बिड संख्या/Bid Number: GEM/2026/B/8280733

दिनांक /Dated: 16-11-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	26-11-2026 19:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	27-11-2026 19:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Narmada Water Resources Water Supply And Kalpsar Department Gujarat
संगठन का नाम/Organisation Name	Sardar Sarovar Narmada Nigam Limited Gandhinagar
कार्यालय का नाम/Office Name	Gmhp Mits Ho
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :gm-hp-ssnnl@gujarat.gov.in Buyer Email id: buycon15.ssnnlg.gj@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Segment-1 PRE-AUDIT As Per SOW & ATC; CA Firm , Financial Audit Services - Segment-2 PRE-AUDIT As Per SOW & ATC; CA Firm , Financial Audit Services - Segment-3 PRE-AUDIT As Per SOW & ATC; CA Firm , Financial Audit Services - Segment-4 PRE-AUDIT As Per SOW & ATC; CA Firm , Financial Audit Services - Segment-5 PRE-AUDIT As Per SOW & ATC; CA Firm , Financial Audit Services - Segment-6 PRE-AUDIT As Per SOW & ATC; CA Firm , Financial Audit Services - Segment-7 PRE-AUDIT As Per SOW & ATC; CA Firm , Financial Audit Services - Segment-8 PRE-AUDIT As Per SOW & ATC; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
पिछले 3 वित्तीय वर्षों का बिडर का न्यूनतम औसत वार्षिक वित्तीय टर्नओवर/Minimum Average Annual Turnover of the bidder (For the last 3 Financial Years)	50 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
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation

बिड विवरण/Bid Details	
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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	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	2
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	3
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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	6864000
Payment Timelines	Payments shall be made to the Seller within **30** days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Item wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाईजरी बैंक/Advisory Bank	State Bank of India
Schedule 1 ईएमडी राशि/EMD Amount (In INR)	26000
Schedule 2 ईएमडी राशि/EMD Amount (In INR)	26000
Schedule 3 ईएमडी राशि/EMD Amount (In INR)	26000
Schedule 4 ईएमडी राशि/EMD Amount (In INR)	26000
Schedule 5 ईएमडी राशि/EMD Amount (In INR)	26000
Schedule 6 ईएमडी राशि/EMD Amount (In INR)	26000
Schedule 7 ईएमडी राशि/EMD Amount (In INR)	26000
Schedule 8 ईएमडी राशि/EMD Amount (In INR)	26000

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).	12

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

(b). The EMD Amount will be applicable for each schedule/group selected during Bid creation.

(c).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.

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

लाभार्थी /Beneficiary :

DGM (AUDIT)
GMHP MITS HO, Narmada Water Resources Water Supply and Kalpsar Department Gujarat, Sardar Sarovar Narmada Nigam Limited Gandhinagar,
(Prajapati Harivadan)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	20

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. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs from the State of Bid Inviting Authority having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal 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/ State of Bid Inviting Authority. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 20% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the 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 and its subsequent Orders/Notifications issued by concerned Ministry. Benefits of MSE will be allowed only if seller/service provider is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 20% 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.
5. 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.
6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

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

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

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

Number of partners/ qualified professionals in full time employment with DISA/CISA qualificationas per ATC

Number of XX fulltime CA's required and YY professional audit staff:as per ATC

मूल्यांकन विधि(मदवार मूल्यांकन विधि) / **Evaluation Method** (Item Wise Evaluation Method)

Contract will be awarded schedule wise and the determination of L1 will be done separately for each schedule. The details of item-consignee combination covered under each schedule are as under:

मूल्यांकन अनुसूचियां / **Evaluation Schedules**	अनुमानित मूल्य / **Estimated Value**	वस्तु/श्रेणी / **Item/Category**	मात्रा / **Quantity**
Schedule 1	858000	Financial Audit Services - Segment-1 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based
Schedule 2	858000	Financial Audit Services - Segment-2 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based
Schedule 3	858000	Financial Audit Services - Segment-3 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based
Schedule 4	858000	Financial Audit Services - Segment-4 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based
Schedule 5	858000	Financial Audit Services - Segment-5 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based
Schedule 6	858000	Financial Audit Services - Segment-6 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based
Schedule 7	858000	Financial Audit Services - Segment-7 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based
Schedule 8	858000	Financial Audit Services - Segment-8 Pre-audit As Per Sow & Atc; Ca Firm	Project / Lumpsum Based

Financial Audit Services - Segment-1 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-1 PRE-AUDIT As Per SOW & ATC
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	PRE-AUDIT As Per SOW & ATC
Frequency of Progress Report	As Per SOW & ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per SOW & ATC
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

Financial Audit Services - Segment-2 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-2 PRE-AUDIT As Per SOW & ATC

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	PRE-AUDIT As Per SOW & ATC
Frequency of Progress Report	As Per SOW & ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per SOW & ATC
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

Financial Audit Services - Segment-3 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-3 PRE-AUDIT As Per SOW & ATC
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT

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

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

Financial Audit Services - Segment-4 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-4 PRE-AUDIT As Per SOW & ATC
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	PRE-AUDIT As Per SOW & ATC

विवरण/ Specification	मूल्य/ Values
Frequency of Progress Report	As Per SOW & ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per SOW & ATC
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

Financial Audit Services - Segment-5 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-5 PRE-AUDIT As Per SOW & ATC
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	PRE-AUDIT As Per SOW & ATC
Frequency of Progress Report	As Per SOW & ATC
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	As Per SOW & ATC
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

Financial Audit Services - Segment-6 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-6 PRE-AUDIT As Per SOW & ATC
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	PRE-AUDIT As Per SOW & ATC
Frequency of Progress Report	As Per SOW & ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per SOW & ATC
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

Financial Audit Services - Segment-7 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-7 PRE-AUDIT As Per SOW & ATC
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	PRE-AUDIT As Per SOW & ATC
Frequency of Progress Report	As Per SOW & ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per SOW & ATC
State	NA
District	NA
एडऑन /Addon(s)	

विवरण/ Specification	मूल्य/ Values
Post Financial Audit Support	NA

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

Financial Audit Services - Segment-8 PRE-AUDIT As Per SOW & ATC; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Segment-8 PRE-AUDIT As Per SOW & ATC
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	PRE-AUDIT
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	PRE-AUDIT As Per SOW & ATC
Frequency of Progress Report	As Per SOW & ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per SOW & ATC
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

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

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

   File Attachment Click here to view the file.

