



CGHIDB Tender Ref. No./RFP /Special Audit/CGHIDB/ 2026, Dated/...../2026

**Head Office, Paryavas Bhawan, Sector-19
North block, Nava Raipur Atal Nagar, Dist – Raipur, Chhattisgarh, India
Pin code: 492002, Email: cghbho@gmail.com**

Website: www.cghb.gov.in, Phone No. 0771-2512121

Contents

DISCLAIMER	3
1. RFP Data Sheet	5
2. Introduction:.....	6
3. Qualification Criteria:	7
4. Terms of Reference.....	10
5. Appointment of Special Auditor Appointment Procedure	12
6. Instructions to applicants:.....	12
7. Queries	13
8. Clarifications	13
9. Format and Signing of Proposal:.....	13
10. Submission of Proposals.....	13
11. Opening and Evaluation of Proposals.....	14
12. Cancellation of Bidding Process and Rejection of Proposals	14
13. Other Terms and Conditions	15
14. Shortlisting Procedure, Terms and Conditions	16
15. Transfer and subletting of work:.....	17
16. Period of Appointment:.....	17
17. Penalty and forfeiture of Security Deposit:.....	17
18. Confidentiality:.....	17
PROFORMA OF PROPOSALS AND ANNEXURES.....	19

DISCLAIMER

This appointment notice has been issued by the Chhattisgarh Housing and Infrastructure Development Board (CGHIDB) with the intent of inviting proposals from qualified and experienced CA firms for Internal Audit Individuals, agencies, Firms, or Companies across India for inclusion in its official panel for various audit consultancy services. However, it is to be clearly understood that this appointment process is only a pre-qualification exercise and shall not, under any circumstances, be construed as a commitment, offer, or guarantee by CGHIDB to award or allot any specific project or assignment to the applicants. Being empanelled merely qualifies the applicant to be considered for works as and when they arise, subject to further technical and financial scrutiny.

The appointment shall not bind CGHIDB in any manner to issue any work orders or assignments during the tenure of appointment, nor shall it create any right or entitlement in Favor of the empanelled party. CGHIDB reserves full authority to issue separate RFP, RFP, notices, or calls for proposals for special project at any time as open RFP/ RFP from all India. The appointment shall remain valid for the period specified by CGHIDB, which may be extended, modified, suspended, or terminated at the discretion of the Board without assigning any reason.

Applicants are advised that Commissioner, CGHIDB reserves the right to amend the terms of appointment, cancel or postpone the appointment process, reject any or all proposals at any time without any prior notice and take any decision it deems appropriate in the interest of fairness, transparency, and administrative efficiency. CGHIDB shall not be responsible for any cost, expense, or loss incurred by the applicant in the preparation or submission of the application, and no claim of any kind shall be entertained in this regard. All information and documents submitted by the applicants will be treated as confidential and used solely for the purposes of this appointment.

The appointment does not establish any employer-employee relationship, joint venture, agency, or partnership between CGHIDB and the appointed auditor. The applicant bears full responsibility for the completeness, accuracy, and timely submission of the application and all supporting documents. Any false or misleading information shall render the applicant liable for rejection or blacklisting. Any dispute arising from this appointment process shall be subject to the jurisdiction of courts located in Raipur, Chhattisgarh, and governed by the applicable laws of India.

Submission of the application for appointment shall be deemed as acceptance of all the terms, conditions, and provisions of this disclaimer without reservation.

**CHHATTISGARH HOUSING AND INFRASTRUCTURE DEVELOPMENT
BOARD**

Paryawas Bhavan, Sector - 19, North Block, Nava Raipur Atal Nagar – 492002

NOTICE INVITING TENDER

NIT No.

Dated:

Chhattisgarh Housing and Infrastructure Development Board ("CGHIDB" or the "Board") intends to appoint a Special Auditor to review a financial record across its units.

S.No.	Name of the Assignment	EMD (in INR)	Cost of RFP Document (in INR)
1	Request for Proposal (RFP) For Appointment of CA Firms for Special Audit of units Under CGHIDB ON QCBS Basis	50,000	5,900 (with GST)

Details of the Project:

- RFP start date: From 10:30 AM on 10/07/2026
- Pre-proposal meeting schedule- 12:00 Noon, 17/07/2026 at Sector-19, Paryawas Bhawan, CGHIDB (HO), Nava Raipur Atal Nagar.
- Due date for online submission of proposals (Both Technical and Financial): up to 5:30 PM on Date: 10/08/2026
- Due date for hardcopy submission: up to 5:30 PM on Date: 14/08/2026
- For more information applicants/Firms may contact to Chief Account Officer, CGHIDB (7828475109)
- Eligible Firm/Auditors may download the RFP documents and other terms and conditions from website <https://cghb.gov.in> & <http://eproc.cgstate.gov.in>. Any amendment/corrigendum in the tender documents, will only be uploaded on the e-Procurement website and shall not be published in any newspaper.

Chief Account Officer, CGHIDB

1. RFP Data Sheet		
a)	Name of the work	Request for Proposal (RFP) For Appointment of CA Firms for Special Audit of units Under CGHIDB on QCBS Basis
b)	Availability of application on Cg eproc website	https://eproc.cgstate.gov.in/
c)	Mode of Submission	Online, through E-Procurement portal https://eproc.cgstate.gov.in . Also, the hard copy of the Proposal Documents are to be submitted at the designated address mentioned in this document.
d)	Pre-Proposal meeting Date, Time & Venue	17/07/2026 , 12:00 Noon. 4 th floor, CGHIDB, Paryawas Bhawan, North block, Sector-19, Naya Raipur. Pin code: 492002
e)	Last date and time of submission of RFP online application	On or before 10/08/2026 , up to 05:30 PM.
f)	Last date and time of Physical (hardcopy) submission	On or before 14/08/2026 , up to 05:30 PM.
g)	Opening of Technical proposal.	After 11:00 AM on 17/08/2026
h)	Opening of Financial Proposal	Time & Date will be announced only after the evaluation of Technical Proposal
i)	Place & Address for Hardcopy submission of RFP.	O/o Chief Account Officer, CGHIDB HO, at Paryawas Bhawan, North block, Sector-19, Naya Raipur Atal Nagar. Pin code: 492002
j)	Contact details of concerned officials for any clarification.	7828475109,9425518464
k)	Place of opening of proposals .	Office of the Chief Account Officer, CGHIDB Paryawas Bhawan, North block, Sec-19, Naya Raipur Atal Nagar (C.G.) Pin 492002 <u>Note: - In case the date of opening of application is declared as a holiday, the application will be opened on the next working day at the same time.</u>
l)	Appointment Tenure	The appointment would be initially for 6 month and shall be extended for additional 6 month as per the requirement. No escalation would be considered for the second financial year(in case of any extension) and the fees quoted by selected firm

m)	Participation Fee	Participation Fee of INR. 5000+applicable GST in the form of Demand Draft shall have to be submitted in favor of “Chief Account Officer, CGHIDB” payable at Raipur.
n)	Address for correspondence	The Chief Account Officer Chhattisgarh Housing & Infrastructure Development Board Head Office, Paryavas Bhawan, Sector-19, North block, Nava Raipur Atal Nagar, Dist – Raipur, Chhattisgarh, India Pincode: 492002, Email: caocghb@gmail.com Website: www.cghb.gov.in, Phone No.- 7828475109

2. Introduction:

2.1 Objective

Chhattisgarh Housing and Infrastructure Development Board (“CGHIDB” or the “Board”) intends to appoint a Special Auditor to conduct a comprehensive review of allottee-related financial records in the Estate Management Zone. The engagement will involve reconciliation of accounting ledgers and systematic cross-verification of relevant records, documents and supporting evidence to validate the accuracy and completeness of financial data.

The Special Auditor shall independently assess the consistency of allottee accounts, identify any variances or discrepancies, and provide observations on the adequacy and reliability of the underlying records. The assignment is aimed at establishing greater assurance over the correctness of allottee financial records and supporting the Board in maintaining transparent, accurate, and dependable financial information. The Special Auditor’s report shall be supported by appropriate supporting documents and evidence.

2.2 Brief Profile of CGHIDB

Introduction of Housing & Infrastructure Development Board: With the motto to facilitate ‘House for all’ Chhattisgarh Housing & Infrastructure Development Board (CGHIDB) was constituted in February 2004 under the Chhattisgarh Housing & Infrastructure Development Board Act 1972. Chhattisgarh Housing Board (CGHB) has been amended to Chhattisgarh Housing & Infrastructure Development Board (CGHIDB) as per the amendment to the CGHB 1972 Act by March 2026. After amendment of the Act, the Board shall be empowered to undertake Town Planning Scheme (TPS)–based development, including planning, execution, and development of infrastructure such as roads, water supply, sewerage, drainage, street lighting, and other civic amenities, either directly or through authorized agencies; and sell, lease, or otherwise dispose of developed plots, including residential, commercial, or mixed-use plots, in accordance with prescribed rules, regulations, and government policy along with providing housing facility to the people of economically weaker section (EWS) and lower income group (LIG) on subsidized rates has remained the priority of CGHIDB. Making dedicated efforts in this direction, CGHIDB has made a mark in providing housing facilities with necessary infrastructure to the homeless/needy citizens at an affordable price along with the provision of the general housing. Further CGHIDB is also undertaking the deposit work on behalf of other government departments.

The CGHIDB has its head office at Paryavas Bhavan, Sector-19, North Block, Nava Raipur Atal Nagar. The Chhattisgarh Housing & Infrastructure Development Board for better working and smooth implementation of projects has divided its working into various divisions and each division is headed by the Executive Engineer. At present there are 18 Estate Management Zones in the Housing & Infrastructure Development Board at the following locations:

- 19 (Nineteen) Estate Management Zone offices under CGHIDB:

Sr.No	Zones	Sr.No	Name of Zones
1	Estate Management Zone 1 Raipur, Kabir Nagar	10	Estate Management Zone Dhamtari
2	Estate Management Zone 2 Raipur, Shankar Nagar	11	Estate Management Zone Bilaspur
3	Estate Management Zone 3 Raipur, Moulshri Vihar	12	Estate Management Zone Raigarh
4	Estate Management Zone Capital Project, Raipur	13	Estate Management Zone Korba
5	Estate Management Zone Durg	14	Estate Management Zone Ambikapur
6	Estate Management Zone Rajnandgaon	15	Estate Management Zone Mahasamund
7	Estate Management Zone Kawardha	16	Estate Management Zone Korea
8	Estate Management Zone Jagdalpur	17	Estate Management Zone Sakti
9	Estate Management Zone Kondagaon	18	Estate Management Zone Dantewada
		19	Estate Management Zone Jashpur

As the state's largest housing provider, CGHIDB is committed to delivering affordable, modern, and environmentally sustainable housing. To date, it has constructed over 1 lakh housing units across the state, with a strong emphasis on social equity.

CGHIDB maintains a strong presence in both urban and semi-urban areas, including key cities like Raipur, Bilaspur, Durg, Rajnandgaon, Ambikapur and Jagdalpur. CGHIDB developments are thoughtfully planned, integrated with essential infrastructure and civic amenities.

In addition to housing, CGHIDB's projects include the development of supporting infrastructure such as roads, drainage, water supply, green areas, and public spaces. Through its multi-sectoral approach, the Board continues to contribute to the creation of resilient, inclusive, and well-connected urban settlements across the state.

