



Maharashtra National Law University Mumbai

(Established on 27th June 2014 by Government of Maharashtra under Act VI of 2014)

Recognized By the U/S 22 UGC Act 1956

Approved by BCI

**2ndFloor, MTNL-CETTM Building, Technology Street, Hiranandani Gardens,
Powai, Mumbai, Maharashtra-400076.**

INVITATION FOR EXPRESSION OF INTEREST (EOI) FOR EMPANELMENT OF STATUTORY AUDITOR FOR THE F.Y.2025-2026

**Contract Period: 1 Year Application Fees: 1,000/-
(Non-Refundable)**

By DD in favour of “Maharashtra National Law University Mumbai” payable in Mumbai

**EOI Opening Date: 06.02.2026 at 10:00 AM EOI Closing Date:
16.02.2026 at 05:30 PM**

Maharashtra National Law University Mumbai invites Expression of Interest for the Empanelment of Statutory Auditor from firms providing statutory audit services. Interested firms may visit the Website www.mnlumumbai.edu.in or www.mahatenders.gov.in and download the Application [Annexure A], and Response Form [Annexure B]. Filled in application, response form completes in all respects along with the required documents shall be sent to the Email: eoil@mnlu.edu.in and hard copies of the same along with the application fees of Rs. 1,000/- (Rupees One Thousand Only) (non-refundable) in the form of demand draft in favour of “Maharashtra National Law University Mumbai,” payable at Mumbai, shall be sent by the Registered Post to the Registrar, Maharashtra National Law University Mumbai, 2nd Floor CETTM-MTNL Building, Hiranandani Gardens, Technology Street Powai, Mumbai - 400 076, so as to reach on or before 17.30 hours of Monday, 16th February 2026, Hard copies shall not be submitted in person.

05-02-2026

Sd/-
Registrar

Expression of Interest

Expression of Interest is invited from Chartered Accountant (C.A.) firms in practice having experience in conducting Statutory audit of premier higher education institutions for at least one term of three years to conduct the statutory audit of Maharashtra National Law University Mumbai for the year 2025-26 at the first instance which may be extended up to a maximum of two subsequent annual audit cycles.

The minimum Audit Fees would be Rs. 2,65,000/- (plus applicable taxes) per year of engagement.

Qualified firms are requested to submit (in the format attached) to Registrar, Maharashtra National Law University Mumbai via email registrar@mnlumumbai.edu.in by February 16th 2026.

Hard copy of the letter of response may be addressed to

***The Registrar
Maharashtra National Law University Mumbai,
Post box No. 8401,
Powai, Mumbai - 400 076***

For further details, please contact (022) 25703188

Mumbai, 06th February 2026.

Maharashtra National Law University Mumbai

Expression of Interest for Appointment of Statutory Auditors.

SECTION 'A'

Status of Firm: Partnership Sole Proprietorship
LLP

1. (a) Name of the firm/organization (in capital letters).....

(b) Address of the Head Office

(Please also give telephone no.)

(E-mail address): (c) PAN of the

firm/organization (d) TAN of the

firm/organization

2. ICAI Registration No. Region Name..... Region Code No.

3. (a) Date of constitution of the firm/organization:

(b) Date since when the firms have full time FCA

4. Full - Time Partners of the firm as on 01-04-2025 (Please fill up Annexure A-1)

<i>Sl. No.</i>	<i>Years of continuous association in the firm/organization</i>	<i>Number of FCA</i>	<i>Number of ACA</i>
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

5. Numbers of Part Time Partners /others if any, as on 01-04-2025.....

(Please fill up Annex A-2)

6. Numbers of full Time Chartered Accountant Employees.....as on
01-01-2019 (Please fill up Annex A-3)

7. Number of audit staff employed full- time with the firm

(a) Articles / Audit Clerks.....

(b) Other Audit Staff(Withknowledgeofbookkeepingandaccountancy).....

(c) Other Professional Staff(Pleasespecify).....

(Please fill up Annex A-4)

8. No. of Branches(Please fill up Annex-B).....

9. Details of Fees Earned by the Firm for the Last 5 Financial Years

Sr. No. (i)	Fees earned by the firm for last 5 years in respect of	F.Y. 2024-25	F.Y. 2023-24	F.Y. 2022-23	F.Y. 2021-22	F.Y. 2020-21
	Statutory/Branch Audit / Audit Review					
(ii)	Statutory/Concurrent Audit					
(iii)	Total of (i) and (ii) above					

10. Whether the firm / organization is engaged in any Statutory / Internal / Concurrent audit or any other services of any Central / State, Autonomous bodies

Yes/No

If yes, details of experiences in Annex - D & work in hand in Annex - C may be given.