अस्वीकरण/Disclaimer

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

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export

experience.

9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

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

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

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

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

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

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

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

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

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms

of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

SARDAR SAROVAR NARMADA NIGAM LIMITED

(A Wholly Owned Government of Gujarat Undertaking)

SARDAR SAROVAR (NARMADA) PROJECT

TENDER DOCUMENT

APPOINTMENT OF CHARTERED ACCOUNTANT FIRMS FOR PRE-AUDIT OF BILLS OF VARIOUS OFFICES UNDER SSNNL

YEAR 2026-27

Contract Period: 12 Months, from the date of assignment.

Mode of Tendering: Online only, through Government e-Marketplace (GeM)

www.gem.gov.in

Issued by

Chief General Manager (A&F)

Sardar Sarovar Narmada Nigam Limited

Block No. 12, 7th Floor, New Sachivalaya Complex, Gandhinagar – 382 010, Gujarat

TENDER CONTROL SHEET

This sheet summarises the key parameters of this tender. In the event of any inconsistency between this sheet and the detailed clauses of this document, the detailed clauses shall prevail. In the event of any inconsistency between this document and the bid parameters published on the GeM portal, the GeM portal parameters shall prevail.

Sr. No.	Particulars	Details
1	Name of work	Appointment of Chartered Accountant firms for pre-audit of bills of various offices under SSNNL
2	Tender reference	GeM Bid No. _____ dated _____
3	Employer / Buyer	Sardar Sarovar Narmada Nigam Limited (SSNNL), Gandhinagar
4	Tender Inviting Authority	Chief General Manager (A&F), SSNNL, Gandhinagar
5	Officer-in-Charge of the contract	Deputy General Manager (Audit), SSNNL, Gandhinagar
6	Category of procurement	Services – Professional / Audit Services
7	Bid system	Two-bid system (Technical Bid and Financial Bid), online on GeM
8	Number of segments tendered	8 (eight) segments covering 51 division / field offices
9	Estimated value of procurement	₹ 858000/- per segment; ₹ 6864000/- for all 8 segments (exclusive of GST)
10	Earnest Money Deposit (EMD)	₹ 26,000/- per segment
11	Performance Security	5% of the contract value or ₹ 42,900/- per segment, whichever is higher
12	Contract period	12 (twelve) months, from the date of assignment, and extendable by 1 (one) year
13	Bid validity	180 days from the last date of submission of bids
14	Jurisdiction	Courts at Gandhinagar / Ahmedabad, Gujarat
15	Key dates	Tender Opening Date: 16/11/2026 Tender Closing Date: 25/11/026

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SECTION I – NOTICE INVITING TENDER

1. Notice Inviting Tender

1.1 Online bids are invited by the Chief General Manager (A&F), Sardar Sarovar Narmada Nigam Limited, Block No. 12, 7th Floor, New Sachivalaya Complex, Gandhinagar – 382 010, from eligible Chartered Accountant firms registered with the Institute of Chartered Accountants of India (ICAI), for the appointment of Chartered Accountant firms to carry out pre-audit of bills of the Corporate Office and field offices of SSNNL.

1.2 This tender is issued and processed entirely through the Government e-Marketplace (GeM) portal at www.gem.gov.in. Bids submitted through any other mode shall not be accepted.

1.3 The key parameters of the tender are as follows:

Name of work	Estimated cost and EMD	Service period
Appointment of Chartered Accountant firms for pre-audit of bills of various offices under SSNNL	Estimated cost: ₹ 858000/- per segment and ₹ 6864000/- for all 8 segments covering 51 division offices (exclusive of GST) EMD: ₹ 26,000/- per segment Category: Services – Professional / Audit Services	12 (twelve) months, from the date of assignment, and extendable by 1 (one) year at the sole discretion of SSNNL on the same prices and conditions

1.4 This Notice and every corrigendum issued in respect of it shall form part of the Contract Document. Bidders are advised to read the Instructions to Bidders and the Eligibility Criteria carefully before submitting a bid.

1.5 The complete tender document is available for download, free of cost, at www.gem.gov.in. Training material for use of the GeM portal is also available on the same portal.

1.6 SSNNL reserves the right to accept the lowest responsive offer or to reject any or all bids without assigning any reason.

2. Schedule of e-Tendering

Stage	Schedule
1. Publication of Bid	As published on the GeM portal for this Bid.
2. Download of tender documents	From www.gem.gov.in, from the date of publication until the bid end date.
3. Pre-bid queries	Bidders shall raise queries only as a Representation on the GeM portal, within the query window published on the portal. Queries received through any other mode shall not be entertained.
4. Reply to pre-bid queries / corrigendum	Published on the GeM portal only. Bidders shall check the portal regularly. No separate intimation shall be issued.
5. Last date and time for online submission of bids	As published on the GeM portal (Bid End Date). The portal will not accept bids after this time.
6. Online opening of Technical Bid and verification of EMD and supporting documents	As published on the GeM portal (Bid Opening Date).

Stage	Schedule
7. Online opening of Financial Bid	On a date intimated through the GeM portal, after completion of technical evaluation. Only the Financial Bids of technically qualified bidders shall be opened.

Note: All dates and times shall be as published on the GeM portal for this Bid. Where any date stated in this document differs from the date published on the portal, the date on the portal shall prevail.

