बिड संख्या/Bid Number: GEM/2026/B/8204887
दिनांक /Dated: 29-10-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	13-11-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	14-11-2026 15:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Chhattisgarh
विभाग का नाम/Department Name	Energy Department Chhattisgarh
संगठन का नाम/Organisation Name	Chhattisgarh State Renewable Energy Development Agency (creda)
कार्यालय का नाम/Office Name	Raipur
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :bhanu.pratap10@cg.gov.in Buyer Email id: bhupendragilhare.creda@gmail.com
वस्तु श्रेणी /Item Category	Financial Audit Services - As per ATC; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 11 Month(s) 29 Day(s)
पिछले 3 वित्तीय वर्षों का बिडर का न्यूनतम औसत वार्षिक वित्तीय टर्नओवर/Minimum Average Annual Turnover of the bidder (For the last 3 Financial Years)	25 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	663160
Payment Timelines	Payments shall be made to the Seller within **45** days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

ईएमडी विवरण/EMD Detail

एडवाईजरी बैंक/Advisory Bank	ICICI
ईएमडी राशि/EMD Amount	11000

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

(c).ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

लाभार्थी /Beneficiary :

CREDA
Raipur, Energy Department Chhattisgarh, Chhattisgarh State Renewable Energy Development Agency (CREDA), (Creda)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate: As Per ATC

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.: As Per ATC

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: As Per ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: As Per ATC

Number of XX fulltime CA's required and YY professional audit staff: As Per ATC

This Bid is based on Quality & Cost Based Selection (QCBS) . The parameter wise qualification requirement is as under:-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Number Of Years of Existence of the firm	20	10	View File
Number of Full-Time Partners	10	5	View File
Average Annual Turnover of the Firm During the Last Three Financial Years	10	5	View File
Number of Statutory Concurrent Audit Assignments of Central PSUs State Government Organisations	20	10	View File
Number of Qualified CISA or DISA Partners	10	5	View File
Office Located in Chhattisgarh	10	10	View File
Number of Qualified or Semi-Qualified Staff	20	5	View File

Buyer Defined Total Qualifying Marks for Technical Qualification: 50

QCBS Weightage(Technical:Financial):70:30

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
05-11-2026 14:00:00	CREDA Head Office Raipur

Financial Audit Services - As Per ATC; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	As per ATC
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	As Per ATC
Type of Industries/Functions	As Per ATC
Frequency of Progress Report	As Per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per ATC
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Bhoopendra Kumar Gilhare	492015,VIP Road, Airport Road, Near Energy Education Park	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The

Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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

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

---धन्यवाद/Thank You---

Chhattisgarh State Renewable Energy Development Agency (CREDA)

(Dept. of Energy, Govt. of Chhattisgarh)

Near Energy Education Park, Village Fundhar
VIP (Air Port Road) Raipur 492015 (C.G.)
Phone (No.): +91-7000258804/7000251010
E-mail: credatendercell@gmail.com, Website: creda.co.in

E-tender for hiring of Chartered Accountant Firm for providing Statutory Audit and other services at Head Office and Zonal Offices of Chhattisgarh State Renewable Energy Development Agency (CREDA) for financial year 2026-27 and 2027-28.

TENDER DOCUMENT No. 10073/CREDA/FINANCE/AUDIT/2026-27 **Dated: 29.10.2026**

Particulars	From Date & Time	To Date & Time	Place
Date of issue of notice inviting bid	As per GeM	---	-----
Period of availability of bidding document at website	As per GeM	As per GeM	www.creda.co.in ; https://gem.gov.in
Submission of pre-bid queries	As per GeM	As per GeM	Pre-Bid queries can be emailed on credatendercell@gmail.com or to be submitted hard copy at CREDA head office, Raipur
Pre-bid meeting	As per GeM	As per GeM	To be held at Conference Hall CREDA HO, Raipur
Submission of Online Bid (Technical + e-Price Bid) and Submission of Documents in hard copy	As per GeM	As per GeM	https://gem.gov.in and at H.O. CREDA Raipur (C.G.),
Online Opening of Technical Bid	As per GeM		At CREDA H.O., Raipur (C.G.) Conference Hall, Raipur. (https://gem.gov.in)
Evaluation of technical bid	As per GeM		At Conference Hall, CREDA H.O., Raipur (C.G.)
Opening of e- Price Bid	As per GeM		At CREDA H.O., Conference Hall, Raipur.

