



**MAHARASHTRA NATURAL
GAS LIMITED**

**Tender for appointment of Cost Audit for Financial
Year FY 2026-27 and 2027-28 for MNGL**

BID NO. MNGL/CP/2026-27/81



MAHARASHTRA NATURAL GAS LTD., PUNE
(A JV of GAIL (India) Ltd. & BPCL)

**Appointment of agency for Cost Audit of
Financial Year 2026-27 and 2027-28 for MNGL,
Pune**

**UNDER OPEN DOMESTIC COMPETITIVE BIDDING
(THROUGH E-TENDERING MODE)**

BID DOCUMENT NO. MNGL/CP/2026-27/81 DATED 30.07.2025

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INVITATION FOR BIDS (IFB)

BID DOCUMENT NO.: MNGL/CP/2026-27/81

Date: 30.07.2026

M/s Maharashtra Natural Gas Ltd., Pune invites online bids (Technical & Financial) **UNDER SINGLE BID SYSTEM** from eligible bidders for the item(s) in complete accordance with the Bid Documents.

Tender document number	MNGL/CP/2026-27/81 dated 30.07.2026
ITEM(S)	Appointment of agency for Cost Audit of Financial Year 2026-27 and 2027-28 for MNGL, Pune
TYPE OF BID	Open Domestic Competitive Bidding
TIME SCHEDULE	As per Scope of Work
EARNEST MONEY / BID SECURITY	Not applicable
BID SECURITY VALIDITY	Not applicable
TENDER FEE ((Non-refundable)	Not applicable
BID VALIDITY	2(Two) months from the bid due date
Pre-bid meeting date and time	NA
Bid submission due date and time	10.08.2026 till 15:00 Hrs. IST
Bid Submission at	https://etenders.gov.in
Techno-commercial bid opening date and time	11.08.2026 at 16:00 Hrs. IST
Address for submission of EMD/Bid Security and venue for pre-bid meeting and opening of bids	Sr. Manager (C&P) C&P Department, Maharashtra Natural Gas Limited, Pride Purple Coronet, 2 nd Floor, Baner Road, Baner, Pune – 411045
Contact details	Telephone: +91 (20) 25611000/1156 Email: neeraj@mngl.in / gasaid@mngl.in
BIDDER ELIGIBILITY CRITERIA & BID EVALUATION CRITERIA	As per Annexure – I to IFB

(The bids have to be submitted online in electronic form on <https://etenders.gov.in/eprocure/app> only. No physical bids will be accepted.)

INSTRUCTIONS TO BIDDERS

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INSTRUCTION FOR ONLINE BID SUBMISSION

The bidders are required to submit soft copies of their bids electronically on the Central Public Procurement (CPP) Portal i.e. <http://etenders.gov.in/eprocure/app>, using valid Digital Signature Certificates. The instructions given below are meant to assist the bidders in registering on the CPP Portal, prepare their bids in accordance with the requirements and submitting their bids online on the CPP Portal.

REGISTRATION

- (i) Bidders are required to enroll on the e-Procurement module of the Central Public Procurement Portal (URL:<https://etenders.gov.in/eprocure/app>) by clicking on the link "Online Bidder Enrolment" option available on the home page. **Enrolment on the CPP Portal is free of charge.**
- (ii) During enrolment/ registration, the bidders should provide the correct / true information including valid email-id & mobile no. All the correspondence shall be made directly with the contractors / bidders through email-id provided.
- (iii) As part of the enrolment process, the bidders will be required to choose a unique username and assign a password for their accounts.
- (iv) For e-tendering, possession of valid Digital Signature Certificate (**Class III Certificates with signing key usage**) is mandatory which can be obtained from SIFY /nCode/eMudra or any Certifying Authority recognized by CCA India on eToken/ SmartCard.
- (v) Upon enrolment on CPP Portal for e-tendering, the bidders shall register their valid Digital Signature Certificate with their profile.
- (vi) Only one valid DSC should be registered by a bidder. Bidders are responsible to ensure that they do not lend their DSCs to others which may lead to misuse and should ensure safety of the same.
- (vii) Bidders can then log into the site through the secured login by entering their user ID/ password and the password of the DSC/ eToken.

SEARCHING FOR TENDER DOCUMENTS

- 1) There are various search options built in the CPP Portal to facilitate bidders to search active tenders by several parameters. These parameters could include Tender ID, organization name, location, date, value, etc. There is also an option of advanced search for tenders, wherein the bidders may combine a number of

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search parameters such as organization name, form of contract, location, date, other keywords, etc., to search for a tender published on the CPP Portal.