3. Qualification Criteria:

3.1 Minimum Eligibility Criteria

Firms must read carefully the minimum conditions of eligibility (the "Conditions of Eligibility") provided herein. To be eligible for evaluation of its Proposal, the CA Firm shall fulfill the following "Minimum Eligibility Criteria":

- 3.1.1 The Applicant must be a single entity (any kind of consortium is not allowed), and Partnership Firm incorporated & registered in India under Partnership Act 1932 or Limited Liability Partnership Act 2008.
- 3.1.2 The CA Firms should be in Practice for a period of at least 10 (Ten) years or more from Proposal Due Date (PDD) in India. In support the Applicants/Firm should submit constitution/incorporation certificate and / or Firms card downloaded from the web portal of Institute of Chartered Accountants of India.
- 3.1.3 The Applicant must be empaneled with C&AG for FY 2025-26. In support the Applicants/Firm should submit the C&AG appointment letter.
- 3.1.4 Any entity which has been debarred/blacklisted by any Govt. Department/Agency from participating in any project, and the bar subsists as on the date of Proposal, would not be eligible to submit the Proposal.

- 3.1.5 An Applicant should have, during the last three years, neither failed to perform on any agreement, as evidenced by imposition of a penalty by an arbitral or judicial Board or a judicial pronouncement or arbitration award against the Applicant, nor been expelled from any project or agreement nor have had any agreement terminated for breach of contract by such Applicant. An undertaking to this effect shall have to be submitted in the prescribed format.
- 3.1.6 The Applicant firm should have five full-time partners. Part time partner would not be considered. Out of these five (5) full times partner, 2 (two) partner should be DISA/CISA and at least three (3) partners as Fellow Member of CA (FCA). In support the Applicants/Firm should submit the ICAI Constitution certificate for the position on PDD.
- 3.1.7 The Applicant firm should have Head office/Branch office in Chhattisgarh as per ICAI constitution/incorporation certificate and / or Firm card.

3.2 Technical Capacity: The Applicant firm should have an experience of at least 10 years in conducting internal/statuary audit/special audit of state/central PSUs during last 10 years as on 31/03/2025.

- i. It must have executed at least 01 (One) internal/statuary/special audit of state/central PSUs with fees of at least INR 30,00,000/- (Rupees Thirty Lakhs Only)

OR

It must have executed at least 02 (Two) internal/statuary/special audit of state/central PSUs with fees of at least INR 20,00,000/- (Rupees Twenty Lakhs Only) per assignment.

OR

It must have executed at least 03 (Three) internal/statuary/special audit of state/central PSUs with fees of at least INR 15,00,000/- (Rupees Fifteen Lakhs Only) per assignment.

3.3 Financial Capacity

- i) The Applicant should have a minimum **Average Annual turnover of INR 1.00 (One) crore** from internal/special/statuary audit services in India in of the last Three financial years (2022-23, 2023-24, 2024-25.). Such turnover should be exclusive of GST. In support the Applicants/Firm should submit turnover certificate/audited balance sheet from its statutory auditor, along with the Proposal.

3.4 Evaluation Criteria

Only those Applicants who meet the eligibility criteria specified in Clauses 3.1 to 3.3 above shall qualify for evaluation under this Section 3.4. Bids of firms, who do not meet these criteria, shall be rejected.

The evaluation of technical proposals shall be based on the following parameters:

S. No.	Parameter	Criteria	Max Marks	Documentary evidence to be attached with the Technical Bid
1.	Number of years of Applicant's Experience.	10 Years - 10 Marks >10-15 years – 15 Marks > 15 years – 1 Marks for each additional year	20	Latest Firm Constitution Certificate as on PDD
2	Number of similar assignments of central/state government departments/ PSUs/Boards/ULBs for special audit with fees of at least INR 2.5 Lakhs for each	1 Assignment- 1 Mark 2 Assignments – 2 marks	5	Work Orders/ Agreements issued by the Department/ Companies in which fees are specifically mentioned

S. No.	Parameter	Criteria	Max Marks	Documentary evidence to be attached with the Technical Bid
	assignment in the last 10 years from PDD.	More than 2 assignments - 1 mark for each additional assignment		
3	Number of Partners in the Firm	- Upto 5 Partners - 5 Marks 5-10 Partners – 10 Marks - More than 10 partner - 1 mark for each additional Partner	15	ICAI Constitution certificate as on PDD
4	Average Annual Turnover of the firm for last three financial year's i.e 2021-22, 2022-23, 2023-24.)	1 Crore- 1.5 Crore 10 Marks > 1.5 to 2 Crores - 15 Marks > 2 Crores - 20 Marks	20	Turnover Certificate duly signed by CA and Audited Financial Statements
5	Head Office/Branch Office in Chhattisgarh	- Branch office – 10 Marks - Head office – 20 Marks	20	Incorporation/Registration Certificate
6	Partner of the Firm Disa/CISA qualified	1- 10 Marks >1– 20 Marks	20	ICAI Certificate
Total			100	

Note:

1. Applicant(s) scoring $\geq 70\%$ marks will be short listed for opening of Financial Proposal.

2. Applicants have to provide separate credentials against the scoring criteria.

3.5 Tests of Responsiveness

- Prior to evaluation of Bids, the Board shall determine whether each Bid is responsive to the requirements of the RFP. A Bid shall be considered responsive only if:
- It is received as per format as per various Appendix
- It is accompanied by EMD as prescribed
- It is accompanied by the payment proof for cost of bid document as prescribed
- It is received by the Proposal Due Date including any extension thereof
- It is accompanied by the Power(s) of Attorney as specified in Appendix
- It contains all the information (complete in all respects) as requested in this RFP
- It contains information in formats the same as those specified in this RFP
- It does not contain any condition and
- It is not non-responsive in terms hereof

The Board reserves the right to reject any proposal which is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the Board in respect of such proposal.

4. Terms of Reference

4.1 Scope of Work

The selected audit firm will perform a 100% verification and reconciliation of all units allotted from 1 April 2015 to 31 March 2025. The detailed scope includes:

- i) Ledger vs. Cashbook Reconciliation: Cross-verify every single allotment ledger on the online 'e-Awas Portal' with the physical manual Cashbooks to spot any variances in registration amounts, down payments, or monthly installments paid by beneficiaries.
- ii) Multi-Document Cross-Matching: Perform all-way matching for each property transaction across the Allottee Ledger, Manual Cashbook, Bank Statements, Money Receipt (M.R.) Registers, and physical property files/notified records.
- iii) The Selected firm shall ensure and certify the migrated data of opening balance of allottee ledger are correct. Any discrepancy shall be reported separately to the board.
- iv) The selected firm shall initially conduct the Special Audit of approximately 21,696 units(allotees). The Board reserves the right to increase or decrease the number of units, as may be considered necessary or appropriate. In respect of such additional units, the audit period may differ from the period specified above, i.e., from 01 April 2015 to 31 March 2025. The fees for auditing such additional units shall be payable at the proportionate rates quoted by the firm in this tender.
- v) The selected firm shall undertake the audit of all allotments having an outstanding opening balance as on 01 April 2015. The audit shall cover the entire period from the date of allotment up to the relevant audit period.
- vi) Revenue Leakage and Fraud Detection: Identify cases where receipts were issued to beneficiaries but not deposited into the bank, or where entries were deleted/alterd in the e-Awas portal to cover up collections.
- vii) Scheme-wise & Property-wise Pricing Audit: Verify that the collection matches the actual pricing structure, interest on delayed payments, penal charges, and processing fees finalized by the board for each specific scheme.
- viii) Detail review & verification of entries pending in bank reconciliation statement (BRS) of the concerned zones of the audit period.
- ix) Verification and checking of financial transactions from cash book / bank book and other ancillary records maintained by the audit units/ offices.
- x) Review of outstanding balances in allottee ledgers to verify with reconciliation ledger.
- xi) The bidder shall undertake a comprehensive reconciliation, verification, and identification of the correct Land Maintenance Charges (LMC), Common Maintenance Charges (CMC), Water Charges (WC), and other miscellaneous charges applicable to each property/unit, including detection of discrepancies, omissions, incorrect billing, and unaccounted dues.
- xii) Any other relevant audit or accounting work as may be prescribed, directed, or assigned by the Commissioner, CGHIDB from time to time within the overall scope of audit.

4.2 Deliverables

1. Unit-wise and allottee wise Reporting should be done.
2. Special Audit report should specifically identified misappropriation of fund allottee wise and net loss to the CGHIDB during the period under audit.

3. Consolidated special audit report for all zones combined with observation segregated into following parameters.
 - Fraud and corruption matters
 - Observation requiring immediate attention
 - Observation related to approvals/internal control system
 - Other matters
4. Recommendations to improve internal control/approval system

4.3 Timelines of Deliverables

- ii. The audit reports for all units shall be submitted within 90 days from the date of award of work. In case the auditors submit audit reports for fewer units than assigned, payment shall be released only for the number of units for which reports actually submitted and accepted.
- iii. Special audit report submitted zone wise, out of which for initial 6 zone report to be submitted within a month of award of work.

The six Estate Management Zones identified as priority areas to be undertaken under special audit will be communicated in the Work Order issued to the successful bidder.

Sr. No.	Zones	Sr.No.	Name of Zones
1	Estate Management Zone 1 Raipur, Kabir Nagar	10	Estate Management Zone Dhamtari
2	Estate Management Zone 2 Raipur, Shankar Nagar	11	Estate Management Zone Bilaspur
3	Estate Management Zone 3 Raipur, Moulshri Vihar	12	Estate Management Zone Raigarh
4	Estate Management Zone Capital Project, Raipur	13	Estate Management Zone Korba
5	Estate Management Zone Durg	14	Estate Management Zone Ambikapur
6	Estate Management Zone Rajnandgaon	15	Estate Management Zone Mahasamund
7	Estate Management Zone Kawardha	16	Estate Management Zone Korea
8	Estate Management Zone Jagdalpur	17	Estate Management Zone Sakti
9	Estate Management Zone Kondagaon	18	Estate Management Zone Dantewada
		19	Estate Management Zone Jashpur

4.4 Team

- I. Onsite Team:
 - i. The Team shall consist of the following key personnel (the “Key Personnel”) and all the personnel shall be deployed at various EM zones
 - ii. The selected Applicant shall take approval of Curriculum Vitae of key personnel(s) from the CGHIDB before deployment.

S.N o.	Key Personnel	Qualification	Experience
1	Team Leader (1)	- Chartered Accountant - Knowledge of Audit, Internal Audit, Statutory Audit, Accounting, Taxation etc.	- Minimum 10 years of experience (Post attaining degree of CA from ICAI) in Audit Services Projects - Furnish at least 5 assignments in audit within the format at Appendix– 12
2	Associate Team Leader (1)	- Chartered Accountant - Knowledge of Audit, Internal Audit, Statutory Audit, Accounting, Taxation etc.	- Minimum 5 years of experience (Post attaining degree of CA from ICAI) in Audit Services Projects - Furnish at least 5 assignments in audit within the format at Appendix– 12
2	Audit Assistant (4)	CA inter/ICWA inter	- Minimum 3 years of experience in internal audit/ Statutory Audit - Experience in Accounts and taxation is preferable - Furnish at least 3 assignments in audit within the format at Appendix– 12

Note:

- Resume against the individual team member shall be submitted by the Applicant.
- Team leader or Associate team leader Must be CISA/DISA qualified.
- The Firm shall deploy resources throughout the engagement period as per the proposal submitted. In the circumstance of replacement, the firm shall provide substitution of the resource of equal or better qualification and experience with prior approval of the Board.

5. Appointment of Special Auditor Appointment Procedure

5.1 The broad procedure for appointment of auditors shall be as under:

- Request for Proposal (RFP):** CGHIDB invites the proposals along with process fees DD of INR. 5,900.00 (including 18% GST) from eligible Special Auditors to submit their Proposal to participate in the appointment procedure. (DD shall be in the favor of Chief Account Officer, CGHIDB, Nava Raipur Atal Nagar).
- Submission of RFP:** The participants will submit the RFP to CGHIDB along with the details as required in the prescribed manner.
- Scrutiny by the CGHIDB:** The CGHIDB will scrutinize all the submissions received based on eligibility criteria.
- Appointment:** The eligible participants would be selected for the appointment based on their eligibility, technical qualification and previous works, etc. as per RFP.

