



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5502554
Dated/दिनांक : 14-10-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	25-10-2024 18:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	25-10-2024 18:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	30 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Housing & Urban Affairs (mohua)
Department Name/विभाग का नाम	Housing Urban Development Corporation Ltd
Organisation Name/संगठन का नाम	Housing Urban Development Corporation Ltd
Office Name/कार्यालय का नाम	Mumbai Regional Office
Item Category/मद केटेगरी	Financial Audit Services - Audit report, Review of Financial Statements; Audit Firm, CA Firm
Contract Period/अनुबंध अवधि	1 Year(s) 11 Month(s) 29 Day(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
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,Certificate (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
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण	
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	100000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. 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.
 4. 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.

5. 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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:5

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.:5

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:CA Firm should have minimum three number of partners, minimum five numbers of paid assistants (qualified CA/CMA/ semi qualified CA/CMA-inter)

Number of partners/ qualified professionals in full time employment with DISA/CISA qualificationCA firm should have office in Mumbai having minimum five working staff (including one partner and one qualified CA i.e. minimum two CA posted in Mumbai office of CA firm)

Number of XX fulltime CA's required and YY professional audit staff:The Audit team will consist minimum of one Chartered Accountant and one paid assistant (qualified (CA/CMA)/semi qualified (CA/CMA-inter) headed by partner of the CA Firm.

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1728906530.pdf](https://www.gem.gov.in/attachment/1728906530.pdf)

Financial Audit Services - Audit Report, Review Of Financial Statements; Audit Firm, CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report , Review of Financial Statements
Type of Financial Audit Partner	Audit Firm , CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Compliance with contracts , Risk Management , Review system & processes
Type of Industries/Functions	Financial Institution
Frequency of Progress Report	Monthly

Specification	Values
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

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	Vidhyadhar Savalaram Mokashee	400001,2ND FLOOR, SHREYAS CHAMBERS, 175, DR DN ROAD, FORT, MUMBAI	1	N/A

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

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 कार्यवाई का आधार होगा।

---Thank You/धन्यवाद---

HOUSING & URBAN DEVELOPMENT CORPORATION LTD. , MUMBAI REGIONAL OFFICE
SHREYAS CHAMBERS, 2ND FLOOR, 175, DR. D.N. ROAD, FORT, MUMBAI-400 001
CIN : L74899DL1970GO1005276, www.hudco.org.in
Email : hudcomro@hudco.org TEL: (022) 4015 4995 / 4012 8520

NOTICE INVITING TENDER

SUB.: APPOINTMENT OF CA FIRMS AS AN EXPERT FOR CARRYING OUT RISK BASED INTERNAL AUDIT ASSIGNMENT INCLUDING REVIEW OF INTERNAL FINANCIAL CONTROLS FOR THE FINANCIAL YEAR 2024-25.

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 Mumbai Regional Office.
Availability of Tender Documents in the Web site	HUDCO website (www.hudco.org.in), GEM website (www.gem.gov.in)
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	Smt. Neena Jain General Manager Finance Contact No. 9212482314 Email : hudcomro@hudco.org Smt. Chitra Bhoite Dy. Manager (IT) Contact No.989286181 Email : hudcomro@hudco.org

आवास और शहरी विकास निगम लिमिटेड (हुडको), एक प्रमुख तकनीकी वित्तपोषण संस्थान, आवास और शहरी मामलों के मंत्रालय के तहत नवरत्न सीपीएसई। भारत आवास और शहरी बुनियादी ढांचा परियोजनाओं के वित्तपोषण के लिए दीर्घकालिक ऋण प्रदान करने में लगा हुआ है।

Housing and Urban Development Corporation Ltd. (HUDCO), a premier techno financing institution, Navratna CPSE under the Ministry of Housing and Urban Affairs, Govt. of India is engaged in providing long term loans for financing of Housing and Urban Infrastructure Projects.

हुडको, मुंबई क्षेत्रीय कार्यालय हमारे हुडको क्षेत्रीय कार्यालय मुंबई के लिए वित्तीय वर्ष 2024-25 के लिए मासिक ट्रायल बैलेंस के प्रमाणीकरण और आंतरिक वित्तीय नियंत्रण की समीक्षा सहित जोखिम आधारित आंतरिक ऑडिट असाइनमेंट को पूरा करने के लिए एक विशेषज्ञ के रूप में पात्र चार्टर्ड अकाउंटेंट फर्मों से प्रस्ताव आमंत्रित करता है।

HUDCO, Mumbai Regional Office invites offer from eligible Chartered Accountant Firms as an Expert for carrying out Risk Based Internal Audit assignment including certification of monthly Trial balance and review of Internal Financial Controls for the Financial Year 2024-25 for our HUDCO Regional Office Mumbai.

हुडको क्षेत्रीय कार्यालय मुंबई द्वारा कार्य पुरस्कार के लिए कोटेशन जमा करने के संबंध में निम्नलिखित शर्तें लागू हैं।

The following conditions are applicable with regard to submission of quotation for award of work by HUDCO Regional Office Mumbai.

