

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	16-04-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	16-04-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Narmada Water Resources Water Supply And Kalpsar Department Gujarat
संगठन का नाम/Organisation Name	Gujarat Water Supply & Sewerage Board (gwssb)
कार्यालय का नाम/Office Name	Computer Cell, Head Office
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CA Firm
अनुबंध अवधि /Contract Period	4 Month(s) 3 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE 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
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
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	2 Days
अनुमानित बिड मूल्य / Estimated Bid Value	80000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. 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.

2. 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.

3. 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's existence as per ICAI certificate:As per Tender term and Condition

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1775037572.pdf

Financial Audit Services - Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	CPF Trust Audit and Accounts of 2025-26
Type of Industries/Functions	CPF Trust of GWSSB Accounts
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
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 विशिष्ट दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Sonara Dineshbhai	382010,2nd Floor, Account Cell Jalseva Bhavan, Opp. Airforce Station, Sector 10-A	Project / Lumpsum Based	N/A

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

1. Generic

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

2. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

3. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

Sr Manager GWSSB Gandhinagar
payable at
Sr Manager GWSSB Gandhinagar

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

4. Forms of EMD and PBG

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

Sr Manager GWSSB, Gandhinagar
. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

5. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

1. Bidder Has to submit EMD Rs 2400.00 as per Tender Terms and Condition.
2. Qualification criteria will be As per Tender Terms and Condition
3. Bidder has to submit physical document.

6. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

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

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer

is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers 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 [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---

Gujarat Water Supply & Sewerage(GWSSB) CPF TRUST FUND

**Jal Seva Bhawan, Sector-10A,
Opp. Air force station,
GANDHINAGAR-382010**

Telephone:- 079-232-22547, 232-29162, 232-26336

Bid for the assignment of Audit of accounts of GWSSB (Gujarat Water Supply & Sewerage Board)-CPF Trust fund and for providing other allied services.

Invitation for Proposal

Audit of Accounts of GWSSB (Gujarat Water Supply & Sewerage Board)-CPF Trust fund and other allied services.

Back ground:-

GWSSB CPF TRUST Fund has been established to provide benefit of Provident Fund to the employees of the Board under contributory provident Fund Regulations 1983, known as "Gujarat Water Supply and Sewerage GWSSB CPF TRUST contributory Provident Fund 1983 effective from 1.1.1984.

In pursuance of the GWSSB CPF TRUST's decision to create recognized Provident Fund under Income Tax Act, 1961 and relevant Income Tax Rules 1962, said Provident Fund referred above, have been framed for the benefit of the employees who are members of the said Provident Fund Regulations and also for future employees of the Board who will be admitted as member of the said FUND. CPF Trust manages and administers the fund and the trustees are empowered to administer the fund as per rules laid down in these presents.

Main functions of CPF Trust fund includes collection of CPF contribution from employees and employers, keeping its accounts, investment of the trust fund, grant of temporary loans to the members, Processing and payment of final withdrawal in case of retirement, resignation and/or death of member employees, maintaining individual accounts separately for each members, issuance of CPF slips etc.

GWSSB-CPF Trust is inviting proposal from eligible category-I or category-II[**As per Finance Department GRs**] from the Chartered Accountant firms /LLPs for Providing services as mentioned in the scope of work (B) of this bid document.

Important Bidding Summary:-

Particulars	Details
Estimated cost	Rs.80,000 (Inclusive all taxes and out of pocket exp.)
Period of Completion	4 months from the completion of financial year
Start Date of Submission of online Bid	01/04/2026
Last Date and Time of Submission of online Bid	16/04/2026 4.00PM

Last date of physical submission of technical bid/proposal	21/04/2026 4.00PM
Address for Submission of Bids	Gujarat Water Supply Sewerage Board-CPF-Tust,Jalseva Bhavan, Chh-Road,Sector-10 A Gandhingar,382010.
Name and designation of contact officer and Mobile No.	MR.Bhavesh Valand M.No.9978406712
E mail id	cpfgwssb1@gmail.com

Note:-

This bid is floated on GEM. Therefore, Chartered Accountant firms/LLP willing to apply, must apply on GEM portal only. However, Documents/details in support of eligibility criteria and other relevant documents/details i.e. Technical bid is required to be submitted on line as well as in physical form as mentioned in the above table.