3. Definitions and Interpretation

3.1 In this tender document, unless the context otherwise requires:

(a) "SSNNL", "the Nigam", "the Company" or "the Employer" means Sardar Sarovar Narmada Nigam Limited, a wholly owned Government of Gujarat undertaking, and includes its successors and permitted assigns.

(b) "Bidder" means a Chartered Accountant firm that submits a bid in response to this tender.

(c) "Pre-Audit Firm", "the Firm" or "the Agency" means the successful bidder to whom a segment is awarded.

(d) "Segment" means a group of division and field offices of SSNNL, as defined in Clause 20, for which pre-audit services are to be provided as a single package.

(e) "Head Quarter" means the office within a segment, notified by SSNNL, at which the pre-audit team of that segment is required to be deployed on a full-time basis.

(f) "GeM portal" means the Government e-Marketplace portal at www.gem.gov.in.

(g) "Officer-in-Charge" means the Deputy General Manager (Audit), SSNNL, Gandhinagar, or any officer nominated by SSNNL in his place.

(h) "Contract Period" means the period of 12 (twelve) months from the date of assignment, together with any extension granted under Clause 33.

(i) "R.A. Bill" means a running account bill.

3.2 Words importing the singular include the plural and vice versa. Headings are for convenience only and do not affect interpretation. References to statutes, rules, manuals, resolutions and circulars are references to those instruments as amended or replaced from time to time.

3.3 In the event of any conflict between the documents forming the contract, the order of precedence shall be: (i) the bid parameters and General Terms and Conditions published on the GeM portal; (ii) corrigenda issued under this tender, in reverse order of issue; (iii) the clauses of Sections I to VII of this document; (iv) the Annexures and Forms in Section VIII; and (v) the Tender Control Sheet.

SECTION II – INSTRUCTIONS TO BIDDERS

4. General Instructions and Bidder Cautions

4.1 Bidders shall submit their bids strictly in accordance with the procedure laid down in this Section and on the GeM portal.

4.2 Bids containing any deviation from the contractual terms and conditions, specifications or requirements of this tender shall be rejected as non-responsive.

4.3 Conditional bids shall be rejected outright. No condition shall be attached to the bid.

4.4 Alternative bids are not acceptable.

4.5 A bidder may bid for one or more segments, up to a maximum of all 8 (eight) segments. A separate EMD shall be furnished for each segment for which the bidder bids.

4.6 SSNNL reserves the right to qualify or disqualify any bidder without assigning any reason.

4.7 Where SSNNL considers it necessary, it may negotiate with the lowest evaluated responsive bidder.

4.8 Any attempt by a bidder to influence SSNNL in the examination, clarification or evaluation of bids, or in any decision concerning qualification, shall result in disqualification of that bidder.

4.9 Qualification of a bidder for any other work of SSNNL shall not be treated as qualification for this work. Every bidder must qualify afresh under this tender.

4.10 The whole process of tendering may be cancelled, modified, altered or redefined by SSNNL at any stage without prior notice and without assigning any reason.

4.11 Where any information sought in a form is nil or not applicable, the bidder shall so state. The use of a dash (–) is not permitted. Incomplete forms, or forms altered by the bidder, may result in summary disqualification.

4.12 The name of the bidder shall appear on each page of every prescribed form submitted.

4.13 No further information will be entertained after the submission of the bid unless it is called for by SSNNL.

5. Download of Tender Documents and Language

5.1 The tender documents are available for download at www.gem.gov.in free of cost.

5.2 The bid and all supporting documents shall be submitted in English. All correspondence in connection with this tender shall be in English. Where a supporting document is in any other language, a certified English translation shall be uploaded along with it.

6. Earnest Money Deposit

6.1 Every bidder shall furnish Earnest Money Deposit as follows:

Sr. No.	Name of work	EMD per segment	In favour of	Validity
1	Appointment of Chartered Accountant firms for pre-audit of bills of various offices under SSNNL	₹ 26000/	Sardar Sarovar Narmada Nigam Limited, Gandhinagar	180 days from the last date of submission of bids

6.2 EMD shall be furnished separately for each segment for which the bidder submits a price. A bidder bidding for three segments, for example, shall furnish EMD of ₹ 78000/-.

6.3 EMD shall be furnished online through the GeM portal, in any of the following modes:

(a) Demand Draft in favour of "Sardar Sarovar Narmada Nigam Limited", payable at Gandhinagar;

(b) Bank Guarantee in the format at Form G, issued by a bank eligible under Clause 6.7.

(c) A Firm holding a valid MSME (Udyam) registration certificate and having registration with CSPO (Central Stores Purchase Organization) or National Small Industries Corporation on the date of the Tender in exempt from the EMD and Bank Guarantee. The Firm Must attached a copy of the Certificate in the EMD Cover.

Cash deposits shall not be accepted.

6.4 Bids received without EMD, and bids in respect of which the EMD is found to be invalid, insufficient or not in the prescribed form, shall be treated as non-responsive and rejected outright.

6.5 No interest shall be payable on EMD.

6.6 Firm eligible for exemption from EMD on submission of the undertaking at **Form H** together with a copy of the valid certificate. Exemption shall be granted in accordance with the Conditions mentioned in Para no-6.3.

