



**REQUEST FOR PROPOSAL/BID DOCUMENT FOR  
APPOINTMENT OF STATUTORY AUDITOR AT  
MAULANA AZAD EDUCATION FOUNDATION, NEW  
DELHI**

**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)**

**August, 2022**

## Index

Sr. No.	Particular	Page No.
1.	Introduction	03
2.	General Terms & Conditions- Annexure –I	04
3.	Scope of Work and other terms & conditions Annexure –II	05
4.	Minimum Eligibility Criteria Annexure –III	09
5.	Format for Technical Bid-Annexure –IV	10
6.	Format for Financial Bid -Annexure -V	12

### Details of Tender & Communication Address:

Tender Documents to be addressed to	Secretary, Maulana Azad Education Foundation, Maulana Azad Campus, Chelmsford Road, New Delhi -110055
Submission of date of Tender	From 24/08/2022 to 30/08/2022
Last date of submission of Bid:	30/08/2022 by 17.00 hrs
Bid Submission Address:	Secretary, Maulana Azad Education Foundation, Maulana Azad Campus, Chelmsford Road, New Delhi -110055
Technical & Financial Bid Opening (Date & Time):	31/08/2022 at 12.00 hours & 16.00 hrs
Venue for technical & financial bid opening	Conference Hall, Maulana Azad Education Foundation, Maulana Azad Campus, Chelmsford Road, New Delhi -110055



**Maulana Azad Education Foundation (MAEF)**  
(Autonomous Body under the Ministry of Minority Affairs, G.O.I.)

**1. 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.

MAEF is dedicated to meet educational and skill developmental needs of marginalized sections of minority communities viz; Muslims, Christians, Sikhs, Buddhists, Parsis and Jains in the country. Gharib Nawaz Employment Scheme is a special skill development programme of the Foundation to achieve Government's goal of – "Skilling India" leading to achievement of vision of Government of India, by providing meaningful and sustainable livelihood options, in terms of wage employment/ self-employment opportunities to all minority communities.

2. MAEF intends to appoint a Chartered Accountant for Statutory Audit for the Financial Year 2021-22, filling of Income Tax Return for the Financial Year 2021-2022 & filing of quarterly TDS return for the Financial Year 2022-2023.
3. General Terms and Conditions of Tender notice is mentioned in Annexure –I
4. Details of scope of work, other terms & conditions are as per (Annexure-II)
5. Minimum eligibility criteria are mentioned in (Annexure-III)

Each firm complying with the minimum eligibility criteria should send technical bid for Statutory Audit assignments (Annexure-IV) in sealed cover and are required to quote fees in financial bid for the said assignments for the Financial Year 2021-22 along with other assignment as mentioned above at S.No 2 (Annexure-V)

Only the firms meeting with the minimum eligibility criteria should send their proposals. Further, each firm meeting with the said criteria and submitting the proposal has to attach required supporting evidences/documents as mentioned in (Annexure-III).

Firms of Chartered Accountants meeting with the eligibility criteria are requested to submit the hardcopy of tender document in MAEF, Chelmsford Road, New Delhi-110055, along with Demand Draft of Rs.1,000/- (non-refundable) in favor of **‘Maulana Azad Education Foundation’ payable at Delhi** in prescribed format (attached at Annexure-5) in one sealed cover super scribed as ‘TECHNICAL BID FOR STATUTORY AUDIT & OTHER ASSIGNMENTS’ and second cover super scribed as ‘Earnest Money Deposit (EMD)’ with Demand Draft of Rs.20,000/- (non-interest bearing and refundable) in favour of Maulana Azad Education Foundation payable at Delhi with all relevant documents in support of eligibility and experience criteria.

Similarly, third cover with the original Financial Bid of MAEF (Annexure-V) shall be placed in a sealed envelope clearly marked as ‘FINANCIAL BID FOR STATUTORY AUDIT & OTHER ASSIGNMENTS (MAEF)’ with a warning “Do not open with the Technical Bid.”

The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed super scribing it to "Secretary, Maulana Azad Education Foundation, Maulana Azad Campus, Chelmsford Road, New Delhi-110055 through Courier/Speed Post/Submission in the Office of MAEF on or before 29/08/2022 up to 13:00 hours.