E.M.D.– Rs.11,000.00 (In words Rupees Eleven Thousand Only) for all bidders to be deposited in CREDA's account via Demand Draft/ Pay Order or RTGS / NEFT.

Document can also be downloaded from our website https://gem.gov.in/ www.creda.co.in with the cost of tender as mentioned in NIT, which shall have to be deposited along with the tender document.

CHATTISGARH STATE RENEWABLE ENERGY DEVELOPMENT AGENCY

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CHECK LIST OF DOCUMENTS TO BE UPLOADED IN THE E-BIDDING PORTAL

To ensure that your Bid uploaded on the Gem portal i.e. **https://gem.gov.in** is complete in all respects, please go through the following checklist & tick mark for the enclosures attached with your Bid –

Sl. No.	Description of documents to be uploaded in the e-bidding portal	Complied (Yes/ No)	(Page No.)
1	EMD as per tender terms and conditions		
2	PAN GST certified copy		
3	Firm's registration certificate (FRN) and copy of Certificate of Practice (COP) of all the partners.		
4	Copy of incorporation/firm's registration certificate showing the date of establishment.		
5	Copy of DISA/CISA qualified Certificate		
6	Details of staff in the format specified below (Annexure–A).		
7	Practicing Chartered Accountant's certificate of gross receipts from audit and attestation services		
8	Copy of empanelment certificate C & AG to be submitted for the relevant financial years		
9	Details of assignments in Annexure–B along with copies of work orders and completion certificates.		
10	Firm declaration for not being black listed by any Govt department on its letterhead		
11	Proof of the location of the head office in Chhattisgarh.		
12	Certificate of Constitution of the Firm issued by the Institute of Chartered Accountants of India (ICAI).		
13	Firm registration details and other documents establishing the date of constitution of the firm.		
14	Audited financial statements, turnover certificates and/or a certificate issued by a Chartered Accountant, as prescribed in the tender conditions.		
15	Appointment letters, work orders, completion certificates or other acceptable evidence of eligible audit assignments		
16	Details of qualified and semi-qualified staff, supported by relevant qualification certificates, employment records and other documents required by the procuring authority.		

Details of EMD attached

Tender No. and Date	
Name of the Bidder	
Bidder's Bank Account Details	
(i) Name of the bank	
(ii) Branch	
(iii) IFS Code	
(iv) Account No.	
(v) Transaction reference number	EMD - _____;
(vi) Date of transaction	EMD - _____;
(vii) EMD	Rs ..... /- In Words (Rs .....)

Name	CREDA
Bank & Branch Name	ICICI Bank, Panchpedi Naka, Raipur
Bank Account Number	134601000400
Branch IFS Code	ICIC0001346

(Sign & Seal of the bidder)

NOTE –

1. The EMD shall have to be deposited as mentioned in the NIT in CREDA's bank account (amount mentioned above). Bidder shall have to upload the transaction details as above or a scanned copy of the DD (if transaction is done through DD)
2. In case the transaction is done through DD, the original DD has to be submitted in envelope A as per Clause 6(d).

UNDERTAKING OF THE BIDDER

(To be submitted on letter head)

I/We have read carefully and examined the notice inviting tender, schedule, General Rules and terms and conditions of the contract, special conditions, Schedule of Rates and other documents and Rules referred to in the tender document for the supply.

I/We hereby tender my rates for the execution of the work for CREDA as specified within the time stipulated in the schedule in accordance with all aspects with the accounting and instructions with such conditions so far as applicable.

I/We agree to keep the tender valid for **One Hundred Eighty (180) days** from the due date of submission thereof and not to make any modifications in its terms and conditions.

A sum of **Rs. Eleven Thousand Rupees** is hereby forwarded as Earnest Money in the form of crossed Demand draft/Pay order or RTGS / NEFT payable to CREDA at Raipur (C.G.). If I/We fail to commence or complete the sanction ordered in specified time or fail to fulfil the any condition of tender document, I/We agree that the CREDA shall, without prejudice to any other right or remedy, be at liberty to forfeit the said Earnest Money absolutely. The said Earnest Money shall be retained by CREDA towards security deposit to execute all the works referred to in the tender documents upon the terms and conditions contained or referred to therein and to carry out such deviations as may be required by CREDA.

I/We hereby declare that I/We shall treat the tender documents, specifications and other records connected with the work as secret/confidential and shall not communicate information derived there from to any person other than a person to whom I/We have authorized to communicate the same or use the information in any manner prejudicial to the safety of CREDA/Government.

