

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-04-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	18-04-2026 18:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Forests And Environment Department Gujarat
संगठन का नाम/Organisation Name	Gujarat Pollution Control Board (gpcb)
कार्यालय का नाम/Office Name	Store At Ho
वस्तु श्रेणी /Item Category	Financial Audit Services - AS PER TENDER DOCUMENT; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	125 Lakh (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),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

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों 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 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	6690600
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	200000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कैटेगरी 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.

लाभार्थी /Beneficiary :

Gujarat Pollution Control Board
PARYAVARAN BHAVAN, SECTOR 10A, GANDHINAGAR
(Gujarat Pollution Control Board)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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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

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1775303350.pdf

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
AS PER TENDER	100	50	View File

Total Minimum Qualifying Marks for Technical Score: 50

QCBS Weightage(Technical:Financial):70:30

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
10-04-2026 12:00:00	as per tender

Financial Audit Services - AS PER TENDER DOCUMENT; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	AS PER TENDER DOCUMENT
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	AS PER TENDER
Type of Industries/Functions	AS PER TENDER
Frequency of Progress Report	AS PER TENDER
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	AS PER TENDER
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
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अतिरिक्त विशिष्टि दस्तावेज /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
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क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Thakkar Rajeshkumar Ratilal	382010,Gujarat Pollution Control Board Paryavaran Bhavan 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. 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. 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.

16. 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 Pollution Control Board

Parayavaran Bhavan,

Sector 10 “A”

Gandhinagar – 382 010

Name of Work:

**Appointment of Charters Accountants
firm for Internal Audit of Gujarat
Pollution Control Board. (F Y – 2026-27)**

No. GPCB/Accounts/20-45 /

Date –

NOTICE INVITING TENDER

Subject: Appointment of Chartered Accountants firm for Internal Audit of Gujarat Pollution Control Board, Gandhinagar.

Gujarat Pollution Control Board (GPCB) a Government of Gujarat undertaking Registered under section 4 of The Water (Prevention and Control of Pollution) Act 1974. Government of Gujarat Constituted 'Gujarat Pollution Control Board' on 15th October 1974. The Gujarat Pollution Control Board has been entrusted with the added responsibilities under various Environmental Acts. **GPCB** continued its efforts towards environmental protection and better pollution control management.

The accounts of **GPCB** are maintained as per Double entry Accounting method. The financial transactions of board are required to be monitored and verified for better financial discipline. As a part of financial discipline as well as Statutory requirements the **GPCB** has decided to appoint Internal Auditor.

Tender are invited from Chartered Accountant Firms (CA Firms) for appointment as GPCB Internal Auditor.

- The interested CA firms may submit their tender in the prescribed Performa provided herein, which includes Notice Inviting Tender, Eligibility Criteria, Scope of Work, General Terms and Conditions, Technical Bid (Experience and Capability Criteria) as per Annexure-I and the Financial Bid (Professional Fee) as per Annexure – 2. The bidder shall have to deposit tender fees of **Rs. 5000/-** (Non-Refundable) at **GPCB Head office, Gandhinagar, Gujarat** from **04rd April - 2026 11:00 a.m. & up to 18th April – 2026 17.00 p.m., receipt of the same should be uploaded along with tender documents. If such receipt is not uploaded along with tender documents, then such bidder shall disqualified.**

- EMD shall be sent in sealed cover addressed to **Member Secretary, GUJARAT POLLUTION CONTROL BOARD**, Paryavarn Bhavan, Sector-10A, Gandhinagar-382010. The sealed cover must be dropped at the above-mentioned office address **by Registered Post/Speed Post only, on or before 18th April - 2026 at 5:00 P.M.**
- The financial bid shall include professional fee/ charges for all services including expenses for boarding/ lodging of staff to be incurred in carrying out the internal audit services and all type of taxes like GST etc. GPCB will not accept any claim other than professional fee/ charges etc. specified in financial bid.
- Pre bid for this tender shall be at **GUJARAT POLLUTION CONTROL BOARD**, Paryavarn Bhavan, Sector-10A, Gandhinagar-382010 on 10th April - 2026.
- **Eligibility/Qualification:** The bidder Agency is expected to examine all terms and instructions contained in these documents. Failure to provide all requested information will be at the risk of Agency and may result in rejection of your offer. It is expected that the Agency must examine all terms and instructions contained in these documents. **Most of the key professionals proposed to put for the job must be either permanent employee or should be associated with the firm on long terms basis.** A good working knowledge of Gujarati is essential for key professional staff of this assignment. **Failure to provide all requested information will be at your risk and may result in rejection of your offer.**
- **Offer Evaluation:** A two-stage procedure will be adopted in evaluating offers as explained in bid.
 - Eligibility evaluation: Which will be carried out prior to opening of Financial Offer.
 - Financial evaluation: The Financial Bid of qualified agency will be opened.
- **Award of Work:** The selected agency will be Appointed for the Internal Audit work of the Gujarat Pollution Control Board. The period of Appointment may be for three years and there after it can be extended on mutual understanding of both part; however, the