- Pre-Proposal meeting:** A pre-Proposal meeting will be held as per the schedule on Date: 17/08/26, Time: 12:00 hrs to clarify queries from prospective applicants. Attendance is optional, but applicants are encouraged to participate for better understanding of the appointment process. Authorized person of the firm shall attend the meeting.

6. Instructions to applicants:

- Cost of Proposal Document:** The cost of RFP document shall be submitted in the form of Demand Draft of an amount equivalent to INR 5900/- including GST (Rupees Five Thousand Nine Hundreds) in

favor of "Chief Account Officer, Chhattisgarh Housing & Infrastructure Development Board payable at Raipur/ Nava Raipur Atal Nagar. The cost of RFP document is non-refundable.

6.2 Earnest Money Deposit :

- 6.2.1 Proposal should necessarily be accompanied by EMD of an amount of INR 50,000/- (Rupees Fifty Thousand Only) in the form of DD in favor of " Chief Account Officer, CGHIDB, of any scheduled bank, payable at Raipur/ Nava Raipur Atal Nagar, Chhattisgarh.
- 6.2.2 The EMD shall be valid for a period of six months from the Last date of receipt of RFP. EMD submitted by the Successful Applicant, if paid in the form of DD, shall be adjusted with performance security.
- 6.2.3 EMD of unsuccessful applicants shall be returned within 2 weeks of selection of the successful applicant (after the application by the unsuccessful bidder) and same shall be returned without paying any interest amount.
- 6.2.4 EMD shall be forfeited in the following cases:
- 6.2.5 If any information or document furnished by the Applicant is found to be misleading or untrue in any material respect; and
- 6.2.6 If the successful Applicant fails to execute the Agreement within the time stipulated in the Letter of Award or any extension thereof provided by CGHIDB.

6.3 Change in Proposal Due Date

- 6.3.1 The Board may, in its sole discretion, extend the Proposed Due Date by issuing a Corrigendum.
- 6.3.2 Proposals received by the Board after the specified time on the Proposed Due Date shall not be eligible for consideration and shall be summarily rejected.

7. Queries

- 7.1 Applicants may send their queries to the Board in writing through email at E-mail ID - caocghb@gmail.com before the date as per clause. The subject shall be addressed as per Clause 2.6.2 clearly bears the following identification:
- 7.2 "Queries/Request for Additional Information concerning RFP – Selection of CA Firm for CA Firms for Special Audit of units Under CGHIDB

8. Clarifications

- 8.1 To facilitate evaluation of Proposals, the Board may, at its sole discretion, seek clarifications from any Applicant regarding its Proposal. Such clarification (s) shall be provided within the time specified by the Board for this purpose.
- 8.2 If Applicant does not provide clarifications sought under Sub-Clause (2.7.1) above within the prescribed time, its Proposal shall be liable to be rejected. In case the Proposal is not rejected, the Board may proceed to evaluate the Proposal by construing the particulars requiring clarification to the best of its understanding, and the Applicant shall be barred from subsequently questioning such interpretation of the Board.

9. Format and Signing of Proposal:

- 9.1 The Applicant is required to provide all the information as per this RFP document. CGHIDB shall evaluate only those Proposals that are received within the time and in the required format and are complete in all respects. Each Proposal shall comprise of all the documents as prescribed in this RFP.

10. Submission of Proposals

- 10.1 Applicants/Firm have to submit their Proposal online after successful filling of forms within the specified date and time as set in the tender. The encrypted Proposal data of only those applicants who have submitted their Proposals within the stipulated date & time will be accepted by the e-Procurement system. It is expected that the Applicants/Firm complete his Proposal and submit within timeline, a Applicants/Firm who has not submitted his Proposal within the stipulated date & time will not be

available during opening.

- 10.2 The Proposals should be submitted in two parts, i.e., the technical Proposal and the financial Proposal. For submission of Proposals, all interested Applicants/Firms have to register online on <https://eproc.cgstate.gov.in/> portal. After registration, Applicants/Firms shall submit their Technical Proposal and Financial Proposal Documents online as per the instructions on <https://eproc.cgstate.gov.in/> duly signed and sealed on each page of Proposal Documents.
- 10.3 The submission shall be physically (hard Copy) as well as online. Online Proposal has to be submitted strictly online only any applicant or firm submitting the online proposal in hard copy or along with the technical proposal shall be summarily disqualified.

11. Opening and Evaluation of Proposals

- 11.1 The Authority shall open the Qualification Proposals as per the schedule and the Date mentioned in Data Sheet, at the place specified in the presence of the Applicants/Firms who choose to attend.
- 11.2 Proposals for which a notice of withdrawal has been submitted shall not be opened.
- 11.3 The Authority will subsequently examine and evaluate Qualification Proposals in accordance with the provisions set out in Section 3.
- 11.4 Applicants/Firms are advised that qualification of Applicants/Firms will be entirely at discretion of Authority. Applicants/Firms will be deemed to have understood and agreed that no explanation or justification on any aspect of the Process or selection will be given.
- 11.5 Any information contained in the Proposal shall not in any way be construed as binding on the Authority, but shall be binding against the Applicants/Firm if the work is subsequently awarded to it on the basis of such information.
- 11.6 The Authority reserves the right not to proceed with the Bidding Process at any time without notice or liability and to reject any or all Proposal(s) without assigning any reasons.
- 11.7 If any information furnished by the Applicants/Firm is found to be incomplete, or contained in formats other than those specified herein, the Authority may, in its sole discretion, exclude the relevant project for evaluating the Technical and Financial Capacity of the Applicants/Firm.
- 11.8 In the event that a Applicants/Firm claims credit for an Eligible Project, and such claim is determined by the Authority as incorrect or erroneous, the Authority shall reject such claim and exclude the same for evaluating the Technical and Financial Capacity. Where any information is found to be patently false or amounting to a material misrepresentation, the Authority reserves the right to reject the Proposal.
- 11.9 The Applicants/Firms who meet the eligibility criteria set forth in Clauses 3.3 and 3.4 will be shortlisted and eligible for opening the Financial Proposal.
- 11.10 The opening of Proposals and acceptance thereof shall be substantially in accordance with this RFP.

12. Cancellation of Bidding Process and Rejection of Proposals

- 12.1 The Board reserves the right to cancel the Bidding Process and accept or reject all or any of the Proposals without assigning any reason whatsoever. It is not obligatory for the Board to accept any Proposal or to give any reasons for their decision.
- 12.2 Save and except as provided in this RFP, the Authority shall not entertain any correspondence with any Applicants/Firm in relation to the acceptance or rejection of any Proposal.
- 12.3 Duly filled application shall be submitted in <https://eproc.cgstate.gov.in/> & In hard copy with the name and complete address of the applicant on the cover and clearly marked as **“Appointment of CA Firms for Special Audit of Estate Management Zones Under CGHIDB”** on or before/...../2026 up to 15:00 hrs. at the address given as under.

The Chief Account Officer,
Chhattisgarh Housing & Infrastructure Development Board (CGHIDB),
Paryawas Bhawan, North block, Sector-19,
Naya Raipur, Atal Nagar C.G. Pin 492002

Note: Proposals received after/...../2026, 17:00 hrs. shall not be considered. CGHIDB will also not be responsible for any postal delay.

- 1) The application should be accompanied with Processing Fee by way of **Demand Draft (DD)** (Refundable) of INR. **5,900/-** (Rupees Fifty thousand only inclusive of GST) in favor of “Chief Account

Officer, CGHIDB" payable at Raipur.

- 2) The application submitted by the applicants who do not meet the requirements as specified in the section 3 of this documents will not be considered for appointment and will be rejected.
- 3) **Name, e-mail, communication address of the company with telephone number(s)** of the contact person also must be clearly stated on the envelopes for easy and correct identification and contact.
- 4) It is hereby clarified that the response to the RFP should be submitted in the exact format given herein without making any changes/alterations to the RFP document. *Any change/alteration made to the RFP document by the participant would make his application/ response to the RFP void and the same shall be liable to be rejected by the Board without further going into the merits of the application. It is also clarified that in case of any difference/change between application/ response to the RFP submitted by the participant and the RFP document maintained by the Board, the later would be considered as authentic and binding on the participant.*
- 5) No application will be accepted after the last date & time of submission of the application.
- 6) **Amendment:** At any time before the last date and time for submission of response to the RFP, the CGHIDB may, for any reason, modify the RFP document, by an amendment that would be displayed on Board Website www.cgghb.gov.in; the Board would make no other intimation in this regard. It would be the sole responsibility of the applicant to submit response / application incorporating amendments, if any.
- 7) The RFP would bind neither the Board in any contract nor in an offer of an assignment/contract. The Board reserves the right to accept any RFP response/ application or reject any or all the responses/ proposals received in response to the RFP and to cancel the entire process at any time prior to appointment of Special Auditors, without thereby incurring any liability to the affected respondent/s. The Board shall not be bound to offer any reasons for such acceptance/ rejection nor shall entertain any correspondence with the rejected applicants in this matter. The Board reserves the right to cancel the appointment process altogether at any time for any reason whatsoever, purely at the discretion of the Board.
- 8) The Board may reject the application outright in case the required documents as mentioned in the RFP are found not enclosed.
- 9) All Appendix/Annexure must be clearly mentioned as Appendix/Annexure -1, Appendix/Annexure - 2, Appendix/Annexure -3, and Appendix/Annexure -4 etc., should be sequentially attached, and flagged neatly.
- 10) Applicants should not submit documents which are not asked for, such as additional work orders Company profile etc. shall not be appreciated.
- 11) The list of technical qualified staff along with the qualification certificates as mentioned above, with contact addresses, telephone numbers, email id etc. should be enclosed.
- 12) Conditional responses will not be acceptable. It will be summarily rejected.

13. Other Terms and Conditions

- 13.1 The Special Auditor/Third Party auditor must arrange for their conveyance, lodging expenses, men and material required for conducting the safety audit at their cost & No TA DA shall be applicable.
- 13.2 Adequate care should be taken by the auditor during the verification, measuring and recording of the data.
- 13.3 CGHIDB will not be responsible for any accidental injury to any of the operating personnel involved in the audit procedure. Personnel should be well trained and should have adequate knowledge of fire safety aspects and handling of fire safety equipment. The Special Auditor/Third Party auditor will be liable to arrange insurance cover for its employees / engineers etc., involved in the audit work and the CGHIDB would not be liable to pay any damages etc. in case of injury / death of its employees/individuals. Any injuries sustained by the Special Auditors / Consulting firms at the workplace during the performance of audit in the Board premises will be at his sole responsibility.

- 13.4 The auditor should submit audit reports in both soft copy and hard copy to the concerned authorities of the CGHIDB circle which has been audited.
- 13.5 The copy of the contact number, ID card and authorization letter of the auditing person(s) must be intimated.
- 13.6 Overwriting should be avoided and corrections if any should be duly authenticated.
- 13.7 No inconvenience should be caused to staff during working hours while conducting the audit
- 13.8 The Special Auditor must clearly understand that they are bound by the agreement to ensure all necessary personal protective equipment is used, as required, for a particular job.
- 13.9 The Special Auditors shall adhere to all the safety measures and shall fulfill best auditing practices in the buildings.
- 13.10 In the event of any dispute, the procedure laid down in the documents shall be followed, and the courts at Chhattisgarh shall have exclusive jurisdiction.
- 13.11 The Special Auditor shall not use logo and name of the CGHIDB on their letter head, sign board and rubber stamp etc.
- 13.12 The Applicant/Firm must not have any conflict of interest that may adversely affect or compromise the fairness and transparency of the bidding process ("Conflict of Interest"). Any Applicant/Firm found to have a Conflict of Interest shall be disqualified from the process. In case of such disqualification, the Authority/Board shall have the right to forfeit the Security Deposit (if applicable). This forfeiture shall be treated as a genuine pre-estimate of the loss and damage incurred by the Authority due to the Applicant's participation, including the time, cost, and effort involved in evaluating the proposal, and shall not be treated as a penalty.