(I) कार्य का दायरा / SCOPE OF WORK

भाग - I / Part - I

1. निम्नलिखित के लिए जोखिम आधारित आंतरिक लेखा परीक्षा त्रैमासिक आधार पर की जाएगी
1. Risk Based Internal Audit to be carried out on Quarterly basis for the following :
(A) Lending Operations (B) Cash and Bank (C) Assets (D) Fixed Assets (E) Liabilities (F) Borrowings
(G) Income (H) Expenses (I) Statutory Compliances (J) Payroll (K) Human Resources (L) Information Technology (M) Legal (N) Risk Management (O) Fraud Monitor

भाग -II / Part -II

आंतरिक वित्तीय नियंत्रण - Internal Financial Controls

भाग III / Part III

लेखापरीक्षा टिप्पणियों का अनुपालन - Compliances of Audit Observations

कार्य का दायरा संक्षेप में अनुबंध-1 में उल्लिखित है। कार्य का विस्तृत दायरा अनुबंध प्रदान करते समय शॉर्टलिस्ट किए गए बोलीदाता को प्रदान किया जाएगा।

The scope of work in brief is mentioned at Annexure -I. The detailed scope of work shall be provided to the shortlisted bidder at the time of awarding of contract.

(II) पात्रता मापदंड / ELIGIBILITY CRITERIA :

- a) सीए फर्म को इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (आईसीएआई) के साथ पंजीकृत पार्टनरशिप/सीमित देयता भागीदारी (एलएलपी) होना चाहिए और न्यूनतम पांच साल का अनुभव होना चाहिए।(आईसीएआई द्वारा जारी पंजीकरण प्रमाणपत्र से सत्यापित किया जाना है)।

The CA Firm should be a Partnership/Limited Liability Partnership (LLP) registered with the Institute of Chartered Accountants of India (ICAI) and should have minimum Five Years Standing.(To be verified from the Certificate of Registration issued by ICAI).

- b) बोली लगाने वाले को तकनीकी बोली के साथ पैन और जीएसटी पंजीकरण प्रमाणपत्र, एमएसएमई प्रमाणपत्र (यदि लागू हो तो टीआरडीएस प्रमाणपत्र के साथ - यदि उपलब्ध नहीं है, तो सीए फर्म को अनुबंध दिए जाने से पहले इसका अनुपालन करना चाहिए) प्रस्तुत करना होगा।

The bidder to produce PAN and GST Registration Certificate, MSME certificate (if applicable along with the TREDIS Certificate – if not available, CA firm should comply with it before the contract is awarded) may be submitted along with the Technical Bid.

- c) सीए फर्म को पिछले पांच वित्तीय वर्षों में कम से कम दो सार्वजनिक क्षेत्र के उपक्रमों / सार्वजनिक क्षेत्र के बैंकों / सार्वजनिक वित्तीय संस्थानों / सार्वजनिक क्षेत्र के एनबीएफसी / एचएफसी के शाखा कार्यालय / प्रधान कार्यालय में आंतरिक ऑडिट असाइनमेंट / वैधानिक ऑडिट करना चाहिए था। (स्टॉक ऑडिट के रूप में असाइनमेंट पर विचार नहीं किया जाएगा)।

The CA Firm should have carried out Internal Audit assignment/Statutory Audit in Branch Office / Head Office of at least two Public Sector Undertakings / Public Sector Banks / Public Financial Institutions / Public Sector NBFCs / HFCs in the last five Financial Years. (Assignment as a stock Audit not to be considered).

- d) सीए फर्म में कम से कम तीन साझेदार, कम से कम पांच वेतनभोगी सहायक (योग्य सीए/सीएमए/अर्द्ध योग्य सीए/सीएमए-इंटर) होने चाहिए;

CA Firm should have minimum three number of partners, minimum five numbers of paid assistants (qualified CA/CMA/ semi qualified CA/CMA-Inter).;

- e) सीए फर्म का मुंबई में स्थानीय कार्यालय होना चाहिए जिसमें कम से कम पांच कार्यरत कर्मचारी हों (एक भागीदार और एक योग्य सीए सहित)

CA Firm should have local office in MUMBAI having minimum five working staff (including one partner and one qualified CA)

- f) वर्तमान में संबंधित क्षेत्रीय कार्यालय/एचएसएमआई में सलाहकार के रूप में नियुक्त सीए फर्म संबंधित क्षेत्रीय कार्यालय/एचएसएमआई में नियुक्ति के लिए पात्र नहीं हैं।

CA Firms presently appointed as consultant in the concerned Regional Office/HSMI are not eligible for appointment at respective Regional Office/HSMI.

- g) सीए फर्म को एक वचन पत्र देना होगा / CA Firm to give an undertaking :

- i) कि किसी भी भागीदार का हुडको के किसी भी कर्मचारी के साथ कोई संबंध नहीं है और उनमें से किसी का भी कंपनी अधिनियम, 2013 की धारा 2(76) के तहत कोई संबंध नहीं है और यह भी कि उनमें से किसी का भी वैधानिक लेखा परीक्षकों के साथ कोई संबंध नहीं है या हुडको के ऐसे संबंधित कार्य जिसमें वर्तमान असाइनमेंट के साथ हितों का टकराव होगा और कंपनी अधिनियम, 2013 की धारा 184 और 188 के तहत अनुपालन की भी घोषणा करेगा।

that none of the partners has any relation with any employee of HUDCO and also none of them has any relationship within the meaning of Section 2(76) of the Companies Act, 2013 and also that none of them has any relationship with the Statutory Auditors or with such related work of the HUDCO which will have conflict of interest with the current assignment and also declare the compliance under section 184 and 188 of the Companies Act, 2013.