11. Whether the firm / organization is willing to be considered separately for empanelment as Statutory auditors:

Yes/No

12. Whether any court/arbitration/any other legal case is pending against The firm / organization

Yes/No

(If yes, please attach a brief note of the case indicating its present status)

13. The Chartered Accountants' firm must possess prior experience in conducting ***Trust Audits***.

14. It is mandatory that the Chartered Accountants' firm must have its ***head office in Mumbai*** or its ***branch office located in Mumbai***.

15. Any other information (details of empanelment etc.)

Place:

Signature

Date:

Full Name

Official Seal

SECTION-B

Undertaking

I/we the sole proprietor / following partners / Others of M/S.....
Chartered Accountants do hereby jointly and severely verify and declare -

- i) That the particulars given are complete and correct and that any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm/ organization would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants act 1949 and the regulations framed there under:
- ii) That the firm/organization, proprietor or partners has not been debarred or cautioned by ICAI during the last three years. (If debarred, give details):
- iii) That individual we are not engaged in practice otherwise or in any otheractivitywhich would be deemed to be in practice u/s 2(2) of the Chartered Accountants Act 1949:
- iv) That the constitution of the firm /organization as on 1st January of 2026 showninthe expression of interest is same as that in the constitution certificate issued by the ICAI.

<i>Sl. No.</i>	<i>Name of the partner / sole proprietor/others</i>	<i>Membership registration no.</i>	<i>PAN</i>	<i>Dates of paymentofthe fees for membership/of issue of certificateor practice</i>	<i>Signature of partner / sole proprietor / Other</i>

(Seal of the Firm/Organization)

Place:

Date:

Enclosures: Pages

(Annexure A)

(Annex A-1)

1. Firm's / Organization's Name.....

Details of Full Time Partners/ Others of the firm (Please refer to SI. No. 4 of the Expression of Interest format)

<i>SL. No.</i>	<i>Name of the Partner / Sole Proprietor / Other</i>	<i>Membership No.</i>	<i>Whether FCA / ACA</i>	<i>Date of Joining the Firm (full time) / Organization</i>	<i>Date of becoming FCA</i>	<i>Station & Region where residing at present</i>	<i>Whether acknowledgedgement of latest Income Tax return Attached Yes/No</i>	<i>Whether has ISA (Information systems Audit /CISA or any other equivalent qualification, specify the qualification) if yes please attach a copy of the certificate)</i>

Authorised Signatory

(Seal of the Firm/Organization)

(AnnexA-2)

Details of Part time Partners of the Firm/Organization(Please refer to SI. No. 5 of the Expression of Interest Format)

<i>Name of the Partners / Other</i>	<i>Membership No.</i>	<i>Whether FCA</i>	<i>Date of becoming FCA</i>	<i>Date of Joining Partnership / Organization</i>	<i>No. of other firm in which he is partner</i>	<i>Whether practicing in his own name</i>	<i>Whether employed elsewhere (Yes / No)</i>	<i>Whether has ISA (information systems Audit /CISA or any other equivalent qualification, specify the qualification) if any please attach a copy of the certificate)</i>

Authorised Signatory

(Seal of the Firm/Organization)

(Annex A-3)

Details of Full Time Charted Accountant Employees (Please refer to SI. No. 6 of the Expression of Interest Format)

<i>Sr. No.</i>	<i>Name</i>	<i>Membership No.</i>	<i>Whether FCA</i>	<i>Date of Joining the firm / Organization as full-time employee</i>	<i>Whether has ISA {information systems Audit/CISA or any other equivalent qualification, specify the qualification} if any please attach a copy of the certificate)</i>	<i>Signature of the Employee</i>

Authorised Signatory

(Seal of the Firm/Organization)

(Annex A - 4)

Details of Audit Staffs (Please refer to Sl. No. 7. of the Expression of Interest Format)

<i>Sr. No.</i>	<i>Name</i>	<i>Qualification</i>	<i>Address</i>	<i>Signature of the Employee</i>

Authorised Signatory

(Seal of the Firm/Organization)

(Annexure - B)

Particulars of Branches

<i>Sr. No.</i>	<i>Station at Which Located</i>	<i>Complete address with Pin & Telephone No.</i>	<i>Name of the partner/other in charge of the branch</i>	<i>Date of opening the branch</i>	<i>Detail Address of branch</i>

Authorised Signatory

(Seal of the Firm/Organization)

(Annexure - C)

Details of Statutory Audit work / any other accounting of Central / State Educational Institution in hand with the firm:

(Please refer to Sl. No. 10 of the Expression of Interest format)

<i>Sr. No.</i>	<i>Name of the PSU / Unit</i>	<i>Nature of Agreement</i>	<i>Year for which Appointed</i>