14. Shortlisting Procedure, Terms and Conditions

14.1 Hardcopy of technical proposal containing application with the name and complete address of the applicant on the cover and clearly marked as **"Application for Appointment of CA Firms for Special Audit of units Under CGHIDB"** received up to 14/08/2026, 17:30 Hrs. as on scheduled date will be opened at 17/08/2026, after 11.00 hrs. in the presence of the committee members. The RFP proposals will be evaluated and those who are found eligible will be shortlisted as per eligibility criteria.

14.2 Applicants shall be shortlisted on the basis of eligibility criteria specified in clause 3 and Only those Applicants with a technical experience score of ≥ 70 shall be shortlisted for financial evaluation

14.3 Appointment will be valid for 6 months and further extendable up to 6 months subject to the renewal.

14.4 **Award of Work:** - QCBS (Quality cum Cost Based Selection) method shall be adopted for selection. Applicant with the lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100 points. The formula for determining the financial scores is the following: $Sf = 100 \times Fm/F$, in which Sf is the financial score, Fm is the lowest price and F is the price of the proposal under consideration.

The formula for determining the technical score is as follows: $St = T$, in which St is the technical score of the proposal under consideration.

Proposals will be ranked according to their combined technical (St) and financial (Sf) scores using the weights (Wt = the weight given to the Technical Proposal; Wf = the weight given to the Financial Proposal; $Wt + Wf = 1$) indicated below. The combined score (S) will be calculated as follows:

$S = St \times Wt + Sf \times Wf$. The highest combined score would be declared as selected bidder.

Whereas;

St- Technical score

Sf- Financial Score

Wt- Weightage to technical score

Wf- Weightage to financial score

S – Combined score

The weights given to the Technical and Financial Proposals are: $Wt = 70\%$; $Wf = 30\%$

14.5 Opening Evaluation of Financial Proposal

- CGHIDB shall inform the venue and time of online opening of the Financial proposal to the Technically Qualified applicants/firm through e-procurement portal <https://eproc.cgstate.gov.in>. CGHIDB shall online open the Financial Proposal on date and time to be informed in this Clause in the presence of the authorised representatives of the Applicants/Firms who may choose to attend.

14.6 Selection of Applicants/Firm

- The Financial Proposal will be opened only for the Technically Qualified applicant/firm. Post opening of the Financial Proposal.
- CGHIDB reserves the right to award based on the highest Financial score quoted by the Technically Qualified applicants/Firm.

i) **Security Deposit Amount**

After short listing of Firm(Successful Applicant/Firm) for appointment in CGHIDB after scrutiny of document of application of Firm the security deposit amount as below shall have to submit by the Firm to the CGHIDB in the form of DD in the favor of Chief Account Officer ,CGHIDB, Nava Raipur Atal Nagar and final certificate for appointment will be issued after submission of DD for security amount. A letter will be sent separately after shortlisting to qualified Firm/. for demand of DD as per their selection of appointment

Security Deposit Amount - Rs. 200,000 (INR Two Lakh only)

Note: The above security deposit amount is refundable after expiring of appointment period For refund application to be submitted by Firm.

15. Transfer and subletting of work:

- The Auditor shall be solely responsible for the Audit of the all Estate Management Zones assigned to him and the whole work is to be executed to the entire satisfaction of the CGHIDB.
- The firm shall not sublet, transfer, assign or otherwise part with the contract to any person, firm or company directly or indirectly, or any part thereof.
- In case of any deviation of the said instructions is detected / observed during the currency of the contract the said Auditor would be liable to be blacklisted from the CGHIDB.

16. Period of Appointment:

- The appointment period would be for the period of 6 months initially from the date of work award.
- The period of appointment shall be extended to 6 (six) month at sole discretion of the Commissioner, CGHIDB on the reasonable ground.

17. Penalty and forfeiture of Security Deposit:

- In the event that the Auditor fails to complete the audit work within the stipulated period of 15 (fifteen) days from the date of issuance of the Work Order, the CGHIDB shall levy a penalty of INR 1,000 (Rupees One Thousand only) per week, subject to a maximum period of 30 (thirty) days. In case the delay exceeds 30 (thirty) days, CGHIDB shall have the right to terminate the Agreement forthwith. Upon such termination, the Earnest Money Deposit (EMD)/Security Deposit shall be liable to be forfeited, subject to providing the Auditor with an opportunity of being heard. This penalty shall not apply in case of delays caused by so called acts of God / Riots/ Band / Civil Disturbances etc. to the satisfaction of the CGHIDB
- In case firms fail to carry out the Audit work, the CGHIDB reserves the right to cancel the whole contract partially or fully and forfeit the Security Deposit(SD) and allot/award the work to any other firm at sole discretion of the CGHIDB.
- In case of any default by the applicant, such as violation/non-compliance of the terms and condition, submission of fake document and information etc., CGHIDB may blacklist the applicant/ forfeit the Security Deposit and take any punitive action, depending on the extent and seriousness of the default committed.

18. Confidentiality:

- The Auditor shall maintain total and complete secrecy and hereby assures not to communicate or allow to be communicated to any person or divulge in any way or manner, any matter/information relating to

the ideas, concepts know-how, technique, data, facts, figures, constituents and all information gained during the work, what so ever, concerning and relating to the Buildings its constituents.

- ii) The Auditor shall not disclose or divulge any information regarding the security of the building and the status of firefighting capabilities, preparedness to any other person in any way or manner unless mentioned by the CGHIDB and in case of breach of these terms the CGHIDB will be entitled to take any action as per the law.
- iii) The audit firm shall treat all the information provided by the CGHIDB as confidential and shall also ensure the security and confidentiality of information, documents, records, software, data, records, records, deliverables etc. handled during the entire audit process and subsequently. The above information shall not be shared without written approval.

19. Preference in Case of Tie Bids

In the event that two or more Applicants score equal marks (the "Tie Applicants"), the Board shall identify the Selected Applicant with the lowest financial quote. If the tie persists, the Board shall identify the Selected Applicant having higher turnover as per clause 3.4 of the RFP

20. Representation Before Authorities

- i. The selected firm shall, as and when required by the Chhattisgarh Housing & Infrastructure Development Board (CGHIDB), provide necessary representation, clarification, explanation, or presentation before the competent authorities of CGHIDB with respect to the audit observations, findings, recommendations, or the Audit Report submitted under this engagement. Such representation shall form an integral part of the scope of work, and no additional remuneration, fee, or reimbursement shall be payable by CGHIDB for the same.
- ii. Further, if the selected firm is required to represent, depose, or assist before any authority other than CGHIDB, including but not limited to judicial courts, tribunals, quasi-judicial authorities, statutory authorities, vigilance authorities, investigating agencies, or any other Government authority, in connection with the audit conducted under this engagement, such representation shall be compensated separately at a consolidated fee of Rs. 25,000/- (Rupees Twenty Five Thousand only) per appearance/representation, exclusive of applicable taxes. No other charges shall be admissible unless specifically approved by CGHIDB in writing

PROFORMA OF PROPOSALS AND ANNEXURES

Appendix 1- Checklist for Submission of RFP

S. No.	Enclosures to the RFP	Status (Submitted/ Not Submitted)	Comments, if any
1	Envelop A& B – All put it in outer Envelope.		
Envelope A1			
2	Document fee INR 5900 (including GST) /- in the form of Bank Draft payable to Chief Account Officer, CHHATTISGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD payable at Raipur		
3	EMD INR 50,000 (including GST) /- in the form of Demand Draft payable Chief Account Officer, CHHATTISGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD payable at Raipur		
Envelope A2			
4	Checklist for submission of RFP (Appendix – 1)		
5	Letter comprising the Proposal(Appendix – 2)		
6	Declaration (Appendix – 3 & 4)		
7	EMD in the prescribed format		
8	Details of Applicant (Appendix – 7)		
9	Applicant Information (Appendix-8)		
10	Power of Attorney for signing prescribed format (Appendix – 9) of Proposal		
11	Certified copy of Certificate of Incorporation/ Partnership Deed		
12	Applicants' duly audited balance sheet and profit and loss account for the preceding three years; 2022-23, 2023-24, 2024-25. (If audited balance sheet for FY 2024-25 is not available, applicant may submit the balance sheet of FY 2021-22)		
13	A copy of complete document & addendum if any along with Draft Agreement with each page initialed by the person signing the proposal in pursuance of the Power of Attorney		
14	A self-certification from authorized signatory that the applicant has not been blacklisted		
15	C&AG empanelment letters of the last 5 years duly signed and sealed		
16	Technical Experience (Appendix – 10) with supporting documents		
17	Financial capacity (Appendix – 11) with supporting documents		
18	Curriculum Vitae (Appendix – 12)		
19	Any other information as required in RFP		
Envelope B			
20	Financial Proposal (Appendix – 13) to be submitted online		

Appendix 2- Format for Covering Letter

Date

To,

Chief Account officer

CHHATTISGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD , Paryavas Bhawan, North Block, Sector-19, Nava Raipur Atal Nagar - 492002 (C.G.)

Sub: Selection of Request for Proposal (RFP) For Appointment of CA Firms for Special Audit of units Under CGHIDB

Dear Sir,

1. With reference to your RFP document No.____I/we, having examined the RFP document and understood its contents, hereby submit my/our proposal for the aforesaid project. The proposal is unconditional and unqualified.
2. All information provided in the proposal and in the Appendices and Annexures is true and correct and all documents accompanying such proposal are true copies of their respective originals.
3. This statement is made for the express purpose of qualifying as an Applicant for account management of CGHIDB.
4. I/ We shall make available to the Board any additional information it may find necessary or require to supplement or authenticate the proposal.
5. I/ We acknowledge the right of the Board to reject our proposal without assigning any reason or otherwise and hereby waive our right to challenge the same on any account whatsoever.
6. We certify that in the last 3 (three) years, we have neither failed to perform on any contract, as evidenced by imposition of a penalty or a judicial pronouncement or arbitration award, nor been expelled from any project or contract nor have any contract terminated for breach on our part.
7. I/ We declare that:
 - a. I/ We have examined and have no reservations to the RFP document, including any Addendum issued by the Board.
 - b. I/ We do not have any conflict of interest in accordance with the RFP document.
 - c. I/We have not directly or indirectly engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as defined this RFP, in respect of any tender or request for proposal issued by or any agreement entered into with the Board or any other public sector enterprise or any government, Central or State; and
 - d. I/ We hereby certify that we have taken steps to ensure that in conformity with this RFP, no person acting for us or on our behalf has engaged or will engage in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice.
8. I/ We understand that you may cancel the Bidding Process at any time and that you are neither bound to accept any proposal that you may receive nor to invite the Applicants to proposal for the Work, without incurring any liability to the Applicants, in accordance with the RFP document.
9. I/ We believe that we/ satisfy the Turnover criteria and meet(s) the requirements as specified in the RFP document and are/ is qualified to submit a proposal.
10. I/ We declare that we/ are/ is not a member of any other firm submitting a proposal against this RFP.
11. I/ We certify that in regard to matters other than security and integrity of the country, we have not been convicted by a Court of Law or indicted or adverse orders passed by a regulatory Board which could cast a doubt on our ability to undertake the Project or which relates to a grave offence that outrages the moral sense of the community.
12. I/ We further certify that in regard to matters relating to security and integrity of the country, we have not been charge-sheeted by any agency of the Government or convicted by a Court of Law for any offence committed by us or by any of our Associates.
13. I/ We further certify that no investigation by a regulatory Board is pending either against us or against our Associates or against our Partners.
14. I/ We undertake that in case due to any change in facts or circumstances during the Bidding Process, we are attracted by the provisions of disqualification in terms of the guidelines referred to above, we shall intimate the Board of the same immediately.
15. In the event of my/ our being declared as the Selected Applicant, I/We agree to enter into an Agreement in accordance with the draft that has been provided to me/us prior to the Proposal Due Date. We agree not to seek any changes in the aforesaid draft and agree to abide by the same.
16. I/We have studied all the Bidding Documents carefully. We understand that except to the extent as

expressly set forth in the Agreement, we shall have no claim, right or title arising out of any documents or information provided to us by the Board or in respect of any matter arising out of or concerning or relating to the Bidding Process including the award of contract.