- 2) Once the bidders have selected the tenders they are interested in, they may download the required documents / tender schedules. These tenders can be moved to the respective 'My Tenders' folder. This would enable the CPP Portal to intimate the bidders through SMS / e-mail in case there is any corrigendum issued to the tender document.
- 3) The bidder should make a note of the unique Tender ID assigned to each tender, in case they want to obtain any clarification / help from the Helpdesk.

PREPARATION OF BIDS:

- (i) For preparation of bid, Bidders shall search the tender from published tender list available on site and download the complete tender document and should take into account corrigendum if any published before submitting their bids.

After selecting the tender document same shall be moved to the 'My favourite' folder of bidders account from where bidder can view all the details of the tender document.

- (ii) Bidder shall go through the tender document carefully to understand the documents required to be submitted as part of the bid. Bidders shall note the number of covers in which the bid documents have to be submitted, the number of documents – including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the bid.
- (iii) Any pre-bid clarifications if required, then same may be obtained online through the tender site, or through the contact details given in the tender document.
- (iv) Bidders should get ready in advance the bid documents in the required format (PDF/xls/rar/dwf/jpg formats) to be submitted as indicated in the tender document/schedule. **Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.**
- (v) Bidders can update well in advance, the documents such as experience certificates, annual report, PAN, EPF & other details etc., under "My Space/ Other Important Document" option, which can be submitted as per tender requirements. This will facilitate the bid submission process faster by reducing

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upload time of bids.

SUBMISSION OF BIDS:

- (i) Bidder should log into the site well in advance for bid submission so that he/she upload the bid in time i.e. on or before the bid submission time. Bidder will be responsible for any delay.
- (ii) Bidder should prepare the EMD as per the instructions specified in the NIT/ tender document. The details of the DD/BG/others physically sent, should tally with the details available in the scanned copy and the data entered during bid submission time. Otherwise the uploaded bid will be rejected.
- (iii) While submitting the bids online, the bidder shall read the terms & conditions (of CPP portal) and accepts the same in order to proceed further to submit their bid.
- (iv) Bidders shall select the payment option as offline to pay the EMD and enter details of the DD/BG/others.
- (v) Bidder shall digitally sign and upload the required bid documents one by one as indicated in the tender document.
- (vi) Bidders shall note that the very act of using DSC for downloading the tender document and uploading their offers is deemed to be a confirmation that they have read all sections and pages of the tender document without any exception and have understood the complete tender document and are clear about the requirements of the tender document.
- (vii) Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document. For the file size of less than 1 MB, the transaction uploading time will be very fast.
- (viii) **If price quotes are required in XLS format, utmost care shall be taken for uploading Schedule of quantities & Prices and any change/ modification of the price schedule shall render it unfit for bidding.**

Bidders shall download the Schedule of Quantities & Prices i.e. Schedule of Rates, in XLS format and save it without changing the name of the file. Bidder shall quote fee (need to select at par and need to write 0% as Fee amount is fixed) a, thereafter, save and upload the file in folder mentioned as .xls (Price bid) only.

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The bidders are cautioned that uploading of financial bid elsewhere, i.e. other than uncover may result in rejection of the tender.(If Applicable)

- (ix) Bidders shall submit their bids through online e-tendering system to the Tender Inviting Authority (TIA) well before the bid submission end date & time (as per Server System Clock). **The TIA will not be held responsible for any sort of delay or the difficulties faced during the submission of bids online by the bidders at the eleventh hour.**
- (x) After the bid submission (i.e. after Clicking “Freeze Bid Submission” in the portal), the bidders shall **take print out of system generated acknowledgement** number and keep it as a record of evidence for online submission of bid, which will also act as an entry pass to participate in the bid opening.
- (xi) Bidders should follow the server time being displayed on bidder’s dashboard at the top of the tender site, which shall be considered valid for all actions of requesting, bid submission, bid opening etc., in the e-tender system.
- (xii) All the documents being submitted by the bidders would be encrypted using PKI (Public Key Infrastructure) encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of bid opening. The confidentiality of the bids is maintained using the secured Socket Layer 128-bit encryption technology.

