



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2025/B/6019976  
Dated/दिनांक : 13-03-2025

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
<b>Bid End Date/Time/बिड बंद होने की तारीख/समय</b>	24-03-2025 16:00:00
<b>Bid Opening Date/Time/बिड खुलने की तारीख/समय</b>	24-03-2025 16:30:00
<b>Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)</b>	30 (Days)
<b>Ministry/State Name/मंत्रालय/राज्य का नाम</b>	Ministry Of Labour And Employment
<b>Department Name/विभाग का नाम</b>	Na
<b>Organisation Name/संगठन का नाम</b>	Employees Provident Fund Organisation (epfo)
<b>Office Name/कार्यालय का नाम</b>	Ro Pune
<b>क्रेता ईमेल/Buyer Email</b>	girish.trygkt@epfindia.gov.in
<b>Item Category/मद केटेगरी</b>	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Third Party Audit of Exempted EPF Trust Establishment; CA Firm
<b>Contract Period/अनुबंध अवधि</b>	3 Year(s) 1 Day(s)
<b>Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष</b>	7 Year (s)
<b>Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है</b>	Yes
<b>MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है</b>	Yes
<b>Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट</b>	No
<b>Participation restricted to CPSE seller</b>	Yes (This bid is reserved for participation only by CPSE sellers and hence CPSE sellers will be exempted from payment of Transaction charges)
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

<b>Bid Details/बिड विवरण</b>	
<b>Do you want to show documents uploaded by bidders to all bidders participated in bid?/</b>	Yes
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	1
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation
<b>Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है</b>	Yes
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

**EMD Detail/ईएमडी विवरण**

Required/आवश्यकता	No
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**ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता	No
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**MII Compliance/एमआईआई अनुपालन**

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

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

Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

3. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

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

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

**Number of Years of firm/company's existence as per ICAI certificate:**10 years

**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.:**The applicant must have an experience of auditing accounts/handling tax matters with any companies of having turnover of at 50 crores per annum

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**01

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**05

**Number of XX fulltime CA's required and YY professional audit staff:**01/05

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Third Party Audit Of Exempted EPF Trust Establishment; CA Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Third Party Audit of Exempted EPF Trust Establishment
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit

Specification	Values
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Investigating fraud , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions
Type of Industries/Funct ions	Operational & Administrative , Human Resource & Payroll , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , Investment
Frequency of Progress Report	Annually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Anually
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	NA

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

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

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Gyanendra Kumar Kanaujia	411001,EMPLOYEES PROVIDENT FUND ORGANISATION PUNE CANTONMENT BOARD BUILDING GOLIBAR MAIDAN PUNE	1	N/A

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

##### 1. Generic

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

## 2. **Generic**

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

## 3. **Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

## 4. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

## 5. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

## 6. **Payment**

**PAYMENT OF SALARIES AND WAGES:** Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

## 7. **Past Project Experience**

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

## 8. **Buyer Added Bid Specific ATC**

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

## 9. **Buyer Added Bid Specific SLA**

File Attachment [Click here to view the file.](#)

## 10. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

## **Disclaimer/अस्वीकरण**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses

on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

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

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

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

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

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

---Thank You/धन्यवाद---



कर्मचारी भविष्य निधि संगठन  
EMPLOYEES' PROVIDENT FUND ORGANISATION  
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)  
(Ministry of Labour & Employment, Govt. of India)  
आंचलिक कार्यालय / Zonal Office  
पुणे कॅंटोनमेंट बोर्ड भवन, गोलीबार मैदान, पुणे - 411001  
Pune Cantonment Board Building, Golibar Maidan, Pune - 411001  
दूरभाष/Ph : 020-26454234, ई-मेल/E-Mail : [acc.pune@epfindia.gov.in](mailto:acc.pune@epfindia.gov.in)



MH/PF/ZOPUNE/e-766945 /2024-25 / 667

Date : 25 FEB 2025

**Empanelment of Chartered Accountant Firms For Third Party Audit of Exempted EPF Trusts**

The Employees' Provident Fund Organization (EPFO) is an autonomous body under the aegis of the Ministry of Labour and Employment, Government of India. The main objective of the organization is to provide old-age social security to the subscribers as per the Provisions of EPF & MP Act, 1952 and the three-schemes framed there under.

For further information about EPFO, one may visit the website [www.epfindia.gov.in](http://www.epfindia.gov.in).

2. EPFO, ZONAL OFFICE, PUNE proposes to form a panel of eligible Chartered Accountant Firms for a **period of three years which may be extended by one year at a time and not exceeding three years** - to perform such functions as assigned for the purpose of carrying out of Third Party Audit of the Provident Fund Trusts of the Exempted establishment as per the conditions specified in Appendix 'A' to Para 27 AA of EPF Scheme 1952, as and when required by EPFO, Zonal Office, PUNE and to submit a report in the Pro forma prescribed for the same, within the time specified as per the terms of reference.

