



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5446458  
Dated/दिनांक : 27-09-2024

### Bid Document/ बिड दस्तावेज़

| Bid Details/बिड विवरण  |  |
|--|--|
| Bid End Date/Time/बिड बंद होने की तारीख/समय  | 07-10-2024 15:00:00  |
| Bid Opening Date/Time/बिड खुलने की तारीख/समय   | 07-10-2024 15:30:00  |
| Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)  | 90 (Days)  |
| Ministry/State Name/मंत्रालय/राज्य का नाम  | Ministry Of Housing & Urban Affairs (mohua)  |
| Department Name/विभाग का नाम   | Housing And Urban Development Corporation Ltd  |
| Organisation Name/संगठन का नाम   | Housing And Urban Development Corporation Ltd  |
| Office Name/कार्यालय का नाम  | Delhi  |
| Item Category/मद केटेगरी   | Financial Audit Services - AS PER NIT; CA Firm, CAG Empaneled Audit or CA Firm   |
| Contract Period/अनुबंध अवधि  | 1 Year(s)  |
| Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है  | Yes  |
| MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट   | No   |
| Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट   | No   |
| Document required from seller/विक्रेता से मांगे गए दस्तावेज़   | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC)<br>*In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer |
| Do you want to show documents uploaded by bidders to all bidders participated in bid?/   | No   |
| Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया   | No   |
| Type of Bid/बिड का प्रकार  | Two Packet Bid   |
| Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय | 2 Days   |

| <b>Bid Details/बिड विवरण</b>  |                             |
|---|-----------------------------|
| <b>Estimated Bid Value/अनुमानित बिड मूल्य</b>   | 800000                      |
| <b>Evaluation Method/मूल्यांकन पद्धति</b>   | Total value wise evaluation |
| <b>Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है</b> | Yes                         |
| <b>Arbitration Clause</b>   | No                          |
| <b>Mediation Clause</b>   | No                          |

**EMD Detail/ईएमडी विवरण**

|                   |    |
|-------------------|----|
| Required/आवश्यकता | No |
|-------------------|----|

**ePBG Detail/ईपीबीजी विवरण**

|                   |    |
|-------------------|----|
| Required/आवश्यकता | No |
|-------------------|----|

**MII Compliance/एमआईआई अनुपालन**

|                               |     |
|-------------------------------|-----|
| MII Compliance/एमआईआई अनुपालन | Yes |
|-------------------------------|-----|

**MSE Purchase Preference/एमएसई खरीद वरीयता**

|   |     |
|---|-----|
| MSE Purchase Preference/एमएसई खरीद वरीयता | Yes |
|---|-----|

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

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**Excel Upload Required/एक्सेल में अपलोड किए जाने की आवश्यकता :**

FINANCIAL BID - [1727416134.xlsx](#)

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

**Number of Years of firm/company's existence as per ICAI certificate:AS PER NIT**

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:AS PER NIT**

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:AS PER NIT**

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualificationAS PER NIT**

**Number of XX fulltime CA's required and YY professional audit staff:AS PER NIT**

**Financial Audit Services - AS PER NIT; CA Firm, CAG Empaneled Audit Or CA Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

| Specification                          | Values  |
|--|---|
| <b>Core</b>                            |   |
| Scope of Work                          | AS PER NIT  |
| Type of Financial Audit Partner        | CA Firm , CAG Empaneled Audit or CA Firm  |
| Type of Financial Audit                | Internal Audit  |
| Category of Work under Financial Audit | Internal control of financial , Reliability of financial reporting , Audit of financial statements , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Bank Transactions , Treasury operations , Review system & processes , AS PER NIT |
| Type of Industries/Functions           | NBFC IFC AND AS PER NIT   |
| Frequency of Progress Report           | AS PER NIT  |

| Specification                             | Values     |
|---|------------|
| MIS Reporting for Financial Audit support | Yes        |
| Frequency of MIS reporting                | AS PER NIT |
| State                                     | NA         |
| District                                  | NA         |
| <b>Addon(s)/एडऑन</b>                      |            |
| Post Financial Audit Support              | Yes        |

**Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**

**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

| S.No./क्र. सं. | Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी | Address/पता       | To be set as 1 | Additional Requirement/अतिरिक्त आवश्यकता  |
|----------------|--|-------------------|----------------|---|
| 1              | Ajay Kumar Sharma                                      | 110003,lodhi road | 1              | <ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 6</li> </ul> |

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

**1. Generic**

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

**2. Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

### 3. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

### 4. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

NOTE:

1. Bidder should read the NIT carefully before applying.
2. The Firm should have its Head Office in Delhi / NCR.
3. The Firm should have Minimum turnover of Rs.2 crore (Rupees Two Crores) per annum as on 31.03.2024 as per audited accounts. (AS PER NIT).
4. The CA Firm should be empanelled with the Comptroller & Auditor General of India (CAG) in any one year in last three financial years 2021-22, 2022-23, 2023-24.
5. The Firm should have handled in the preceding three years at least two assignments ,one each of Statutory Audit and Internal Audit at Corporate /Head Office of Central PSUs/Public Sector Banks/Public Financial Institutions /Public Sector NBFCs with turnover greater than Rs.500 cr” .(Branch Audit and stock audit shall not be considered).
6. “In addition to above point, the Firm should have handled two assignments in the preceding seven years for implementation of Internal Financial Controls/ Review of Internal Financial Controls (IFC) and Risk Based Internal Audit assignment/Preparation of Risk Based Internal Audit Plan at Corporate/Head Office of at least two Central PSUs/ Public Sector Banks/Public Financial Institutions/ Public Sector NBFCs with turnover greater than Rs.500 cr.
7. The Firm should provide the names of two CAs having minimum experience of five years in Internal Audit and Statutory Audit (atleast one CA should have experience in Internal Audit and other CA in Statutory Audit) and one partner with minimum experience of 10 years in Internal Audit /Statutory Audit who can be assigned to HUDCO. The concerned officials should be in a position to attend HUDCO Office within short time/notice to discuss urgent issues. Any of the above team members should have an experience in IT Audit along with CISA certification.
8. The Experience and Turnover should be considered as per our NIT.
9. As per Government of India directions, all MSME agency/firm are to be on board/register on TReDS Portal. Accordingly, the Successful MSME agency/firm shall have to be registered themselves on TReDS Portal before awarding of the work order.
10. Financial bid was attached in excel format. and should not be submitted with technical bid.