17. I/We agree and understand that the proposal is subject to the provisions of the Bidding Documents. In no case, I/We shall have any claim or right of whatsoever nature if the Project / is not awarded to me/us or our proposal is not opened.
18. The power of attorney for signing proposal is as per format provided in the RFP enclosed.
I/ We hereby confirm that we are in compliance of/ shall comply with the requirements of **Request for Proposal (RFP) For Appointment of CA Firms for Special Audit of units Under CGHIDB** I/we agree and undertake to abide by all the terms and conditions of the RFP document.
19. I/We agree and undertake to be liable for all the obligations of the Agreement.
20. I/ We certify that in regard to matters other than security and integrity of the country, we have not been convicted by a Court of Law or indicted or adverse orders passed by a regulatory authority which could cast a doubt on our ability to undertake the Project or which relates to a grave offence that outrages the moral sense of the community

In witness thereof, I/We submit this proposal under and in accordance with the terms of the RFP document.

Yours faithfully,

(Signature of the Authorised Signatory)

(Name and designation of the Authorised signatory)

Date:

Place:

Appendix 3-Instructions – Downloading the RFP Document from Website

The Applicant, who has downloaded the RFPs from the web, should read the following important instructions carefully before actually quoting the rates and submitting the RFP documents: -

1. The Applicant should see carefully and ensure that the complete RFP document as per the index given.
2. The printout of RFP document should be taken on A4 paper only and the printer settings etc. are such that document is printed as appearing in the web and there is no change in formatting, number of pages etc.
3. The Applicant should ensure that no page in the downloaded RFP document is missing.
4. The Applicant should ensure that all pages in the downloaded RFP document are legible and clear and are printed on a good quality paper.
5. The Applicant should ensure that every page of the downloaded RFP document is signed by Applicant (Authorized Signatory).
6. The Applicant should ensure that the downloaded RFP document is properly spiral bound, numbered and sealed before submitting the same.
7. The Applicant shall furnish a declaration to this effect that no addition/deletion/ corrections have been made in the RFP document submitted and it is identical to the RFP document appearing on Web site.
8. The Applicant should read carefully and sign the declaration given on the next page before submitting the RFP.
9. The cost of RFP should be submitted along with the EMD as detailed in RFP.

Chief Account officer
CGHIDB

Appendix 4- Declaration

(To be given by the Applicant who has downloaded the RFP from the Website)

It is to certify that:

1. I / We have submitted the RFPs in the Performa as downloaded directly from the Website and there is no change in formatting, page numbering etc.
2. I / We have submitted RFP documents which are same / identical as available in the website.
3. I / We have not made any modifications / corrections / additions /deletions etc. in the RFP documents downloaded from web by me / us.
4. I / We have checked that no page is missing and all pages as per the index are available & that all pages of RFP document submitted by us are clear and legible.
5. I / We have signed (Authorized Signatory) all the pages of the RFP document before submitting the same.
6. I / We have sealed the RFP documents by Wax /Adhesive tape properly before submitting the same.
7. I / We have submitted the cost of RFP along with the EMD and all Credentials.
8. I / We have read carefully and understood the important instructions to all Applicants who have downloaded the RFPs from the web.
9. In case at any stage later, it is found that there is difference in my/our downloaded RFP documents from the original, CGHIDB shall have the absolute right to take any action as deemed fit without any prior intimation to me / us.
10. In case at any stage later, it is found that there is difference in my/our downloaded RFP documents from the original, the Proposal / work will be cancelled, and Earnest Money / Performance guarantee/ Security Deposit will be forfeited at any stage whenever it is so noticed. CGHIDB will not pay any damages to me / us on this account.

Date
Address
Phone No

Applicant

Appendix 5 - Deleted**Appendix 6 - Form of Performance Security (Bank Guarantee)**

To,

CHIEF ACCOUNT OFFICER

CHHATTISGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD) Paryavas Bhawan, North Block,
Sector-19, Nava Raipur Atal Nagar – Chhattisgarh

WHEREAS [Name and address of the Law Firm] (hereinafter called "the Firm") has undertaken, in pursuance of RFP no. to provide the services on terms and conditions set forth in the Draft Contract under above mentioned Request for Proposal document for "Request for Proposal (RFP) For Appointment of CA Firms for Special Audit of units Under CGHIDB".

AND WHEREAS it has been stipulated by you in the said Contract/RFP that the Firm shall furnish you with a Bank Guarantee by a Scheduled Nationalized Bank for the sum specified therein as security for compliance with his obligations in accordance with the Contract/RFP.

AND WHEREAS we (Name and address of the bank) have agreed to give the firm such a bank Guarantee.

NOW THEREOF we hereby affirm that we are the Guarantor and responsible to you, on behalf of the Firm up to a total of [amount of Guarantee]

[in words], such sum being payable in Indian Rupees, and we undertake to pay you such amount in favour of COMMISSIONER, CGHIDB, through our branch operable at Raipur at (provide the address of the branch at Raipur) and if invoked, be encashable at (address and code no. of branch at Raipur) of bank, upon your first written claim or demand, and without cavil or argument, any sum or sums within the limits of

[amount of Guarantee] as aforesaid without your needing to prove or to show grounds or reasons for your demand for the sum specified therein.

We hereby waive the necessity of your demanding the said debt from the Firm before presenting us with the demand.

We further agree that no change or addition to or other modification of the terms of the Contract or of the services to be performed there under or of any of the Contract documents which may be made between you and the Firm shall in any way release us from any liability under this guarantee, and we hereby waive notice of any such change, addition or modification.

The liability of the Bank under this Guarantee shall not be affected by any change in the constitution of the Firm or of the Bank.

Notwithstanding anything contained herein before, our liability under this guarantee is restricted to INR (Rupees in words) and the guarantee shall remain valid till that is until days from the date of Signing of this Agreement (letter no dated issued to the Firm, Unless a claim or a demand or a request for extension

in writing is made upon us on or before [date] before [Indian standard time] all our liability under this guarantee shall cease to be in effect in all respects whether or not the original bank guarantee is returned to us.

This guarantee shall be extended/renewed, before the expiry of this Bank Guaranty, if required, for a period up to 6 months from the date of completion of assignment by the Firm.

This Bank Guaranty no. dated shall be operative at Raipur and if invoked, be encashable at the --[name of the bank and its branch at Raipur], branch code no.

Signature and Seal of the Guarantor

Name and Designation

Name and Seal of the Bank

Address

Date

In presence of

1. (Name, Signature & Occupation)

2. (Name, Signature & Occupation)

Appendix 7 - Details of Applicant

Applicant Details:

S. No.	Particulars	Details
1.	Name of the Firm (in Capital Letters)	
2.	Constitution of Firm	
3.	Address of the Head Office (incl. Tel Phone)	
4.	Address of the Office in Chhattisgarh (incl. Tel Phone)	
4.	PAN of the Firm	
5.	GST No.	
6.	ICAI Registration No.	
7.	Date of constitution of the Firm	
8.	Number of Full time Partners as on PDD	
9.	Number of full time CA/CMA Employee as on PDD	
10.	Number of Staff employed full time with Firm as a. Article/Clerks b. Other Staff	
11.	Number of Branches	
12.	Whether the Firm has experience in any concurrent/internal audit, pre-audit or any other services for any Govt. agency/ Companies/Corporations etc.	
13.	Whether there any court cases/arbitration/any other legal case against the Firm (If yes, please provide details in separate annexure)	
14.	Contact Person (Mobile No: Email address:)	

Signature of Applicant (Authorized Signatory)

Appendix 8- Applicant Information

i. Latest Details of Full time Partners of the Firm

S.No	Name of Partners	Membership No.	FCA/ACA	Date of joining the Firm (Full Time)	Date of becoming FCA

ii. Latest Details of Full time Employees of the Firm

S. No	Name	Qualification	Date of Joining as Employee

Name of the Applicant

Signature of the Applicant

Appendix 9 - Power of Attorney for Signing of proposal

(On a Non-Judicial Stamp Paper of INR 100 duly attested by notary public)

Know all men by these presents, We, _____ (name of the firm and address of the registered office) do hereby irrevocably constitute, nominate, appoint and authorise Mr. / Ms(Name), son/daughter/wife of and presently residing at _____, who is presently employed with us and holding the position of **"Request for Proposal (RFP) For Appointment of CA Firms for Special Audit of units Under CGHIDB**

" as our true and lawful attorney (hereinafter referred to as the "Attorney") to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our proposal for the proposed or being developed CHHATTISGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD (the "Board") including but not limited to signing and submission of all proposal and other documents and writings, participate in Applicants' and other conferences and providing information / responses to the Board, representing us in all matters before the Board, signing and execution of all contracts including the Agreement and undertakings consequent to acceptance of our proposal, and generally dealing with the Board in all matters in connection with or relating to or arising out of our proposal for the said Project and/or upon award thereof to us and/or till the entering into of the Agreement with the Board.

AND we hereby agree to ratify and confirm and do hereby ratify and confirm all acts, deeds and things lawfully done or caused to be done by our said Attorney pursuant to and in exercise of the powers conferred by this Power of Attorney and that all acts, deeds and things done by our said Attorney in exercise of the powers hereby conferred shall and shall always be deemed to have been done by us.

In witness whereof we, the above named principal have executed this power of attorney on this _____ day of __, 20**.

For

(Signature, name, designation and address)

Witnesses:

- 1.
- 2.

(Notarized) (Accepted) (Signature)

(Name, Title and Address of the Attorney)

Appendix 10 - Format for Technical Experience

Sl. No.	Name of the Assignment	Brief of the Service provided	Name of the Client	Whether the client was a Government undertaking/PSU/ Companies/ULB/Municipal Corporation/Development Board	Professional Fee Charged (INR)	Year of Assignment
1						
2						
3						

Note:

1. For above experience, the CA Firm must submit a copy of the Work orders/Agreements from the client.
2. The above Experience shall not be considered for evaluation if Work orders/ Agreements from client detailing the name of assignment, nature of work and date of start of service and/or Professional Fee is not furnished by the Applicant.
3. Professional fees of the assignments shall not be considered for evaluation if this certificate is not signed and stamped by the Statutory Auditor/CA.
4. The renewal/ extension of any ongoing assignment shall not be considered as a separate assignment
5. The reappointment of any assignment shall be considered as a new assignment. The Applicant shall furnish separate Work Order/ Extension Letter/Agreement for each such reappointment. The reappointment herein means "the renewal/extension beyond the original contract period".

This is to certify that the above information has been examined by us on the basis of relevant documents & other relevant information and the information submitted above is as per record and as per details of documents annexed herewith.

Signature and Seal of Chartered Accountant/Statutory Auditor

Appendix 11- Financial Capacity of the Applicant

Name of Applicant

Average Annual turnover:

S. No.	Year	Turnover (INR Cr)
1	FY 2022-23	
2	FY 2023-24	
3	FY 2024-25	
Average Annual Turnover for the past 3 Financial Years (FY 2022-23 2023-24, 2024-25)		

Signature of the Authorized Signatory Seal of the firm

This is to certify that the above information of M/s _____ has been examined by us on the basis of relevant documents & other relevant information and the information submitted above is as per record and as per details of documents annexed herewith.