Authorised Signatory

(Seal of the Firm/Organization)

(Annexure - D)

Details of experiences

(Please refer to Sl. No. 10 of the Expression of Interest Format)

Name of the area / sector	Name of the company/body audited	Year of audit e.g.	Fees charged for each of the assignments in each year	Nature of Audit assignment viz.	Name of Special assignment	Name of the full-time partner who supervised the audit or signed the financial statements and who is still working in the firm
	(a) Co-operative Society/PSU/ autonomous body	(a) 2020 - 21 (b) 2021 - 22 (c) 2022 - 23 (d) 2023 - 24 (e) 2024 - 25		Statutory audit/or Branch audit		
	(b) Companies in private sector					
	(c) Banks					
	(d) Social Sector Programmes / Projects					
	(e) Externally aided social sector projects					
	(f) Education Projects / Programmes					

Authorised Signatory

(Seal of the Firm/Organization)

Short listing - Criteria

SELECTION PROCESS:

(1) The bids received from the Chartered Accountant Firms will be evaluated by the Committee constituted by the University. The criteria set out for evaluation of the bid shall be as follows:

Sr. No	Criteria	Marks
1.	Experience of the Firm (in years) i.e. a. More than 3 years but less than 5 years - 10 Marks b. More than 5 years but less than 10 years - 10 Marks c. More than 10 years - <u>10 Marks</u> 30 Marks	30
2.	Seniority of the Auditors/ Partners i.e. a. Up to 2 partners - 05 - Marks b. More than 2 but less than 5 - 05 - Marks c. More than 5 but less than 10 - 05 - Marks d. More than 10 Partner - <u>05 - Marks</u> 20 - Mark	20
3.	Relevant experience of audit for educational institute of national repute or central university (preferably working with National level / Central Universities only)	20
4.	The Firm or its Branch operating in Mumbai for more than 3 years	15
5.	Financial Turnover of the Firm	05
6.	Total client's size of the Firms	05
7.	Relevant Certificate and documents (GST, PAN, EPF etc..)	05

The Chartered Accountant Firms which score the highest marks in aggregate will be considered for the award of work by the University.

Note: • The award of the work will be at sole discretion of the Maharashtra National Law University Mumbai only.

- All the data and documents provided by the bidder will be checked and verified from

the ICAI.

- In case of any dispute / suit / legal proceedings against the University, the jurisdiction shall be restricted to the courts in Mumbai, which is the headquarter of the University.

Scope of Work

Statutory Audit to cover the areas ensuring that,

- Audit and verification of statutory returns like TDS returns, GST returns, PT returns, PF returns and Income Tax Returns.
- Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
- Verification of Utilization of funds and certificate issued in this regard are in accordance with financing agreement.
- Goods and services have been procured in accordance with the relevant procurement guidelines issued by the University.
- To check all the statutory records, registers including Minutes of various Council and Committee that all the accounting effects and decisions are considered and implemented accordingly.
- Transactions are duly supported by proper supporting documents.
- Checking the bank reconciliation statements.
- Checking of component wise, category wise and account head wise expenditures.
- Verification of fixed deposit register and checking of interest received.
- To give executive summary incorporating all points/matters; which are of very important in nature.
- To ensure that the expenditure is being made in accordance with the terms and conditions stipulated in the Maharashtra Government Resolutions from time to time.
- To check the contracts entered into by the University with outside vendors for construction acquisition of Fixed Assets.
- To examine the purchase/ work orders, purchase order placed by the University with outside parties for procurement.
- To see that every voucher for payment for Capital Expenditure is properly generated, checked, cross-checked, approved and duly recommended for payment by competent officials of the University.
- To check the invoices and receipts obtained from the suppliers so as to ensure that the payment is being properly made.

- To examine the documents pertaining to the acquisition and ownership of fixed assets. To
- examine the validity of the transactions by referring to related documentary evidence Which may exist in any of the following forms: - To review and help the management in
- implementing proper internal control procedures and Systems. Audit of individual schemes, sanctioned by the funding agencies. The university needs to undergo a thorough compliance
- check of its donation renewal under 80G i.e., acceptance and application procedures as
- mandated by the Income Tax Act, 1961. Carry out any other additional checks/processes as may be required by the auditors for certifying the Financial Statements and give reports thereon. The Chartered Accountant firm so appointed would be required to: -
- Liaise with the Finance and Accounts Department for the periodical meetings to review the progress of the work and to ensure requirement be fully met.
- look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted at later stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
- After finalization of Audit, the Statutory Auditors shall submit Audit Report to the MNLU Mumbai within the stipulated time period

*Sd/-
Registrar,*

Maharashtra National Law University Mumbai