- ii) प्रमाणित किया जाता है कि हमें उसी क्षेत्रीय कार्यालय/एचएसएमआई के प्रमाणन/परामर्श या ऐसे संबंधित कार्य करने के लिए नियुक्त नहीं किया गया है, जिससे वर्तमान कार्यभार के साथ हितों का टकराव होगा।

Certified that we have not been appointed for carrying out certification/consultancy or such related work of the same Regional Office/HSMI which will have conflict of interest with the current assignment.

- iii) पिछले पांच वर्षों के दौरान फर्म के खिलाफ आईसीएआई या किसी नियामक प्राधिकरण द्वारा कोई अनुशासनात्मक कार्रवाई शुरू नहीं की गई है। आज तक अनुशासनात्मक कार्रवाई का निस्तारण हो जाना चाहिए था।

There has not been any disciplinary action initiated by ICAI or any regulatory authority against the firm during the last five years. As on date the disciplinary action should have been disposed off.

- iv) फर्म को किसी नियामक निकाय/वैधानिक निकाय/पीएसयू/सरकार विभाग या कोई अन्य संस्था द्वारा व्यवसाय से प्रतिबंधित, असूचीबद्ध या प्रतिबंधित नहीं किया गया है।

The Firm has not been banned, delisted or debarred from business by any Regulatory Body/Statutory Body/PSU/Govt. Department or any other institution.

(III) चयन प्रक्रिया: / SELECTION PROCEDURE:

सलाहकार का चयन तकनीकी बोली और वित्तीय बोली के आधार पर होगा:

The selection of consultant shall be based on Technical bid and Financial bid :

1. ऑडिट टीम में न्यूनतम एक चार्टर्ड अकाउंटेंट और सीए फर्म के पार्टनर की अध्यक्षता में एक वेतनभोगी सहायक (योग्य (सीए/सीएमए)/अर्ध-योग्य (सीए/सीएमए-इंटर)) शामिल होगा।

The Audit team will consist minimum of one Chartered Accountant and 'one paid assistant (qualified (CA/CMA)/semi qualified (CA/CMA- inter)) headed by partner of the CA Firm.

2. सीए फर्म को कार्य के दायरे में निर्धारित सभी वाउचर/गतिविधियों का 100% सत्यापन करना आवश्यक है। कार्य के दायरे में अनुबंध-1 में दिए गए सभी बिंदु शामिल होंगे।

CA firm is required to undertake 100% verification of all the vouchers/activities prescribed in the scope of work. The scope of work would cover all the points as given in **Annexure - I**.

3. जीएफआर नियम 170(iii) के अनुसार, बोलीदाताओं को बोली सुरक्षा यानी बयाना राशि जमा (ईएमडी) का भुगतान करने की आवश्यकता नहीं है, इसके बजाय निर्धारित प्रारूप (अनुलग्नक-ए) में बोली सुरक्षा घोषणा जमा करना आवश्यक है।

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-A**) is required to be submitted.

4. बोली को दो भागों में प्रस्तुत करना आवश्यक है अर्थात तकनीकी बोली (अनुलग्नक -II) और वित्तीय बोली (अनुलग्नक -III)। तकनीकी बोली और वित्तीय बोली को अधिकृत हस्ताक्षरकर्ता के हस्ताक्षर के साथ अलग-अलग अपलोड किया जाना चाहिए (प्रत्येक पृष्ठ पर अधिकृत हस्ताक्षरकर्ता के हस्ताक्षर के साथ)। दोनों बोलियाँ निर्दिष्ट तिथि और समय से पहले प्रस्तुत की जानी चाहिए। यदि उपरोक्त तरीके से बोली प्रस्तुत नहीं की जाती है तो उसे अस्वीकार कर दिया जाएगा।

The bid is required to be submitted in two parts i.e. Technical Bid (Annexure -II) & Financial Bid (Annexure -III). Technical bid and Financial bid should be uploaded (along with the signature of authorized signatory on each page) separately along with the signature of authorized 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.

5. वित्तीय वर्ष के लिए आंतरिक लेखापरीक्षा के लिए फर्म को प्रारंभ में एक वर्ष की अवधि के लिए नियुक्त किया जा सकता है। 2024-25 (01.04.2024 से 31.03.2025)। हालाँकि, नियुक्ति को मामूली संशोधन के साथ फीस सहित समान नियमों और शर्तों पर दो साल की अवधि के लिए संतोषजनक प्रदर्शन के आधार

पर वार्षिक आधार पर नवीनीकृत किया जा सकता है। एच.ओ. के अनुमोदन से आवश्यकता के अनुसार कार्य के दायरे में।

The Firm may be engaged initially for a period of one year for Internal Audit for F.Y. 2024-25 (01.04.2024 to 31.03.2025). However, the appointment may be renewed on yearly basis based on the satisfactory performance for a further period of two years on same terms & conditions including fees with slight modification . in the scope of work as per requirement with the approval of H.O.

6. सीए फर्म की फीस (जीएसटी को छोड़कर) वित्तीय वर्ष के लिए 1,00,000/- (एक लाख) रुपये से अधिक नहीं होनी चाहिए।

The fees of CA Firm (excluding GST) should not exceed Rs 1, 00, 000/-(One lacs) for the Financial Year.