I/We shall abide to all the laws and shall be responsible for making payments of all the taxes, duties, levies and other Govt. dues etc. to the appropriate Govt. departments.

Our GST Registration No. . The PAN No. under the Income Tax Act is . The GST Clearance certificate is attached herewith.

I/We shall be responsible for the payment of the respective taxes to the appropriate authorities and should I/we fail to do so, I/we hereby authorize CREDA to recover the taxes due from us and deposit the same with the appropriate authorities on their demand.

I/We declare that none of our relatives is working in CREDA either on Regular/Contract/Placement basis or I/We don't have any partnership/ subcontract obligation with any employee working in CREDA at present, directly or indirectly, and we will not enter in such obligation in future also. If any breach of declaration is found, then we shall be responsible for our debarment and any other action taken by CREDA.

Dated: Signature

Place: Name of bidder with seal.....

Witness:

Signature: .....

Name: .....

Postal Address: .....

TENDER DOCUMENT No. 10073/CREDA/FINANCE/AUDIT/2026-27 **Dated: 29.10.2026**

NOTICE INVITING TENDER

E-tender for hiring of Chartered Accountant Firm for providing Statutory Audit and other services at Head Office and Zonal Offices of Chhattisgarh State Renewable Energy Development Agency (CREDA) for financial year 2026-27 and 2027-28.

.No	Item Description	EMD	Essentials
01	E-tender for hiring of Chartered Accountant Firm for providing Statutory Audit and other services at Head Office and Zonal Offices of Chhattisgarh State Renewable Energy Development Agency (CREDA) for financial year 2026-27 and 2027-28	**Rs.11000**	As per tender document
TOTAL		Rs.11000.00	----

Estimated value of Tender: -6.63 lacs

Important Events and time schedule for this tender are as follows–

Particulars	From Date & Time	To Date & Time	Place
Date of issue of notice inviting bid	As per GeM	---	-----
Period of availability of bidding document at website	As per GeM	As per GeM	www.creda.co.in ; https://gem.gov.in
Submission of pre-bid queries	As per GeM	As per GeM	Pre-Bid queries can be emailed on credatendercell@gmail.com or to be submitted hard copy at CREDA head office, Raipur
Pre-bid meeting	As per GeM	As per GeM	To be held at Conference Hall CREDA HO, Raipur
Submission of Online Bid (Technical + e-Price Bid) and Submission of Documents in hard copy	As per GeM	As per GeM	https://gem.gov.in and at H.O. CREDA Raipur (C.G.),
Online Opening of Technical Bid	As per GeM		At CREDA H.O., Raipur (C.G.) Conference Hall, Raipur. (https://gem.gov.in)
Evaluation of technical bid	As per GeM		At Conference Hall, CREDA H.O., Raipur (C.G.)
Opening of e- Price Bid	As per GeM		At CREDA H.O., Conference Hall, Raipur.

Technical Bid and Price Bid shall be submitted online only at https://gem.gov.in ,However Technical Bid (as per the checklist) also has to be submitted in hard copy duly signed by bidder at H.O. Tender Cell, CREDA. If there is any discrepancy in the e-Bid and hard copy, only the e-bid shall be valid. In no case the hard copy of documents shall be evaluated, it is only for

record keeping of CREDA. Bidders are advised to follow the instructions provided for registration and e-Submission process accordingly.

(For any query about e-bidding please visit user manual at https://gem.gov.in.Details of this tender are mentioned at Tender Documents which can be downloaded from our website www.creda.co.in.

The Bidder shall have to deposit EMD as mentioned above through demand draft/RTGS/NEFT payable to CREDA Raipur while submitting tender.

Bidders are requested to submit their suggestions/objections/reservations, if any with details so as to avoid any confusion and to ensure clarity and transparency regarding the tender in writing or by e-mail.

Any Addendum/Corrigendum/Amendment Notice, if needed, shall be uploaded on CREDA's Website.

CREDA reserves all rights to accept/reject any or all tenders in full/part without assigning any reasons thereof.

Chief Engineer
H.O. CREDA, Raipur (CG)

SECTION:01

1.1 About Organization:-

Chhattisgarh State Renewable Energy Development Agency (CREDA) is the State Nodal Agency for promotion, implementation, monitoring and development of renewable energy programmes and projects in the State of Chhattisgarh**.**CREDA undertakes implementation, monitoring, operation and maintenance and related activities connected with renewable energy projects/schemes in the State, as assigned by the Government of Chhattisgarh and competent authorities.