decision regarding the appointment tenure is at the sole discretion of **Member Secretary** of **GPCB**.

- The original bid document shall be uploaded with sign and stamp of bidding firm.
- Any conditional offer/ bid shall not be accepted and treated as rejected.
- **EMD:**
 1. All participating firms must submit compulsory Rs. **2,00,000/-** in form of **Demand Draft** drawn in favor of “**Gujarat Pollution Control Board**” along with bid.
 2. EMD is liable to forfeit in case of denial after selection.
 3. For the selected Firm **EMD** will be return only after having **Security Deposit** in form of **Demand Draft** in favor of “**Gujarat Pollution Control Board**”.
 4. Selected Firm must deposit **5% amount of work awarded, as a Security Deposit** in form of **Demand Draft** in favor of “**Gujarat Pollution Control Board**”.
 5. SD shall be subject to forfeiture in case of non-completion of work as per specified conditions.
- **Important dates:**

1	Tenders Available from:	Date: 04.04.2026 to 18.04.2026
2	Pre bid meeting:	Date: 10.04.2026
3	Last Date for Submission of Tenders:	Date: 18.04.2026

A.: Eligibility Criteria:

The interested CA firms are advised to read and understand the eligibility criteria mentioned herewith before submitting their tender: -

- a.** GPCB is category II organization as per Finance Department circular no JNV-10-2018-1143-A Dated: 16/09/2019 and Dated: 08/06/2020 so firm should fulfill all criteria as per such circular. In addition to that firm should fulfill following criteria also.
- b.** The Firm of Chartered Accountants must be in existence for at least **10** years as on **01.01.2025**. Please submit Constitution Certificate as on **01.01.2025** issued by the Institute as proof of the same.
- c.** The CA Firm Should have Head Office at **Gujarat** and working for at least **3** years as on **01.01.2025**. Please submit necessary proof for the same and the Constitution Certificate as on **01.01.2025** issued by the **ICAI** in proof of the same.
- d.** The CA Firm must have **3** Partners as on 01.01.2025 and out of that **2** should be FCA.
- e.** The CA Firm must have a minimum annual professional receipt of Rs. **1.25 crores** for last financial year i.e. FY 2024-25. Please enclose Copies of Audited Accounts along with Tax Audit Report and Income Tax return copy for FY 2024-25 or turnover certificate.
- f.** The CA Firm must be empaneled with C&AG for the last 3 years. (Attach Certificate)
- g.** The firm must Have audit experience of **Govt. organization** in last **3** years. (Attach Certificate stating satisfactory performance of work.)
- h.** Joint Venture is not allowed.
- i.** The Firm must have GST Registration and filed returns till last month. (Attach Certificate and GSTR 1 and GSTR 3B for last 3 months)
- j.** The firm or any partner of the firm should not have been blacklisted by any authority at any time and any disciplinary action not initiated by ICAI at any time. A notarized self-declaration should be attached on stamp paper.
- k.** The Auditors firm should not be debarred / delisted in past by any Government organization/ undertakings or by any other institution. It has also to disclose that any disciplinary action has been taken by **ICAI** against the firm/ Partner or any of its Directors. In such cases the firm is not eligible for Appointment (Undertaking Attached). (Annexure – 3)
- l.** Tender Fees deposit receipt (Rs. 5000/-) copy received from GPCB HO Gandhinagar, Gujarat.
- m.** Agency shall have to furnish details in prescribed format as attached with this tender document in Annexure- 1 (From 1 to 9), Annexure - 3 and Annexure- 2 (Financial

proposal) On GEM. All documents need to be submitted online only. Except DD of EMD Should be physically submitted to GPCB before last date of tender.

Any deviation in submission of information in a manner other than prescribed format should be treated as non-submission of information and the bid will be rejected.