**(i) Eligibility conditions: -**

- An audit firm having valid registration with ICAI (Institute of Chartered Accountants of India).
- The applicant firm should be in existence for at least 10 years.
- The applicant firm should have at least 5 full time partners with at least 1 full time FCA (Fellow Chartered Accountants).
- The applicant firms must have an experience of auditing accounts/handling tax matters with any companies of having turnover of at least 50 crores per annum.

e. Average annual turnover of the audit firm should be at least Rs. 1.5 crores in each of the last three years.

f. Applicant firm or its partners should not have been held guilty of any professional misconduct under Chartered Accountants Act, 1949 (as amended) during past five years or penalized under any of the tax laws by ICAI or any other statutory body.

g. Applicant firm or its partners should not be facing any investigation or enquiry by any tax authority for violation of any of the tax laws.

**ii) Process of selection: -**

a. Applications shall be called through **Gem** by the Zonal Office from the Audit firms as at 1 above.

b. The applications would be scrutinized by a committee of members constituted by the Head of the Zone.

c. Zonal ACC on the recommendation of the committee as at 'b' above, will form a panel of adequate number of audit firms.

d. The term of the panel so empanelled shall ordinarily be 3 years and may be extended by one year at a time not exceeding maximum of 3 years.

e. Zonal Office shall be empowered for pre-mature termination of any audit firm from the empanelled list of audit firms by way of speaking order after giving a reasonable opportunity to the audit firm following the principles of natural justice.

**(iii) Nature of work: -**

a. To certify that the legal status of the establishment remains un-changed from the date of grant of exemption to the year of audit.

b. To certify that the establishment is not reporting erosion in their capital base or loss for three consecutive financial years.

c. The report shall be submitted in FORM RM-6 as modified from time to time, to the RPFIC-in-charge of the Office within 30 days from issue e of work order.

d. To examine whether the conditions governing grant of exemption has been properly complied with by the Provident Trust of the Exempted Establishment/ Exempted Establishment.

3. Those firms, who do not meet the eligibility criteria, shall not be evaluated.

4. In case of necessity, EPFO, Zonal Office, Pune can add new CA firms to the panel.

5. As per condition No.24(a) of Appendix A to para 27 AA of EPF Scheme 1952, EPFO shall have the right to have the accounts reaudited by any other qualified auditor and the expenses so incurred shall be borne by the employer. Accordingly, the employer

of the Exempted Establishment to which Third Party Audit is assigned would bear the cost of expenses connected therewith and EPFO would not have any role in this regard.

6. Application form:

Interested parties may apply in the application format enclosed as Annexure 'A' along with the undertaking in the format as below:

I..... the Managing partner of M/s. ....Chartered Accountants do hereby verify, declare and undertake:

a) That the particulars given above are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the Firm would stand disqualified from empanelment /allotment of work and might be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under.

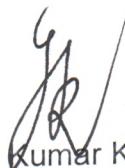
b) Applicant firm or its partners have not been held guilty of any professional misconduct under Chartered Accountants Act, 1949 (As amended) during past five years or penalized under any of the tax law by ICAI or any other statutory body.

c) Applicant firm or its partners have not been facing any investigation or enquiry by any tax authority for violation of any of the tax laws.

d) That I and other partners are in full time practice as Chartered Accountants

(Name & Signature of the Managing Partner of the Firm with Seal.)

7. The last date for submission of application is on or before 27.03.2025.

  
(Dr. Gyanendra Kumar Kanaujia)  
Regional P.F. Commissioner-I  
Zonal Office, Pune

Annexure 'A'

Application for empanelment of Chartered Accountants Firms for Employees' Provident Fund Organisation

Sl. No.	PARTICULARS	Remarks									
1	Name of the Chartered Accountants Firm										
2	Registration No. (ICAI) of the Firm										
3	Date of constitution of the Firm and Constitution Certificate of the Firm issued by the ICAI	Copy to be enclosed									
4	Proof of empanelment of C&AG										
5	Name of the Partners with status (FCA or ACA)										
6	Membership No. of the Partners & Certificate of Practice	Copy to be enclosed									
7	Complete full Address of the Head Office and the Branch with Telephone/ Mobile/ Fax with Email Address										
8	Income Tax PAN of the Firm	Copy to be enclosed									
9	No. of full time professionals with the Firm <table border="1" data-bbox="235 1017 1113 1216" style="margin-left: 20px;"> <tr> <td>a.</td> <td>Full time FCA Partners</td> <td></td> </tr> <tr> <td>b.</td> <td>Full time ACA partners</td> <td></td> </tr> <tr> <td>c.</td> <td>Full time CA employees</td> <td></td> </tr> </table>	a.	Full time FCA Partners		b.	Full time ACA partners		c.	Full time CA employees		
a.	Full time FCA Partners										
b.	Full time ACA partners										
c.	Full time CA employees										
10	Whether there are any Court/ Arbitration or any other Legal case/ Proceedings pending against the Firm/ Partner										
11	Average Annual turnover of the Firm for last 3 years.										
12	Proof of payment of Membership fee and certificate of practice from ICAI for the year 2013-14	Copy to be enclosed									
13	Indicate the Tax/ Audit work experience in the following Sectors: <table border="1" data-bbox="219 1482 862 1614" style="margin-left: 20px;"> <tr> <td>a.</td> <td>PSU</td> </tr> <tr> <td>b.</td> <td>Government (Central/ State)</td> </tr> <tr> <td>c.</td> <td>Private</td> </tr> </table>	a.	PSU	b.	Government (Central/ State)	c.	Private				
a.	PSU										
b.	Government (Central/ State)										
c.	Private										