7. शुल्क का भुगतान फर्म को कार्य के दायरे के अनुसार कार्य पूरा होने पर किया जाएगा

The payment of fees shall be made to the firm on completion of assignment as per the Scope of Work as under

- प्रथम तिमाही की रिपोर्ट प्रस्तुत करने पर- 15% /On submission of report of First quarter - 15%

-द्वितीय तिमाही की रिपोर्ट प्रस्तुत करने पर- 20% /On submission of report of Second quarter- 20%

- तीसरी तिमाही की रिपोर्ट प्रस्तुत करने पर - 20% / On submission of report of Third quarter - 20%

- चौथी तिमाही की रिपोर्ट जमा करने पर - 25% / On submission of report of Fourth quarter - 25%

शेष 20% वैधानिक लेखा परीक्षकों द्वारा वार्षिक खातों के ऑडिट और टैक्स ऑडिट रिपोर्ट जारी करने के बाद जारी किया जाएगा।

Balance 20% shall be released after audit of annual accounts by Statutory Auditors and issuance of Tax Audit Report.

8. सीए फर्म से अपेक्षा की जाती है कि वह अगले महीने के पहले सप्ताह में प्रत्येक महीने के लेनदेन की समीक्षा करेगी और अगले महीने की सातवीं तारीख तक प्रमाणित ट्रायल बैलेंस जमा कर देगी। निर्धारित प्रारूप में ऑडिट रिपोर्ट तिमाही के अंत के अगले महीने की सातवीं तारीख तक जारी की जानी है।

The CA Firm is expected to undertake the review for each month's transactions in the first week of succeeding month and submit Certified Trial Balance by seventh of the next month. Audit Report in the prescribed format to be issued by seventh of succeeding month of the end of the quarter.

9. सीए फर्म उन टिप्पणियों को प्रधान कार्यालय को अपनी रिपोर्ट में शामिल कर सकती है जहां राय में मतभेद है और जिन पर ध्यान नहीं दिया जा सकता है/सुधार लंबित है। इसके अलावा ऐसी टिप्पणियों की समीक्षा की जानी चाहिए और उनके अनुपालन को बाद की ऑडिट रिपोर्टों में तब तक रिपोर्ट किया जाना चाहिए जब तक कि इन्हें ठीक न कर लिया जाए।

CA firm may include those observation in their report to Head Office where there is difference of opinion and which may remain unattended / pending rectification. Further such observation should be reviewed and their compliance is to be reported in the subsequent Audit Reports until such time these are rectified.

10. सीए फर्म द्वारा प्रमाण पत्र प्रस्तुत करना आवश्यक है (क्षेत्रीय प्रमुख/ईडी द्वारा विधिवत प्रमाणित) यह पुष्टि करते हुए कि ऑडिट कार्य के दायरे/चेकलिस्ट के अनुसार किया गया है और क्षेत्रीय प्रमुख/ईडी के साथ चर्चा के बाद ऑडिट रिपोर्ट तैयार की गई है।

Certificate is required to be submitted by the CA Firm (duly authenticated by Regional Chief/ED) confirming that the audit has been carried out as per scope of work/checklist and audit reports have been prepared after discussion with the Regional Chief/ED.

11. सीए फर्म प्रमुख, आंतरिक लेखा परीक्षा विभाग, प्रधान कार्यालय, नई दिल्ली की पूर्व अनुमति के बिना किसी भी व्यक्ति को असाइनमेंट या हुडको के व्यवसाय या संचालन से संबंधित गोपनीय जानकारी का खुलासा नहीं करेगी।

CA firm shall not disclose to any person the confidential information relating to the assignment or HUDCO's business or operations without prior permission of Head, Internal Audit Department, Head Office, New Delhi.

12. मुंबई क्षेत्रीय कार्यालय में सीए फर्म को दिए गए वर्तमान कार्यभार के संबंध में हुडको और सीए फर्म के बीच किसी भी विवाद की स्थिति में, सीएमडी, हुडको का निर्णय अंतिम और सभी पक्षों पर बाध्यकारी होगा।

In case of any dispute between HUDCO and the CA Firm regarding the present assignment given to the CA Firm at Mumbai Regional Office, the decision of the CMD, HUDCO shall be final and binding on all the parties.

13. आंतरिक लेखापरीक्षा विभाग, प्रधान कार्यालय को अधिकार है: यदि यह पाया जाता है कि रिपोर्टिंग/प्रमाणन आवश्यक मानक का नहीं है तो सीए फर्मों को प्रतिस्थापित कर सकता है।

Internal Audit Department, Head Office has the right: to replace CA firms if it is found that the reporting / certification are not of required standard.

14. जोखिम आधारित आंतरिक लेखापरीक्षा पेशेवर, नैतिक क्षमता और सत्यनिष्ठा के उच्चतम मानक के साथ आयोजित की जानी है।

The Risk Based Internal Audit is to be conducted with the highest standard of professional, ethical competence and integrity.

15. संलग्न संक्षिप्त विवरण में कार्य के दायरे के अनुसार संपूर्ण असाइनमेंट के लिए कोटेशन आमंत्रित की जाती है और किसी भी आंशिक असाइनमेंट पर विचार नहीं किया जाएगा।

The quotation is invited for the whole assignment as per the scope of work in brief enclosed and no part assignment shall be considered.