B.: Technical marks Criteria:

Based on the documents submitted by the bidders marks for technical evaluation shall be assigned as below:

Parameters	Maximum Marks	Marks Criteria
The Firm Should have been registered for a period of 10 Years from the date of Incorporation to 01.01.2025 in Gujarat (Basis will be ICAI Firm Card as on 01.01.2025 or latest)	10 Marks	10 Years to 12 Years – 5 Marks Above 12 Years – 10 Marks
Partner in the Firm as on 01.01.2024 (Basis will be ICAI Firm -Card as on 01.01.2025 or latest)	15 Marks	Up to 4 CA – 5 Marks Above 4 CA – 15 Marks
Turnover in FY 2024-25 (Audited Financial Statement of the Firm)	10 Marks	From Rs. 1.25 to 1.50 crores – 5 Marks More than Rs 1.50 Cr. – 10 Marks
CA Firm must have Govt. certificate course on public finance and govt. accounting of ICAI	10 Marks	Govt. Audit Certificate – 10 Marks
CA Firm has experience of Govt. Organization audit in last 3 years (Organization's minimum Turnover should be of Rs. 15.00 Crores each year)	15 Marks	Up to 3 to 5 Assignment – 10 Marks More than 5 Assignment – 15 Marks (Each year will be considered as separate assignment)
Firm should be peer reviewed.	10 Marks	Peer review certificate.
Methodology Proposed for conducting internal Audit of GPCB.	30 Marks	It must contain experience of Key Person to be Deputed, knowledge of internal audit criteria, approach and methodology of Internal and special point to be considered while carrying out the assignment.

C.: DECIDING AWARD OF CONTRACT

A two-stage procedure will be adopted in evaluating the proposals with the technical evaluation being completed prior to any financial proposals being opened.

Quality and competence of auditing service shall be considered as the paramount requirement. If any firm quotes unreasonable fees, i.e. not as per the guidelines of ICAI, they will be disqualified even though such firm is technically qualified. The decision of the award of the contract would be as under:

- a) Technical proposals scoring more than 50 Marks will only be considered for financial evaluation.
- b) The selection of the firm will be done by considering both the price quoted and the technical capability using the following criteria and weightage (i.e. QCBS Method)

Sr. No.	Criteria	Maximum Marks (weightage)	Method of Allocating Marks for combined score
1	Weighted score for financial bid	30	The bidder with lowest quote will be awarded 30 marks and other bidders will be awarded proportionately less marks. (e.g., if the lowest quote is Rs.1.00 lac, the bidder quoting this price will get 100 marks and his financial score will be 30 (100 x 30). A bidder quoting Rs.2.00 lac will get $(1.0/2.0) \times 100 = 50.00$ marks and his financial score will be 15 (50 x 30)
2	Weighted Technical Score	70	The bidder with 100 technical Score (out of 100) will be awarded 70 marks and other bidders will be awarded proportionately less marks. (e.g. if the highest technical score is 100, bidder having this will get 70 marks. Bidders who have technical score of 50 will get $(70/100) \times 50 = 35.00$ marks)
Total: -		100	

The bidder getting the maximum combined score as per above QCBS i.e. out of 100 as specified above will be shortlisted for award of the contract. In case of more than one agency gets equal marks, Management decision will be final.

This bid pertains to the appointment of an agency for the financial years 2026-27 to 2028-29. The cost quoted in the bid is for a single financial year. Agencies are required to submit a price for one year only. Based on evaluation of the performance, the assignment of agency may be extended. Extension shall be done on mutually agreed terms and the decision of GPCB shall be final and binding.

Please note that the GPCB is not bound to select any of the firms' submitting proposals. Further as quality is the principal selection criterion, the GPCB does not bind itself in any way to select the firm offering the lowest price.

D.: Other Terms:

- Sub-Contracting is strictly prohibited and will be liable for immediate termination of assignment.
- **Member Secretary** has reserved all the rights to appoint any one or more of firms for the Internal Audit of the **GPCB**.
- Any Scheme/ Programme run by **GPCB** during any time of financial year will be considered part of **GPCB**'s activity and its Accounts must be covered under the work of Audit assigned to the firm.
- **Member Secretary** GPCB will be the sole authority for any interpretation of terminology or any contents of the tender document. The firm can clarify any of its doubts before submission of proposal.
- **Member Secretary** GPCB will be the sole authority for taking any decision about contract & can discontinue contract during contract period.
- **The Auditors firm should have to depute minimum number of employees as mentioned below for the audit work on monthly basis. The senior partner/Director should have to attend & verify the audit related work with own signature for minimum 2 days in a week at GPCB.**

Following minimum staff is required for audit on monthly basis.