### 5. Buyer Added Bid Specific ATC

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

## Disclaimer/अस्वीकरण

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

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

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

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

---Thank You/धन्यवाद---

Housing & Urban Development Corporation Ltd. HUDCO Bhawan,  
 Core-7-A, India Habitat Centre, Lodhi Road, New Delhi 110 003  
 CIN: L74899DL1970GO1005276, [www.hudco.org](http://www.hudco.org)  
 An ISO 9001:2015 certified organisation

NOTICE INVITING TENDER

Sub.: Appointment of CA Firm as an expert for carrying out Risk Based Internal Audit assignment including review and updation of Internal Financial Controls at HUDCO Corporate Office for the Financial Year 2024-2025.

| Item  | Description  |
|---|--|
| Name of the Assignment  | Appointment of CA Firm as an expert for carrying out Risk Based Internal Audit assignment including review and updation of Internal Financial Controls at HUDCO Corporate Office.  |
| Availability of Tender Documents in the Web site              | HUDCO website ( <a href="http://www.hudco.org">www.hudco.org</a> ), CeGEM website ( <a href="http://www.gem.gov.in">www.gem.gov.in</a> )   |
| Method of Selection   | Lowest bidder (L1)   |
| Date of Tender issuance                                       | As per GEM   |
| Last date and time for Bid/Proposal submission (on or before) | As per GEM   |
| Date and time of opening of Technical proposal                | As per GEM   |
| Financial Proposal Opening                                    | The financial bids of only technically qualified bidders shall be opened   |
| Language  | Proposals should be submitted in English only  |
| Bid Validity  | Proposals must remain valid up to 90 (Ninety days) from the last date of submission of the Bid   |
| Currency  | Currency in which the Bidders may quote the price and will receive payment is INR only   |
| Contact Person Name and Address for Communication             | Mr. Manoj Vasant Deodhar<br>General Manager Finance (Internal Audit)<br>Housing and Urban Development Corporation Ltd. (HUDCO)<br>HUDCO Bhawan, Core-7-A,<br>India Habitat Centre, Lodhi Road,<br>New Delhi –110003<br>E-mail: <a href="mailto:manojdeodhar@hudco.org">manojdeodhar@hudco.org</a><br>Phone: - <a href="tel:01124649610">011 2464 9610</a> Ext 2074<br><br>Ms. Richa Singh<br>Manager (Finance)<br>Housing and Urban Development Corporation Ltd. (HUDCO)<br>HUDCO Bhawan, Core-7-A,<br>India Habitat Centre, Lodhi Road,<br>New Delhi – 110003<br>E-mail: <a href="mailto:richa@hudco.org">richa@hudco.org</a><br>Phone: - <a href="tel:01124649610">011 2464 9610</a> Ext. – 2026 |

## 1. Introduction

Housing and Urban Development Corporation Limited (HUDCO), a Navratna, Government of India CPSE under the Ministry of Housing & Urban Affairs (MOHUA), is a premier techno-financing institution engaged in the financing and promotion of housing and urban infrastructure projects throughout India. HUDCO was established on April 25, 1970 as a wholly owned Government company with the objective to provide long term finance and undertake housing and urban infrastructure development programmes. HUDCO has a Pan-India presence through wide network of Regional and Development Offices and occupies a key position in the GOI's growth plans and implementation of its policies for the housing and urban infrastructure sector.

Apart from the financial operations, HUDCO offers consultancy services in the field of urban and regional planning, design and development, environmental engineering, social development, Government programmes and others, promotes research and studies and help propagate use of local building materials, cost-effective and innovative construction technologies. The company operates through a strong and multi-disciplinary work force placed over its nationwide network of Regional and Development offices. HUDCO Corporate Office is located at New Delhi.

HUDCO's income consists of interest on Loans, processing charges, consultancy services, projects taken by HUDCO on behalf of Ministry and funded by Ministry, rental services, construction related services, architectural services etc.

For further details bidders can see HUDCO's website i.e. [www.hudco.org](http://www.hudco.org)

## 2. Invitation of Bids

HUDCO has implemented Risk Based Internal Audit System Wherein Risks have been assessed/identified for all the Auditable activities. Thus, Chartered Accountant Firm is required to carry out the Internal Audit considering the Risks factors and corresponding checkpoints.

Further HUDCO also has Internal Financial Control Policy in place with Risk Control Matrices and process Flow Charts which provides transparency and depicts relevant systems and information. CA firm is also required to carry out review and updation of existing Internal Control Systems prevailing in HUDCO as per the requirements of Companies Act 2013/Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

HUDCO invites bids from professional Chartered Accountant Firm as an expert for carrying out Risk Based Internal Audit assignment including review and updation of internal Financial Controls at Corporate Office.