6.7 Where EMD or Performance Security is furnished by way of Bank Guarantee, the guarantee shall be issued by a bank eligible under the Bank Guarantee Resolution of the Finance Department, Government of Gujarat that is current on the date of issue of the guarantee. The eligibility of the issuing bank is determined with reference to the date of issue of the Bank Guarantee, not the date of its expiry. Guarantees of all nationalised banks are accepted on a permanent basis. Guarantees of the following banks are accepted in terms of the applicable Finance Department Resolution:

1. AXIS Bank	2. AU Small Finance Bank	3. Bandhan Bank
4. City Union Bank	5. CSB Bank	6. DBS Bank India Limited
7. DCB Bank	8. Dhanlaxmi Bank	9. Equitas Small Finance Bank
10. FEDERAL Bank	11. HDFC Bank	12. HSBC Bank
13. ICICI Bank	14. IDBI Bank	15. IDFC First Bank
16. Jammu and Kashmir Bank	17. Jana Small Finance Bank	18. Karnataka Bank
19. Karur Vysya Bank	20. Kotak Mahindra Bank	21. South Indian Bank
22. Standard Chartered Bank	23. RBL Bank	24. Tamilnad Mercantile Bank
25. Ujjivan Small Finance Bank	26. YES Bank	27. Nutan Nagrik Sahakari Bank Ltd.
28. The Kalupur Commercial Co-Op. Bank Ltd.	29. Ahmedabad Mercantile Co-Op. Bank Ltd.	30. Rajkot Nagarik Sahakari Bank Ltd.
31. Saraswat Co-Op. Bank Ltd.	32.IndusInd Bank.	33. The Cosmos Co-Op. Bank Ltd.
34. The Gujarat State Co-Op. Bank Ltd.	35. The Surat District Co-Op. Bank Ltd.	36. The Surat Peoples Co-Op. Bank Ltd.
37. SVC Co-operative Bank Ltd.	38. Gujarat Gramin Bank	39. SBPP Co-op Bank Ltd.
40. The Banaskantha Mercantile Co-Op. Bank Ltd.	41. The Rajkot Commercial Co-Op. Bank Ltd	42. Baroda Central Co-operative Bank
43. Panchmahal District Co-operative Bank		

6.8 EMD shall be forfeited in any of the following circumstances:

(a) the bidder withdraws or modifies its bid during the period of bid validity;

(b) the successful bidder fails to furnish the Performance Security or to execute the agreement within the period specified in Clause 27;

(c) any information furnished in the bid is found to be inaccurate, false or fraudulent.

6.9 In addition to forfeiture of EMD, a bidder who fails to furnish the Performance Security or to execute the agreement shall be disqualified from bidding for further works of SSNNL for a period of 1 (one) year.

6.10 The EMD of unsuccessful bidders shall be refunded after the award of the contract. The EMD of the successful bidder shall be refunded after the Performance Security has been furnished and accepted.

7. Method of Tendering and Documents to Accompany the Bid

7.1 Tendering shall be carried out entirely online on the GeM portal, under a two-bid system comprising a Technical Bid and a Financial Bid.

7.2 The bidder shall upload the following documents, digitally signed, as part of the Technical Bid. All documents shall be legible, and copies shall be self-attested unless notarisation is expressly required:

Sr. No.	Document to be uploaded	Reference
1	Proof of Earnest Money Deposit, or Form H with Udyam / DIPP certificate where exemption is claimed	Clause 6; Form F; Form G; Form H
2	ICAI firm registration certificate, and certificate of constitution as on 01.12.2026	Clause 15.2
3	GST registration certificate	Clause 15.7
4	PAN card and income tax returns for the last 3 (three) financial years	Clause 17.1
5	Audited annual accounts and turnover certificate for FY 2023-24, 2024-25 and 2025-26 (w.r.t. FY 2025-26, If not finalised, certified provisional copies may also be attached)	Clause 15.1
6	Partnership deed or proof of proprietorship, duly notarised	Clause 15.3
7	Details of partners and full-time paid Chartered Accountants, with appointment letters, joining letters and latest salary slips	Clause 15.3; Form B
8	List of audit and assurance staff (minimum 10 persons) with qualifications, appointment letters, joining letters and latest salary slips	Clause 15.5; Form B
9	Evidence of at least 3 pre-audit or internal audit assignments of Government undertakings, with appointment letters and evidence of auditee turnover	Clause 15.4
10	Evidence of audit of at least 1 listed company, or of a qualifying assignment under the Finance Department Resolutions dated 16.09.2019 and 08.06.2020	Clause 15.6
11	Proof of registered office or two functional branch offices in Gujarat for a minimum period of 3 years	Clause 15.7
12	EPF and ESIC registration proof	Clause 17.1

Sr. No.	Document to be uploaded	Reference
13	Power of Attorney, notarised, where the bid is signed by a person other than the proprietor or a partner	Clause 17.3
14	Annexures I to VI and Forms B, F and J, duly filled, signed and stamped	Section VIII
15	Financial Bid in Form C (Schedule-B)	Clause 10; Form C

Note: The Financial Bid shall be submitted only in the price schedule provided on the GeM portal, in the format of Form C (Schedule-B). No price, and no indication of price, shall appear anywhere in the Technical Bid. A Technical Bid that discloses price information shall be rejected.

8. Submission of Bids

8.1 The bid shall be submitted online, complete in all respects, comprising the Technical Bid and the Financial Bid, on the GeM portal before the bid end date and time.

8.2 The bidder shall complete every field of every prescribed form and shall quote a price for each segment for which it bids, in Form C (Schedule-B).

8.3 Bids submitted offline, in sealed envelopes or by any physical mode, shall not be accepted and shall not be opened or evaluated.

8.4 SSNNL may, at its discretion, extend the last date for submission of bids by issuing a corrigendum on the GeM portal. In that event, all rights and obligations of SSNNL and of bidders shall be subject to the extended date. The bidder shall be responsible for extending the validity of its bid and its EMD accordingly, failing which its bid shall be rejected as non-responsive.

9. Opening of Bids

9.1 All bids shall be opened online on the GeM portal on the bid opening date published on the portal.

9.2 The Technical Bid shall be opened first. The EMD and the supporting documents shall be verified at this stage.

9.3 The Financial Bids of only those bidders who are found to be technically qualified under Section III and Clause 28 shall be opened. The date of opening of the Financial Bid shall be intimated through the GeM portal.

10. Quoting of Rates

10.1 The bidder shall quote a lump sum professional fee for each segment for which it bids, for the full contract period of 12 (twelve) months, in Form C (Schedule-B), online, in figures only. The amount in words is generated automatically by the portal.