Signature and Seal of Chartered Accountant/Statutory Auditor

Note: The Applicant shall submit Audited Annual Accounts in support of the financial data.

Appendix 12- Curriculum Vitae

1.	Proposed Position		
2.	Name of Firm:		
3.	Name of Staff:		
4.	Date of Birth		
5.	Nationality		
6.	Education		
Name of Institution		Degree(s) or Diploma(s) obtained:	Date
7.	Membership in Professional Associations/ Trainings attended		
8.	Countries of Work Experience:		
9.	Languages		
Language		Reading	Speaking
10.	Employment Record:		
FROM:		TO :	
EMPLOYER			
POSITION/S HELD			
11.	Work Undertaken that Best Illustrates Capacity to Handle the Tasks Assigned		
	Name of assignment or project:		
	Year:		
	Location:		
	Client:		
	Main project features:		
	Position/s held:		
	Activities Performed:		
12.	Certification		
	I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if engaged. Date: Full name of authorized representative:		

Assignments should be related to Internal/Concurrent and Pre-audit only

“Work Undertaken that Best Illustrates Capacity to Handle the Tasks Assigned” should be provided individually for all assignments mentioned

Appendix 13 - Format for Financial Proposal

(TO BE SUBMITTED ONLINE ONLY)

Estimated Special Audit Fee for per unit (EAF)	Special Audit Fee Amount to be quoted by the Applicant (In numbers)	Special Audit Fee Amount to be quoted by the Applicant (in words)
Rs. 140.00 (Rs. One Hundred & Forty only)		

Note:

1. The Financial Proposal is inclusive of all out-of-pocket expenses to be incurred towards travel, documentation and communication.
2. The Financial Proposal shall not include GST. GST shall be paid extra.
3. In case of difference in amount quoted in figures and words, the amount mentioned in words shall be considered for evaluation.
4. The Financial Proposal (Professional Fee quoted by the Applicant) shall be equal or more than the EAF, any Financial Proposal below the MAF shall be summarily rejected.
5. In the event of absence, fees will be deducted accordingly
6. This appendix is for reference only. The amount under the financial proposal to be quoted in Online system on e-procurement portal only. No such proposal shall be submitted along with the technical proposal.

Name of the Applicant

Signature of the Applicant

**CHHATTISGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD,
HEAD OFFICE, NAVA RAIPUR ATAL NAGAR, DIST-RAIPUR
AS PER RFP-2026**

DRAFT AGREEMENT FOR SPECIAL AUDIT SERVICES

This Agreement (the “Agreement”) is made at Nava Raipur Atal Nagar (Chhattisgarh) on this _____ day on _____.

BY AND BETWEEN:

Chhattisgarh Housing & Infrastructure Development Board, a body constituted under the Chhattisgarh Housing Board Act 1972. having its Head Office at Paryavas Bhawan, North Block, Sec-19, Nava Raipur Atal Nagar (hereinafter referred to as “CGHIDB” which expression shall, unless repugnant to the context or meaning thereof, include it's administrators and assigns) of the First Part

AND

_____, a firm constituted under the provisions of the _____ and having its registered office at____, (hereinafter referred to as the "Firm" or “CA Firm" which expression shall, unless repugnant to the context or meaning thereof, include its successors and permitted assigns and substitutes) of the Second Part.

CGHIDB and Firm are collectively referred to as “Parties” and individually as “Party”.

General Condition of Contract

1. General
 - 1.1. Definitions and Interpretation
 - 1.1.1. The words and expressions beginning with capital letters and defined in this Agreement shall, unless the context otherwise requires, have the meaning hereinafter respectively assigned to them
 - a) “Board” means CGHIDB means Chhattisgarh Housing & Infrastructure Development Board
 - b) “Applicable Laws” means the laws and any other instruments having the force of law in India as they may be issued and in force from time to time
 - c) “Agreement” means this Agreement, together with all the Annexure

- d) "Confidential Information" shall have the meaning set forth in Clause 3.3
- e) "Conflict of Interest" shall have the meaning set forth in Clause 3.2 read with the provisions of the Agreement
- f) "Dispute" shall have the meaning set forth in Clause 11.2
- g) "Effective Date" means the date on which this Agreement comes into force and effect pursuant to Clause 2.1
- h) "Firm" means CA Firm appointed by CGHIDB;
- i) "Government" means the Government of Chhattisgarh; or Govt. of India as the case may be.
- j) Deleted
- k) Units : "Units" means applications, registrations, allotments, leases, transfers, or any other records or transactions relating to any property, estate, land parcel, dwelling unit, flat, house, shop, office, or other asset developed, managed, allotted, or administered by the Chhattisgarh Housing and Infrastructure Development Board (CGHIDB).
- l) "Personnel" means hired by the CA Firm as employees and assigned to the performance of the Services or any part thereof
- m) "Party" means the Board or the CA Firm, as the case may be, and Parties means both of them
- n) "Services" means the work to be performed by the CA Firm pursuant to this Agreement, as described in the Terms of Reference hereto
- o) "RFP" means the Request for Proposal document in response to which the CA Firm's proposal for providing Services was accepted
- p) "Third Party" means any person or entity other than the Government, the Board, and the CA Firm.
- q) QCBS means Quality cum Cost Based Selection
- r) ToR means Terms of Reference

All terms and words not defined herein shall, unless the context otherwise requires, have the meaning assigned to them in the RFP.

- 1.1.2. The following documents along with all addenda issued thereto shall be deemed to form and be read and construed as integral part of this Agreement and in case of any contradiction between or among them the priority in which a document would prevail over other would be as laid down below beginning from the highest priority to the lowest priority:

- a. Agreement
- b. Annexure of Agreement if any
- c. RFP; and
- d. Letter of Award

1.2. Relation between the Parties

Nothing contained herein shall be construed as establishing a relation of master and servant or of agent and principal as between the Board and the CA Firm. The CA Firm shall, subject to this Agreement, have complete charge of Personnel performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder

1.3. Rights and obligations

The mutual rights and obligations of the Board and the Firm shall be as set forth in the Agreement; in particular:

- a. The Firm shall carry out the Services in accordance with the provisions of the Agreement; and
- b. The Board shall make payments to the Firm in accordance with the provisions of the Agreement.

1.4. Governing law and jurisdiction

This Agreement shall be construed and interpreted in accordance with and governed by the laws of India, and the courts at Chhattisgarh shall have exclusive jurisdiction over matters arising out of or relating to this Agreement.

The jurisdiction of High Courts of Chhattisgarh will be applicable for all the matters arising out of or relating to this Agreement.

1.5. Language

All notices required to be given by one Party to the other Party and all other communications, documentation and proceedings which are in any way relevant to this Agreement shall be in writing and in English language.

1.6. Table of contents and headings

The table of contents, headings or sub-headings in this Agreement are for convenience of reference only and shall not be used in, and shall not affect, the construction or interpretation of this Agreement.

1.7. Notices

Any notice or other communication to be given by any Party to the other Party under or in connection with the matters contemplated by this Agreement shall be in writing and shall:

- a. In the case of the Firm, a notice be given by facsimile or by letter delivered by hand to the address given and marked for attention of the Firm's Representative set out below in Clause 1.9 or to such other person as the Firm may from time to time designate by notice to the Board; provided that notices or other communications to be given to an address outside [name of the place where the CA Firm has its registered office] may, if they are subsequently confirmed by sending a copy thereof by registered acknowledgement due, by air mail or by courier, be sent by facsimile, firm may from time to time designate by notice to the Board;
- b. In the case of the Board, be given a notice by facsimile or by letter delivered by hand and be addressed to the Board with a copy delivered to the Board Representative set out below in Clause 1.9 or to such other person as the Board may from time to time designate by notice to the firm ; provided that if the firm does not have an office in Raipur it may send such notice by facsimile and by registered acknowledgement due, by air mail or by courier; and
- c. Any notice or communication by a Party to the other Party, given in accordance herewith, shall be deemed to have been delivered when in the normal course of post it ought to have been delivered.

1.8. Location

The Services shall be performed by the firm in accordance with the provisions of RFP and at such locations as decided by the Board time to time, including the offices of the firm

1.9. Authorized representatives

- 1.9.1. Any action required or permitted to be taken, and any document required or permitted to be executed, under this Agreement by the Board or the firm, as the case may be, taken or executed by the officials

specified in this Clause 1.9.

For Board:	
Designation	Chief Account Officer
Address	Chhattisgarh Housing & Infrastructure Development Board Paryavas Bhawan, North Block Sector-19, Nava Raipur Atal Nagar 492 002, Chhattisgarh
Phone	Tel. No. 0771-2211020
Website:	www.cgheb.gov.in
E-Mail Address:	caocgheb@gmail.com

For Firm/CA Firm:	
Designation	
Address	
Phone	
Website:	
E-Mail Address:	

1.9.2. The Board may, from time to time, designate one of its officials as the Board Representative. Unless otherwise notified, the Board Representative shall be same as per Clause 1.9.1.

1.10. Taxes and duties

Unless otherwise specified in the Agreement, the firm shall pay all taxes, duties, fees and other impositions as may be levied under the Applicable Laws and the Board shall perform such duties in regard to the deduction of such taxes as may be lawfully imposed on it.

2. Commencement, Completion and Termination of Agreement

2.1. Effectiveness of Agreement

This Agreement shall come into force and effect on the date of this Agreement i.e. with 15 days of issuance of LOA (the "Effective Date").

2.2. Commencement of Services

The firm shall commence the Services within a period of 15 (fifteen) days from the Effective Date, unless otherwise agreed by the Parties.

2.3. Termination of Agreement for failure to commence Services

If the firm does not commence the Services within the period specified in Clause 2.2 above, the Board may terminate the agreement by issuing not less than 2 (two) weeks' notice to the firm and declare this Agreement to be null and void.

2.4. Expiration of Agreement

Unless terminated earlier pursuant to Clause 2.9 hereof, this Agreement shall expire when the Services have been completed and a period of 90 (ninety) days has elapsed after all payments due under this Agreement, have been made.