Details of Eligibility Criteria, scope of work, submission of financial proposal and other important points w.r.t. bidding process are mentioned as under:-

A) Eligibility Criteria:-

1. Firm should be Category-1 or Category-2 as per Gujarat Government Finance Dept. GR/JNV/10/2018/1143-Adated 16.9.2019 and 8.6.2020 as per the registration certificate and Firm card issued by ICAI for the year 2024-25 or as on latest date.[If ICAI is not assigning such category, category certificate issued by RBI for the bank audit purpose for the year 2024-25 or as on latest date would be required to be submitted]
2. Firm must be Practicing Chartered Accountant firm / LLP and should have been registered with ICAI for period of 10 years as at 31.3.25 or on the latest date as per registration certificate and Firm card issued by ICAI.
3. The firm must have average minimum annual receipt of professional fees of Rs. 30 lacs (Thirty lacs) or more in last 3 years ended on 31st March 2025.[Copies of the audited Annual Accounts of the firm for the last 3 years and CA certificate with UDIN issued mentioning the last 3 years professional Fees of the firm are required to be attached]
4. Firm must have at least 3 Chartered Accountants in its Firm and out of which minimum 2 Chartered Accountant must be Full time Partners.
5. Chartered accountant firm/LLP must be having their registered/head office at Gandhingar, Gujarat.[Attach registration certificate and Firm card issued by ICAI as on 31.3.25 or on latest date]
6. Firm must have **conducted and completed at least one audit** assignment in last three years ended on 31.3.25, of PSUs / Authorities / Societies /Trust mentioned as **Category I or II of Annexure 1 to 3** as

per Finance Department, Government of Gujarat GR no JNV-10-2018-1143-A dated 16.09.2019 of FD and GR no JNV-10-2018-1143-A dated 8.6.2020. [Attach copy of the appointment order and signed copy of the audited Annual Accounts and audit report of auditee entity or organization as mentioned above]

7. Firm must be empanelled with C &AG for FY 2024-25 and FY 2025-26.[Attach copy of the empanelment letter issued by C &AG]
8. Scan copy of EMD of Rs. 2400/- as mentioned in point D) below or latest date MSME certificate enjoying exemption from submission of EMD as mentioned in point D) below.

Bidding firms meeting with the above mentioned eligibility criteria will attach necessary documents/evidences in support of their proposal. CPF Trust fund reserves the right to call for additional information/missing details required as part of process of selection as per this bid documents. **[please note that original EMD is to be submitted along with the physical technical bid submission]**

B) Scope of work:-

- 1.** To conduct audit of accounts of CPF Trust fund for 2025-26 and issue the Audit report for FY 2025-26.
- 2.** To Scrutinize vouchers, book entries and other records and registers of the Trust fund and verification of monthly accounts.
- 3.** To verify bank reconciliation done by CPF branch in respect of all the banks for FY 2025-26.
- 4.** To calculate and check interest and return on investments and authorize its related computation sheets/statements.
- 5.** Carrying out the work related to adjustment entries in employee CPF slip.
- 6.** Filing of the Income tax return of the Trust fund for FY 2025-26 and handling refund matter for the FY2025-26 including pending income tax refund of earlier years.
- 7.** Providing service regarding advising for applicable TDS in case of resignation of employees from the service before 5 years, TDS return filing of the CPF Trust fund, issuance of Form 16 and the service regarding tax applicability on Employee CPF final settlement.
- 8.** Preparing replies and submission of the same in respect of income tax notices, handing all income tax related proceedings and attending the income tax authorities in this regard on behalf of GWSSB CPF Trust.
- 9.** Providing guidance and assistance in preparation of Annual accounts.
- 10.** To provide guidance and advice to the CPF Trust fund regarding income tax and account related matters.
- 11.** Obtaining No TDS Certificate (Form 13) from income tax department for the investment made by GWSSB CPF Trust.
- 12.** Any other allied work regarding CPF Trust fund to be assigned in respect of scope of work mentioned above.