16. संतोषजनक सेवा प्रदान करने में विफलता पर हुडको को यहां उल्लिखित पते पर 30 दिनों का नोटिस देकर अनुबंध को तुरंत समाप्त करने का अधिकार होगा। सीए फर्म द्वारा सेवा से असंतोष/विलंब/क्षति के संबंध में हुडको का निर्णय अंतिम होगा। इसके अलावा, ऐसी स्थिति में, हुडको के पास अनुबंध के मुआवजे को जब्त करने और सीए फर्म को बिना किसी नोटिस के नुकसान की वसूली करने का अधिकार होगा।

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 service/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.

17. यदि निविदा के संबंध में कोई जानकारी/स्पष्टीकरण आवश्यक है, तो उसे कार्य दिवसों (सोमवार से शुक्रवार सुबह 10:00 बजे से शाम 5:00 बजे के बीच) के दौरान हुडको क्षेत्रीय कार्यालय मुंबई में जाकर प्राप्त किया जा सकता है।

In case any information/clarification is required in respect of Tender, the same may be obtained by visiting HUDCO Regional Office Mumbai during working days (Monday to Friday between 10:00 a.m. to 5:00 p.m.).

18. तकनीकी बोली में फर्म की विस्तृत प्रोफाइल शामिल होनी चाहिए जिसमें फर्म का नाम, पता, स्थापना की तारीख, पंजीकरण प्रमाण पत्र, भागीदारों की विस्तृत प्रोफाइल और भुगतान किए गए सीए के सहयोगियों/सहायक कर्मचारियों का संक्षिप्त विवरण, (पीएसयू, बैंक, अन्य कंपनियां) काम संभालने का अनुभव शामिल होना चाहिए। पीएसयू की प्रतियां, अनुभव प्रमाण पत्र, कार्य आदेश आदि की प्रतियां।

The Technical Bid should include the firm's detailed profile including the firm's name, address, date of establishment, Registration Certificate, detailed profile of partners and brief details of paid CA's associates/support staff, (PSUs, Banks, Other Companies) experience in handling work of PSUs, copies of experience Certificate, Work order etc.

19. The Technical Bid shall be opened and after analyzing 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.

तकनीकी बोली खोली जाएगी और तकनीकी बोली के अपेक्षित मानदंडों का विश्लेषण करने के बाद, वित्तीय बोली केवल उन सफल तकनीकी रूप से योग्य बोलीदाताओं के लिए खोली जाएगी। हुडको के पास बोलीदाताओं से स्पष्टीकरण मांगने/समर्थक दस्तावेज/कागजात मांगने का अधिकार सुरक्षित है।

(IV) वित्तीय बोली / FINANCIAL BID

- i) वित्तीय बोली में लागू करों सहित शुल्क शामिल होना चाहिए (अनुलग्नक - III)
The Financial bid should contain fees including applicable taxes (ANNEXURE – III)
- ii) बोली लगाने वाले को कार्य के पूरे दायरे के लिए दर उद्धृत करनी चाहिए। निर्दिष्ट मूल्य निर्धारण प्रणाली के अलावा अन्य पर आधारित बोलियां अस्वीकार कर दी जाएंगी।
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) दर अंक एवं शब्द दोनों में उद्धृत की जानी है। अंकों और शब्दों में दरों में किसी भी विसंगति के मामले में, शब्दों में उद्धृत दरें अंकों में उद्धृत दर से अधिक प्रभावी होंगी।
Rate 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) किसी भी खाते पर कोई अतिरिक्त भुगतान स्वीकार्य नहीं होगा।
No additional payment will be admissible on any account.
- v) यदि पात्र फर्मों से एक ही राशि के लिए एक से अधिक एल-1 वित्तीय बोली प्राप्त होती है तो अधिकतम वर्षों की स्थिति वाली सीए फर्म को प्राथमिकता दी जाएगी।
In case of 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 give the preference.

(V) बोलियाँ प्रस्तुत करने के लिए सामान्य नियम और शर्तें / GENERAL TERMS AND CONDITIONS FOR SUBMISSION OF BIDS

- i) बोली प्रक्रिया के आचरण या परिणाम की परवाह किए बिना, बोली की तैयारी से जुड़ी सभी लागतों, यदि कोई हो, के लिए बोलीदाता जिम्मेदार होगा।
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.
- ii) बोलियां तुरंत खारिज कर दी जाएंगी और बोली लगाने वाले द्वारा समय सीमा को पूरा करने में विफलता, ऊपर निर्दिष्ट सभी जानकारी प्रदान करने में विफलता और निर्धारित नियमों और शर्तों को स्वीकार करने में विफलता के लिए मूल्यांकन नहीं किया जाएगा।

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.

- iii) अस्पष्ट और उदासीन अभिव्यक्ति जैसे "विषय ..." के साथ बोली स्वीकार नहीं की जाएगी। सशर्त छूट सहित किसी भी शर्त के साथ बोली अस्वीकार कर दी जाएगी।

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.

- iv) पात्रता मानदंड के अनुसार आवश्यक आवश्यक संलग्नक/प्रमाण संलग्न किए जाने चाहिए और प्रत्येक दस्तावेज़ पर भागीदार/प्राधिकृत हस्ताक्षरकर्ता द्वारा विधिवत हस्ताक्षर किए जाने चाहिए। बोलीदाता को प्रस्तुत दस्तावेजों की पृष्ठ संख्या निर्दिष्ट करना आवश्यक है।

The necessary attachments/proofs required as per eligibility criteria must be enclosed and each document is duly signed by the Partner / Authorized Signatory. The Bidder is required to specify the page number of the documents submitted.