1.2 Pre-Eligibility Criteria

The bidder should be fulfilling the following conditions and must also submit documentary evidence in support of fulfilment of these conditions while submitting the technical bid. Bids from consortiums are not allowed. Bids without documentary evidence will not be considered for further evaluation.

Sr. No.	Minimum Eligibility Criteria	Evidence
1.	Partnership/Proprietor firm having Head office in Chhattisgarh having minimum 5 FCA (Fellow Chartered accountant)	Firm's registration certificate (FRN) and copy of Certificate of Practice (COP) of all the partners.
2.	The firm must have been established for at least Ten(10) years as of 31/03/2026.	Copy of incorporation/firm's registration certificate showing the date of establishment.
3.	Firm Should have at least 2 **(Diploma in Information Systems Audit)** DISA/ **(Certified Information Systems Auditor)** CISA Qualified Partners	Copy of DISA/CISA qualified Certificate
4.	The firm should have a staff of at least 20 people (excluding partners).	Details of staff in the format specified below (Annexure–A).
5.	The firm should have average annual minimum turnover of Rs. 25.00 Lakh from professional services in the last three financial years ended on 31/03/2026 (FY 2023-24, FY 2024-25, FY 2025-26).	Practicing Chartered Accountant's certificate of gross receipts from audit and attestation services.
6.	The firm should be empaneled with C&AG.	Copy of empanelment certificate to be submitted for the relevant financial years.
7.	The firm should have completed at least 10 Number of Statutory/Concurrent/internal Audit Assignments for the Government of Chhattisgarh or the Government of India on or before 31/03/2026.	Details of assignments in Annexure–B along with copies of work orders and completion certificates.
8.	The CA firm should not have been blacklisted by Central/State Government Department/Public Sector Undertaking for any contract executed in the past.	Firm declaration on its letterhead.

2. Evaluation of Bids under the Quality and Cost-Based Selection (QCBS) Method

2.1. Evaluation Methodology

The selection of the Chartered Accountancy Firm shall be carried out through the Quality and Cost-Based Selection (QCBS) method, considering both the technical competence and the financial proposal submitted by the bidders.

The evaluation shall be conducted in two stages:

1. Technical Evaluation: The technical proposals shall be evaluated on the basis of the parameters specified below, carrying a maximum of 100 marks.
2. Financial Evaluation: The financial proposals of technically qualified bidders shall be evaluated separately in accordance with the financial evaluation formula prescribed in this tender.

The final ranking of the bidders shall be determined by assigning appropriate weightage to the technical and financial scores, as specified in this tender document.

2.2 Technical Evaluation Criteria

The technical proposals shall be evaluated on the following parameters:

S. No.	Evaluation Parameter	Minimum marks	Maximum Marks	Evaluation Criteria
1	Number of Years of Existence of the Firm	10	20	1 marks for each completed year of existence beyond 10 years subject to a maximum of 20 marks.
2	Number of Full-Time Partners as on 01.01.2025	5	10	2 marks for each full-time Fellow Chartered Accountant (FCA) partner and 1 mark for each full-time Associate Chartered Accountant (ACA) partner, subject to a maximum of 10 marks.
3	Average Annual Turnover of the Firm During the Last Three Financial Years	5	10	Above Rs 25 Lacs to Rs 50 Lacs- 5 Marks Above Rs 50 Lacs – 10 Marks

4	Number of Statutory/Concurrent/internal Audit Assignments of Central PSUs, State Government Organisations During FY 2021-22 to FY 2025-26	10	20	1 mark for each eligible assignment, subject to a maximum of 20 marks.
5	Number of Qualified CISA/DISA Partners	5	10	2 Partners- 5 marks Above 2 Partners -10 Marks
6	Office Located in Chhattisgarh	10	10	10 marks for having a head office in Chhattisgarh. No marks shall be awarded for branch offices under this parameter.
7	Number of Qualified/Semi-Qualified Staff	5	20	5 marks for each qualified staff member and 1 mark for each semi-qualified staff member, subject to a maximum of 20 marks.
	Total Technical Marks	**50**	**100**	

2.3. Supporting Documents for Technical Evaluation

The bidder shall submit documentary evidence in support of the information furnished against each evaluation parameter, including, wherever applicable:

a. Certificate of Constitution of the Firm issued by the Institute of Chartered Accountants of India (ICAI).

b. Firm registration details and other documents establishing the date of constitution of the firm.

c. Audited financial statements, turnover certificates and/or a certificate issued by a Chartered Accountant, as prescribed in the tender conditions.

d. Appointment letters, work orders, completion certificates or other acceptable evidence of eligible audit assignments.

e. Proof of the location of the head office in Chhattisgarh.

f. Copy of CISA/DISA Certified of qualified partners

f. Details of qualified and semi-qualified staff, supported by relevant qualification certificates, employment records and other documents required by the procuring authority.