It is the Responsibility of the bidder to send the proposals within time limits. Delay in receiving the proposals due to Courier Company/Post office, MAEF is not responsible for the same and MAEF will not consider delayed proposals in any case.

This outer envelope shall bear the submission address, clearly marked “Do Not Open, Except in Presence of the Secretary, MAEF or Official Appointed. MAEF shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. Any proposal received by the bidder after the deadline of submission shall be returned unopened.

Technical bids submitted by the firms meeting the eligibility criteria will be evaluated and marks will be assigned as per marking system. Financial bids of only those firms successfully passing the technical evaluation will be considered for opening of financial bids. The decision of the MAEF regarding evaluation will be held final.

For Scope of work, other terms and conditions, format of technical bid & financial bid, reports/outputs etc. please go through the below mentioned Annexures.

*(-sd-)*

**Secretary**

**Maulana Azad Education Foundation**

**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. Eligible Firm of Chartered Accountants have to send separate sealed covers as per the below instructions:
  - i. Technical Bid (Annexure-4) in one Sealed Cover marked as "*TECHNICAL BID FOR STATUTORY AUDIT AND OTHER ASSIGNMENTS*" The same shall contain details as mentioned in (Annexure 2)
  - ii. Financial Bid as per (Annexure 5) in another sealed cover marked as "*FINANCIAL BID FOR STATUTORY AUDIT AND OTHER ASSIGNMENTS*".
  - iii. Bid covers must be reached at the office of Secretary, Maulana Azad Education Foundation, Maulana Azad Campus, Chelmsford Road, New Delhi-110055 on or before 29/08/2022 up to 13:00 hours.
  - iv. Technical bids submitted by the firms meeting with the minimum eligibility criteria will be evaluated and marks will be assigned as per marking system decided by MAEF. The decision of MAEF regarding evaluation will be held final.
- c. The contract is for a period up to finalization of Statutory Audit of MAEF for FY 2021-22 or Submission of last quarter TDS Return for FY 2022-23, subject to it being renewed on the basis of the satisfactory performance of the agency/party. Further MAEF may extend the contract period on mutual consent with the firm on completion of satisfactory service of contract.
- d. The Whole Process of the Tendering can be Cancelled/ Modified/ Redefined/ Altered by the Management of MAEF without giving any prior notice or Information.
- e. EMD of bidders who are not selected for contract will be refunded. If the Bidder is selected for work order, then the EMD will be kept as Security Deposit.
- f. Any other influence of any type may disqualify the bidder C.A. /C.A. firm and the bid will be outright rejected.
- g. Fees will be paid on submission of bill and fulfilment of relevant terms & conditions mentioned in the appointment order. Statutory Audit Team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the Statutory Audit of GOI/Delhi Govt. undertakings as well as Statutory Audit of large scale Companies. Further, Team must consist of sufficient qualified Audit Assistants to complete the assignment within stipulated time frame.
- h. The Decision of MAEF Authority will be held final under any Circumstances.

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

1. Statutory Audit for the Financial Year 2021-2022
2. Filing of Income Tax Return for the Financial Year 2021-2022
3. Filing of TDS Returns for the Financial Year 2022-2023
4. Any other professional services relating to Audit Paras (CAG) or Income Tax matter.
5. Internal controls, compliance with generally accepted accounting principles & procedures, accuracy and propriety of procurement transaction, method of accounting and safeguarding various Assets, and level of compliance with Knowledge Consortium of Gujarat financial norms and State Government procedures.
6. Audit shall be required to ensure that Goods, and services have been procured in accordance with relevant provisions of manual on financial Management and Procurement, and related document, namely, purchase orders, tender documents, invoices, vouchers, receipt etc are maintained and linked to the transactions and retained till the end of the Programme.
7. Audit 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 by the authority and Receipts & Payments the Authority for the ear respectively.
8. The Chartered Accountant firm so appointed would be required to give opinion on accounting as well as direct and indirect tax matter as and when MAEF required.
9. The Chartered Accountant firm so appointed has to do all the Income tax related Scrutiny and Appeal related work and reply to Income tax authority.

**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 30<sup>th</sup> September of Assessment Year (expect if there are any Government extensions regarding the filing of return). Audit of MAEF shall be carried out at MAEF office.