- v) यदि चयन प्रक्रिया के दौरान किसी भी समय यह पाया जाता है कि उनके द्वारा प्रदान की गई जानकारी गलत है तो बोली अयोग्य घोषित कर दी जाएगी।

Bid will be disqualified, if at any point during the selection process, it is found that information provided by them is incorrect.

- vi) बोलीदाताओं से अनुरोध है कि वे बैंक से संबंधित जानकारी [अनुलग्नक-IV] में दिए गए प्रारूप में प्रदान करें।

The bidders are requested to provide the **bank related information in the format at [Annexure – IV]**

- vii) हुडको बोली जमा करने की समय सीमा से पहले किसी भी समय शुद्धिपत्र / परिशिष्ट जारी करके निविदा दस्तावेज में संशोधन कर सकता है। इसलिए, बोलीदाताओं को सलाह दी जाती है कि वे बोली जमा करने की समय सीमा से पहले नियमित रूप से हुडको/जीईएम पोर्टल की वेबसाइट पर जाएं।

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.

- viii) तकनीकी बोली खुलने की तारीख से 90 दिनों की अवधि के लिए बोली वैध रहेगी। मूल बोली वैधता अवधि की समाप्ति से पहले असाधारण परिस्थितियों में, हुडको बोलीदाता से एक निर्दिष्ट अतिरिक्त अवधि के लिए वैधता की अवधि बढ़ाने का अनुरोध कर सकता है।

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.

- ix) कंपनी आवेदन की अंतिम तिथि के बाद आवेदक द्वारा शुरू किए गए किसी भी संचार पर विचार नहीं करेगी। हालाँकि, कंपनी अपने पूर्ण विवेक से किसी भी आवेदक से अतिरिक्त स्पष्टीकरण/जानकारी या साक्ष्य मांग सकती है।

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.

- x) हुडको के पास बिना कोई कारण बताए कार्य सौंपने से पहले किसी भी समय निविदा प्रक्रिया को रद्द करने का अधिकार सुरक्षित है।

HUDCO reserves the right to cancel the tendering process at any time before award of work without assigning any reason thereof.

- xi) हुडको बिना कोई कारण बताए किसी भी या सभी बोलियों को अस्वीकार करने का अधिकार सुरक्षित रखता है।

HUDCO reserves the right to reject any or all bids without assigning any reason.

- xii) यदि खुली बोली के माध्यम से फर्म के चयन की प्रक्रिया के संबंध में किसी भी मुद्दे पर व्याख्या/स्पष्टीकरण की आवश्यकता होती है, तो हुडको की व्याख्या अंतिम और बाध्यकारी होगी।

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

- xiv) फर्म हुडको के प्रतिनिधि के साथ निकट समन्वय में काम करेगी।

The firm will work in close coordination with the representative of HUDCO.

- xv) सफल बोलीदाता को हुडको की केवाईसी नीति के अनुसार केवाईसी दस्तावेज प्रस्तुत करने होते हैं।

The successful bidder has to submit the KYC documents as per KYC policy of HUDCO.

- xvi) लेखा परीक्षक को निम्नलिखित को सत्यापित करना होगा: The Auditor has to verify the following:

- लेखा परीक्षकों को नियामक निकायों अर्थात आरबीआई/सेबी/एमसीए/भारत सरकार आदि के दिशानिर्देशों/अनुदेशों का पालन न करने के बारे में सत्यापित करना और विशिष्ट टिप्पणियां करना।

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.

- लेखापरीक्षकों द्वारा ध्यान में लाई गई प्रमुख चूक/अनियमितता/दुवनियोजन/धोखाधड़ी (यदि कोई हो) पर टिप्पणी करना और संगठन को हानि पहुंचाने वाली धोखाधड़ियों की पहचान करने के लिए पर्याप्त कदम उठाए गए हैं।

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.

- लेखा परीक्षकों को विभाग के आंतरिक नियंत्रणों की प्रचालन प्रभावकारिता का सत्यापन/टिप्पणी करना |

Auditors to verify/comment on operating effectiveness of Internal Controls of the Department.

- xvii) नियंत्रक एवं महालेखा परीक्षक फर्म को यह सुनिश्चित करना होगा कि आंतरिक लेखा परीक्षा करते समय उसके द्वारा ध्यान में लाई गई/इंगित की गई सभी कमियों/विसंगतियों को यथासंभव अंतिम तिमाही लेखों में अपास्त/ठीक किया जाए।

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.

- xviii) सुधार प्रविष्टियों को पारित करने सहित कार्य क्षेत्र के अनुसार संपूर्ण प्रक्रिया प्राथमिकता के आधार पर पूरी की जानी चाहिए ताकि हुडको प्रबंधन समयबद्ध तरीके से भावी लेखा परीक्षा में आधार के रूप में इसका उपयोग कर सके। मार्च के महीने में सीए फर्म द्वारा अप-टू-डेट सत्यापन किया जाना आवश्यक है ताकि खातों की पुस्तकों में समय पर सुधार सुनिश्चित किया जा सके। वर्ष के अंत की रिपोर्ट अधिक से अधिक 15 अप्रैल तक प्रस्तुत की जानी अपेक्षित है।

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 utilize 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.