The procuring authority reserves the right to verify the authenticity of the documents and information submitted by the bidders. Any material misrepresentation may result in rejection of the bid or other action permissible under the tender conditions.

2.4. Technical Qualification

The minimum qualifying technical score shall be 50 out of 100. Only bidders securing the prescribed minimum technical score shall be considered technically qualified and eligible for financial evaluation.The minimum qualifying score shall be applied uniformly to all bidders.

2.5. Financial Evaluation

The financial proposals of only technically qualified bidders shall be opened and evaluated in accordance with the financial bid requirements specified in this tender.

The bidder quoting the lowest evaluated financial bid shall be assigned a financial score of 100. The financial scores of other technically qualified bidders shall be calculated as follows:

Financial Score (F) = (Lowest Evaluated Financial Bid / Bidder's Evaluated Financial Bid) × 100

The evaluated financial bid shall be determined in accordance with the pricing, tax and other financial conditions specified in the tender document.

2.6. Final QCBS Score and Ranking

The final score of each technically qualified bidder shall be calculated using the following formula:
Final QCBS Score = (Technical Score × Technical Weightage) + (Financial Score × Financial Weightage)
For this tender, the proposed weightage shall be:

- Technical Component: 70%
- Financial Component: 30%

Accordingly:
Final QCBS Score = (Technical Score × 0.70) + (Financial Score × 0.30)
The bidder obtaining the highest final QCBS score shall be ranked first and shall be considered for award of the contract, subject to fulfilment of all eligibility conditions, verification of documents and approval by the competent authority.
In the event of a tie in the final QCBS score, the decision of the Management shall be final and binding.

SECTION:02
Scope of Work

1. The Statutory Audit will be carried out in accordance with the Generally Accepted Auditing Principles and applicable laws, rules, regulations, standards and directions, and will include such tests and controls as the auditors feel necessary under the circumstances. The major areas to be covered are as under:

Statutory Audit to cover the areas ensuring that:

(a) Transactions are recorded as per applicable accounting principles and are booked to proper accounting heads.

(b) Utilization of external funds is in accordance with applicable financing agreements/sanctions.

(c) Funds are utilized for the purposes for which they are provided.

(d) Goods and services have been procured in compliance with applicable procurement rules, agreements and tender conditions.

(e) Transactions are duly supported by proper supporting documents.

(f) Propriety of the transactions.

(g) Checking the maintenance of books of accounts and records.

(h) Checking the bank reconciliation statements.

(i) Checking of component-wise, category-wise and account-head-wise expenditures.

(j) Checking of investments, short-term deposits, etc. made from time to time.

(k) Checking of various taxes/statutory compliances.

(l) Verification of fixed deposit register and checking of interest received.

(m) Checking all statutory records/registers including Minutes Books and ensuring that accounting effects of decisions taken by competent authorities are duly recorded in the Books of Account.

(n) To give an executive summary incorporating all points/matters of important nature.

2. Financial Books

(a) Verification of all books of accounts, Journal and vouching of imprest cash.

(b) Scrutiny of General Ledger, Staff Advance Registers, commenting on loan outstanding entries, etc.

(c) Verification of cash, cheques on hand, etc. as on 31st March every year.

(d) Verification of all computer vouchers and sheets to ensure correct coding and accounting head.

(e) Scrutiny of General Ledger and verification of Income & Expenditure Statement, Balance Sheet and other schedules.

(f) Verification of Salary/Consultancy payments, PF, Income Tax, TDS, GST, etc., and verification of submission of returns to competent authorities in time.

(g) Verification of all financial information completely and promptly and after necessary authorization has been recorded.

3. Comprehensive Audit

The areas covered by comprehensive audit may include comparison of the results shown in the current period financial statements with prior periods and, if available, with budgets and forecasts; investment decisions; delegation of financial powers; management information systems; organizational effectiveness; management of equipment, plant and machinery; and other areas considered relevant by CREDA.