Sr No	Place of audit	C.A	Audit Executive	Audit staff
1	HO	1	1	3
2	All RO	1	3	9

- Minimum qualification of audit executive should be Inter CA/ M. Com.
- Minimum qualification of audit staff should be B.Com.
- The Audit work will be carried out at the Offices of the Gujarat Pollution Control Board. i. e. Regional Offices & Head Office Gandhinagar. (Annexure – 4)

- The Audit Team for the audit work of GPCB should be decided by Auditors firm and the same should be informed to the designated officer of the GPCB, any change in audit team once decided shall be permitted only with the prior permission of designated officer of GPCB.
- Tender shall be submitted in prescribed / official tender document only along with the receipt of tender fees issued by GPCB office only. If submitted in any other form or in any photocopy or without receipt of tender fees, the same shall be summarily rejected.
- The agency must submit all the required information on the prescribed format only. Any deviation from it or information submitted in any other format will be treated as a non-submission of bid and the application/ tender will be liable to be cancelled.

D.: SCOPE OF WORK FOR AUDITOR:

The Internal Audit will be carried out in accordance with Auditing Standard and will include such tests and controls, as the auditors consider necessary under the circumstances. The major areas that will be covered are as under:

❖ **Internal Audit:**

(a) To cover the areas ensuring that

- Books of Account maintained in Cloud Based Tally Software should match with manual Cash and Bank Book on monthly basis of HO and 27 Regional Offices.
- Stock items of Chemical, Glassware, Misc. Item for Lab., Stationary & Printing, Petty Purchase, Postal Stamp, Revenue Stamp etc. should be match with **Board XPN software on monthly basis of HO and 27 Regional Offices.**
- Transactions are recorded as per principles of Cash Based accounting and are booked to proper accounting heads.
- Transactions are undertaken after approval of proper authority.
- Utilization of external funds is for purposes in accordance with the financing agreements.
- Counterpart funds are utilized for purposes for which they are provided.

- Transactions are duly supported by proper supporting documents and clear linkage between books of accounts and reports presented to Bank/ FA.
- Where special accounts have been used, they have been maintained in accordance with the provisions of the relevant financing agreements.
- Checking of daily cash, bank and expense journal transactions to ensure Transactions are recorded in principles of commercial accounting and are booked to proper accounting heads.
Also includes:

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

(c) Checking the bank reconciliation statements.

(d) Checking components-wise, category-wise and accounting head-wise expenditures.

(e) Checking running bills raised for payment under each project pertaining to GPCB.

(f) Checking investments, short-term deposit etc. made by the authority from time to time.

(g) Checking of compliance of various tax like **PF, IT, PT, TDS, GST – TDS and GST reverses mechanism** etc.

(h) Fund management of the authority.

(i) Suggesting revision in forms and formats from time to time.

(j) Physical verification of fixed assets on yearly basis.

(k) Make sure that payment is made according to the procedure and guidelines lay down. Observations are to be communicated to Accounts Officer and resolved. Duties of auditor also include following:

- Ensure Compliance of Internal Audit Queries **within 1 month of report issued.**
- Co-ordinate, follow up for the compliances.
- Checking and verifying the relevant records to ascertain that Compliance with Internal Audit Report is complete in all respects.
- Investigate into reasons for non-compliances submitted by the auditor.
- To verify and comment on Bank Reconciliation Statement complied for different bank accounts.

- Audit of fund utilization of fund flow.
- Checking claims as per the guidelines prescribed and verifying the claims status report.
- All expenditure/ Payments and all receipts/ Income

❖ **Verification & Certification: -**

Auditors must verify & certify all board Head Office & All Regional Offices Assets physical verification of data, calculation, statement and other required data as asked by GPCB.

❖ **Report: -**

1. CA Firm must submit the quarterly & Yearly Internal Audit Report in the prescribed Format which covers all criteria as per scope defined above.
2. Quarterly (1 to 3 quarters) report should be issued up to 25th of next month after the end of quarter and yearly along with 4th quarter should be submitted up to 15th of June next financial year. i.e. for FY 2026-27 up to 15/06/2027.
3. Security Deposit will be forfeited in case of failure/non completion of Audit Work in given time limit. And further Action will be taken as decided by Board.