ASSISTANCE TO BIDDERS:

- (i) Any queries relating to the tender document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority for a tender or the relevant contract person indicated in the tender.
- (ii) Any queries relating to the process of online bid submission or queries relating to CPP Portal in general may be directed to the 24X7 CPP Portal Helpdesk. The 24 x 7 Help Desk Number 0120-4001002, 0120-6277787 and 0120-4001005. The helpdesk email id is support-eproc@nic.in

PROCUREMENT FROM A BIDDER WHICH SHARES A LAND BORDER WITH INDIA.

- I. Order (Public Procurement No. 1) dated 23.07.2020, Order (Public Procurement No. 2) dated 23.07.2020 and Order (Public Procurement No. 3) dated 24.07.2020,

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Department of Expenditure, Ministry of Finance, Govt. of India refers. The same are available at website <https://doe.gov.in/procurement-policy-divisions>.

II. 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. For details of competent authority refer to Annexure I of Order (Public Procurement No. 1) dated 23.07.2020. Further the above will not apply to bidders from those countries (even if sharing a land border with India) to which the Government of India has extended lines of credit or in which the Government of India is engaged in development projects. Updated lists of countries to which lines of credit have been extended or in which development projects are undertaken are given in the website of the Ministry of External Affairs, Govt. of India

III. "Bidder" (including the term 'tenderer', 'consultant' 'vendor' or 'service provider' in certain contexts) for purpose of this provision means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency, branch or office controlled by such person, participating in a procurement process.

IV. "Bidder from a country which shares a land border with India" for the purpose of this:

- a. An entity incorporated, established or registered in such a country; or
- b. A subsidiary of an entity incorporated, established or registered in such a country; or
- c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
- d. An entity whose beneficial owner is situated in such a country; or
- e. An Indian (or other) agent of such an entity; or
- f. A natural person who is a citizen of such a country; or
- g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above

V. "Beneficial owner" for the purpose of above (IV) will be as under:

- i. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person(s), has a controlling ownership interest or who exercises control through other means.

Explanation—

- a) "Controlling ownership interest" means ownership of, or entitlement to, more than twenty-five per cent of shares or capital or profits of the company.



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- b) "Control" shall include the right to appoint the majority of the directors or to control the management or policy decisions, including by virtue of their shareholding or management rights or shareholder's agreements or voting agreements.
- ii) In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership.
- iii) In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or

entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals.

- iv) Where no natural person is identified under (i) or (ii) or (iii) above, the beneficial owner is the relevant natural person who holds the position of senior managing official.
- v) In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
- VI. "Agent" for the purpose of this Order is a person employed to do any act for another, or to represent another in dealings with third persons
- VII. The Successful bidder shall not be allowed to subcontract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority.
- VIII SUBMISSION OF CERTIFICATE IN BIDS: Bidder shall submit a certificate in this regard as Format F-18. If such certificate given by a bidder whose bid is accepted is found to be false, this would be a ground for immediate rejection of the bid/termination and further action as per "Procedure for Action in case of Corrupt/Fraudulent/ Collusive / Coercive Practices" of tender document.
- IX. The registration, wherever applicable, should be valid at the time of submission of bids and at the time of acceptance of bids. In respect of supply otherwise than by tender, registration should be valid at the time of placement of order. If the

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bidder was validly registered at the time of acceptance /
placement of order, registration shall not be a relevant
consideration during contract execution

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- Sr. No - I: Scope of work**
- Sr. No.- II: Special conditions of contract**
- Sr. No. III: Evaluation Criteria**
- Sr. no. -IV: Format of Offer**

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Sr. No.-I SCOPE OF WORK

The scope of work includes but not limited to: -

1. To carry out the Cost Audit in accordance with the provisions of Companies Act, 2013, Companies (Cost Audit and Records) Rules 2014 along with amendments from time to time and Orders/notifications issued by Ministry of Corporate Affairs.
2. To carry out Cost Audit in adherence to Cost Accounting Standards
3. To complete Cost Audit and submit Cost Audit Report within the timelines stipulated.
4. Preparation of Cost Audit Report in XBRL or any other format prescribed by Govt from time to time within the scheduled date specified by Govt. and support in filing the same on portal of Ministry of Corporate Affairs.
5. To share copies of (physical and soft) Cost Audit Report, XBRL file along with working and Annexures prepared in support of audit.
6. Attending formal meetings with Management, Audit Committee and Board of Directors in connection with Cost Audit work.