### 3. Scope of Work

The Scope of Work for conducting the Risk Based Internal Audit assignment and Review and updation of Internal Financial Controls is given at Annexure -I. The scope may be modified as per requirement during audit process and CA Firm to carry out audit as per the revised scope. The Audit to be carried out on the quote and CA Firm shall not be entitled for any increase in the fees.

### 4. Technical Bid

The technical Bid may be submitted as per the Annexure II. The eligibility criteria for the technical bid is as indicated below

1. The Firm should be a reputed CA firm (Partnership/LLP) registered with the Institute of Chartered Accountants of India, in practice with minimum standing of 15 years as on 1st April 2024.
2. The Firm should have its Head Office in Delhi / NCR.
3. The Firm should have Minimum turnover of Rs.2 crore (Rupees Two Crores) per annum as on 31.03.2024 as per audited accounts.
4. The CA Firm should be empanelled with the Comptroller & Auditor General of India (CAG) in any one year in last three financial years 2021-22, 2022-23, 2023-24.
5. The Firm should have at least 10 (Ten) partners out of which at least three Partners should have minimum experience of 10 years.
6. In addition to Sr. No. 5 above, the Firm should have staff strength of minimum 15 employees including minimum 3 paid CAs ,other qualified (CAs/CMAs)/ semi-qualified (CA-Inter / CMA-Inter) as on the date of tender.
7. The Firm should provide the names of two CAs having minimum experience of five years in Internal Audit and Statutory Audit ( *atleast one CA should have experience in Internal Audit and other CA in Statutory Audit*) and one partner with minimum experience of 10 years in Internal Audit /Statutory Audit who can be assigned to HUDCO. The concerned officials should be in a position to attend HUDCO Office within short time/notice to discuss urgent issues. Any of the above team members should have an experience in IT Audit along with CISA certification.
8. The Firm should have handled in the preceding three years at least two assignments,one each of Statutory Audit and Internal Audit at Corporate /Head Office of Central PSUs/ Public Sector Banks/Public Financial Institutions /Public Sector NBFCs, with turnover greater than Rs.500 cr".  
(Branch Audit and stock audit shall not be considered)
9. "In addition to Sr. No. 8 above, the Firm should have handled two assignments in the preceding seven years for implementation of Internal Financial Controls/ Review of Internal Financial Controls (IFC) and Risk Based Internal Audit assignment/Preparation of Risk Based Internal Audit Plan at Corporate/Head Office of at least two Central PSUs/ Public Sector Banks/Public Financial Institutions/ Public Sector NBFCs, with turnover greater than Rs.500 cr.

10. The bidder to produce PAN and GST Registration Certificate, MSME certificate ((if applicable along with the TREDIS registration Certificate -If not available, CA firm should comply with it before the contract is awarded)
11. Declaration that the firm has not been appointed for carrying out certification/consultancy/Statutory audit or such related work of the HUDCO which will have conflict of interest with the current assignment. Further, declare compliance under section 184 & section 188 of the Companies Act, 2013 and also declare whether any partner of the firm
- Has any relation with any employee working in HUDCO.
  - Has any relation within the meaning of Section 2 (77) of the Companies Act, 2013 with any of the Directors of HUDCO.
  - (Provide details of the relationship, if applicable)
- (Provide details of the relationship, if applicable)
12. The firm to provide the following declaration:
- There has not been any disciplinary action initiated by ICAI or any regulatory authority against the firm during last five years. As on date, the disciplinary action should have been disposed off.
  - The Firm has not been banned, delisted or debarred from business by any Regulatory Body / Statutory Body / PSU / Govt. Department or any other Institution.
  - None the partner's employees have been convicted of any offence / economic offence.
  - No appeal / unresolved dispute / suit / case is pending at any court in India regarding the right to carry on practice.
  - The Firm is presently not appointed for carrying out any consultancy assignment at HUDCO Corporate Office which will have conflict of interest with the current assignment.
  - The Firm has in-house capability to take up the assignment and the Audit Work will not be sub delegated to other CA Firm.
  - Confidentiality:  
Firm shall during the tenure of the Contract and at any time thereafter keep all information relating to the work in full confidence and shall not, unless so authorized in writing by HUDCO, divulge or grant access to any information about the work or its results and shall prevent anyone becoming acquainted with either through CA Firm or its personnel or agents. Any monetary penalty loss levied by any authority due to breach of the above clause will be the sole responsibility of the firm.
  - Others: CA Firm is required to certify that it will not indulge in any fraudulent activity or allow anybody else working in our organization to indulge in fraudulent activities and would immediately apprise HUDCO of the fraud/suspected fraud as soon as it comes to their notice.

Note:

1. CA Firm is required to fulfil all the above eligible criteria before the submission of bid.
2. The response should be submitted along with documentary evidence and declarations.

Bidders who are registered with MSME are welcome to participate in the bidding as notified by the Ministry of Micro, Small and Medium Enterprises, Govt. of India. Product/Service range mentioned in such certificate should be similar to requirements of this tender. Relaxations as announced by Government of India from time to time shall be applicable to these bidders subject to full compliance of other terms and conditions of the tender and contract. Valid documentary certificate and evidence is to be submitted.

## **5. Bid Security Declaration**

In terms of GFR rule 170(iii), Bidders are not required to pay Bid Security i.e. Earnest Money Deposit (EMD), instead Bid Security Declaration in the prescribed format (Annexure-III) is required to be submitted. In case of non-submission of aforesaid declaration, the Bid will not be considered for further evaluation.

## **6. Estimated Fees:**

The estimated fees for the scope of work as enclosed at Annexure-I is Rs. 8,00,000/- per annum (Rupees Eight Lakhs) exclusive of taxes.