2.5. Entire Agreement

- i. This Agreement and the Annexure together constitute a complete and exclusive statement of the terms of the agreement between the Parties on the subject hereof, and no amendment or modification hereto shall be valid and effective unless such modification or amendment is agreed to in writing by the Parties and duly executed by persons especially empowered in this behalf by the respective Parties. All prior written or oral understandings, offers or other communications of every kind pertaining to this Agreement are abrogated and withdrawn; provided, however, that the obligations of the firm arising out of the provisions of the RFP shall continue to subsist and shall be deemed as part of this Agreement.
- ii. Without prejudice to the generality of the provisions of Clause 2.5.1, on matters not covered by this Agreement, the provisions of RFP shall apply.

b. Modification of Agreement

- i. Modification of the terms and conditions of this Agreement may only be made by written agreement between the Parties. However, each Party shall give due consideration to any proposals for modification made by the other Party.
- ii. However, modification in the Terms of Services may be made by CGHIDB at any stage by giving 30 days prior notice to the firm.

c. Force Majeure

i. Definition

- a. For the purposes of this Agreement, "Force Majeure" means an event which is beyond the reasonable control of a Party, and which makes a Party's performance of its obligations hereunder impossible or so impractical as reasonably to be considered impossible in the circumstances, and includes, but is not limited to, war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions, strikes, lockouts or other industrial action (except where such strikes, lockouts or other industrial action are within the power of the Party invoking Force Majeure to prevent), confiscation or any other action by government agencies.
- b. Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a Party or such Party's employees, nor (ii) any event which a diligent Party could reasonably have been expected to both (A) take into account at the time of the conclusion of this Agreement and (B) avoid or overcome in the carrying out of its obligations hereunder.
- c. Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

ii. No breach of Agreement

The failure of a Party to fulfil any of its obligations hereunder shall not be considered to be a breach of, or default under, this Agreement insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures, all with the objective of carrying out the terms and conditions of this Agreement.

iii. Measures to be taken

- a. A Party affected by an event of Force Majeure shall take all reasonable measures to remove such Party's inability to fulfil its obligations hereunder with a minimum of delay.
- b. A Party affected by an event of Force Majeure shall notify the other Party of such event as soon as possible, and in any event not later than 14 (fourteen) days following the occurrence of such event, providing evidence of the nature and cause of such event, and shall similarly give notice of the restoration of normal conditions as soon as possible.
- c. The Parties shall take all reasonable measures to minimize the consequences of any event of Force

Majeure.

iv. Extension of time

Any period within which a Party shall, pursuant to this Agreement, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

v. Consultation

Not later than 30 (thirty) days after the firm has, as the result of an event of Force Majeure, become unable to perform a material portion of the Services, the Parties shall consult with each other with a view to agreeing on appropriate measures to be taken in the circumstances.

d. Suspension of Agreement

The Board may, by written notice of suspension to the firm, suspend all payments to the firm hereunder if the firm shall be in breach of this Agreement or shall fail to perform any of its obligations under this Agreement, including the carrying out of the Services; provided that such notice of suspension (i) shall specify the nature of the breach or failure, and (ii) shall provide an opportunity to the firm to remedy such breach or failure within a period not exceeding thirty (30) days after receipt by the firm of such notice of suspension.

e. Termination of Agreement

i. By the Board

The COMMISSIONER, CGHIDB may, by not less than 30 (thirty) days' written notice of termination to the firm, such notice to be given after the occurrence of any of the events specified in this Clause 2.10.1, terminate this Agreement if:

- a. the firm fails to remedy any breach hereof or any failure in the performance of its obligations hereunder, as specified in a notice of suspension pursuant to Clause 2.8 hereinabove, within 30 (thirty) days of receipt of such notice of suspension or within such further period as the Board may have subsequently granted in writing; the firm becomes insolvent or bankrupt or enters into any agreement with its creditors for relief of debt or take advantage of any law for the benefit of debtors or goes into liquidation or receivership whether compulsory or voluntary;
- b. the firm fails to comply with any final decision reached as a result of arbitration proceedings pursuant to Clause 11 hereof.
- c. the firm submits to the Board a statement which has a material effect on the rights, obligations or interests of the Board and which the firm knows to be false;
- d. any document, information, data or statement submitted by the firm in its Proposals, based on which the proposed client was considered eligible or successful, is found to be false, incorrect or misleading;
- e. The firm fails to perform the obligation under this agreement to the satisfaction of the Board;
- f. as the result of Force Majeure, the firm is unable to perform a material portion of the Services for a period of not less than 60 (sixty) days; or
- g. The Board, in its sole discretion and for any reason whatsoever, decides to terminate this Agreement.

ii. By the Firm

The Firm may, by not less than 30 (Thirty) days' written notice to the Board, such notice to be given after the occurrence of any of the events specified in this Clause 2.10.2, terminate this Agreement if:

- a. the Board fails to pay any money due to the Firm pursuant to this Agreement and not subject to dispute pursuant to Clause 11 hereof within 45 (forty-five) days after receiving written notice from the firm that such payment is overdue;

- b. the Board is in material breach of its obligations pursuant to this Agreement and has not remedied the same within forty-five (45) days (or such longer period as the Firm may have subsequently granted in writing) following the receipt by the Board of the Firm's notice specifying such breach;
 - c. as the result of Force Majeure, the Firm is unable to perform a material portion of the Services for a period of not less than 60 (sixty) days; or
 - d. The Board fails to comply with any final decision reached as a result of arbitration pursuant to Clause 11 hereof.
- iii. Cessation of rights and obligations Upon termination of this Agreement pursuant to Clauses 2.3 or 2.9 hereof, or upon expiration of this Agreement pursuant to Clause 2.4 hereof, all rights and obligations of the Parties hereunder shall cease, except (i) such rights and obligations as may have accrued on the date of termination or expiration, (ii) the obligation of confidentiality set forth in Clause 3.3 hereof, (iii) the Firms' obligation to permit inspection, copying and auditing of its accounts and records, and any right or remedy which a Party may have under this Agreement or the Applicable Law.

f. Cessation of Services

Upon termination of this Agreement by notice of either Party to the other pursuant to Clauses 2.10.1 or 2.10.2 hereof, the firm shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Firm and equipment and materials furnished by the Board, the Firm shall proceed as provided respectively by Clauses 3.7 or 3.8 hereof.

i. Payment upon Termination

Upon termination of this Agreement pursuant to Clauses 2.10.1 or 2.10.2 hereof, the Board shall make the payment proportionately on the basis of Special Audit Report of the units submitted till the date of termination.

ii. Disputes about Events of Termination

If either Party disputes whether an event specified in Clause 2.10.1 or in Clause 2.10.2 hereof has occurred, such Party may, within 30 (thirty) days after receipt of notice of termination from the other Party, refer the matter to arbitration pursuant to Clause 11 hereof, and this Agreement shall not be terminated on account of such event except in accordance with the terms of any resulting arbitral award.

3. Obligations of the Firm

3.1. Standards of Performance

The Firm shall perform the Services and carry out its obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe and effective equipment, machinery, materials and methods. The Firm shall always act, in respect of any matter relating to this Agreement or to the Services, as a faithful adviser to the Board, and shall at all times support and safeguard the Board's legitimate interests in any dealings with Sub- Agent or Third Parties.

3.1.1. Terms of Reference

The Terms of Services to be performed by the Firm are specified in the Terms of Services (the "TOR") in the RFP Document.

3.1.2. Applicable Laws

The Firm shall perform the Services in accordance with the Applicable Laws and shall take all practicable steps to ensure that the Personnel of the Firm, comply with the Applicable Laws.

3.2. Conflict of Interest

3.2.1 The Firm shall not have a Conflict of Interest and any breach hereof shall constitute a breach of the Agreement.

3.2.2 Prohibition of conflicting activities

The Firm or the Personnel shall engage, either directly or indirectly, in any of the following activities:

- a. during the term of this Agreement, any business or professional activities which would conflict with the activities assigned to them under this Agreement;
- b. after the termination of this Agreement, such other activities as may be specified in the Agreement; or
- c. at any time, such other activities as have been specified in the RFP as Conflict of Interest.

3.2.3 The Firm and its Personnel shall observe the highest standards of ethics and have not engaged in and shall not hereafter engage in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice (collectively the "Prohibited Practices"). Notwithstanding anything to the contrary contained in this Agreement, the Board shall be entitled to terminate this Agreement forthwith by a communication in writing to the Firm, without being liable in any manner whatsoever to the CA Firm, if it determines that the Firm has, directly or indirectly, engaged in any Prohibited Practices in the Selection Process or before or after entering into of this Agreement. In such an event, the Board shall forfeit and appropriate the performance Security, if any, as mutually agreed genuine pre- estimated compensation and damages payable to the Board towards, inter alia, time, cost and effort of the Board, without prejudice to the Board's any other rights or remedy hereunder or in law.

3.2.4 In the event that the appointed Auditor engages in any collusion, arrangement, undue influence, or conspiracy with any official(s) of the CGHIDB Office and submits an incorrect, misleading, biased, or fabricated report, such conduct shall be deemed a serious breach of professional duty and contractual obligations. In such circumstances, the entire financial fee paid or payable to the Auditor shall be liable for recovery by the Board. Further, appropriate disciplinary, civil, and/or legal action shall be initiated against the Auditor, as deemed fit and necessary by the Commissioner, CGHIDB, based on the gravity and nature of the misconduct. In addition, the Authority reserves the right to blacklist the Auditor and/or the audit firm. The Board shall also report the matter to the Institute of Chartered Accountants of India (ICAI) and/or any other relevant statutory or regulatory authority for initiating appropriate disciplinary proceedings and professional action against the concerned Auditor and/or audit firm in accordance with the applicable laws, rules, and professional standards.

3.2.5 Without prejudice to the rights of the Board under Clause 3.2.3 above and the other rights and remedies which the Board may have under this Agreement, if the Firm is found by the Board to have directly or indirectly, engaged or indulged in any Prohibited Practices, during the Selection Process or before or after the execution of this Agreement, the Firm shall not be eligible to participate in any tender or RFP issued during a period of 2 (two) years from the date the CA Firm is found by the Board to have directly or indirectly, engaged or indulged in any Prohibited Practices.

3.2.6 For the purposes of Clauses 3.2.4 and 3.2.5, the following terms shall have the meaning hereinafter respectively assigned to them:

- a. "corrupt practice" means the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the Selection Process (for removal of doubt, offering of employment or employing or engaging in any manner whatsoever, directly or indirectly, any official of the Board who is or has been associated in any manner, directly or indirectly with Selection Process or LOA or dealing with matters

concerning the Agreement before or after the execution thereof, at any time prior to the expiry of one year from the date such official resigns or retires from or otherwise ceases to be in the service of the

Board, shall be deemed to constitute influencing the actions of a person connected with the Selection Process); or engaging in any manner whatsoever, whether during the Selection Process or after the issue of LOA or after the execution of the Agreement, as the case may be, any person in respect of any matter relating to the Project or the LOA or the Agreement, who at any time has been or is a legal, financial or technical adviser the Board in relation to any matter concerning the Project;

- b. "Fraudulent practice" means a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the Selection Process;
- c. "Coercive practice" means impairing or harming, or threatening to impair or harm, directly or indirectly, any person or property to influence any person's participation or action in the Selection Process or the exercise of its rights or performance of its obligations by the Board under this Agreement;
- d. "Undesirable practice" means (i) establishing contact with any person connected with or employed or engaged by the Board with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the Selection Process; or (ii) having a Conflict of Interest; and
- e. "Restrictive practice" means forming a cartel or arriving at any understanding or arrangement among Applicants with the objective of restricting or manipulating a full and fair competition in the Selection Process.

3.3. Confidentiality

The Firm, its Personnel shall not, either during the term or within two years after the expiration or termination of this Agreement disclose any proprietary information, including information relating to reports, data, drawings, design software or other material, whether written or oral, in electronic or magnetic format, and the contents thereof; and any reports, digests or summaries created or derived from any of the foregoing that is provided by the Board to the Firm, its Personnel; any information provided by or relating to the Board, its technology, technical processes, business affairs or finances or any information relating to the Board's employees, officers or Other professionals or suppliers, customers, or contractors of the Board; and any other information which the Firm is under an obligation to keep confidential in relation to the Project, the Services or This Agreement ("Confidential Information"), without the prior written consent of the Board. Notwithstanding the aforesaid, the Firm, its Personnel of either of them may disclose Confidential Information to the extent that such Confidential Information:

- i. was in the public domain prior to its delivery the Personnel of the Firm or becomes a part of the public knowledge from a source other than the Firm;
- ii. was obtained from a third party with no known duty to maintain its confidentiality;
- iii. is required to be disclosed by Law or judicial or administrative or arbitral process or by any Governmental Instrumentalities, provided that for any such disclosure, the CA Firm, its Personnel of shall give the Board, prompt written notice, and use reasonable efforts to ensure that such disclosure is accorded confidential treatment;
- iv. is provided to the professional advisers, agents, auditors or representatives of the Firm or Personnel, as is reasonable under the circumstances; provided, however, that the Firm or its Personnel, shall require their professional advisers, agents, auditors or its representatives, to undertake in writing to keep such Confidential Information, confidential and shall use its best efforts to ensure compliance with such undertaking.