2.0 Completion / Contract Period:

Assignment shall be completed as per statutory requirement & Instructions from Officer In Charge (OIC)

3.0 Payment Terms

The terms of payment shall be as follows:

100 % (hundred percent) payment shall be paid within 45 days of completion of the assignment and submission of Invoice & necessary documents, certified by Officer In Charge (OIC) on pro rata basis.

4.0 PRICE REDUCTION SCHEDULE:

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Time is the essence of the CONTRACT. In case the firm fails to complete the assignment within the stipulated period, then, unless such failure is due to Force Majeure as defined in contract here above or due to EMPLOYER's defaults, the total value of assignment placed by OIC shall be reduced by $\frac{1}{2}\%$ of the total value of assignment placed by OIC per complete week of delay or part thereof subject to a maximum of 5% of the assignment value, by way of reduction in price for delay and not as penalty.

The decision of the Officer-in-charge regarding applicability of Price Reduction Schedule shall be final and binding on the firm.

All sums payable under this clause is the reduction in price due to delay in completion period at the above agreed rate.

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Sr. No.- II: Special conditions of assignment

1. Offer should be submitted only in the prescribed format duly signed by the firm, as per covering letter MNGL/C&P/2026-27/81 dated 30.07.2026 on or before the due date & time of closing of the bid document.
2. The firm should study the entire bid document carefully and understand the conditions before submission. If there are any doubts, he should obtain clarification from Sr Manager (C&P).
3. The firm should fill all the parameter for all items in the evaluation form.
4. All entries in the bid documents should uploaded correctly. Corrections, if any, should be attested by full signature of the firm
- 5.
- 6 Every page of the bid document shall be signed by the firm or his authorized representative.. The company shall not be responsible for any delay in receiving the offers and reserves the right to reject / accept any or all bids without assigning any reason whatsoever and / or to negotiate with the firm (s) in the manner the company considers suitable.
7. Following clauses should be considered:
 - i) Counter terms and conditions would not be accepted
 - ii) Overwriting should be avoided. Corrections, if any, should be initialed by the firm
- 8.0 MNGL reserves the right to accept or reject any bid, and to annul the bidding process and reject all bids, at any time prior to award of contract, without thereby incurring any liability to the affected bidder or bidders or any obligations to inform the affected bidder or bidders of the ground for MNGL'S ACTION
- 9.0 Failure by the Service provider to comply with the provisions of the contract:
 - 9.1 If the Service provider refuses or fails to execute the WORK or any separate part thereof with such diligence as will ensure its completion within the time specified in the CONTRACT or extension thereof or fails to perform any of his obligation under the CONTRACT or in any manner commits a breach of any of the provisions of the CONTRACT it shall be open to the EMPLOYER at its option by written notice to the Service provider:
 - a) TO DETERMINE THE CONTRACT in which event the CONTRACT shall stand terminated and shall cease to be in force and effect on and from the date appointed



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by the EMPLOYER on that behalf, whereupon the Service provider shall stop forthwith any of the Service provider 's work then in progress, except such WORK as the EMPLOYER may, in writing, require to be done to safeguard any property or WORK, or installations from damage, and the EMPLOYER, for its part, may take over the work remaining unfinished by the Service provider and complete the same through a fresh contractor or by other means, at the risk and cost of the Service provider , and any of his sureties if any, shall be liable to the EMPLOYER for any excess cost occasioned by such work having to be so taken over and completed by the EMPLOYER over and above the cost at the rates specified in the schedule of quantities and rate/prices.

b) WITHOUT DETERMINING THE CONTRACT to take over the work of the Service provider or any part thereof and complete the same through a fresh contractor or by other means at the risk and cost of the Service provider . The Service provider and any of his sureties are liable to the EMPLOYER for any excess cost over and above the cost at the rates specified in the Schedule of Quantities/ rates, occasioned by such works having been taken over and completed by the EMPLOYER.