## **7. Financial Bid**

- i) The Financial bid should contain Fees including applicable taxes (Annexure A).
- ii) The bidder should quote rate for the entire scope of work. Bids based on the system of pricing other than specified shall be rejected.
- iii) Rates are to be quoted both in figures and words. In case of any discrepancy in rates in figures and words the rates quoted in words will prevail over rate quoted in figures.
- iv) No additional payment will be admissible on any account.
- v) In case more than one L-1 Financial bid is received from eligible firms for the same amount then the CA firm with maximum years of standing will be given the preference

8. For any queries, clarification may be sought from the contact persons as mentioned on page 1 of the document. Further, the detailed break up of scope of work shall be provided at the time of award of contract.

**9. General Terms and Conditions for submission of bids.**

- i) The bid is required to be submitted in two parts i.e. Technical Bid & Financial Bid. Technical bid should be uploaded along with the signature of authorised signatory on each page and financial bid should be uploaded separately along with the signature of authorised signatory. Both the bids should be submitted before the specified date and time. In case the bid is not submitted in the aforesaid manner then the same shall be rejected.
- ii) The firm, before submitting the Bid should clearly understand HUDCO's requirement.
- iii) The Technical bid/Offer shall be opened and after analysing requisite criteria of technical bid, the financial bid will be opened only for those successful technically qualified bidders. HUDCO reserves the right to seek clarification /call for supportive documents / papers from bidders.
- iv) The Bidder shall be responsible for all costs associated with the preparation of the bid, if any, regardless of the conduct or outcome of the bidding process.
- v) Bids shall be rejected out-right and will not be evaluated for failure of bidder to meet the dead-line, failure to provide all information as specified above and failure to accept the prescribed terms and conditions.
- vi) Bid with vague and indifferent expression such as "subject to ....." shall not be accepted. Bid with any condition including conditional rebate shall also be rejected.
- vii) The necessary attachments/proofs required as per eligibility criteria must be enclosed and each document is duly signed by the Partner / Authorised Signatory. The Bidder is required to specify the page number of the documents submitted.
- viii) Bid will be disqualified, if at any point during the selection process, it is found that information provided by them is incorrect.
- ix) The bidders are requested to provide the bank related information in the format at [Annexure – IV]
- x) HUDCO may amend the tender document by issuing corrigendum / addendum at any time prior to deadline for submission of bid. Therefore, the bidders are advised to visit the web-site of HUDCO/GEM portal regularly before the deadline for submission of bid.
- xi) The bid shall remain valid for a period of 90 days from the date of opening of Technical Bid. In exceptional circumstances prior to expiry of original bid validity period, HUDCO may request the Bidder to extend the period of validity for a specified additional period.
- xii) The Company will not entertain any communication initiated by applicant after the last date of submissions. However, the Company may, in its absolute discretion seek additional clarification/information or evidence from any applicant.
- xiii) HUDCO reserves the right to cancel the tendering process at any time before award of work without assigning any reason thereof.
- xiv) HUDCO reserves the right to reject any or all bids without assigning any reason.

- xv) In case any issue requiring interpretation / clarification regarding the process of selection of firm through open bidding, HUDCO's interpretation shall be final and binding.

#### **10. Other Terms and Conditions**

- i) The CA Firm will be appointed initially for a period of one year for internal audit for FY 2024-25 (01-04-2024 to 31-03-2025). However, at HUDCO's discretion, the appointment may be renewed on yearly basis based on the satisfactory performance for a further period of two years on the same terms & conditions including fees.
- ii) The firm will work in close coordination with the representative of HUDCO.
- iii) The successful bidder has to submit the KYC documents as per KYC policy of HUDCO.
- iv) At the end of financial year a compliance report is to be submitted incorporating the department reply and final status of the observations along with year ending report. The compliance report to segregate compliances done and pending compliances.
- v) The Auditor has to verify the following:
- To verify and confirm that KYC / AML / CFT (Know Your Customer/Anti Money Laundering/ Combating the Financing of Terrorism) guidelines framed and approved by the Board of Directors, based on the guidelines issued by RBI / Regulator for NBFCs are met with. Any aberration to be specifically brought out.
  - Auditors to verify and make specific comments on non-compliance of guidelines / instructions of regulatory bodies i.e. RBI / SEBI / MCA/Govt. of India etc.
  - Auditors to comment on major lapse / irregularity / misappropriation / fraud (if any) noticed by them and adequate steps taken to identify frauds, causing loss to the organization.
  - Auditors to verify/comment on operating effectiveness of Internal Controls of the Department.
- vi) HUDCO shall have the right to terminate the contract forthwith by giving notice of 30 days at the address mentioned herein on failure to provide satisfactory service. The decision of HUDCO regarding dissatisfaction of services/delay/damages caused by CA Firm shall be final. Further in such an event, HUDCO shall have the right to forfeit the compensation for the contract and also recover damages without any further notice to CA Firm.
- vii) The fees shall be released on quarterly basis on receipt of the quarterly report (15% for the first quarter, 20% for the second quarter, 20% for the Third Quarter, 25% for the Fourth Quarter) from the CA Firm upon furnishing of Invoice. Certificate to be provided by CA Firm stating that the work has been completed as per scope of work. 20% of the remaining fees will be released after completion of statutory audit and government audit.