10.2 The quoted fee shall be inclusive of all costs and expenses, including out-of-pocket expenses, travel, conveyance, lodging, boarding, food, stationery and all other incidental expenses. No payment or reimbursement of any kind shall be made over and above the accepted fee, except GST as provided in Clause 26.

10.3 The quoted fee shall be exclusive of GST. GST shall be paid extra at the applicable rate.

10.4 Where a bidder quotes a rate that is unreasonably high or unreasonably low, SSNNL reserves the right to seek a written justification and, if the justification is not found satisfactory, to reject the bid of that bidder.

11. Late and Delayed Bids

11.1 The GeM portal does not accept bids after the bid end date and time. Accordingly, no late bid can arise. Any offer received after the specified date and time by any means shall not be considered.

12. Bid Validity Period

12.1 The bid shall remain valid for 180 (one hundred and eighty) days from the last date of submission of bids. A bidder shall not withdraw, modify or add to its offer during this period.

12.2 In exceptional circumstances, SSNNL may request a bidder to extend the validity of its bid by a further period not exceeding 180 (one hundred and eighty) days. The request and the reply shall be in writing. A bidder that agrees to extend the validity of its bid shall not be permitted to modify its bid.

12.3 Where a bidder agrees to an extension of bid validity, the validity of its EMD shall be extended correspondingly. Where a bidder declines an extension, its EMD shall be returned and its bid shall cease to be considered, without forfeiture.

12.4 Where a bidder withdraws its offer during the original or extended validity period, its EMD shall be forfeited in full and the bidder shall be debarred from bidding for contracts of SSNNL for a period of 3 (three) years.

13. Bids Liable to be Treated as Invalid

13.1 A bid is liable to be treated as invalid, and rejected, where:

(a) it is not digitally signed as required by Clause 14;

(b) it is not accompanied by the required EMD, or by a valid claim to exemption under Clause 6.6;

(c) it is conditional, or contains deviations from the terms of this tender;

(d) the bidder does not meet the eligibility criteria in Section III, or does not furnish the documents required to establish eligibility;

(e) any of the forms in Section VIII is incomplete, unsigned or altered;

(f) price information appears in the Technical Bid.

14. Digital Signing of Bid Documents

14.1 The bid and all documents uploaded with it shall be digitally signed using a valid Digital Signature Certificate of the proprietor, a partner, or a person holding a notarised Power of Attorney from the firm. Bids that are not digitally signed shall be rejected.

SECTION III – ELIGIBILITY CRITERIA

15. Minimum Eligibility Criteria

A bidder shall be treated as technically qualified only if it satisfies every criterion set out below and furnishes the corresponding documentary proof with the Technical Bid. Failure to satisfy any one criterion shall result in rejection of the bid.

Sr.	Clause	Minimum eligibility criterion	Documentary proof required
1	15.1	The firm shall have an average annual turnover of not less than ₹ 50,00,000/- (Rupees Fifty lakh) from audit and attestation assignments over the last 3 (three) completed financial years, namely FY 2023-24, FY 2024-25 and FY 2025-26 (ending 31.03.2026).	Audited Income and Expenditure Account and Balance Sheet for each of the three years, together with a turnover certificate issued by another Chartered Accountant. Copies to be notarised.
2	15.2	The firm shall have been registered with ICAI for a period of not less than 15 (Fifteen) years as on the last date of submission of bids.	Certificate of constitution as on 01.10.2026, or of a subsequent date up to the last date of submission of bids, issued by ICAI.
3	15.3	The firm shall have not less than 3 (three) Chartered Accountants, of whom not less than 2 (two) shall be partners of the firm. A Chartered Accountant counted as an employee shall have been employed by the firm continuously for not less than 1 (one) year as on the last date of submission of bids.	Notarised copy of the partnership deed; appointment letter, joining letter, a salary slip one year old and the latest salary slip for each employed Chartered Accountant; or a certificate of constitution issued by ICAI showing these particulars.
4	15.4	The firm shall have handled not less than 3 (three) pre-audit or internal audit assignments of the Government of Gujarat, the Government of India, their undertakings, or local bodies, during the last 3 (three) completed financial years ending 31.03.2026. Only auditee organisations having a turnover of ₹ 30,00,00,000/- (Rupees thirty crore) or more shall be counted.	Appointment letters showing the name of the auditee, the nature of work and the period of appointment; and the relevant pages of the audited annual accounts of the auditee evidencing its turnover, or a turnover certificate signed by the competent authority of the auditee.
5	15.5	The firm shall have not less than 10 (ten) persons on its staff engaged in audit and assurance work, in addition to the partners.	List of staff with name, designation, qualification (B.Com., M.Com., MBA (Finance), Chartered Accountant, and the like), appointment letters, joining letters, period of appointment and latest salary slips.
6	15.6	The firm shall have undertaken the audit of not less than 1 (one) listed company during the last 3 (three) completed financial years ending 31.03.2026; OR shall have handled at least one audit of any type (internal audit, pre-audit, statutory audit or concurrent audit) during the same period, of a public enterprise, authority or organisation listed in Annexure I, II or III (Category I or Category II) of the Resolution of the Finance Department, Government of Gujarat dated 16.09.2019 as amended by the Resolution dated 08.06.2020.	Appointment letter and the audit report bearing the audited year, together with the name of the company or organisation audited.

Sr.	Clause	Minimum eligibility criterion	Documentary proof required
7	15.7	The registered office of the firm shall be located in the State of Gujarat. Where the registered office is not located in Gujarat, the firm shall have not less than 2 (two) full-time branch offices that have been functional in the State of Gujarat for a minimum period of 3 (three) years. The firm shall hold a valid GST registration.	ICAI firm card or ICAI institute certificate for each of the last 3 (three) financial years, namely 2023-24, 2024-25 and 2025-26, evidencing the branches; and the GST registration certificate.