9.2 In such events of Clause (a) or (b) above.

- a) The whole or part of the Contract Performance Security furnished by the Service provider is liable to be forfeited without prejudice to the right of the EMPLOYER to recover from the Service provider the excess cost referred to in the subclause aforesaid, the EMPLOYER shall also have the right of taking possession and utilizing in completing the works or any part thereof, such as materials equipment and plants available at work site belonging to the Service provider as may be necessary and the Service provider shall not be entitled for any compensation for use or damage to such materials, equipment and plant
- b) The amount that may have become due to the Service Provider on account of work already executed by him shall not be payable to him until after the expiry of Six (6) calendar months reckoned from the date of termination of CONTRACT or from the taking over of the WORK or part thereof by the EMPLOYER as the case may be, during which period the responsibility for faulty materials or workmanship in respect of such work shall, under the CONTRACT, rest exclusively with the Service Provider . This amount shall be subject to deduction of any amounts due from the CONTRACT to the EMPLOYER under the terms of the CONTRACT authorized or required to be reserved or retained by the EMPLOYER.

9.3) Before determining the CONTRACT as per Clause 3.59.1 (a) or (b) provided in the judgement of the EMPLOYER, the default or defaults committed by the

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Service Provider is/are curable and can be cured by the Service Provider if an opportunity given to him, then the EMPLOYER may issue Notice in writing calling the Service Provider to cure the default within such time specified in the Notice.

- 9.4 The EMPLOYER shall also have the right to proceed or take action as per 3.24.1 (a) or (b) above, in the event that the CONTRACTOR becomes bankrupt, insolvent, compounds with his creditors, assigns the CONTRACT in favour of his creditors or any other person or persons, or being a company or a corporation goes into voluntary liquidation, provided that in the said events it shall not be necessary for the EMPLOYER to give any prior notice to the CONTRACTOR.
- 9.5) Termination of the CONTRACT as provided for in sub-clause 3.24.1 (a) above shall not prejudice or affect their rights of the EMPLOYER which may have accrued up to the date of such termination.

10) Firm remains liable to pay compensation if action not taken under Section 9.0

10.1) In any case in which any of the powers conferred upon the EMPLOYER BY CLAUSE 3.24 thereof shall have become exercisable and the same had not been exercised, the non-exercise thereof shall not constitute a waiver of any of the conditions hereof and such powers shall notwithstanding be exercisable in the event of any further case of default by the Firm for which by any clause or clauses hereof he is declared liable to pay compensation amounting to the whole of his Contract Performance Security, and the liability of the CONTRACTOR for past and future compensation shall remain unaffected. In the event of the EMPLOYER putting in force the power under above sub- clause (a), (b) or (c) vested in him under the preceding clause he may, if he so desired, take possession of all or any tools, and plants, materials and stores in or upon the works or the site thereof belonging to the FIRM or procured by him and intended to be used for the execution of the WORK or any part thereof paying or allowing for the same in account at the CONTRACT rates or in case of these not being applicable at current market rates to be certified by the ENGINEER-IN CHARGE whose certificate thereof shall be final, otherwise the ENGINEER-INCHARGE may give notice in writing to the FIRM or his clerk of the works, foreman or other authorized agent, requiring him to remove such tools, plant, materials or stores from the premises (within a time to be specified in such notice), and in the event of the FIRM failing to comply with any such requisition, the ENGINEER-IN-CHARGE may remove them at the FIRM's expense or sell them by auction or private sale on account of the FIRM and at his risk in all respects without any further notice as to the date, time or place of sale and the certificate of the ENGINEER-IN-CHARGE as to the expenses of any such removal and the amount of the proceeds and expenses of any such sale shall be final and conclusive against the FIRM.

11) Termination of contract

11 (A) TERMINATION OF CONTRACT FOR DEATH:



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If the FIRM is an individual or a proprietary concern and the individual or the proprietor dies or if the FIRM is a partnership concern and one of the partner dies then unless, the EMPLOYER is satisfied that the legal representative of the individual or the proprietary concern or the surviving partners are capable of carrying out and completing CONTRACT, he (the EMPLOYER) is entitled to cancel the CONTRACT for the uncompleted part without being in any way liable for any compensation payment to the estate of the deceased FIRM and/or to the surviving partners of the FIRM'S firm on account of the cancellation of CONTRACT. The decision of the EMPLOYER in such assessment shall be final and binding on the parties. In the event of such cancellation, the EMPLOYER shall not hold the estate of the deceased FIRM and/or the surviving partners of the FIRM'S firm liable for any damages for non-completion of CONTRACT.

11 (B) TERMINATION OF CONTRACT IN CASE OF LIQUIDATION / BANKRUPTCY ETC.