❖ **Jurisdiction: -**

In case of any dispute Gandhinagar will be only Jurisdiction.

❖ **Audit Fees payment condition: -**

1. 80 % of the fees payable towards H.O. Gandhinagar & All R o's Vouchers checking will be paid after receipt of Vouchers Level Audit report (Quarterly report) and
2. 20 % of the fees payable towards checking of account will be paid after receipt of Final Internal Audit report and Balance Sheets and Assets and Stock physically Verification report.
3. Security Deposit will be paid after receiving the report from statutory Auditor.
4. No transport allowance or any of the claims will not be paid or reimbursed as out of pocket expense is included in the tender estimated cost.
5. Fees payable will be subject to normal tax liability in India.

Checklist of Documents

Name of C. A. Firm: -

Address: -

Sr. No	Requirement	Attached
1	The Firm Should have been registered for a period of 10 Years from the date of Incorporation to 01.01.2025 in Gujarat (Basis will be ICAI Firm Card as on 01.01.2025)	
2	Partner in the Firm as on 01.01.2024 (Basis will be ICAI Firm -Card as on 01.01.2025)	
3	Turn Over of Last Year (FY 2024-25) (Audited Financial Statement of the Firm)	
4	CERTIFICATE COURSE ON PUBLIC FINANACE AND GOVT. ACCOUNTING OF ICAI	
5	Peer Review Certificate	
6	CA Firm has experience of Govt. Origination Audit in last 3 years (Above Turnover of Rs. 15.00 Crores)	
7	Copy of GSTR 1 and 3B	
8	Copy of letter for empanelment with C&AG	
9	Affidavit of firm not blacklisted.	
10	Undertaking regarding disclosure of any disciplinary actions by ICAI.	
11	Tender Fee (Rs. 5,000.00) Receipt No. & Date	
12	E. M. D. (Rs. 2,00,000.00) D. D. No. & Date	

Annexure 1

FORM - 1

Name of the Firm _____

Details of Firm Experience

Sr. No.	Name of Firm	Date of Incorporation as per ICAI Certificate as on 01.01.2025	Page No.

Sign and seal of Authorized representative

Note: -

- Certificate of constitution/ Firm Card issued by ICAI as on 01.01.2025 or latest should be attached with Technical Proposal.
- This form should be uploaded with Technical Proposal on gem portal.

FORM -2

Name of the Firm _____

Details of Full-Time Partners of the firm

Details of CA Partners

Sr. No.	Name	Member-ship No.	Whether FCA / ACA	Date of joining the firm (full time)	Date of Becoming FCA	Station & Region Where residing at present	Details of working experience in Gujarat Region	Page No.
1	2	3	4	5	6	7	8	9

Sign and seal of Authorized representative

Note: -

- Certificate of constitution/Firm Card issued by ICAI as on 01.01.2025 should be attached with Technical Proposal.
- This form should be uploaded with Technical Proposal on gem portal.

FORM - 3

Name of the Firm _____

Particulars of Branches

Sr. No.	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner in charge of the branch	Date of opening of the branch	Region	Page No.

Sign and seal of Authorized representative

Note :-

- **Certificate of constitution issued by ICAI as on 01.01.2025 should be attached with Technical Proposal**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM-4

Details of Turnover

(Rs. in Crores)

Sr. No.	Year	Total Turn Over (Rs.)	Page No.
1	2024-25		
	Total		

Sign and seal of Authorized representative

Note: -

- **Copy of audit report and Profit & Loss Account and Balance sheet or Turn Over certificate certified by CA must be submitted as proof of documentary evidence with technical proposal.**
- **This form should be uploaded with Technical Proposal on gem portal.**

From- 5

DETAILS OF CERTIFICATE COURSE ON PUBLIC FINANCE AND GOVT. ACCOUNTING OF ICAI

Sr. No.	Name of partner	Certificate no issued by ICAI	Page No.
1	2	3	4
1			
2			
3			
4			
	TOTAL		

Sign and seal of Authorized representative

Note: -

- **Enclosed Notarised Copy of the Certificate issued by ICAI**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM - 6

Name of the Firm. _____

Details of experience of working for Audit Projects of Government / Semi Govt. / Local Bodies during last 3 years i.e. 2022-23,2023-24 and 2024-25