15.8 Each criterion is a pass or fail requirement. There is no marking or weighting of technical criteria. A bidder either qualifies or does not.

15.9 Where the certificate of constitution as on 01.12.2026 cannot be obtained from ICAI, a certificate bearing a date before the date of publication of this Bid will be accepted, provided it is accompanied by proof of the application made to ICAI for renewal.

15.10 In the case of a firm that has been absorbed, merged or converted, the date of establishment shall be taken to be the date of such absorption, merger or conversion.

15.11 For the purposes of Clause 15.4, "Government undertaking" means any Government department, public sector enterprise, board, Nigam, company, society, corporation or local body of the Government of Gujarat or the Government of India, but excludes units in the co-operative sector and banking and insurance companies.

15.12 For the purposes of Clause 15.4, an audit assignment means a pre-audit or internal audit assignment only. It does not include a statutory audit, an investigation, a tax audit under the Income-tax Act, 1961, or a GST audit under the Central Goods and Services Tax Act, 2017.

15.13 Each appointment order shall be counted as one separate assignment. Where the assignment relates to an independent district-level, regional, field or branch organisation, the turnover of that district, regional, field or branch organisation shall be considered.

15.14 Articled clerks and audit clerks shall not be counted as staff employed by the firm for the purposes of Clause 15.5.

16. Disqualification and Ineligibility

16.1 A bidder shall be disqualified where it has made an untrue or false representation in any form, statement or attachment submitted with the bid.

16.2 A bidder shall be disqualified where it has a record of poor performance, whether on technical, financial or any other ground.

16.3 A firm whose contract with SSNNL has been terminated on account of non-performance or poor performance, and a firm that stands debarred by SSNNL, shall not be eligible to bid.

16.4 A firm shall be ineligible where legal proceedings or criminal proceedings instituted by any department or office of Government are pending against the firm, or against any of its partners, its proprietor or any of its employees; or where disciplinary proceedings are pending against any of them before ICAI.

16.5 A firm shall be ineligible where ICAI has taken penal action against the firm or any of its partners, or where any department or office of Government has in the past initiated legal or criminal proceedings against them.

16.6 A firm that has held a continuous assignment of 2 (two) years as pre-auditor or internal auditor in SSNNL as on 30.09.2026 shall be ineligible to bid **for the same segment** under this tender. Such a firm remains eligible to bid for other segments.

16.7 A Chartered Accountant firm that is already engaged during tender period for segment by SSNNL on an assignment of pre-audit, internal audit, cost audit, cost accounting or any other professional work may bid under this tender, provided it submits with its bid a letter undertaking that, on being selected as a pre-audit firm, it will resign from its existing assignment of segment with SSNNL. A bid submitted without such a letter shall be treated as ineligible.

16.8 Where it is found at any stage, whether before or after award, that a bidder has concealed any material fact or furnished any false particular, the bid or the contract shall be cancelled, the EMD or Performance Security shall be forfeited, and the bidder shall be debarred from bidding for contracts of SSNNL for a period of 3 (three) years.

16.9 A bidder to whom a segment is allotted and who thereafter declines to accept the work shall be debarred from working with SSNNL for a period of 3 (three) years, and its EMD or Performance Security, as applicable, shall be forfeited.

17. Documentary Proof of Eligibility

17.1 In addition to the proof listed in Clause 15, every bidder shall upload a copy of its PAN card, income tax returns for the last 3 (three) financial years, and its EPF and ESIC registration proof.

17.2 The following documents shall be duly notarised: details of annual turnover; staff details of the firm bearing the seal of the issuing office and an outward number; details of the firm and its partners; and details of income from audit and attestation assignments for the last 3 (three) completed financial years.

17.3 Where the bid is signed by a person other than the proprietor or a partner of the firm, a Power of Attorney duly authorised by a notary public shall be uploaded with the bid.

17.4 References, information and certificates obtained from clients in support of the bidder's capability shall be signed by the client, with the signatory's name in block letters and his designation in that organisation stated below the signature.

17.5 A bid that is not supported by the necessary documents shall be rejected. SSNNL may, however, call for any further detail or clarification where it considers it appropriate to do so in the interest of the Nigam. A clarification shall not be an opportunity to supply a document that was required to be uploaded with the bid.

SECTION IV – SCOPE OF WORK AND SERVICE DELIVERY

18. Brief Description of the Work

18.1 The Sardar Sarovar (Narmada) Project commenced in 1988. The Corporate Office of Sardar Sarovar Narmada Nigam Limited at Gandhinagar is connected with the large and wide-ranging activities of the Project, and further projects are in progress at Kevadia. It is a prime objective of the State Government to complete all these projects within the stipulated time.

18.2 As part of an effective monitoring system and of the internal control mechanism of the Nigam, pre-audit is to be carried out in respect of each office of SSNNL. Pre-audit is the verification of bills relating to works and other expenditure of SSNNL, in all their aspects, so as to establish that each bill has been prepared and passed in accordance with the rules and regulations in force.

18.3 The work under this tender is the deployment of qualified pre-audit teams by Chartered Accountant firms at 8 (eight) segment Head Quarters, covering 51 (fifty-one) division and field offices of SSNNL, for a period of 12 (twelve) months.