If the Firm shall dissolve or become bankrupt or insolvent or cause or suffer any receiver to be appointed of his business or any assets thereof compound with his Creditors, or being a corporation commence to be wound up, not being a member's voluntary winding up for the purpose of amalgamation or reconstruction, or carry on its business under a Receiver for the benefits of its Creditors any of them, EMPLOYER shall be at liberty:-

To terminate the contract forthwith upon coming to know of the happening of any such event as aforesaid by notice in writing to the Firm or to give the Receiver or liquidator or other person, the option of carrying out the contract subject to his providing a guarantee up to an amount to be agreed upon by EMPLOYER for due and faithful performance of the contract.

11(C) In case of termination of CONTRACT herein set forth (under Article 9.1) except under conditions of Force Majeure and termination after expiry of contract, the Service Provider shall be put under holiday [i.e. neither any enquiry will be issued to the party by Maharashtra Natural Gas Limited against any type of tender nor their offer will be considered by MNGL against any ongoing tender (s) where contract between MNGL and that particular Service Provider (as a bidder) has not been finalized] for three years from the date of termination by Maharashtra Natural Gas Limited to such Service Provider.

The PURCHASER/OWNER/EMPLOYER/COMPANY/MNGL means MAHARASHTRA NATURAL GAS LIMITED, incorporated under the Company's act 1956 and having its Registered office at Pune and includes its successors and assigns.

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Sr. No.- III: Eligibility Criteria:

1.0 Firms (Cost Accountants) should satisfy the eligibility criteria as specified under Section 141 of the Companies Act 2013 read with Rule 10 of the Companies (Auditors) Rules 2014 and section 148 of the Companies Act 2013

2.0 The Firm (Cost Accountants) will be selected in order of maximum evaluated weightage (Marks) as per following:

Sr. No.	Criteria	Max. Weightage
1	Cost Accountant Firm having head office in Pune	15
2	<u>No. of years of Experience for the audit firm</u> - 2 marks each for first 5 years, and 1 mark each for each subsequent year (Minimum Experience required for 3 Years)	20
3	Must have conducted Cost audit in Manufacturing companies/Oil & Gas companies during the preceding three financial years (2023-24 to 2025-26) in organizations having a minimum annual turnover of Rs.1000 Crs or more.	30
4	Number & experience of partners in the Firm (The partner should be Fellow /Associate Member of Institute of The Institute of Cost and Management Accountants of India) - 3 marks per fellow Partner - 3 marks per Associate	20
5	No. of fully qualified full-time employees (Cost Accountant) in the Firm - 1 mark for each fully qualified assistant on roll as on 30 th June,2026	5
6	Average Annual Turnover of the firm for last 3 years a. Above Rs. 2 Crores – 10 Marks b. Above Rs. 1 Crore but less than Rs. 2 Crores – 6 Marks c. Above Rs. 50 Lakhs but less than Rs. 1 Crore – 4 Marks d. Less than Rs. 50 Lakhs – 2 Marks	10
	Total Marks	100

 MAHARASHTRA NATURAL GAS LIMITED	Tender for appointment of Cost Audit for Financial Year FY 2026-27 and 2027-28 for MNGL BID NO. MNGL/CP/2026-27/81
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Sr. No. IV: Bidding Philosophy & Evaluation and award of work:

Evaluation shall be done on following points:

- 2) **Threshold Marks: Firm securing more than 60 marks will only be considered for evaluation.**
- 3) **Award shall be made to bidder securing highest marks as per above criteria.**
- 4) **All supporting proofs/documents in respect of evaluation criteria must be submitted with the bid. The Cost Accounting firms will be shortlisted strictly on the basis of documents submitted.**
- 5) **In case of a tie for highest marking, the firm with longer experience (i.e. based on the year of establishment) will be given higher priority.**
- 6) **If, even after applying the criteria as given in '5' above, there is a tie, the firm with a higher fellow member(s) of the Institute of Cost and Management Accountants of India will be given higher priority.**
- 7) **If, even after applying the criteria given in '6' above, there is a tie, then the Firm with highest Average Annual Turnover of last 3 financial years will be given higher priority.**

For the purpose of Turnover, bidder is requested to submit financial statements duly signed by bidder and his CA with UDIN (Preferably, Audited Financial statements, if audit is applicable).

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Sr. No. – V: Cost Audit Fee (Fixed)

- A) For FY 2026-27 Cost audit fees shall be Rs.3,56,200/- + GST as applicable**
- B) For FY 2027-28 Cost audit fees shall be Rs.3,66,890/- + GST as applicable**

Note Bidders shall download the Schedule of Quantities & Prices i.e. Schedule of Rates, in XLS format and save it without changing the name of the file. Bidder shall quote fee (need to select at par and need to write 0% as Fee amount is fixed) a, thereafter, save and upload the file in folder mentioned as .xls (Price bid) only.