- viii) CA Firm is required to carry out the audit on quarterly basis and Audit report in prescribed format should be submitted latest by 10th of the succeeding month of the end of the quarter. However, for the Financial Year 2024-25, Audit for the period April -Sept is required to be carried out as per the Scope of work and audit report in the prescribed format to be submitted within 15 days of issuance of the Job Order.
- ix) The draft audit report is to be discussed with Head (Internal Audit) by senior partner of the Firm. CA Firm to give necessary guidance in presentation of Quarterly Audit Report along with all observations to the Management/Audit Committee, if required.
- x) The Concerned Department shall be advised to pass the rectification entries for errors, omission and commissions observed and also compliance of the same to be ensured. In this regard point wise report in the prescribed format shall be submitted on quarterly basis identifying the mistakes and correcting entries passed by the department.
- xi) The CA Firm to ensure that to the extent possible all the shortcomings/discrepancies noticed/pointed out by it while conducting internal audit, are set aside/rectified in the final quarterly accounts.
- xii) The entire exercise as per the Scope of Work including passing of rectification entries should be completed on priority basis to enable the HUDCO management to utilise it as a base in future audit in a time bound manner. In the month of March up-to-date verification is required to be carried out by CA Firm in order to ensure the timely corrections in the books of accounts. The year end report is required to be submitted latest by 15th April.
- xiii) Firm would be required to deploy sufficient manpower for carrying out Risk Based internal audit, Review and updation of Internal Financial Controls and the Audit team should have at least one qualified staff with minimum five years' experience in Internal/Statutory Audit, two semi qualified staff headed by the partner having more than ten years' experience in Internal/Statutory Audit. Any of the above team members should have an experience in IT Audit along with CISA certification. The representative of your firm will attend HUDCO office on all working days and Saturday/Sunday or any other public holiday on need basis till completion of the audit assignment. Senior partner of CA Firm shall attend HUDCO office at least twice a week till completion of the assignment. The CA Firm shall complete their assignment under the overall control of Head (Internal Audit) and are also expected to fully satisfy Statutory/Govt. Auditors for the work carried out by them.
- xiv) The scope of work may undergo change during audit process and the auditors will have to adhere to the changed scope. Reasonable increase and/or change in scope shall not entitle for any increase in fees and the audit to be carried out within the original accepted and mandated fee.
- xv) The payment will be released to the CA Firm through ECS/NEFT mode. TDS as applicable shall be deducted. No advance payment shall be made under any circumstances.

- xvi) The Bidder is required to comply with all the terms and conditions as contained in tender strictly.
- xvii) Adherence to the time limit for submission of deliverables is required for the purpose of assignment, the deviation of this shall be treated as breach of contract.
- xviii) All the work done by the Internal Auditor should be documented and reported to the management.
- xix) Internal Audit will be carried out as per ICAI's guidelines and other Statutory Requirements.
- xx) Audit Firm to whom work is awarded is not allowed to sub contract that work to any other parties either full or in part.
- xxi) The CA Firm will hand over all the related files / papers to HUDCO at the end of the Contract.

## SCOPE OF WORK IN BRIEF FOR THE FINANCIAL YEAR 2024-25

## PART-I

## 1. RISK BASED INTERNAL AUDIT TO BE CARRIED OUT ON QUARTERLY BASIS

**A. Lending Operations****Sanction and Disbursements**

- (a) Verify that Loan is sanctioned after receiving proper application, and due process of sanction is followed at RO and HO.
- (b) Verify that all statutory and regulatory compliances applicable to HUDCO as per the laid down policy have been undertaken, concerning with the loan sanctioned.
- (c) Verify that applicable charges and rate of interest is charged as per the guidelines and financing pattern, and the same are recovered during the course of repayment period or prior as per the applicability.
- (d) Verify that GST was correctly charged, as applicable, on various charges collected from borrower.
- (e) Verify that all legal documents are executed at the time of sanction.
- (f) Verify that releases are done after verifying the compliance of sanction conditions, obtaining financial & physical progress reports, site inspection reports, utilization certificates etc, as applicable, and ensuring that due process of release is followed as per the laid down procedure.
- (g) Verify that, waiver of loan documentation condition, Corporate Debt Restructuring/ Deferment/ Re-scheduling etc was done after obtaining the approval of Competent Authority.
- (h) Verify the calculation of demand dues of principal, interest & penal charges computed for the agencies, and also verify that the same was communicated timely and confirmation of balances were obtained at periodic intervals regularly.
- (i) Verify that valuation report of security was received timely from the borrowers and required steps including top up of security were taken timely in case of deterioration in value of security. Further, in case top up is not done, than necessary provision for unsecured/differential amount is done.
- (j) Verify that comprehensive implementation of, deferment/ amendment/ waiver in the loan card/ loan ledger, with respect to OTS/ DRP/ Decree of DRT/ DRAT/ CDR/ , and reschedulement/ Curtailment of loan, was done as per amendment letter issued by RO in IGL and LMS module.
- (k) Verify that the ECL provisioning is done as per norms of HUDCO.
- (l) Verify that default/ NPA cases are being reviewed and followed up regularly by Default wing.
- (m) Verify that calculation for OTS has been done correctly as per the guideline and OTS was done only after obtaining the final approval of the Board.
- (n) Verify the data extracted from the General Ledger module matches with the project loan accounting module at the end of each quarter and ensure that the calculation of interest income and interest accrued is correct.
- (o) Verify that income accrued on NPA accounts is excluded from total income and income on NPA accounts is booked on actual/ realization basis.
- (p) Verify compliance in respect of Fair Practices Code, Most Important Terms & Conditions, Grievance Redressal Mechanism.