**2. Outputs that will be required from the Auditor:**

On Completion of audit, selected firm so appointed should verify the following:

1. Initiative-wise Income and Expenditure statements of MAEF.
2. Consolidated Initiative-wise Income and Expenditure statements of MAEF.

3. Initiative-wise Receipts and Payments account of MAEF separately
4. Consolidated Initiative-wise Receipts and Payments account of MAEF.
5. Consolidated Balance Sheet with details of all schedules and Initiative-wise and Annual Consolidated Financial Statement.
6. File Income Tax Return for Respective year.

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 Initiatives
- e) Bring to the implementation Agencies attention any matter that the audit considers pertinent.

### **3. Appointment of Firm:**

The Appointment will be for F.Y 2021-22. However, it may be renewed or extended as per the mutual agreed basis.

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

For carrying out the Statutory Audit and other works mentioned in the Scope of Work Annexure-II,

- a. For Statutory Audit and Filing of Income Tax Return for the Financial Year 2021-2022 fees will be paid after the submission of bill subsequent to the submission of Audit Report (i.e. Form 10-B), Submission of Income Tax Return on the income tax portal and later to MAEF.
- b. For Filing of TDS Returns for the Financial Year 2022-2023, fees will be paid only after submission of the bill subsequent to the submission of TDS Return on the Portal.
- c. For any other work, payment of fees will be decided by the management of MAEF

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

The CA / CA firm cannot Assign/ outsource/sublet the work entrusted or sub-contract in any manner what so ever, or any portion to other C.A. /C.A. Firm.

### **6. Confidentiality:**

1. The Appointed Firm's, 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.

## **7. Penalty:**

In case the work is not completed by the specified date or any extension thereof, Penalty of 10% of the order 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 any C.A./ C.A. 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, un authorized 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, C. A. / C. A. 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 given by MAEF.
- (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 30/09/2022 after that firm also has to file Income Tax Return of MAEF



**Annexure -III**  
**Minimum Eligibility Criteria:**

<b>Sr. No.</b>	<b>Minimum Eligibility Criteria</b>	<b>Proof to be enclosed</b>
1	The Firm should be empanelled with C&AG for F.Y. 2021-22	Certificate issued by C&AG for F.Y. 2021- 22 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 average minimum gross receipts of Rs.10 lakhs from profession in last 3 years ended on 31/03/2021	Attested CA Certificate from another CA Firm
4	The firm should have in hand or handled at least 3 (Three) Statutory Audit Assignments of any Departments of GOI/Semi Government/Autonomous Body/Statutory body/PSU in last three years as on 31/03/2021	Firm will have to attach proof of assignments/auditing of any Departments of GOI/Semi Government/Autonomous Body/Statutory body/PSU in last three years as on 31/03/2021
5	The firm should have been familiar with workings/Accounts of MAEF or such other bodies/ Departments of social Welfare.	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.	A Notarized Self declaration should be attached on Stamp Paper of Rs.100/-

**Annexure-IV**  
**FORMAT FOR TECHNICAL BID**

1. Name of C.A./C.A. 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. Total turnover (as per audited Income & Expenditure Account & Balance sheet attached):

<b>Year</b>	<b>Turnover (in Rs.)</b>	<b>Profit (in Rs.)</b>
2018-19		
2019-20		
2020-21		
<b>Average</b>		

8. 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>Period of Appointment</b>

9. Experience of working/auditing MAEF or such other bodies/organization:

<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

Signature

Seal of office/partner

Name & Designation

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

1. Name of C.A./C.A. Firm:

2. Registered Address:

3. Contact No:

4. Email Id:

<b>Sr. No.</b>	<b>Assignment/Work</b>	<b>Amount (in Rs.) (excluding GST)</b>
1.	Statutory Audit for the Financial Year 2021-2022	
2.	Filing of Income Tax Return for the Financial Year 2021-2022	
3.	Filing of TDS Returns for the Financial Year 2022-2023	
<b>Total Amount of Fees (Rs.)</b>		

**Date:**

**Signature**

**Seal of office/partner**

**Name & Designation**

**Note:**

Fees quoted above are exclusive of Taxes. Applicable tax will be paid extra as per the applicable rate.