Sr. No.	Name of the Govt./Semi Govt. Agency / Local Bodies	Nature of assignment	Year for which appointed	Current status of work	Completion certificate Date if work is completed	Page No

Sign and seal of Authorized representative

Note: -

- **Completion certificate must be attached if work is completed**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM - 7

Name of the Firm. _____

Details of peer review certificate

Sr.No.	Details of Quality Certificate	Page No

Sign and seal of Authorized representative

Note: -

- **Enclosed Copy of the peer review Certificate.**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM - 8

Name of the Firm. _____

Details of CAG Empanelment

Sr.No.	Details of CAG Empanelment	Empanelment Year	Page No
		2022-23	
		2023-24	
		2024-25	

Sign and seal of Authorized representative

Note: -

- **Enclosed Copy of the CAG Empanelment letter.**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM - 9

Name of the Firm. _____

Details of MEF Category of

Sr.No.	Details of MEF	Page No

Note :-

- Enclosed Copy of the MEF Empanelment letter
- This form should be uploaded with Technical Proposal on gem portal.

Sign and seal of Authorized representative

ANNEXURE-2

FINANCIAL OFFER

Name of the Firm. _____

Sr. No.	Particulars	Amount in INR (Including GST) for 1 year i.e. (FY 2025-26)
1	Professional fees for internal audit work as per the scope of work mentioned. (Including Proposed cost of manpower after considering estimated cost chart as per Annexure A)	
	Total	
	Amount in words	

- Above amount is inclusive of GST (GST rate considered at present is 18%. No additional amount will be paid in case of change in rate)
- TA/DA of manpower is also included in above rate.
- No other cost / charges / fees will be payable.
- This form must be uploaded in GeM only. No physical copy required to be sent at any office.

Sign and seal of Authorized representative

Annexure 3

(On Rs. 300/- stamp Paper notrised)

To

.....
.....
.....

Sir,

Sub: - Bid for providing services of Internal Audit of Gujarat Pollution Control Board. (F Y – 2025-26).

I / WeChartered Accountant firm here with enclose technical proposal for your RFP for selection of Chartered Accountant Firm for providing service of Internal Audit of Gujarat Pollution Control Board. (F Y – 2025-26).

We declare that all information submitted by us in response of bid is true and correct. We are not black listed/ debarred by any State/ Central Government or Semi Government or any government board/ corporation currently or in past.

We also undertake that no disciplinary action has been taken by ICAI against the firm/ partner or any of its directors.

Yours faithfully

Signature

Full name

And address

(CA Firm)

Annexure 4

LIST OF RO OFFICES OF GPCB

HO-Head Offices

Sr. No.	Address
1	Parayavaran Bhavan, Sector 10A, Gandhinagar

RO-Regional Offices

Sr. No.	RO-Regional Offices, GPCB	Districts/area of Jurisdiction
1.	RO, Gujarat Pollution Control Board, Ahmedabad City Paryavaran Bhavan, Old Building, Sector 10 A, Gandhinagar 382 010.	Danilimda, Bapunagar, Sarashpur, Rakhiyal, Gomtipur, CTMarea, AMC Area
2.	RO, Gujarat Pollution Control Board, Vadodara GERI Compound, Race Course Road, Vadodara 390007.	Vadodara and Chhotaudepur
3.	RO, Gujarat Pollution Control Board, Rajkot Near Hotel Durkhush, Racecourse Road, ring road, Rajkot360 001	Rajkot
4.	RO, Gujarat Pollution Control Board, Surat Belgium Square, Silver Plaza Complex, Opposite Linear bus stand, Ring Road, Surat395 003	Surat
5.	RO, Gujarat Pollution Control Board, Vapi Shed no. C – 5/124, Vapi GIDC, Near Hotel Pritam, Vapi396 195 Dist: Valsad	Valsad and Dang
6.	RO, Gujarat Pollution Control Board, Bharuch Shedno.C–1,119/3, GIDCPhase-II, Narmadanagar, Bharuch392 015	Bharuch district area north of Narmadariver Bharuch, Dahej, Palej, Vilayat, SEZ
7.	RO, Gujarat Pollution Control Board, Jamnagar SardarPatelCommercial Complex, Rameshwarnagar, K.G.Vikas Gruhmarg, Bedi Bandarroad, Jamnagar 368 008	Jamnagar and Dev Bhumi Dwarka