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Sr. No. – VI: Format of the Offer

Sr. No.	Particulars	Details of Supporting documents
1.0	Name of the Cost Audit Firm:	
2.0	Office Address: I. Permanent Address II. Correspondence Address III. Telephone No. IV. Email Address V. Website	
3.0	Year of establishment of firms with ICMAI: I. Year of Establishment II. Firm Registration No. III. GST Registration No. IV. Permanent Account No. (PAN) of Firm	
4.0	Experience of Cost Audit in Manufacturing/Oil and Gas Sector Company during the preceding three financial years (2023-24 to 2025-26) in organizations having a minimum annual turnover of Rs.1000 Crs or more. I. Name of the Company II. Year of Audit	
5.0	Number of Partners/Full Time Employee (Fellow/ Associate) Cost Account: I. Number of Partners/Employee (Fellow/Associate) II. Number of Fully qualified /Semi qualified assistants III. Date of Joining Firm (Mention Name, Address, Practicing Membership number of each Partner/Employee clearly specifying - Associate/Fellow)	
6.0	Turnover of the Cost Audit Firm: {Mention Turnover of the firm for FY 2023-24 To FY 2025-26 (Audited/certified accounts)}	

Note:

- Documentary evidence in support of all the information provided above by the applicant must be furnished along with the application.
- All the pages of the offer documents submitted are to be signed with the seal of the firm.
- Details in extra sheet(s) in respect of any of the above mentioned particulars, if required, can be furnished with signature & seal of the applicant / firm.

 MAHARASHTRA NATURAL GAS LIMITED	Tender for appointment of Cost Audit for Financial Year FY 2026-27 and 2027-28 for MNGL BID NO. MNGL/CP/2026-27/81
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FORMAT FOR TENDER ACCEPTANCE LETTER

(To be given on Company Letter Head)

Date:

To,
M/s Maharashtra Natural Gas Limited
Pride Purple Coronet, 2nd Floor,
Baner Road, Baner,
Pune – 411045

Sub: Acceptance of Terms & Conditions of Tender.

Tender Reference No: **MNGL/CP/2026-27/81**

Name of Tender / Work: - **Tender for appointment of Cost Audit for Financial Year
FY 2026-27 and 2027-28 for MNGL**

Dear Sir / Madam,

1. I / We have downloaded / obtained the tender document(s) for the above mentioned
'Tender/Work' from the web site(s) namely:

_____ as per your advertisement, given in the above mentioned website(s).

2. I / We hereby certify that I / we have read the entire terms and conditions of the tender documents from Page No. _____ to _____ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I / we shall abide hereby by the terms / conditions / clauses contained therein.

3. The corrigendum(s) issued from time to time by your department / organization too have also been 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 its totality / entirety.

5. I / We do hereby declare that our Firm has not been put on Black / holiday list by MNGL/MoP&NG/Oil Public Sector Enterprise(s)

6. I / We certify that all information furnished by our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your department/ organization shall without giving any notice or reason thereof summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit absolutely.

Yours Faithfully,

 MAHARASHTRA NATURAL GAS LIMITED	Tender for appointment of Cost Audit for Financial Year FY 2026-27 and 2027-28 for MNGL BID NO. MNGL/CP/2026-27/81
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(Signature of the Bidder, with Official Seal)

UNDERTAKING ON LETTER HEAD

To,
M/s Maharashtra Natural Gas Limited,
Pride Purple Coronet, 2nd Floor,
Baner Road, Baner,
Pune – 411045

Sub:

Tender No:

Dear Sir,

We have read the clause regarding Provisions for Procurement from a Bidder which shares a land border with India, we certify that, bidder M/s _____
(Name of Bidder) is:

(i) Not from such a country [☒]

(ii) If from such a country, has been registered [☐]

With the Competent Authority.
(Evidence of valid registration by the
Competent Authority shall be attached)

(Bidder to tick appropriate option above)

We hereby certify that bidder M/s _____ ***(Name of bidder)*** fulfils all requirements in this regard and is eligible to be considered against the tender.

Place:

Date:

{Signature of Authorised Signatory of Bidder}

Name:

Designation:

Seal: