



Tender

MADHYA PRADESH STATE TOURISM DEVELOPMENT CORPORATION LIMITED

Corporate Identification Number (CIN) – U63040MP1978SGC001445

Registered Office: Paryatan Bhavan, Bhad Bhada Road, Bhopal 462003

Tel.: (0755) 2774340/42, Fax: (0755) 2778020

**Visit us at: www.mptourism.com / www.mpstdc.com, Email:
info@mptourism.com**

" Appointment of Internal auditor "

Tender No: 5593

6th June 2015

Proposals are invited for “**appointment of Internal auditor**” from reputed Audit Firms having requisite expertise and experience in Internal Audit. The details have been outlined in the RFP document which can be obtained from the office of “*MPSTDC, Paryatan Bhawan, Bhadbhada Road, Bhopal*” at the cost of Rs. 1,000 only or can be downloaded from www.mpstdc.com.

The Last date for submission of Bid documents is 24/06/2015 at 15.00 Hours.

Managing Director

TENDER DOCUMENT INCLUDING TERMS OF REFERENCE (ToR) FOR APPOINTMENT OF THE INTERNAL AUDITOR

1. INTRODUCTION & BACKGROUND

The Madhya Pradesh State Tourism Development Corporation Limited (MPSTDC) is a State Government Company registered under the Companies Act, 1956. The Company is engaged in the Business of Hotel & hospitality sector and also mandated to develop the tourism in the State. The company is having 6 regional offices, 14 marketing offices, 77 units. The head office of the company is in Bhopal and having more than 10 different Departments. The operational activities of the corporation include, Hotels, Restaurant, Boat Club, Sound & Light Show, Transport, Construction etc. The management of the company has decided to appoint Internal Auditors by engaging the firm of Chartered Accountants with a view to bring in a professional approach in the Internal Audit Function. As a Part of the implementation it is Planned to conduct the audit in 4 categories for Bhopal Head Office and different units situated in Bhopal, Gwalior, Jabalpur, Indore, Khajuraho and Pachmarhi region :-

(i) Category 1- (Quarterly)

(a) Internal Audit for all sections/ Departments of the Head Office,
(b) Finalisation of books of accounts. Complied Trial Balance shall be provided by the Corporation. (The firm must have office in Bhopal).

(ii) Category 2- (Quarterly)

Internal Audit of the specified Units having turnover more than Rs. 3.00 crores.

(iii) Category 3- (half yearly)

Internal Audit of the specified Units having turnover Above Rs. 1.00 to 3.00 crores, regional office.

(iv) Category 4 (yearly)

Internal Audit of the specified Units having turnover Upto Rs. 1.00 Crores.

The details of the Units, Regional office, etc. are annexed herewith as **Annexure -5**

The audit period for category 1 & 2 shall be quarterly, for category 3 half yearly and for category 4 yearly. The Separate audit firms shall be appointed to carry out Internal Audit for Category 1, 2, 3 and 4 for the respective region.

For category 2, 3, and 4 preference shall be given to the local audit firms of the respective region.

For category 2, 3 and 4 regionwise audit firm shall be appointed.

Only One audit firm shall be appointed for one region.

2. OBJECTIVE :-

The objective of this assignment shall be to:

- 2.1. Establish an effective internal audit and control system;
- 2.2. Ensure prevention by early detection of misappropriation, fraud, irregularities, negligence, etc;
- 2.3. Focus on regular internal audit of the office(s) to assess, review, recommend and comment in respect of effectiveness & efficiency of accounting, financing, operation & maintenance functions and procedural compliance at all the corporate divisions;

3. QUALIFICATION CRITERIA

(Refer **Annexure 1** for Submission of Information for the Qualification Verification)

- 3.1 The CA Firm must be in operation for at least Ten (10) years, (with at least one (1) office of operation located in Bhopal or in concerned region duly registered with ICAI and at least 1 Partner should sit regularly in such Office.
- 3.2 The CA Firm must be empanelled with C&AG for the FY 2014-15, having a minimum of three (3) Fellow Chartered Accountants (FCA) and at least one (1) DISA/CISA qualified Chartered Accountant;
- 3.3 Firm should have served as internal auditors for two (2) years during past five years with Government or Public Sector undertaking. As a proof the bidder firm required to submit a certificate in this regard from the client.
- 3.4 The Firm should have average annual turnover of Rs. 10.00 Lacs in last three financial year.

3.5 There should be no legal suit / Criminal case pending or contemplated against the CA Firm on the grounds of moral turpitude or for violation of any of the law in force.

4. PERIOD OF VALIDITY OF THE BID :-

The Bid shall remain valid for a period three (3) months from the date of opening of Technical Bid. MPSTDC reserves the right to request extension of the bid validity for an additional period of three (3) months, if necessary.

5. TERM OF AGREEMENT (CONTRACT PERIOD)

The Audit Firm would be appointed for an initial period of two (2) years from the date of letter of award. MPSTDC, reserves the right to terminate the Agreement at any time before the expiry of the Contract Period.

6. EARNEST MONEY DEPOSIT

6.1. All interested bidders are expected to submit, along with their Bid, Earnest Money Deposit (EMD) of Rs. 10,000 /-, in the form of DD / Bankers' Cheque, drawn on any scheduled bank in favour of Madhya Pradesh State Tourism Development Corporation Limited, payable at Bhopal.

6.2. The EMD of the unsuccessful bidder shall be returned not later than sixty (60) days after the expiry of the period of Bid validity as specified above. However, EMD of Successful Bidder shall be returned after the submission of the Security Deposit.

6.3. Offers submitted without EMD shall be summarily rejected.

7. Guidelines for Submission of Bids :

a) Bids should be submitted in a sealed envelope super scribed as follows so as to reach the addressee by 24/06/2015:

Bid for Appointment
(Tender No 5593 dated 06/06/2015 due on 24/06/2015)
(Envelope - A)
To : General Manager (Finance), MPSTDC
Paryatan Bhawan
Bhadbhada Road
Bhopal – 462003
Submitted by :

Name and address of the bidder

b) Envelope - A shall super-scripted as **“Bid for appointment as Internal Auditor- Head office /Region -----**containing the following documents:

- i) Technical Bid (Envelope - B)
- ii) Financial Bid (Envelope - C)
- iii) Draft of Rs 10,000/- payable in favour of MPSTDC, Bhopal towards EMD
- iv) Draft of Rs 1,000/- payable in favour of MPSTDC, Bhopal towards Tender Fee(in case downloaded from Website.)

c) Envelope B (Technical Bid) shall contain the following :

- i) Annexure 1 (attached) duly filled in with supporting documents
- ii) Necessary documents in support of qualification criterion as indicated in para3 above
- iii) Signed copy of this tender document indicating his understanding of our requirements and acceptance of various terms and conditions enunciated in various paras of

the document.

iv) Undertaking as per Annexure-4

d) Envelope C (Financial Bid) shall contain the following :

i) Annexure 2 (attached) duly filled in

ii) Payment terms as understood by the bidder and as acceptable to him shall be clearly indicated.

8. Schedule of Bidding Process :

S.No.	Activity	Date and Time
1.	Issue of Bid Documents	08.06.2015
2.	Bid Due Date	24.06.2015 at 15 .00 hours
3.	Opening of Technical Bids	24.06.2015 at 15 .30 hours
4.	Opening of Financial Bid	To be informed
5.	EMD in Rupees	10000/-(Rupees Ten Thousand only)

9. CONSIDERATION OF BID

9.1. The bids, found eligible after evaluation of the technical bid, will be shortlisted and financial bids of only such eligible bidders shall be opened.

9.2. The financial bid with the lowest Total Quoted Fees will be selected for award subject to condition that the lowest Total Quoted Fees quoted by the bidder is reasonable and other contractual formalities are fulfilled.

9.3 The selected bidder shall be issued a Letter of Award (LoA) by MPSTDC. The selected bidder shall accept the Letter of Award unconditionally, within seven (7) days from the date of issue of the LoA.

9.4. Upon acceptance of the LoA, the selected bidder shall be required to sign up an agreement with MPSTDC within fifteen (15) days of acceptance of LoA, containing overall terms and conditions which shall be binding on the firms.

9.5. Cost of the stamp and revenue stamp affixed on the agreement shall be borne by the applicant.

9.6. The selected bidder shall commence the work of Internal Audit within 15 days of signing of the agreement.

9.7. If the selected bidder:

9.7.1. Fails to accept the LoA within the prescribed time;

9.7.2. Fails to complete the contractual formalities within the stipulated time period; or

9.7.3. Fails to commence the work within the stipulated time period.

Then in such cases, MPSTDC reserves the right to cancel the offer made to such firm, forfeit its EMD and may also blacklist the bidder. In such case the MPSTDC may at its discretion, offer the contract award to L-2 firm at the rates quoted by L-1 Firm .

9.8. The selected bidder shall not sublet the work of Internal Audit to any other party. Any violation of this provision would make the contract liable for termination

9.9. MPSTDC reserves the right to cancel the tender without assigning any reason thereof.

9.10. The Company is not bound to accept lowest Total Quoted Fees, nor is it bound to assign any reason whatsoever for rejecting any or all of the Bids.

10. STRUCTURE OF AUDIT TEAM & ROLES AND RESPONSIBILITIES

10.1. The selected bidder firm shall be required to depute one or more audit team for the Internal audit of the corporation as per need.

- 10.2. The Team leader** of the audit team shall be responsible for the supervision and overall monitoring of the team. He shall arrange all necessary information for the audit team from time to time, Effectively supervise and control the audit.
- 10.3.** The deployed Audit team, referred to as Auditor hereafter, shall be responsible for Carrying out The Internal Audit as per scope of work as defined in **Annexure 3** of the tender document.
- 10.4.** The Internal Audit staff will be authorized to review all areas of the organization and shall have full and free access to all activities, records, property and personnel of the organization.
- 10.5.** The **Team leader (FCA)** deployed shall be responsible for the overall coordination of the Internal Audit function. He should ensure the work shall be as per the Scope of Internal Audit and completion of the Audit as per the schedule.
- 10.6.** During the course of the audit there shall be regular meetings between the management of the Company and the team leader of the audit team to discuss and review upon the issues. He should also report to the management of the company on need basis .
- 10.7.** The selected bidder firm shall be required to report the outcome of their activities to the Managing Director.
- 10.8.** The Internal Auditor should be responsible for periodically evaluating the adequacy and effectiveness of the system of internal control and the quality of performance in carrying out assigned responsibilities throughout the Company.
- 10.9.** The Internal Auditor shall be obliged to maintain complete secrecy and not to disclose any matter which comes to its knowledge while conducting Internal Audit, to any third party, which may affect the interest of the Company adversely.
- 10.10.** The Internal Auditor shall not sublet the work of Internal Audit to any other party.

11. SECURITY DEPOSIT

The successful bidder needs to submit a Security Deposit equivalent to five percent (5%) of the Total Quoted Fees in the form of a DD drawn on a scheduled bank in favour of MP State Tourism Development Corporation Limited , payable at Bhopal, within seven (7) days from the date of acceptance of the LoA by the Successful Bidder.

12. INTERNAL AUDIT – AUDIT OPINION AND REPORTING:

Audit Reporting shall be in the following manner:

- 12.1.** Adequacy of internal control (s) Monthly report shall cover only the following:
- 12.2.** Report shall cover the detailed scope of audit as per **Annexure 3**. The Internal Auditor should ensure the applications of the Standards of Internal Audit (SIA) while performing the function of Internal Audit. The quarterly report to be submitted by the 30th of the month following the quarter/halfyear/year.

The internal auditors are required to include following format in their report:

12.3 The following records could not be referred by the Auditors (List of records with the reason e.g. non production / non availability)

-
-
-

12.4 Irregularities noticed in all the departments

(Point wise irregularities may be furnished under following broad category)

12.4.1. Financial Irregularities:

- (a)
- (b)

12.4.2. Regulatory irregularities:

- (a)
- (b)

12.4.3. Persistent irregularities:

(a)

(b)

12.4.4 Procedural Irregularities:

(a)

(b)

12.5 In addition to the Audit reports, the Internal Auditor shall prepare the Management Letter, in which the following shall be included:

12.5.1 Comments and observations on the accounting records, financial systems and internal controls that were examined during the course of the audit.

12.5.2 Comments on the deficiencies in the internal controls, procedural compliance in the unit/ office/ department subject to audit.

12.5.3 Identify specific deficiencies and areas of weakness in systems and internal controls at all levels in the Organisation and make recommendations for their improvement.

12.5.3 Report on the degree of compliance with standards of ethics, plans, policies and procedures of reporting, laws and regulations and give comments, if any, on internal and external matters affecting such compliance.

12.5.4 Communicate matters that have come to the attention during the audit which might have a significant impact on the functioning in the company.

12.5.5 Bring to the company's attention any other matters that it considers pertinent for risk mitigation and strengthening the internal controls.

12.5.6 Give recommendations for the audit findings.

Each deliverable shall be provided in printed format along with the soft copy to Managing Director, at Bhopal.

Further, a summary of each audit report will be submitted to the Managing Director of the company.

The Head of Internal Audit will include the Management's response in the audit report and shall clearly specify the corrective action taken or to be taken in regard on the specific findings and recommendations.

Management's response should include a timetable for anticipated completion of action to be taken and an explanation for any recommendations not addressed. All significant findings will remain open until cleared by the Head of Internal Audit.

The Internal Auditor shall work for the achievement of the objectives of Internal Audit and as per the Standards of Internal Audit prescribed.

However, if the performance of the Internal Auditor is found to be unsatisfactory or not to the standards as expected by MPSTDC, the contract can be terminated even before the expiry of the period of agreement.

13. OFFICE SPACE

The Company shall provide all sitting arrangements including furniture free of cost for bona-fide use of audit staff. Other resources, viz. computers, telephone etc. would have to be arranged by firm.

14. Travelling Expenses

The expenses incurred on travelling of the staff of the Internal Auditor deployed on the project to any of the Field offices for the purpose of the Audit shall be reimbursed at par.

However, the TA Bill shall be reimbursed based on the travel slab applicable to the corresponding rank in the Company under the rules in force from time to time.

15. PAYMENT TERMS

Fees for the Internal Audit Function

15.1. The Bidder shall quote the lump-sum price for each year of the Contract period, exclusive of all taxes, duties etc., for carrying out internal audit of MPSTDC as per scope of work and the terms and conditions given in the tender document.

15.2 The payment shall be made in proportion to submission and acceptance of Report alongwith the management letter.

15.3 The report shall be submitted on quarterly/ half yearly / yearly basis as per scope of work .

15.4. In case of delay in submission of the Audit Report (in Hard & Soft copy) within 30 days of the end of the specified period ,a penalty of 2% of the fees due for the period will be imposed for every week delay subject to a maximum of 5% of the fees due for the period.

15.5 Payment of accepted fees will be made within 45 days.

15.6. No interest, claim or penalty etc. would be payable byMPSTDC in case of any delay in payment beyond stipulated time.

15.7. No. advance payment shall be made against audit fee.

15.8. The bill should be submitted to the General Manager (Finance), Bhopal.

ANNEXURE-1

Submission of Information for the Qualification Verification

- a) All information submitted shall be sealed and signed by the authorized representative of the firm.
b) **A brief "Profile" of the Firm's Practice and experience giving the following details clearly:**

- 1 Name of the Firm
- 2 ICAI Registration No.
- 3 CAG Empanelment No. for the FY 2014-15
- 4 PAN No.
- 5 Service Tax Registration No.
- 6 Strength of manpower.
- 7 Audit and Certification work done in past 2 years (along with details as Name of the client and the fees charged)
- 8 Experience of PSU's other than Bank and Insurance Sector.

Along with the Profile above, the firm must submit documentary evidences in support of the above mentioned details, as given in the table below:

- 1 Photocopy of the certificate of registration of the partnership with ICAI
- 2 Photocopy of the latest certificate of Constitution of firm issued by ICAI.
- 3 Documentary evidence for the CAG Empanelment No. for the FY 2014-15
- 4 Photocopy of PAN Card
- 5 Photocopy of Service Tax Registration Certificate
- 6 DISA/CISA certificates of the DISA/CISA qualified CA
- 7 Chartered Accountant Certificate for the Turnover

e) **Documentary evidence** in support of the internal audits undertaken for Government or Public Sector undertaking (Appointment letter for the appointment as Internal Auditor).

f) any other document, if any, required in terms of tender

Signature:

Name:

Designation:

Affix Company seal

DECLARATION

1. I / We have read the instructions appended to the Performa and I/We understand that if any false information is detected at a later date, any contract made between ourselves and MPSTDC on the basis of the information given by me/us can be treated as invalid by the MPSTDC and I / We will be solely responsible for the consequences.
2. I/We agree that the decision of MPSTDC of India in selection of contractors will be final and binding to me/us.
3. All the information furnished by me/us above here is correct to the best of my/our knowledge and belief.
4. I / We agree that I / We have no objection if enquiries are made about the work listed by me / us here in above and/or in the accompanying sheets.

Place.

Date.

SIGNATURE:

Name & Designation & seal of the Company

Annexure-2

FORMAT FOR THE FINANCIAL BID

Financial Bid

(Envelope-C)

To,

The Managing Director,
Madhya Pradesh State Tourism Development Corporation,
Bhopal

Sub: Financial Bid for “Internal Audit for Head office /Region _____”

Dear Sir,

As a part of the Bid for Selection of firm for “Internal audit ” We hereby make the following financial offer (price Bid) to Madhya Pradesh State Tourism Development Corporation Limited for the work:

S.No.	Particular	Audit Period	Rate Per Unit	No of Units	Total
	Category 1	Quartrely			
	Category 2	Quartrely			
	Category 3 (Half Yearly)	(Half Yearly)			
	Category 4	(Yearly)			

1. Evaluation will be done on the Total Quoted Fees for two years.
2. Any overwriting or erasing in the quotation shall render the same invalid.
3. These rates are exclusive of Service Tax.

We agree to be bind by this offer if we are selected as the preferred bidder.

Place.

Date.

SIGNATURE:

Name & Designation & seal of the Company

ANNEXURE -3

Scope of Internal Audit

The Internal Audit firm appointed shall be responsible to carry out internal audit function, and submit reports as per the reporting requirements on Audit observations for period of two years.

The scope of internal audit includes the internal audit of different departments of the Head office, Regional office, Marketing offices and Units at different locations .

Scope of Work shall include all the activities of the corporation during the audit period and the verification of internal controls and process at all the sections/departments of the Corporation It includes internal controls in all the departments / sections of the corporation.

Apart from the audit observations, auditor will be required to indicate discrepancies / inadequacies in the system or procedures so as to initiate steps for improving the system and making it more efficient. The audit team will also be required to educate the dealing staff so as to avoid repetition of routine procedural / technical errors.

Further, all other incidental/ necessary activities for the completion of audit & resolution of matters arising during the audit ,shall be deemed to be included in the scope of services. In case of judicial proceeding(s) initiated by MPSTDC , pursuant to the audit for the period, the auditor shall reasonably assist MPSTDC, by acting as a witness and providing evidences required as related thereto.

ANNEXURE -4
UNDERTAKING BY THE BIDDERS

(This undertaking is to be submitted along with the Technical Bid in Envelope -2.)
(This undertaking should be on a non-judicial stamp paper of `100 duly notarized)

To,
Managing Director,
MP State Tourism Development Corporation Limited ,
Paryatan Bhawan, Bhadbhada Road ,
Bhopal (M.P.)

Dear Sir,
Sub: Bid for Appointment of Internal Auditors Indore
(Tender No:)

This undertaking is submitted in respect of the appointment of Internal Auditors for _____ of MPSTDC, Bhopal in response to the aforesaid tender issued by MPSTDC and subsequent amendment, if any, thereof.

We hereby confirm that:

1. We have never been blacklisted by any Government Department or Public Sector Undertaking of any State Government in India or the Government of India for practicing in India.
2. We have no pending or contemplated legal suit or criminal cases on grounds of moral turpitude or for violation of any other law in force.

We understand and agree that if the information mentioned above is found to be incorrect at any stage of this Bidding Process, our Bid shall be considered as non-responsive and rejected accordingly. If this undertaking is found to be incorrect post the issue of LoA, then such LoA issued shall be cancelled and the contract terminated, without any liability to either Party. Under such circumstances, however, we acknowledge and accept the right of MPSTDC to encash our EMD.

We further understand and agree that if the Audit is awarded to us and this undertaking is found to be incorrect after execution of the work, the order of appointments stands terminated, without any liability to either Party. Under such circumstances, however, we acknowledge and accept the right of MPSTDC to encash our security deposit.

.....

(Signature of authorised signatory of the firm issued along with firm seal)

Name:

Designation:

Date:

Place:

Annexure-5

Region wise list of units

SR NO	REGION NAME	UNIT NAME	CATEGORY
1	HEAD OFFICE	HO BHOPAL & ENGG. SECTION	A
1	BHOPAL	UDAYGIRI JUNGLE RESORT	D
2	BHOPAL	DELAWADI-JUNGLE CAMP	D
3	BHOPAL	BHIMBETKA-HIGHWAY TREAT	D
4	BHOPAL	BHOPAL-LAHAR FAST	D
5	BHOPAL	BHOPAL-PIKNIK@BHOPAL	D
6	BHOPAL	HALALI-HALALI RETREAT	D
7	BHOPAL	BIAORA TOURIST MOTEL	D
8	BHOPAL	BHOPAL-SHAN-E-BHOPAL	C
9	BHOPAL	BHOPAL-BOAT CLUB	C
10	BHOPAL	BHOPAL-SAIR SAPAATA	C
11	BHOPAL	SANCHI-GATEWAY RETREAT	C
12	BHOPAL	BHOPAL-WIND & WAVES	C
13	BHOPAL	DODI-HIGHWAY TREAT	B
14	BHOPAL	BHOPAL-PALASH RESIDENCY	B
15	BHOPAL	TRANSPORT UNIT,BHOPAL	B
16	BHOPAL	RO BHOPAL	C
1	GWALIOR	GWALIOR-SOUND & LIGHT	D
2	GWALIOR	DATIA-TOURIST MOTEL	D
3	GWALIOR	ORCHHA-SHEESH MAHAL	D
4	GWALIOR	ORCHHA-BETWA RETREAT	C
5	GWALIOR	SHIVPURI-TOURIST VILLAGE	C
6	GWALIOR	GWALIOR-TANSEN RESIDENCY	B
7	GWALIOR	RO GWALIOR	C
1	INDORE	MANDU-MALWA RETREAT	D
2	INDORE	NIMACH-TOURIST MOTEL	D
3	INDORE	BURHANPUR-TAPTI RETREAT	D
4	INDORE	JHABUA-TOURIST MOTEL	D
5	INDORE	INDORE BOAT CLUB	D
6	INDORE	CHOURAL RESORT CHOURAL	C
7	INDORE	H.W.T MANDSAUR	C
8	INDORE	OMKARESHWAR-NARMADA RESORT	C
9	INDORE	UJJAIN-HOTEL AVANTIKA (YATRI NIWAS)	C
10	INDORE	MAHESHWAR-NARMADA RETREAT	C
11	INDORE	MANDU-MALWA RESORT	C
12	INDORE	UJJAIN-SHIPRA RESIDENCY	B

13	INDORE	RO INDORE	C
SR NO	REGION NAME	UNIT NAME	CATEGORY
1	JABALPUR	GAWA KANHA RESORT MALAJKHAND	D
2	JABALPUR	DUMNA-KLACHURI CAFE	D
3	JABALPUR	KISLI-TOURIST HOSTEL	D
4	JABALPUR	ROOKHAD-BISON RETREAT	D
5	JABALPUR	MUKKI-KANHA SAFARI LODGE	D
6	JABALPUR	MANDLA-TOURIST MOTEL	C
7	JABALPUR	BHEDAGHAT-MOTEL MARBLE ROCKS	C
8	JABALPUR	BARGI-MAIKAL RESORT	C
9	JABALPUR	KATNI-TOURIST MOTEL	C
10	JABALPUR	PENCH-KIPLING COURT	C
11	JABALPUR	AMARKANTAK-HOLIDAY HOMES	C
12	JABALPUR	BANDHAVGARH- WHITE TIGER FOREST LODGE	C
13	JABALPUR	KISLI-BAGHIRA LOG HUTS	C
14	JABALPUR	JABALPUR-KALCHURI RESIDENCY	B
15	JABALPUR	RO JABALPUR	C
1	KHAJURAHO	KHAJURAHO-TOURIST VILLAGE	D
2	KHAJURAHO	KHAJURAHO-SOUND & LIGHT	D
3	KHAJURAHO	MADLA-JUNGLE CAMP	D
4	KHAJURAHO	KHAJURAHO-HOTEL JHANKAR	D
5	KHAJURAHO	KHAJURAHO-HOTEL PAYAL	D
6	KHAJURAHO	CHITRAKOOT-TOURIST BUNGALOW	D
7	KHAJURAHO	MAIHAR-HOTEL SURBAHAR	C
8	KHAJURAHO	SATNA-HOTEL BHARHUT	C
9	KHAJURAHO	RO KHAJURAHO/SATNA	C
1	MUMBAI	MO MUMBAI	C
1	KOLKATA	MO KOLKATA	C
1	DELHI	MO DELHI	B
1	AHEMDABAD	MO AHEMDABAD	C
1	NAGPUR	MO NAGPUR	C
1	HYDERABAD	MO HYDERABAD	C
1	LUCKNOW	MO LUCKNOW	C

1	RAIPUR	MO RAIPUR	C
1	PUNE	MO PUNE	C
SR NO	REGION NAME	UNIT NAME	CATEGORY
1	PACHMARHI	PIPARIYA-TOURIST MOTEL	D
2	PACHMARHI	PACHMARHI NANDANVAN COTTAGES	D
3	PACHMARHI	TOURIST MOTEL TAMIA	D
4	PACHMARHI	PACHMARHI-WOODLAND BGLOW & CLUB (DIB)	D
5	PACHMARHI	PACHMARHI-SATPURA RETREAT	D
6	PACHMARHI	TAWA - TAWA RESORT	D
7	PACHMARHI	PACHMARHI DEVDARU & KARNIKAR BUNGALOW	D
8	PACHMARHI	PACHMARHI-AMALTAS	D
9	PACHMARHI	PACHMARHI-PANCHVATI	D
10	PACHMARHI	PACHMARHI-ROCK-END MANOR	D
11	PACHMARHI	PACHMARHI-CHAMPAK BUNGALOW	C
12	PACHMARHI	PACHMARHI-HOTEL HIGHLANDS	C
13	PACHMARHI	PACHMARHI-GLEN VIEW	C
14	PACHMARHI	RO PACHMARHI	C

Total Number of Units 84