- xix) फर्म को जोखिम आधारित आंतरिक लेखा परीक्षा समीक्षा करने और आंतरिक वित्तीय नियंत्रणों को अद्यतन करने के लिए पर्याप्त जनशक्ति तैनात करने की आवश्यकता होगी।

The Firm would be required to deploy sufficient manpower for carrying out Risk based internal audit Review and updation of Internal Financial Controls.

- xx) लेखापरीक्षा प्रक्रिया के दौरान कार्य क्षेत्र में परिवर्तन हो सकता है और लेखा परीक्षकों को बदले हुए दायरे का पालन करना होगा। उचित वृद्धि और/या दायरे में परिवर्तन फीस में किसी भी वृद्धि और मूल स्वीकृत और अनिवार्य शुल्क के भीतर किए जाने वाले ऑडिट के हकदार नहीं होंगे।

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.

xxi) सीए फर्म को भुगतान ईसीएस/एनईएफटी मोड के माध्यम से जारी किया जाएगा। लागू टीडीएस काटा जाएगा। किसी भी परिस्थिति में कोई अग्रिम भुगतान नहीं किया जाएगा। 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.

xxii) बोलीदाता को निविदा में निहित सभी निबंधन एवं शर्तों का कड़ाई से अनुपालन करना अपेक्षित है। The Bidder is required to comply with all the terms and conditions as contained in tender strictly.

xxiii) असाइनमेंट के उद्देश्य से डिलिवरेबल्स जमा करने के लिए समय सीमा का पालन आवश्यक है, इसके विचलन को अनुबंध का उल्लंघन माना जाएगा।

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.

xxiv) आंतरिक लेखा परीक्षक द्वारा किए गए सभी कार्यों को प्रलेखित किया जाना चाहिए और प्रबंधन को सूचित किया जाना चाहिए।

All the work done by the Internal Auditor should be documented and reported to the management.

xxv) आंतरिक लेखा परीक्षा आईसीएएल के दिशा-निर्देशों और अन्य सांविधिक अपेक्षाओं के अनुसार की जाएगी।

Internal Audit will be carried out as per ICAI's guidelines and other Statutory Requirements.

xxvi) लेखापरीक्षा फर्म, जिसे कार्य सौंपा गया है, को उस कार्य को किसी अन्य पक्षकार को पूर्ण अथवा आंशिक रूप से ठेका देने की अनुमति नहीं है।

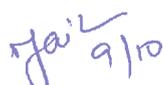
Audit Firm to whom work is awarded is not allowed to sub contract that work to any other parties either full or in part.

xxvii) सीए फर्म अनुबंध के अंत में सभी संबंधित फाइलें/कागजात हुडको को सौंप देगी।

The CA Firm will hand over all the related files / papers to HUDCO at the end of the Contract.

The above document is prepared both in Hindi and English. In the event of ambiguity or conflict between the two versions, the English language version will be used for interpretation in connection with these documents as may be required by HUDCO

Date :- 09.10.2024


9/10
Authorised Signatory



ANNEXURE-II(REGIONAL OFFICE)

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 all payments and receipts, if applicable.
- b) Review the accounts if any and its monitoring along with reconciliations wherever applicable.

C. Assets

- a) Review the record of assets at purchase and writing off, as per approval of the competent authority. Review that records are maintained and implemented in books as per policy.
- b) Review all advances, overdues, 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.
- c) Review that the record register is maintained appropriately.

E. Liabilities

- a) Examine/review the necessary documents for timely payment by HO including MSME payments as per policy.

- b) Verify that documents for payments are forwarded to HO in accordance with the rules and orders governing them and wherever applicable, the arithmetical calculations are correct.
- c) Final claims of employees accompanied with supporting documents are correctly paid by HO and over payment, if any, are dealt promptly to regularize the same. Recoveries/deductions wherever necessary are made from the bills and properly disclosed to HO.
- d) Verification of supporting documents of administration expenditure bills, staff advances, Festival Advances, Vehicle Advance, bills and other payments, sent to HO are checked and physical progress is ascertained, wherever required.

F. Borrowings

- a) The public deposit scheme is scheduled to be closed in FY 2024-25. Thereby deposits are existing only in Kolkata, Mumbai and NCR offices.
- b) Verify the maturity of deposit as per HUDCO policy and filing of returns, if required.

G. Income

Review that details of all sources of income (rental income, fees and commission income, sale of services, other income) have been sent to HO as per laid down policy and agreements executed.

H. Expenses

- a) Assess that the CSR policy is followed for sanction of the project and agreement is executed. Thereby, the fund disbursement proposal is sent to HO as per policy and compliance of sanction conditions.
- 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 proposal for payment was sent to HO 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.

I. Statutory Compliances

- a) Ensure compliances with respect to notices received for Income Tax Act'1961, GST Act '2017 etc.
- b) Verification of Quarterly/Half yearly/Annual Certificates if required by HO, to be submitted as per prescribed formats.

J. Payroll

- a) Review that all relevant supporting documents pertaining to TA/DA, loans and advances, other employee benefits, etc are sent to HO as per the latest policies.

K. Human Resources

- a) Review the compliance and updation of records as per HUDCO policy for employee separation, employee transfer, employee training, empanelment of hospitals/health centers and medical reimbursements. Ensure the supportings wherever required.