8.	RO, Gujarat Pollution Control Board, Bhavnagar, Swastik Complex, 1 st floor, Plot No. 1616/1617, Nr.VeerMokhadaji Circle, GhoghaRoad, Bhavnagar364001.	Amreli and Bhavnagar
9.	RO, Gujarat Pollution Control Board, Mehsana H/3-A, PhaseI,GIDCEstate, Near GIDCOoffice, Modhera road, Mehsana	Mehsana
10.	RO, Gujarat Pollution Control Board, Godhra 20, HaidarySociety,NearDSPoffice, Godhra,Dist: Panchmahal.	Panchmahal and Dahod
11.	RO, Gujarat Pollution Control Board, (Kutch- East), Room No. 215 –216 -217, Second Floor, Kandla Port Trust, Administrative Building, Sector08, Gandhi Dham, Kutch-370201.	Gandhi Dham, Bhachau, Rapar, Mundra, Anjar
12.	RO, Gujarat Pollution Control Board, (Kutch- West), KatiraCommercialComplex-1, AirPort Road, Sanskar Nagar, Nr. Income tax Office, Bhuj370001	Bhuj, Abdasa, Lakhpat, Nakhatrana, Mandvi
13.	RO, Gujarat Pollution Control Board, Nadiad201-203, 'B'Block, Sardar Patel Bhavan, Nadiad, District Kheda 387 001	Kheda
14.	RO, Gujarat Pollution Control Board, Junagadh' Pankaj Bungalow', Station Road, Opp. St. Anee's Church, Junagadh362001,	Junagadh and Gir-Somnath
15.	RO, Gujarat Pollution Control Board, Gandhinagar, Paryavaran Bhavan, Sector10A, Gandhinagar382010	Gandhinagar
16.	RO, Gujarat Pollution Control Board, Himmat Nagar Aadarsh Bungalow, House no. 33/34, Motipura, Polytechnic Road, Himmat Nagar, DistrictSabarkantha383 001	Sabar kantha
17.	RO, Gujarat Pollution Control Board, Ankleshwar Cleaner Technology Development Centre Building (ARAIL)1501, GIDC Ankleshwar, Dist.Bharuch393002	Ankleshwar and Bharuch district area, south ofNarmada river and Narmada District Ankleshwar.Panoli,zagdia
18.	RO, Gujarat Pollution Control Board, Surendran agar' Krushn Bhuvan, Jadeshwar Society, NrPTCCollege,Jadeshwar road, Wadhvan, Dist. Surendranagar363030	Surendranagar

19.	RO,GujaratPollutionControlBoard,Porbandar SandeepComplex,FirstFloor,Opp.MadhvaniCollege,Nar sangTekri, Airportroad, Porbandar 360577	Porbandar
20.	RO,GujaratPollutionControlBoard,Navsari CBlock,Firstfloor,OldDistrictSevaSadan,JunaThana,Nav sari.	Navsari and Tapi
21.	RO,GujaratPollutionControlBoard,Palanpur JillaSevaSadan-2, CollectorOfficeComplex, JoravarPalace,3rdfloor, Room No. 20to 24, Palanpur.	PatanandBanaskantha
22.	RO,GujaratPollutionControlBoard,Anand BardanwalaBhavan,Dr. Crookroad,Anand	Anand
23.	RO, Gujarat Pollution Control Board,Jetpur Near Balaji Society, Dhoraji Road, Jetpur, Rajkot360 370,	Jetpur,Dhoraji,Jamkandori aandUpleta
24	RO, Gujarat Pollution Control Board, Ahmedabad (rural), DefoDeelsAvnue,Moraiya Firstfloor,southside,Nr. Cadila,ChangodarHighway.Ahmedabad.	Ahmedabad (Rural) &Botad
25	RoGujaratPolutionControlBoard,Ahmedabad(East)PlotNo. 3501, Phase4, GIDC, Vatva,Ahmedabad.	GIDC Vatva, Naroda,Odhav,GVMM,Nar ol& Daskroietc.
26	RO, Gujarat Pollution Control Board, Sarigam AtSarigam,BhandarVad,Sarigam-396155.Ta. Umargam,Dist.Valsad.	Sarigam,Umaragam
27	RO, Gujarat Pollution Control Board, Morbi Regional Office, GPCB,Morbi, "Parishram", Nr.MahavirSociety,Opp.NewBusStand,Sanala Road, Morabi-363641.	Malia, Tankara, Morbi,Wankaner,Halvad