ Statutory Body/ PSU conducted during last 3 years ended on 31/03/2025.	Points to be awarded
1	5 projects	20
2	6 to 8 projects	25
3	More than 8 projects	30

iv) The firm should have been familiar with workings/ Accounts of MAEF or such other autonomous bodies under Ministries of G.O.I/ Departments of social welfare under Ministries of GoI. Evaluation will be done on following basis **(30 Points):**

S. No.	The CA firm should be familiar with workings of MAEF or such similar social welfare autonomous bodies under Central Government Ministries as Statutory Auditor and should have conducted number of statutory audits as on 31/03/2025.	Points to be awarded
1	3 assignments	20
2	4 assignments	25
3	5 assignments	30

Technical proposals scoring at least 70% points or top 03 firms (minimum) having highest marks will only be considered for financial evaluation. Secretary, MAEF has power to make amendment in these criteria.

The MAEF will not notify that Chartered Accountant firm whose proposal did not meet the minimum qualifying mark or were considered non-responsive to the Letter of Invitation and Terms of Reference, and their financial proposals will be kept unopened. No physical bids will be allowed.

The Selection of CA Firm will be done through Composite Quality cum Cost Based System (CQCBS).

The weightage for Technical Criteria will be 70% while Financial Criteria will be 30%. The Firm who quotes lowest in the financial bid shall be given 30 marks. The financial quotes of other bidders shall be computed as follows:

- a.  $(L-1 \text{ divided by } Lx)$  multiplied by 100 wherein X is the bid quoted by L2, L3, L4.
- b. Composite Score of the Bidders:-

Bidder's Scores		Weightage	Weighted Score
(A)	Technical Score	70	
(B)	Financial Score	30	
<b>Composite Weighted Score of the bidder (A+B)</b>			

The Bidders who has secured the highest Composite Score shall be declared the most Preferred Bidder.

- Financial Score (30 Marks) - The Financial Bid is to be quoted in the prescribed format.
- MAEF reserves all the rights related to the opening, evaluation and cancellation of Bids without assigning any reasons thereof. The decision of MAEF will be final & binding on the Bidders in this regard. In case of any ambiguity while comparing the rates offered by the bidders, MAEF reserved all the rights to decide on the issue of identifying selected bidder.
- Special Conditions for Evaluation: The preferred Bidder would be selected as per criteria mentioned. However, in the event that two or more Bidders secure exactly the same Composite Score, then MAEF reserves the right to declare as Preferred Bidder whose, work experience is more relevant among such Bidders who have secured exactly the same Composite Score.