**B. Cash and Bank**

- a) Review of all payments and receipts pertaining to Regional Offices, third parties, employees and borrowers.
- b) Review that all accounting records required to be maintained, are maintained in the prescribed form, and the accounts are compiled accurately within time.
- c) Review of financial statements, accounting system, transactions, bank reconciliation statements, accounting practices, to ensure accuracy and compliance with applicable standards and regulations.

**C. Assets**

- a) Review of asset classification, book recording in system, disclosure in financial statements, impairment loss, credit loss if any, provisioning, etc of receivables and verify that the same is in line as per policy. Further, review that the ledger were scrutinized timely for corrective actions.
- b) Review the methodology, calculation and correctness for provisioning.
- c) Review the categorization of derivative contracts/ derivative financial instruments at fair value, valuation and recognition and de- recognition as per Ind As, Agreements and other practices for entering into the contract, are as per policy.
- d) Review of all advances, their recovery, and long pending entries.

**D. Fixed Assets**

- a) All purchases are as per regulatory directions (GFR rules 2017) and as per laid down policies, with safeguarding of assets (timely renewal of insurance) and real time record maintenance.



- b) Review of fixed assets (tangible and intangible) along with their capitalization on correct time/date, depreciation/amortization of assets and their disposal, lease rental against the leasehold properties, is as per policy and companies act 2013, wherever applicable.

**E. Investments**

- a) Review that the investment policy was timely reviewed, and the investments in equity/mutual funds/fixed deposits, sale of securities, valuation of securities, dividend/interest income, are made in its accordance after due diligence and as per regulatory requirements.
- b) Proper record maintenance, timely payments and risk measures are taken and ensured.

**F. Liabilities**

- a) Examine/review the timely payment, provisioning, accounting of all liabilities including MSME payments and interest on borrowings.
- b) Verify that payments are made in accordance with the rules and orders governing them and the arithmetical calculations are correct.
- c) Final claims of employees are correctly paid and over payment, if any, are dealt promptly to regularize the same. Recoveries/deductions wherever necessary are made from the bills and they are in order.
- d) Verification of administration expenditure bills, staff advances, Festival Advances, Vehicle Advance, bills and other payments, receipts are checked and physical progress is ascertained, wherever required, before releasing payment.

**G. Borrowings**

- a) Evaluate the effectiveness of resource mobilization, better options available, analyzation methodologies adopted.
- b) Review the assessment of fund requirement and issuance of Bonds/Commercial Paper, foreign borrowings, servicing of borrowings in accordance with HUDCO policy and other standards and regulations
- c) Verify that the regulatory requirements are adhered and complied timely.

**H. Corporate Taxation**

- a) Review the computation of advance tax/ deferred tax as per regulations/latest amendments ,its timely payment and adjustments.
- b) Review the TDS, GST TDS and other overall tax compliances and statutory obligations.

**I. Income**

Review that all sources of income (rental income, fees an commission income, sale of services, other income) have been accounted for as per laid down policy and agreements executed.

**J. Expenses**

- a) Asses that the CSR expenditure is done as per the Companies Act 2013 and HUDCO policy. Also review that every year the funds are earmarked for the same and unspent amount is transferred as per directives of companies act 2013. Further, wherever applicable the returns are timely filed.
- b) Review that all contracts for repairs & maintenance, legal and professional fees (Independently of HUDCO and other incurred on behalf of borrower ), advertisement, publicity & sponsorship, are awarded as per latest regulatory directions (GFR rules 2017) and as per laid down policies, to eligible agencies and payment was regulated as per the job order and compliance of contract agreement along with certifications wherever required.
- c) Review that the due procedure was laid and followed and wherever required empanelment for services was done. Also review that the budget expenditure was framed timely and actual expenditure was done accordingly and as per approval of the competent authority.

**K. Statutory Compliances**

- a) Ensure compliances with industry regulations, legal requirements, Income Tax Act'1961, GST Act '2017, Ind As, Companies Act '2013, Registrar of Companies – Annual and Event Based Compliance, SEBI (LODR) regulations.
- b) Verification of Quarterly/Half yearly/Annual Certificates to be submitted as per prescribed formats.
- c) Review all reports and compliances as per RBI Master Directions have been complied with.

**L. Payroll**

- a) Review that the payroll master is maintained as per the latest policies.
- b) Ensure the timely deposition of statutory deductions.
- c) Review the compliance of provisions of employee benefits, TA/DA, loans and advances as per policy.

**2. RISK BASED INTERNAL AUDIT TO BE CARRIED OUT ON HALF YEARLY BASIS**

**M. Human Resources**

- a) Ensure the effectiveness of manpower (hiring of personnel), its assessment, and standards of hiring, record maintenance, background verification as per policy and as per industry standards.
- b) Review that the timely pay fixation, employee separation, employee transfer, employee training, performance appraisal, empanelment of hospitals/health centers and medical reimbursements, is in accordance with policy of HUDCO.

**N. Information Technology**

- a) Review of information security systems and infrastructure to ensure data security, integrity, access control management, data protection, physical security, business continuity, disaster recovery plan, logical security, software and application management and availability.
- b) Review that various audit policies and committees are framed and review is done timely and measures suggested are taken in robust manner, in accordance with the IT policy of RBI and HUDCO.

**O. Risk Management**

- a) Assess the risk management framework/methodologies and identify the potential risks that could impact the organization.
- b) Evaluate and monitor the risk management strategies, risk mitigation efforts, risk categorization and their effectiveness.
- c) Ensure the formation of committees, as per applicable regulatory requirements for review of deviations, if any from the policy and changes in business environment.

**P. Fraud Monitoring**

Review the framework and timely monitoring and submission of returns of frauds, FIR registration, etc as per policy and regulatory requirements.