Fees for the assignment will be paid on completion of tasks as per scope of work mentioned above.

C. Submission of financial Proposal:-

Estimated fees for the assignment is Rs. 80,000/-(including GST and out of pocket exp.). No TA/DA will be paid for this assignment. Chartered Accountant Firms/LLP will quote the fees in format mentioned at **Annexure-1**. Firm applying for this assignment may quote lower or higher fees than estimated fees considering the scope of work, available man power, experience, norms prescribed by the ICAI, their judgment and any other factors which they deem appropriate. However, quoting of unreasonable low fees will render the firm ineligible and Further, Management, at its discretion, may take appropriate decision regarding said assignment considering the circumstances of case and in the interest of said assignment and organization.

Firm will be selected on L1 basis of the fees quoted by the qualified Firms.

D. EMD:-

3% of estimated cost of the Assignment(Including GST) i.e. Rs.2400/- (being 3% of Rs. 80,000/- being estimated cost) will be required to be submitted as EMD in the form of account payee demand draft payable at Gandhinagar or in the form of bank guarantee/FDR in favour of Senior Manager, GWSSB, Gandhinagar. However, Firm having valid MSME certificate as on date of tender will be eligible for exemption from submission of EMD. Bank guarantee/FDR or Account Payee demand draft shall be issued in favour of "Senior Manager, GWSSB Gandhinagar, drawn on any bank as is mentioned in the list of banks as per the latest GR issued by DMO branch of finance department, Government of Gujarat.

ABOVE BANK GUARANTEE/FDR or account payee Demand draft shall be sent along with the technical proposal but in different cover on or before the last Date of submission of physical application in separate envelope sent along with the technical bid.

E. other obligations of the appointed Firm:-

Apart from performing the duties and functions as per the scope of work mentioned in this bid document, following will be the other obligations of the appointed firm.

- 1)** Appointed Firm cannot assign this contract, or sub contract it or any portion of it, to any other chartered accountant firm.
- 2)** In case of termination from the audit, Firm will submit No Objection Certificate (NOC).

F. Settlement of Disputes:-

Member Secretary of GWSSB-CPF TRUST, Gandhinagar will be the appropriate and final authority regarding settlement of any issues disputes in respect of this assignment.

G. General Instructions:-

1) This assignment would be time bound assignment to be completed within period of four months from the completion of the financial year. However, GWSSB CPF TRUST may allow additional time for the completion of the work/assignment considering the circumstances and practical difficulties faced in execution of the said work/assignment.

2) If the firm appointed for the assignment is voluntarily willing to discontinue the assignment given, firm will give at least one month notice to the GWSSB CPF TRUST mentioning the reasons for proposed discontinuation. GWSSB CPF TRUST will decide about such proposal on case to case basis considering the relevant factors and circumstances of each case and will take appropriate actions (including the penal actions, if any required) in this regard, as it deems appropriate.

3) This bid is floated on GEM Portal. Therefore, other terms and conditions of GEM would also apply in this regard.

-SD-
Financial Controller
GWSSB
Sector-10-A, Gandhinagar

ANNEXURE-1

Format for Financial Proposal

Sr.No.	Particulars	Amount(Rs.)
1.	Lump sum Fees(inclusive of GST) for carrying out the professional work as per scope of work mentioned in the bid document	
	Total:-	

Notes:-

1. Fees mentioned above is inclusive of all the cost (out of pocket expenses & travelling cost) No escalation of fees will be given during the term of assignment.
2. **Lump sum fees** to be quoted above **are inclusive of applicable rate of GST**. GST will not be paid extra.
3. **Financial proposal should be submitted online on GEM portal only. (submission of price bid in physical form will be liable to be rejected from the bidding and selection process)**

Date:

Sign:

Place:

Name & Designation:

Seal / Stamp of Firm