19. Detailed Scope of Pre-Audit

19.1 Pre-audit shall cover all works bills and other bills of the offices within the segment, in accordance with the following table:

Nature of payment	Format of billing	Scope of verification by the pre-audit firm
All works bills, being contracted works: original works, maintenance and repair works, quality control works, operation and maintenance works and UGPL works; and technical and quality control consultancy	Running Account Bills; Final Bills; Foreclosure and Final bills; firms' bills	The pre-audit firm shall verify the tender process and all approvals, including technical sanction, administrative approval and revised administrative approval where required, and shall verify the competency of the sanctioning authority against the norms of the Government of Gujarat and SSNNL prevailing at the relevant time. The firm shall verify that payment of running account bills and final bills is made in accordance with the PWD Manual, the CPW Account Code, Government Resolutions and circulars issued by the Government of Gujarat and SSNNL from time to time. The firm shall verify each R.A. bill against the scope of work, shall reconcile the billed figures with the work order and the tendered quantities, and shall carry out physical inspection on a sample basis. The firm shall refer to previous R.A. bills wherever required.
All purchases and contingent bills where the individual bill exceeds ₹ 20,000/-, other than wage, salary and allowance bills	Party bills; Foreclosure and Final bills	The pre-audit firm shall verify that the purchase procedure followed complies with the Gujarat Contingent Manual, the Gujarat Financial Rules, the Purchase Policy of the Government of Gujarat, and the Resolutions and circulars issued by the Government of Gujarat and SSNNL from time to time. The firm shall verify that the necessary approvals have been obtained and that the sanctioning authority was competent under the prevailing norms.

Nature of payment	Format of billing	Scope of verification by the pre-audit firm
Advances relating to all kinds of works, whether payable to an agency, Railways, GEB, ONGC, GWSSB, GAIL, GCSCL or any other organisation	Hand Receipt, or any other form raised by the concerned department or organisation	The pre-audit firm shall verify that the necessary approvals have been obtained and that the sanctioning authority was competent under the prevailing norms of the Government of Gujarat and SSNNL.
Refund, repayment or adjustment of all deposits relating to works, including conversion of security deposits and release of withheld amounts. This excludes EMD, quarter deposits and other small items that do not relate to works and are not borne on the Deposit Register of the Division.	Hand Receipt	The pre-audit firm shall verify that the necessary approvals have been obtained and that the sanctioning authority was competent under the prevailing norms of the Government of Gujarat and SSNNL.
All consultancy fees, including advocate fees and all other professional fees	Bill raised by the consultant, advocate or party	The pre-audit firm shall verify that the necessary approvals have been obtained and that the sanctioning authority was competent under the prevailing norms of the Government of Gujarat and SSNNL.

19.2 The pre-audit firm shall exercise the checks set out below, in addition to routine checks, with reference to the provisions of the tender documents and contracts of the auditee division, any memorandum of understanding, the provisions in force for statutory deductions, dues and taxes, arithmetical accuracy, the PWD Manual, the CPW Account Code, the Gujarat Financial Rules, and any other statute, rule, Act, Government Resolution, order, circular or instruction of the Government or of the Nigam, Bid Documents/Standard Bid Documents. The firm shall carry out 100% checking of each and every entry of each bill.

19.3 The pre-audit firm shall verify each bill against the scope of work, shall reconcile the billed figures with the work order and the tendered quantities, and shall carry out physical inspection on a sample basis. The firm shall certify the amount that actually becomes payable.

19.4 No payment of any works bill or other bill that is subject to pre-audit shall be made by a division or other office until the bill has been verified and certified by the pre-audit firm.

19.5 The pre-audit firm shall communicate its comments and objections, if any, on the bills presented to the Executive Engineer concerned. While finalising a bill, the compliance or justification furnished by the Executive Engineer in answer to the auditor's queries may be considered, in accordance with the terms and conditions of the contract, the item-wise terms of payment, and the rules, regulations and laws in force.

19.6 The pre-audit firm shall not be competent to allow or to accept a compliance or justification for any payment that is contrary to the terms and conditions of the tender of the auditee division.

19.7 Where the pre-audit firm and the division office disagree on the compliance, justification or reply to any query or remark of the firm, the Executive Engineer shall refer the matter to the office of the Chief Engineer concerned. The Chief Engineer shall be the final authority to decide the matter and to order the further course of action, including any decision on payment.

19.8 Where the office of the Chief Engineer is unable to resolve the issue, the Chief Engineer shall refer the matter to the Chief General Manager (A&F) for further necessary action.

19.9 Final bills require particular vigilance, accuracy and cross-verification. The pre-audit firm shall verify both quantities and amounts against the relevant records and calculations, including all payments made and deductions effected up to date.

19.10 Where any serious irregularity is detected in the course of pre-audit, whether financial or in the nature of an unauthorised violation of or departure from a contractual provision, the pre-audit firm shall report it confidentially, as a flash report, to the Chief General Manager (A&F) and to the Chief Engineer of the Division concerned within 3 (three) days, and shall confirm the report by post.

19.11 Where a query raised by the pre-audit firm is answered and the bill is resubmitted with the compliance, the firm shall pre-audit the resubmitted bill without additional charge.

19.12 The authorised Chartered Accountant of the firm shall certify and sign each bill, stating his name, in token of the pre-audit carried out, and shall record the valid UDIN on each pre-audited bill.

19.13 Before commencing pre-audit work, the firm shall furnish to SSNNL a specimen of the stamp to be used for pre-audit work, and the specimen signature of the qualified Chartered Accountant concerned, attested by a partner of the firm.

19.14 The firm shall maintain a register of all bills pre-audited by it, monthly, and shall submit a certified copy of that register to the Chief General Manager (A&F) each month.

20. Segment Structure and Head Quarters

20.1 For the purposes of this assignment, the activity area of the Nigam is divided into 8 (eight) segments, covering 51 (fifty-one) division and field offices, as set out below. The pre-audit team of each segment shall be deployed at the Head Quarter shown against that segment.

20.2 The Head Quarter of a segment is determined by SSNNL and may be changed by SSNNL during the contract period where the Nigam considers it necessary.