**3. RISK BASED INTERNAL AUDIT TO BE CARRIED OUT ON YEARLY BASIS**

**Q. EQUITY AND OTHER EQUITY**

- a) Verify that the disclosures regarding equity and other reserves, declaration of dividend is, as stipulated in Companies Act, 2013, Guidance Note issued by ICAI. Further, verify that requirements of Articles of Association and other regulatory requirements in respect of Share Capital have been appropriately made in the financial statements.
- b) Verify that relevant disclosures pertaining to quarterly shareholding statements etc are timely filed on stock exchange.
- c) Verify that shares and unclaimed dividend have been reconciled and transferred to IEPF within statutory timelines.

**PART-II**

**INTERNAL FINANCIAL CONTROLS**

- (a) To update the internal control flow charts as per newly implemented ERP system.
- (b) Review of existing Internal Control Systems prevailing in HUDCO in order to evaluate the requirements of Companies Act 2013/Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.
- (c) Review/Testing of all controls mentioned in the IFC Control Master/Risk based Internal Audit Plan maintained by HUDCO for the internal control over financial reporting.
- (d) To issue quarterly report on Internal Control deficiencies identified and suggest corrective measures.
- (e) CA Firm to independently review and appraise the system of control throughout the year and recommend improvement to internal control in order to facilitate in following good practice in managing risks efficiently.
- (f) Updating/Modification of existing Risk Control Matrix and Flow Charts, wherever applicable.
- (g) Creation and preparation of Risk Matrices and flow charts for departments and controls not covered earlier.
- (h) Issuance of Annual report on the adequacy and operating efficiency and effectiveness of current processes, control activities along with suggested course of action within 15 days of the close of the financial year.
- (i) To give necessary guidance in response to statutory/government auditors' queries in regard to Internal Financial Controls and suggesting corrective action on the part of HUDCO.
- (j) To give necessary guidance in presentation of Internal Financial Controls to the Management/Audit Committee if required.
- (k) Any other activity review/reporting necessary in connection with Internal financial Control or RBI master directions not specified above.

**PART-III**

**Other Matters**

- (a) 100% verification of all the activities/checkpoints as mentioned in Part-I and Part-II
- (b) Compliance status of outstanding observations of previous audit reports and monitoring of prior audit issues alongwith action taken report in the prescribed format.
- (c) The points mentioned in the scope are indicative in nature. The firm may be requested to look into any other activity as decided by the management during the course of audit
- (d) To suggest any addition in the areas required to be covered in the Risk Based Internal Audit Plan.

**Technical Bid**

| <b>S.No</b> | <b>Eligibility Criteria</b>   | <b>Documents Required</b>  |      |                            |            |  |  |  |  |  |  |  |  |  |
|-------------|---|--|------|----------------------------|------------|--|--|--|--|--|--|--|--|--|
| 1.          | The Firm should be a reputed CA firm (Partnership/LLP) registered with the Institute of Chartered Accountants of India, in practice with minimum standing of 15 years as on 1st April 2024.   | Copy of the certificate of registration issued by ICAI.  |      |                            |            |  |  |  |  |  |  |  |  |  |
| 2.          | The Firm should have its Head Office in Delhi / NCR.  | Proof of address   |      |                            |            |  |  |  |  |  |  |  |  |  |
| 3.          | The Firm should have Minimum turnover of Rs.2 crore (Rupees Two Crores) per annum as on 31.03.2024 as per audited accounts.   | Copy of Audited Accounts for the year ending as on 31.03.2024.   |      |                            |            |  |  |  |  |  |  |  |  |  |
| 4.          | The CA Firm should be empanelled with the Comptroller & Auditor General of India (CAG) in any one year in last three financial years 2021-22, 2022-23, 2023-24.   | Certified copy of empanelment letter issued by CAG is to be submitted  |      |                            |            |  |  |  |  |  |  |  |  |  |
| 5           | The Firm should have at least 10 (Ten) partners out of which at least three Partners should have minimum experience of 10 years.  | Certificate of Registration issued by ICAI indicating Names of the partners along with brief profile of the partners specifying details of relevant experience with membership number.   |      |                            |            |  |  |  |  |  |  |  |  |  |
| 6.          | In addition to Sr. No. 4 above, the Firm should have staff strength of minimum 15 employees including minimum 3 paid CAs ,other qualified (CAs/CMAs)/ semi-qualified (CA-Inter / CMA-Inter) as on the date of tender.   | List of paid CAs and other qualified/Semi qualified Staff along with the qualification and experience to be provided. <table border="1" data-bbox="799 1272 1497 1480"> <thead> <tr> <th>Name</th> <th>Qualified/Semi - Qualified</th> <th>Experience</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Name | Qualified/Semi - Qualified | Experience |  |  |  |  |  |  |  |  |  |
| Name        | Qualified/Semi - Qualified  | Experience   |      |                            |            |  |  |  |  |  |  |  |  |  |
|             |   |  |      |                            |            |  |  |  |  |  |  |  |  |  |
|             |   |  |      |                            |            |  |  |  |  |  |  |  |  |  |
|             |   |  |      |                            |            |  |  |  |  |  |  |  |  |  |
| 7.          | The Firm should provide the names of<br>i)Two CAs having minimum experience of five years in Internal Audit and Statutory Audit<br>a) One CA having experience in Internal Audit<br>b) One CA having experience in Statutory Audit<br>ii) One partner with minimum experience of 10 years in Internal Audit /Statutory Audit who can be assigned to HUDCO.<br>The concerned officials should be in a position to attend HUDCO Office within | Names along with Profiles should be provided   |      |                            |            |  |  |  |  |  |  |  |  |  |