3.4. Liability of the Firm

3.4.1 The Firm liability under this Agreement shall be determined by the Applicable Laws and the provisions hereof.

3.4.2 Firm liability towards the Board

The Firm shall, subject to the limitation specified in Clause 3.4.3, be liable to the Board for any direct loss or damage accrued or likely to accrue due to deficiency in Services rendered by it.

3.4.3 The Parties hereto agree that in case of negligence or wilful misconduct on the part of the Firm or on the part of any person or firm acting on behalf of the Firm in carrying out the Services, the Firm, with respect to damages caused to the Board's property, shall not be liable to the Board"

- (i) For any indirect or consequential loss or damage; and
- (ii) For any direct loss or damage that exceeds (a) the audit Fee set forth in Financial Proposal submitted by the successful applicant (second Part) or (b) the proceeds the second part may be entitled from any insurance maintained by the Firm to cover such a liability, whichever of (a) or (b) is higher.

3.5. Reporting obligations

The Firm shall submit to the Board the reports and documents specified in the Agreement, in the form, in the numbers and within the time periods set forth therein.

3.6. Documents prepared by the Firm to be property of the Board

3.6.1 All plans, specifications, reports and other documents prepared by the CA Firm in performing the Services shall become and remain the property of the Board, and the Firm shall, not later than termination or expiration of this Agreement, deliver all such documents to the Board, together with a detailed inventory thereof. The Firm may retain a copy of such documents. Restrictions about the future use of these documents shall be as specified in the Agreement.

4. Duration of Agreement

The duration of this Agreement shall be initially for **6 Months (Six Months)** effective from

_____ and will continue till _____ which may be extended further for 6 Months based on reasonable ground after representation made by appointed firm.

5. Obligations of the Board

5.1 issue to officials, agents and representatives of the Government all such instructions as may be necessary or appropriate for the prompt and effective implementation of the Services

5.2 Payment

In consideration of the Services performed by the Firm under this Agreement, the Board shall make to the Firm such payments and in such manner as is provided in Clause 6 of this Agreement. The payment shall be made in Indian Rupees.

5.3 Access to land and property

The Board warrants that the firm shall have, free of charge, unimpeded access to the site of the project in respect of which access is required for the performance of Services.

6. Payment Schedule of the Firm

6.1. Payment of fees for the services provided by CA Firm shall be made upon submission of the Special Audit report of all units(allotees). The payment of fees shall be paid after submission of Tax Invoice of the audit services to the CGHIDB with appropriate GSTIN of CGHIDB mentioned on the Invoice. The fees shall be inclusive of all out-of-pocket expenses of the personnel deployed and overheads & miscellaneous expenses and profit. It shall also be inclusive of all taxes(except GST), surcharges out pocket expenses which may be incurred by the CA Firm towards local travel, documentation and communication.

6.2. The taxes shall be deducted at source as per law.

6.3. Currency of payment

All payments shall be made in Indian Rupees. The Firm shall be free to convert Rupees into any foreign currency as per Applicable Laws, at their cost.

6.4. NO TA/ DA will be provided extra. The Audit Fees Includes everything except GST.

7. Performance Security

7.1 Performance Security

7.1.1 A Performance Security of 2,00,000 (INR Two lakh Only) by the Successful Applicant and the same shall be paid by the Selected Applicant in the form of DD (validity 12 months) in favor of Chief Account Officer, Chhattisgarh Housing & Infrastructure Development Board of any nationalized /scheduled bank, payable at Raipur OR in the form of a Bank Guarantee as per Appendix 6 of RFP. The same shall be returned after the end of the contract, without any interest and after deducting penalties, if any. It shall be paid by the Successful Applicant during the time of Signing of Contract.

7.1.2 Encashment and appropriation of Performance Security

The Board shall have the right to invoke and appropriate the proceeds of the Performance Security, in whole or in part, without notice to the Firm in the event of breach of this Agreement.

8. Category of SLAs

The following measurements and targets shall be used to track and report performance on a regular basis. The targets shown in the following paragraphs are applicable for the duration of the Agreement for the 'Penalty and same shall be calculated on a quarterly basis.

The penalty for various delays and deficiencies in Consulting Services will be as follows:

8.1 Service Level for onsite team for Consulting Services:

- i. If the successful Applicant is unable to deploy any of the team within a period of 15 (fifteen) days from the Effective Date, unless otherwise agreed by the Parties, In the event that the Auditor fails to complete the audit work within the stipulated period of 15 (fifteen) days from the date of issuance of the Work Order, the CGHIDB shall levy a penalty of INR 1,000 (Rupees One Thousand only) per week, subject to a maximum period of 30 (thirty) days. In case the delay exceeds 30 (thirty) days, CGHIDB shall have the right to terminate the Agreement forthwith. Upon such termination, the Earnest Money Deposit (EMD)/Security Deposit shall be liable to be forfeited, subject to providing the Auditor with an opportunity of being heard. This penalty shall not apply in case of delays caused by so called acts of God / Riots/ Band / Civil Disturbances etc. to the satisfaction of the CGHIDB
- ii. If the deployment is not completed even within this eight-week period, then the agreement will be liable for termination, in part or whole, at the discretion of CGHIDB and at the risk and cost of the Selected Applicant;
- iii. Replacement of resources within 3 months from the date of such deployment, unless otherwise agreed by the Parties, shall not be allowed;
- iv. The replaced resource will be accepted by the CGHIDB only if he fulfils the required the criterion mentioned in this RFP and is found suitable to the satisfaction of the CGHIDB. The outgoing resource should complete the knowledge transfer with the replaced resource as per the satisfaction of the CGHIDB. The Selected Applicant shall be allowed a maximum of 15 days to replace the resource;

8.2 Penalty for absence:

- i. Selected Applicant shall maintain monthly attendance log book and same should be submitted to Board along with the monthly invoice. In the case of absence (apart from allowed leaves) of a resource during Assignment period, no payment will be made for the days a resource is absent (Per day payment will

be calculated by dividing Monthly Fee by number of working days in that Month and Number of key personnel deployed);

- ii. Fraction of a day in reckoning period in supplies shall be eliminated if it is less than half a day;
- iii. Penalty would be deducted from the applicable payments;
- iv. Key personnel can avail maximum 10 leaves per year;

8.3 Limitation of Penalties

After Starting of the work and services the maximum penalty should be levied as described below:

- i. The total deduction should not exceed 5% of the total Special Audit Fee for the services/supply.
- ii. If Selected Applicant fails to deliver the services in stipulated time-frame on account of any reasons will be deemed to be an event of default and termination. This shall be governed by the terms & conditions the Agreement.

8.4 Liquidated Damages and Compensation

- i. Liquidated Damages for error/variation

In case any error or variation is detected in the deliverables by the Consultant and such error or variation is the result of negligence or lack of due diligence on the part of the Consultant and resulted in the financial loss to the Board, the consequential damages thereof shall be quantified by the Board in a reasonable manner and recovered from the Consultant by way of deemed liquidated damages, subject to a maximum of the 5% Agreement Value.

- ii. Compensation for delay

In case of delay in delivery of Services as defined in the Timelines of Deliverables of the Scope of Work, liquidated damages not exceeding an amount equal to 0.2% (zero point two per cent) of the Agreement Value per day, subject to a maximum of 5% (Five per cent) of the Agreement Value shall be imposed. However, in case of delay due to reasons beyond the control of the Consultant, suitable extension of time shall be granted. In this regard the decision of Commissioner CGHIDB shall be final and binding.

- iii. Encashment and appropriation of Performance Guarantee

The Board shall have the right to invoke and appropriate the proceeds of the Performance Guarantee or any other amount due to CGHIDB, in whole or in part, without notice to the Consultant in the event of breach of this Agreement or for recovery of liquidated damages caused due to failure to comply with the timelines for deliverables mentioned in the Scope of Services.

- iv. Compensation for other deficiencies

Compensation in addition to the liquidated damages for error/ variation (as specified in 3.10.1) and compensation for delays specified in 3.10.2 –Warning may be issued to the Consultant for minor/ major deficiencies on its part (Event rectification period). In the case of significant deficiencies in services/ deliverables causing adverse effect on the Board, Compensation not exceeding 5% of contract value or fees paid to the Consultant shall be levied.

9. Fairness and Good Faith

9.1 Good Faith

The Parties undertake to act in good faith with respect to each other's rights under this Agreement and to adopt all reasonable measures to ensure the realization of the objectives of this Agreement.

9.2 Operation of the Agreement

The Parties recognize that it is impractical in this Agreement to provide for every contingency which

may arise during the life of the Agreement, and the Parties hereby agree that it is their intention that this Agreement shall operate fairly as between them, and without detriment to the interest of either of them, and that, if during the term of this Agreement either Party believes that this Agreement is operating unfairly, the Parties will use their best efforts to agree on such action as may be necessary to remove the cause or causes of such unfairness, but failure to agree on any action pursuant to this Clause shall not give rise to a dispute subject to arbitration in accordance with Clause 11 hereof.

10. Other Conditions

10.1 In the event the Board desires the Firm to perform such additional services which are not within the Terms of Reference as specified. The Firm shall agree to perform such Additional Services on such renegotiated, modified and new terms and conditions as may be mutually agreed by the Parties.

10.2 The Board shall provide to the Firm documents/ information/ reports as may be required by the Firm to enable it to provide the Services. The Board undertakes and agrees to furnish to the Firm from time to time such other documents/ reports/ information in its possession and/or knowledge as it may consider relevant to perform the Services, as and when such information is received by/available with the Board.

11. Settlement of Disputes

11.1 Amicable settlement

The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Agreement or the interpretation thereof.

11.2 Dispute resolution

11.2.1. Any dispute, difference or controversy of whatever nature howsoever arising under or out of or in relation to this Agreement (including its interpretation) between the Parties, and so notified in writing by either Party to the other Party (the "Dispute") shall, in the first instance, be attempted to be resolved amicably in accordance with the conciliation procedure set forth in Clause 11.3.

11.2.2. The Parties agree to use their best efforts for resolving all Disputes arising under or in respect of this Agreement promptly, equitably and in good faith, and further agree to provide each other with reasonable access during normal business hours to all non-privileged records, information and data pertaining to any Dispute.

11.3 Conciliation

In the event of any Dispute between the Parties, either Party may call upon the Commissioner, CGHIDB, for amicable settlement, and upon such reference, the said persons shall meet no later than 10 (ten) days from the date of reference to discuss and attempt to amicably resolve the Dispute. If such meeting does not take place within the 10 (ten) day period or the Dispute is not amicably settled within 15 (fifteen) days of the meeting or the Dispute is not resolved as evidenced by the signing of written terms of settlement within 30 (thirty) days of the notice in writing referred to in Clause 11.2.1 or such longer period as may be mutually agreed by the Parties, either Party may refer the Dispute to arbitration in accordance with the provisions of Clause 11.4.

11.4 Arbitration

11.4.1. Any Dispute which is not resolved amicably within 30 days, the same shall be referred to the sole arbitration mutually appointed by CGHIDB and the Firm, whose decision shall be final and binding on both the Parties. Such arbitration shall be governed by the Arbitration and Conciliation Act, 1996 ("Arbitration Act").

11.4.2. The place of arbitration shall ordinarily be Raipur but by agreement of the Parties, the arbitration hearings, if required, may be held elsewhere.

12. Applicable Laws

The procedure of selection of Firm as well as the agreement made on the basis of this RFP shall be

governed by Indian laws as applicable in India and in the State of Chhattisgarh.

IN WITNESSES WHEREOF the Parties here to have set their respective hands the day and year first hereinabove written,

For, CHHATTIGARH HOUSING & INFRASTRUCTURE DEVELOPMENT BOARD

For,

Chief Account officer,

In presence of:

1. Signature

2.

Signature

Name_____

Name_____