4. Accounting Policy & Standard

(a) To review and help the management in implementing proper accounting procedures, internal check/control and computerized systems.

(b) Review of Accounts.

(c) Check all recorded entries for compliance with applicable accounting standards.

5. System Improvement

The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work or unnecessary work/data noticed will be highlighted and reported.

6. Certificates and Other Audit Deliverables

(a) Audit Certificates and any other certificate as may be required by CREDA from time to time without any additional fee, wherever such certificate falls within the scope of audit work.

(b) Audit observations, executive summary and other statements/reports as required by CREDA.

7. Income Tax Return Filling and Representation Work

Where specifically included in the work order/terms of engagement, the CA firm shall be responsible for submission of Income Tax Return/Revised Return of CREDA and for responding to queries/notices raised by the Income Tax Department in respect of the year under audit and

previous years, including preparation and submission of replies/appeals and attending hearings as authorized by CREDA.

8. Liaison

The selected Auditor(s) will liaise with the Management for periodical meetings to review the progress of the work and to ensure that the requirements are fully met.

9. Reporting

After finalization of audit, the Statutory Auditors shall submit the Audit Report on the Accounts Audited.

10. Cost Control and Revenue

To suggest measures for cost control and increase in revenue of CREDA.

11. Previous Audit Objections

The Chartered Accountancy firm shall look into compliance of previous audit objections, if any, and verify/comment on supporting documents/vouchers subsequently submitted for settlement of audit qualifications/observations in the Statutory Audit Report.

12. Professional Opinion

To enable the auditor to express a professional opinion on the financial position of CREDA in respect of funds received and expenditure incurred.

13. ICAI Guidelines

To enable the auditor to prepare statements and provide necessary certificates as per applicable guidelines issued by the Institute of Chartered Accountants of India (ICAI).

14. Applicable Rules and Directions

Audit shall cover the records of accounts comprising receipts, payments, liabilities and other financial records of CREDA in such form as may be prescribed under applicable laws, rules, regulations, Government directions and instructions applicable to CREDA.

15. Other Audit-Related Tasks

Any other task related to audit work that may be assigned by the Chief Executive Officer/competent authority of CREDA.

16.Duration of the Assignment

The above assignment will be carried out for two financial years, i.e. F.Y. 2026-27 and F.Y. 2027-28, subject to satisfactory performance and approval of the competent authority. The engagement may be reviewed/extended as per applicable rules and terms of the RFP.

17. Audit Fees

The prescribed estimated statutory audit fee is Rs. 3,31,580 per year (including all expenses and GST) for all zonal offices and head office CREDA.

18.Penalty Clause

If the firm fails to complete the work within the specified timeframe, CREDA reserves the right to deduct an amount deemed appropriate for the services not delivered, in accordance with the terms and conditions of the RFP/work order.

SECTION:03

E-Price Bid /Financial Bid

Proforma for financial Bid declaration regarding financial Bid

Description of Job	Payment terms	Unit	Yearly Professional fees consolidated inclusive of GST as per GeM portal (In Rs.)
Providing Statutory Audit and other services at Zonal Offices and Head Offices of CREDA for 2026-27 and 2027-28	Yearly	LUMPSUM per year	
Total amount (In Rs)			

Note: - The consolidate rate should be quoted (Through GeM portal only) in view of the quantum of work/services as mentioned in the tender document and the quoted fee should be all inclusive of GST. No other charges on account of travelling, accommodation, food and other expenses will be paid.

I/we declare that the financial bid has been submitted without any additional/counter condition and it is being submitted strictly as per terms and condition of the tender documents and I/We aware that the financial bis is liable to be rejected if it contains any other conditions.