|                          | short time/notice to discuss urgent issues. Any of the above team members should have an experience in IT Audit along with CISA certification.   |   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
|--------------------------|--|---|--------------------------|------------------------|---------------------------------|--|--|--|--|--|--|--|--|--|
| 8.                       | The Firm should have handled in the preceding three years at least two assignments;<br>a) One of Statutory Audit<br>b) One of Internal Audit<br>at Corporate /Head Office of Central PSUs/ Public Sector Banks/Public Financial Institutions /Public Sector NBFCs, with turnover greater than Rs.500 cr. (Branch Audit and stock audit shall not be considered)  | The copy of the appointment letter issued /Agreement /Work order/Work Completion Certificate specifying satisfactory performance of services highlighting the assignment.<br><br><table border="1"> <thead> <tr> <th>Name of the Organisation</th> <th>Location of Assignment</th> <th>Period of Assignment</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>                                      | Name of the Organisation | Location of Assignment | Period of Assignment            |  |  |  |  |  |  |  |  |  |
| Name of the Organisation | Location of Assignment   | Period of Assignment  |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
|                          |  |   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
|                          |  |   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
|                          |  |   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
| 9.                       | "In addition to Sr. No. 8 above, the Firm should have handled two assignments in the preceding seven years for implementation of<br>a) One of - Internal Financial Controls/ Review of Internal Financial Controls (IFC) and<br>b) One of - Risk Based Internal Audit assignment/Preparation of Risk Based Internal Audit Plan<br>at Corporate/Head Office of at least two Central PSUs/ Public Sector Banks/Public Financial Institutions/Public Sector NBFC, with turnover greater than Rs.500 cr. | Brief details of the client as stipulated below along with appointment letter / agreement/ Work Completion Certificate specifying satisfactory performance of services highlighting the assignment.<br><br><table border="1"> <thead> <tr> <th>Name of the Organisation</th> <th>Location of Assignment</th> <th>Nature and Period of Assignment</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Name of the Organisation | Location of Assignment | Nature and Period of Assignment |  |  |  |  |  |  |  |  |  |
| Name of the Organisation | Location of Assignment   | Nature and Period of Assignment   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
|                          |  |   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
|                          |  |   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
|                          |  |   |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
| 10.                      | The bidder to produce PAN, GST Registration Certificate, MSME certificate(if applicable, along with the TREDS registration Certificate -If not available, CA firm should comply with it before the contract is awarded).   | Proof of PAN, GST Registration Certificate, MSME certificate (if applicable, along with the TREDS registration Certificate -If not available, CA firm should comply with it before the contract is awarded).  |                          |                        |                                 |  |  |  |  |  |  |  |  |  |
| 11.                      | Declaration that the firm has not been appointed for carrying out certification/consultancy/Statutory audit or such related work of the HUDCO which will have conflict of interest with the current assignment. Further, declare compliance under section 184 & section  | Declaration(s) to be signed by Authorised signatory on the letterhead of the firm.  |                          |                        |                                 |  |  |  |  |  |  |  |  |  |



|  |   |  |
|--|---|--|
|  | <p>information relating to the work in full confidence and shall not, unless so authorized in writing by HUDCO, divulge or grant access to any information about the work or its results and shall prevent anyone becoming acquainted with either through CA Firm or its personnel or agents. Any monetary penalty loss levied by any authority due to breach of the above clause will be the sole responsibility of the firm.</p> <ul style="list-style-type: none"> <li>• Others: CA Firm is required to certify that it will not indulge in any fraudulent activity or allow anybody else working in our organization to indulge in fraudulent activities and would immediately apprise HUDCO of the fraud/suspected fraud as soon as it comes to their notice.</li> </ul> | <p>Declaration to be signed by Authorised signatory on the letterhead of the firm.</p> |
|--|---|--|

Note:

- 1) CA Firm is required to fulfil all the above eligible criteria before the submission of bid.
- 2) The response should be submitted along with documentary evidence and declarations.

Bidders who are registered with MSME are welcome to participate in the bidding as notified by the Ministry of Micro, Small and Medium Enterprises, Govt. of India. Product/Service range mentioned in such certificate should be similar to requirements of this tender. Relaxations as announced by Government of India from time to time shall be applicable to these bidders subject to full compliance of other terms and conditions of the tender and contract. Valid documentary certificate and evidence is to be submitted.

**On Letter head of the Firm**  
**FORMAT FOR BID SECURITY DECLARATION**

Whereas, I/we \_\_\_\_\_ (name of Bidder) have  
submitted bid for \_\_\_\_\_(name of work).

I/we hereby submit following declaration in lieu of Bid Security.

(1) If after the opening of tender, I/we withdraw or modify my/our bid during the period of validity of tender (including extended validity of tender) as specified in the tender document,

Or

(2) If, after the award of work, I/we fail to sign the contract within 7 (seven) days of issuance of award letter,

I/we shall be suspended for one year and shall not be eligible to bid for tenders issued by HUDCO from date of issue of suspension order.

Signed by the Authorized Signatory

**BANK RELATED INFORMATION**

| S. No. | Particulars                | Details |
|--------|----------------------------|---------|
| 1.     | Bank Name                  |         |
| 2.     | Branch Name                |         |
| 3.     | Bank Address               |         |
| 4.     | Bank MICR Code ( 9 digit ) |         |
| 5.     | RTGS-IFSC Code             |         |
| 6.     | Account Type               |         |
| 7.     | Account No.                |         |



Annexure-A

**FINANCIAL BID**

(UPLOADED IN EXCEL)