L. Information Technology

Review of administration and monitoring of information systems, data protection, physical security, business continuity, disaster recovery plan.

M. Legal

Review that panel of advocates is maintained as per eligibility criteria and assignments are allotted to them only. Performance of empanelled advocates is evaluated annually and incapable advocates are delisted.

N. Risk Management

- a) Ensure compliance as per the risk management framework/methodologies and risk mitigation measures are taken as per policy wherever required.
- b) Periodic risk categorization, risk rating etc, as per policy is done and forwarded to HO.

O. Fraud Monitoring

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

PART-II

INTERNAL FINANCIAL CONTROLS

- (a) To update the internal control flow charts as per newly implemented ERP system.
- (b) To issue quarterly report on Internal Control deficiencies identified during the quarterly audit and suggest corrective measures.
- (c) CA firm to independently review and appraise the system of control throughout the year as per risk control matrices, mitigation plan prescribed in the various activities and recommend improvement to internal control. Facilitate in following good practice in managing risks efficiently.
- (d) Review of Test of Designs including addition/updation/modification of flow charts on annual basis.
- (e) Comment on the adequacy and effectiveness of Internal Financial Controls on quarterly basis.
- (f) Compliance of advisories issued by Internal Audit Wing from time to time.
- (g) 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.
- (h) Any other activity review/reporting necessary in connection with Internal financial Control not specified above.

PART-III

COMPLIANCE OF AUDIT OBSERVATIONS

- (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 along-with 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 an addition in the areas required to be covered in the Risk Based Internal Audit Plan.

ANNEXURE – II

TECHNICAL BID

SL No.	Eligibility Criteria	Documents Required									
1	Name of the Firm, Address and Phone No.										
2	The CA firm should be a Partnership/Limited Liability Partnership (LLP) registered with the Institute of Chartered Accountants of India (ICAI) and should have minimum Five Years standing (To be verified from the Certificate of Registration issued by ICAI)	Copy of the certificate of registration issued by ICAI.									
3	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)	Proof of PAN, 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).									
4	The CA Firm should have carried out internal Audit assignment/statutory Audit in Branch office /Head office at least two Public Sector Undertakings/Public Sector Banks/Public Financial Institutions/Public Sector NBFCs in the last five Financial Years. (Assignment as Stock Audit not to be considered)	<p>The copy of the appointment letter issued /Agreement /Work order/Work Completion Certificate specifying satisfactory performance of services highlighting the assignment.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Name of the Organisation</th> <th style="text-align: center;">Location of Assignment</th> <th style="text-align: center;">Period of Assignment</th> </tr> </thead> <tbody> <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						
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5	CA Firm should have minimum three number of partners, minimum five numbers of paid assistants (qualified CA/CMA/ semi qualified CA/CMA-inter)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Name</th> <th style="text-align: center;">qualified/Semi - Qualified</th> <th style="text-align: center;">Experience</th> </tr> </thead> <tbody> <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									
6	CA firm should have office in Mumbai having minimum five working staff (including one partner and one qualified CA i.e. minimum two CA posted in Mumbai office of CA firm)										
7	The Audit team will consist minimum of one Chartered Accountant and one paid assistant (qualified (CA/CMA)/semi qualified (CA/CMA-inter) headed by partner of the CA Firm.	Name of the audit team members to be mentioned.									

8	<p>CA Firm to give an undertaking –</p> <ul style="list-style-type: none"> a) 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 of. b) The Firm has not been banned, delisted or debarred from business by any Regulatory Body / Statutory Body / PSU / Govt. Department or any other Institution. c) None of the partner's employees have been convicted of any offence/ economic offence. d) No appeal / unresolved dispute / suit / case is pending at any court in India regarding the right to carry on practice. e) 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. f) The Firm has in-house capability to take up the assignment and the Audit Work will not be sub delegated to other CA Firm. 	Declaration to be signed by Authorised signatory on the letterhead of the firm.
9	<p>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.</p>	Declaration to be signed by Authorised signatory on the letterhead of the firm.
10	<p>Others: CA Firm is required to certify that it will not indulge in any fraudulent</p>	Declaration to be signed by Authorised

	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.	signatory on the letterhead of the firm.
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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.

(Signature of the Authorized Signatory with seal)

FINANCIAL BID**(To be uploaded separately and not to be made as a part of technical bid)****The bidder is required to quote LUMPSUM FEE for the entire scope of work**

S. No.	Particulars	Amount in figures (Rs.)	Amount in Words
1	Fee for carrying out Risk Based Internal Audit assignment including review and updation of Internal Financial Controls		
2	GST as applicable on fees quoted at s.no.1		
3	Total Amount (1+2)		

Note:

- 1. The basic fees and GST component should be shown in the respective columns. GST will be paid as applicable from time to time.**
- 2. Quoted fees should be inclusive of out of pocket expenses and other incidental charges and no additional payment will be made.**
- 3. Rates are required to be quoted in figures as well as in words. In case of any difference between quotes in figures and words, the quotes in words shall prevail.**
- 4. Bidders are required to quote financial proposal / fees structure strictly as sought above.**
- 5. The above should not include any condition attached thereto. Any such conditional proposal shall be liable to rejection.**
- 6. The Financial Bid duly signed by the authorised signatory to be uploaded separately and should not be made as a part of Technical Bid.**

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.	

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