Signature and Seal of Bidder

Name

Designation

SECTION:04

Annexure – A

List of Qualified/Semi-qualified Staff:

Sr. No.	Name of Staff/Assistant	Qualification	Experience

Annexure – B

List of Statutory Audit Assignments Executed:

Sr. No.	Contract Period (From–To)	Name of Client	Work Order No.	Value of Work Order

DECLARATION BY THE CHARTERED ACCOUNTANCY FIRM

To,
The
Chief Engineer
Chhattisgarh State Renewable Energy Development Agency(CREDA)
Head Office Raipur(CREDA)

Subject: Declaration regarding correctness of information and compliance with tender conditions

Tender Reference No.: _____

We, M/s _____, Chartered Accountants, having our registered office at _____, bearing ICAI Firm Registration No. (FRN) _____, hereby solemnly declare and confirm as under:

1. That our firm is duly constituted and registered with the Institute of Chartered Accountants of India (ICAI) and is eligible to participate in the tender referred to above.
2. That all information, particulars and documents submitted by our firm in connection with the technical and financial bids are true, correct, complete and authentic to the best of our knowledge and belief.
3. That the particulars furnished regarding the constitution and existence of the firm, full-time partners, average annual turnover, audit assignments, office location and qualified/semi-qualified staff are supported by valid documentary evidence.
4. That the audit assignments claimed by our firm for technical evaluation were undertaken during the period specified in the tender, and the supporting documents submitted in this regard are genuine.
5. That our firm has not concealed any material information or submitted any false, misleading or fabricated document in connection with the tender.
6. That our firm shall comply with all eligibility requirements, terms and conditions of the tender, applicable laws, professional standards and guidelines issued by ICAI, wherever applicable.
7. That our firm understands and accepts the Quality and Cost-Based Selection (QCBS) methodology prescribed in the tender, including the technical evaluation criteria, financial evaluation formula and weightage assigned to the technical and financial components.
8. That we understand that the procuring organisation reserves the right to verify the information and documents submitted by our firm and to seek clarification or additional supporting documents, as permissible under the tender conditions.
9. That in the event of any information or document submitted by our firm being found false, incorrect or misleading, our firm shall be liable for such action as may be permissible under the tender conditions and applicable rules, including rejection of the bid or cancellation of the award, as applicable.
10. That our firm has disclosed any conflict of interest relevant to the assignment and undertakes to promptly disclose any conflict arising during the tender process or execution of the assignment.

11. Acceptance of Tender Terms and Conditions: We hereby declare that we have carefully read, understood, and unconditionally accepted all the terms and conditions of the tender at the time of submission of our bid. We further confirm that we shall abide by all such terms and conditions.

We hereby declare that the above statements are true and correct to the best of our knowledge and belief.

For M/s _____
Chartered Accountants

Signature: _____
Name of Partner/Proprietor: _____
Designation: _____
Membership No.: _____
Firm Registration No. (FRN): _____
Firm Seal

OFFICE DETAILS OF CREDA FOR STATUTORY AUDIT

S. NO.	OFFICE NAME	ADDDRESS
1.	CREDA HEAD OFFICE, RAIPUR	NEAR ENERGY EDUCATION PARK, FUNDHAR CHOWK VIP ROAD AIRPORT ROAD RAIPUR
2.	CREDA ZONAL OFFICE, RAIPUR (DHAMTARI ADDITIONAL)	HOUSE NO C-292 SEC 06 NEAR SAINT GAYENESHWAR SCHOOL PRIYADARSHINI NAGAR RAIPUR(CG)
3.	CREDA ZONAL OFFICE, DURG	CIVIL LINE JAIL ROAD, NEAR ELECTRIC SUBSTATION DURG DISTRICT DURG
4.	CREDA ZONAL OFFICE, RAJNANDGAON	ENERGY TRAINING AND AWARENESS CENTER GAURAV GARDEN ROAD ENERGY EDUCATION PARK RAJNANDGAON 491441
5.	CREDA ZONAL OFFICE, BILASPUR (KORBA ADDITIONAL)	ENERGY EDUCATION PARK, RAJ KISHORE NAGAR BILASPUR (C.G.) 495006
6.	CREDA ZONAL OFFICE, RAIGARH	NEAR JANPAD PANCHAYAT BHAWAN NO BR-4, RAIGARH 496001
7.	CREDA ZONAL OFFICE, SARGUJA	LARANGSAY CHOWK IN FRONT I G BUNGLOW AMBIKAPUR DISTRICT SURGUJA 497001
8.	CREDA ZONAL OFFICE, JAGDALPUR	C-2 DHARAMPURA-1, JAGDALPUR PIN 494001
9.	CREDA ZONAL OFFICE, DANTEWADA	ROOM NO 201/202 COMPOSIT COLLCTORATE BUILING DANTEWADA DISTRICT DANTEWADA
10.	CREDA ZONAL OFFICE, KORIYA	COLLECTORATE ROAD BELOW SHAKTI SADAN CHHINDAND BAIKUNTHPUR DISTRICT KORIYA