

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	01-08-2025 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	01-08-2025 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Housing & Urban Affairs (mohua)
विभाग का नाम/Department Name	Housing And Urban Development Corporation Ltd
संगठन का नाम/Organisation Name	Housing And Urban Development Corporation Ltd
कार्यालय का नाम/Office Name	Housing And Urban Development Corporation Limited
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report, As per NIT, AS PER NIT; Audit Firm, CA Firm
अनुबंध अवधि /Contract Period	6 Month(s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय-सीमा बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं की संख्या। / Minimum number of bids required to disable automatic bid extension	5

बिड विवरण/Bid Details	
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	7
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य /Estimated Bid Value	60000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes

#### ईएमडी विवरण/EMD Detail

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

#### ईपीबीजी विवरण /ePBG Detail

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

#### विभाजन/Splitting

बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

#### एमआईआई अनुपालन/MII Compliance

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

1. 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.

2. 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.

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

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

FINANCIAL BID - [1753170651.xlsx](#)

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

**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**

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1753170701.pdf](#)

**Financial Audit Services - Audit Report, As Per NIT, AS PER NIT; Audit Firm, CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Audit report , As per NIT , AS PER NIT
Type of Financial Audit Partner	Audit Firm , CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , AS PER NIT
Type of Industries/Functions	AS PER NIT
Frequency of Progress Report	AS PER NIT
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

#### इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details

जीएसटी पर इनपुट कर क्रेडिट /ITC on GST	जीएसटी उपकर कर क्रेडिट /ITC on GST Cess
18%	NA

#### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

#### परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Deepak	110003,Core 7A HUDCO Bhawan, India Habitat Center	1	N/A

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

##### 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

All bidders should read the NIT carefully before applying for the tender.

## 5. Buyer Added Bid Specific ATC

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

### अस्वीकरण/Disclaimer

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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976,**

**The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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।/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.

**---धन्यवाद/Thank You---**



**HOUSING AND URBAN DEVELOPMENT**  
**CORPORATION LIMITED**

**(A Government of India Enterprise)**

Core 7-A, HUDCO Bhawan, India Habitat Centre, Lodhi Road, New Delhi 110003

Website: [www.hudco.org](http://www.hudco.org) CIN: L74899DL1970GOI005276

Emails: [hudco.trust@hudco.org](mailto:hudco.trust@hudco.org) and [hudco.trust@gmail.com](mailto:hudco.trust@gmail.com)

**Notice Inviting Tenders (NIT)**

**INVITATION OF BIDS**

**For Appointment of Statutory Auditor of HUDCO Employees CPF Trust, HUDCO Employees Defined Contribution Superannuation Pension Trust (HEDCSPT) and HUDCO Employees Group Gratuity Trust for the Financial Year 2024-2025.**

The tender document can be downloaded from the websites - [www.hudco.org](http://www.hudco.org) or [www.eprocure.gov.in](http://www.eprocure.gov.in)



**HOUSING AND URBAN DEVELOPMENT CORPORATION LIMITED**  
**(A Government of India Enterprise)**

Core 7-A, HUDCO Bhawan, India Habitat Centre, Lodhi Road, New Delhi 110003 Website:  
www.hudco.org CIN: L74899DL1970GOI005276  
Emails: hudco.trust@hudco.org and hudco.trust@gmail.com

**Notice Inviting Tenders (NIT)**

**No. : HUDCO/Appointment of Auditor/2024-2025**

**Dated:22-07-2025**

**Subject:- Appointment of Statutory Auditor of HUDCO Employees CPF Trust, HUDCO Employees Defined Contribution Superannuation Pension Trust (HEDCSPT) and HUDCO Employees Group Gratuity Trust for the Financial Year 2024-2025.**

Dear Sir/ Madam,

Housing and Urban Development Corporation Limited (HUDCO), a premier techno-financial institution and a public sector undertaking, under the administrative control of Ministry of Housing and Urban Affairs (MoHUA), Government of India, was set up in 1970 and mandated to provide long term loans for Housing and Urban Infrastructure projects in India. HUDCO has been conferred the status of Navratna Public Sector Enterprise by the Government of India. HUDCO is having its corporate office at HUDCO Bhawan, Core 7A India Habitat Centre, Lodhi Road, New Delhi-110 003.

The Corporation has a strength of around 616 employees working at various levels. HUDCO (Housing and Urban Development Corporation) is considered an "exempted institution" under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. This exemption allows HUDCO to create its own provident fund scheme instead of following the standard provisions of the EPF Act that apply to most other employers. As a result, HUDCO has established the "HUDCO Employees CPF Trust" to manage its employees' provident fund.



Apart from this HUDCO has also established the "HUDCO Employees Defined Contribution Superannuation Pension Trust and HUDCO Employees Group Gratuity Trust".

Tenders are invited through GeM (Custom Bid) for the appointment of a Statutory Auditor for the financial year 2024–2025, for the following entities: HUDCO Employees CPF Trust, HUDCO Employees Defined Contribution Superannuation Pension Trust, and HUDCO Employees Group Gratuity Trust, as detailed in the scope of work.

## 1. SCOPE OF WORK

1. Review of Financial Statements
2. Verification of Books and Records
3. Compliance with Applicable Laws
4. Reporting Requirements i.e. Audit Report with opinion on financials

## 2. GENERAL TERMS & CONDITIONS

1. The bid is required to be submitted on GeM portal in two parts - Technical Bid and Financial Bid. Technical bids will be considered first.
2. The bidder should declare whether any partner of the firm has any relation with any employee working in HUDCO and if so, give name of the employee and relationship and also whether any of them has a relationship within the meaning of sub-section 77 of section 2 of the Companies Act, 2013 with any director of HUDCO and also with statutory auditors' (SARC & ASSOCIATES, Chartered Accountants, N-226, LGF, Greater Kailash-I, New Delhi-110048) of HUDCO and if so, give detail.
3. Technical Bids would be opened first and upon qualifying technically, Financial Bids shall be opened. Financial Bids of the offer shall be opened only if the Bidder satisfies and fulfils the Technical Evaluation criteria. In case the applicant does not satisfy the Technical feasibility. the Financial Bids shall not be opened and shall be rejected as it is.
4. The estimated cost of the tender for the scope of work for HUDCO Employees CPF Trust, HUDCO Employees Defined Contribution Superannuation Pension Trust (HEDCSPT) and HUDCO Employees Group Gratuity Trust as dealt with in **Clause I** would be Rs.20,000/- (Rupees Twenty Thousand only) each excluding GST for all three trusts (Total Amount would be Rs.60,000/-).
5. The bids once submitted shall be final and no modification in the bids will be accepted.
6. In the bid, the rates quoted, should clearly specify GST or any other tax, if applicable and, if so, applicable rates may be indicated. In case, this information is not indicated in the bid, it would be presumed that the rates quoted are inclusive of all type of taxes/duties.

7. The Trusts reserves the right to reject any or all bids and/or alter the condition without assigning any reason whatsoever.
8. No EMD is required to submitted at the time of submission of Bid.
9. The Selection of the bid shall be based on eligible lowest financial bid-L1, offered by the applicants subject to the decision of the Company.
10. During selection process, the trusts reserves the right to seek clarification or verification of any information mentioned in the bid/supplied by the Vendor and/or a presentation of proposed solution before finalizing the award of work.
11. All the bid documents should be signed by the authorized signatory of the firm.
12. Tentatively, the audit shall be completed within one month from the date of issuance of the letter of appointment to the Auditor.

### 3. ELIGIBILITY CRITERIA: -TECHNICAL CRITERIA

1. A brief description of the bidder's organization/firm and an outline of the work experience, specialization and other material information about the organization.
2. The selection of Chartered Accountant Firm would be based on following technical criteria:-

S. No.	Technical Criteria	Required Documents
1	CA Firm should have experience in handling statutory Audit of Trust.	Copies of Appointment Letters
2	CA Firm should have minimum 3 partners based in Delhi/NCR	Latest Firm Card downloaded from ICAI website
3	CA Firm should have a office in Delhi/NCR	Latest Firm Card downloaded from ICAI website

The firm must be based in Delhi and should have an office in Delhi/NCR to ensure smooth coordination and avoid delays in execution. Professionals assigned to the audit should also be located in Delhi/NCR during the audit period to facilitate efficient and timely completion of the audit.

Details of the firm should be given in the prescribed format as per **Annexures - I**.

### 4. FINANCIAL BIDS

The Financial bid {Lump sum total professional fee (excluding GST) for rendering services mentioned in Scope of Work, has to be quoted both in words and figures} and has to be strictly given in the prescribed format as per **Annexure - II**.

## 5. PAYMENT TERMS

The payment of Audit Fees shall be paid on production of bills after satisfactory completion of Audit of Financial Statements and the same being accepted by the HUDCO's Statutory Auditors. No Travelling/Conveyance or other expenses shall be paid by the Trust for the above audit assignment.

The payment will be released within 45 days of the receipt of bill. The payment will be subject to deduction of all applicable taxes, including the applicable TDS for which certificate as per IT Act will be provided.

Details of the Bank should be given in the prescribed format as per **Annexures - III.**

## 6. DECLARATION

The applicants not being allotted with the Audit Assignments shall not solicit any reason for not being so selected. In case, the company finds any allegation /loss of reputation for the act of the applicants, the company reserves the right to file legal suit in the court law to claim for the damages.

Thanking You,

Yours faithfully,

SD/-  
Neena Rani Jain  
(Trust Secretary)

(HUDCO Employees CPF Trust)

(HUDCO Employees Defined  
Contribution Superannuation  
Pension Trust (HEDCSPT) )

(HUDCO Employees Group  
Gratuity Trust)

On Letter head of the Firm
DETAILS OF FIRM

Sr. No.	Particulars	Remarks
1.	Name of the Firm	
2.	Address of the registered office of the firm (attach proof)	
3.	Name of the Qualified 3 Partners Phone No. E-Mail ID.	
4.	Name of the Chartered Accountant who will be in charge of the HUDCO Employees CPF Trust, HUDCO Employees Defined Contribution Superannuation Pension Trust (HEDCSPT), and HUDCO Employees Group Gratuity Trust	
3.	PAN Number of the Firm (attach copy)	
4.	GST Number of the Firm (attach copy)	
5.	Name & Designation of Key contact persons	
6.	Phone Numbers (Firm) : Mobile (Firm) : Landline (Firm) :	
7.	E-Mail ID (Firm)	

Signed by the Authorized Signatory

On Letter head of the Firm

FORMAT FOR FINANCIAL BID

The Financial Bid Annexure is uploaded in excel format on GeM.

Signed by the Authorized Signatory

हडको

**Annexure –III**

**On Letter head of the Firm**

**DETAILS OF BANK OF THE FIRM**

Sr. No.	Particulars	Remarks
1.	Name of the Bank	
2.	Bank Account No.	
3.	Name of the Branch of Bank Address	
4.	IFSC Code	
5.	MICR No. (9 Digits)	
6.	Bank Phone No.	

**Signed by the Authorized Signatory**

हडको