Segment 1 — Head Quarter: Executive Engineer, NPC Division 10, Vadodara (Code No. 404)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Executive Engineer, NPC Division 10, Vadodara	404	Executive Engineer, NPC Division 10, Vadodara (Code No. 404)
2	Executive Engineer, NPMC Division 1, Vadodara	448	
3	Executive Engineer, NPC Division 17, Kalol	401	
4	Executive Engineer, NPC Division 15, Jambusar	409	
5	Executive Engineer, NPC Division 5, Miyagam-Karjan	412	
6	Executive Engineer, P&D Division, Bharuch	406	
7	Assistant Conservator of Forests, Vadodara	71	
8	Chief Engineer (Electrical & Mechanical), Vadodara	311	

Segment 2 — Head Quarter: Executive Engineer, NPPH Civil Construction Division 4, Kevadia (Code No. 304)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Executive Engineer, NPPH Civil Construction Division 4, Kevadia	304	

Sr. No.	Name of division / office	Code No.	Head Quarter
2	Chief Engineer, NP Colony Division 3, Kevadia Colony	603	Executive Engineer, NPPH Civil Construction Division 4, Kevadia (Code No. 304)
3	Executive Engineer, NP Dam Division 3, Kevadia Colony	2	
4	Executive Engineer, Mechanical Division, Kevadia Colony	308	
5	Deputy Collector & Administration, Kevadia Colony	606	
6	Ex.Eng. NPC Dn.4 A, Dabhoi	446	
7	Executive Engineer, NPC Division 3, Dabhoi	574	
8	Research Officer, NP Quality Control Unit, Kevadia	325	
9	Executive Engineer, Electrical & Mechanical, Ektanagar	633	

Segment 3 — Head Quarter: Executive Engineer, NPC Division 4/3, Kadi (Code No. 433)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Executive Engineer, NPC Division 4/3, Kadi	433	Executive Engineer, NPC Division 4/3, Kadi (Code No. 433)
2	Executive Engineer, NPC Division 9, Sanand	432	
3	Executive Engineer, SBC Division 1/3, Kadi	453	
4	Executive Engineer, SBC Division 5/1, Dhrangadhra	455	
5	Executive Engineer, SBC Division 2/1, Dhrangadhra	454	

Segment 4 — Head Quarter: Executive Engineer, KBC Division 1/1, Radhanpur (Code No. 501)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Executive Engineer, KBC Division 1/1, Radhanpur	501	Executive Engineer, KBC Division 1/1, Radhanpur (Code No. 501)
2	Executive Engineer, KBC Division 2/5, Radhanpur	515	
3	Executive Engineer, KBC Division 1/6, Tharad	506	
4	Executive Engineer, KBC Division 3/1, Tharad	523	
5	Executive Engineer, KBC Division 3/2, Tharad	525	

Segment 5 — Head Quarter: Executive Engineer, NPMC Division 4/4, Mehsana (Code No. 434)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Executive Engineer, NPMC Division 4/4, Mehsana	434	Executive Engineer, NPMC Division 4/4, Mehsana (Code No. 434)
2	Executive Engineer, NPC Division 20, Patan	143	
3	Executive Engineer, NPC Division 4/5, Mehsana	435	
4	Executive Engineer, NPMC Division 19, Harij	142	

Sr. No.	Name of division / office	Code No.	Head Quarter
5	Executive Engineer, KBC Division 1/5, Chanasma	505	
6	Executive Engineer, NPMCC Division 3, Chanasma	146	

Segment 6 — Head Quarter: Executive Engineer, KBC Division 2/3, Adipur-Kutch (Code No. 513)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Executive Engineer, KBC Division 2/3, Adipur-Kutch	513	Executive Engineer, KBC Division 2/3, Adipur-Kutch (Code No. 513)
2	Executive Engineer, KBC Division 2/6, Bhuj-Bhachau	516	
3	Executive Engineer, KBC Division 2/4, Bhachau	514	
4	Executive Engineer, Electrical & Mechanical Division, Bhachau	628	
5	Executive Engineer, SBC Division 6/1, Morbi	456	

Segment 7 — Head Quarter: Ex.Eng. SBCDn.4/1 Limbadi (Code No. 465)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Ex.Eng. SBCDn.4/1 Limbadi	465	Ex.Eng. SBCDn.4/1 Limbadi (Code No. 465)
2	Ex.Eng. SBCDn.3/1 Botad	466	
3	Ex.Eng, NPC Dn.8 Dholaka	425	
4	Ex.Eng. SBC Dn.1/2 Dhandhuka	474	
5	EX.Eng. Pumping St.Ele/ Mech Surendranagar	459	

Segment 8 — Head Quarter: Deputy General Manager (Administration), Gandhinagar (Code No. 058)

Sr. No.	Name of division / office	Code No.	Head Quarter
1	Deputy General Manager (Administration), Gandhinagar	58	Deputy General Manager (Administration), Gandhinagar (Code No. 058)
2	Executive Engineer, NPMC Division 2, Gandhinagar	124	
3	Manager (Deposit), SSNNL, Gandhinagar	614	
4	Deputy General Manager (Resources), Gandhinagar	617	
5	Specialist (Environment), Gandhinagar	81	
6	Executive Engineer, NPMC Mechanical Division	632	
7	Soil Survey Officer, Ahmedabad	427	
8	Executive Engineer, NPC Division 3, Kapadwanj	128	

Note: Where a new division or other office is opened within a segment during the contract period, the pre-audit firm shall carry out the pre-audit work of that office without any additional fee. Where a division or other office

within a segment is closed or merged with another office during the contract period, no deduction shall be made from the fee.

21. Manpower Deployment Requirements

21.1 For each segment awarded, the firm shall deploy one team consisting of one qualified Chartered Accountant and one audit assistant having the requisite experience of works contracts. The team shall be deployed at the Head Quarter of the segment on a full-time basis.

21.2 The Chartered Accountant deployed shall be acquainted with the maintenance of records relevant to the execution of works and with the methods of recording measurements from field books and registers followed in Government and in SSNNL. He shall have the overall knowledge and experience required to scrutinise and establish the correctness of the quantities billed, with reference to technical specifications and drawings, the terms of payment stated in the contract, cement and steel consumption, part rates and reduced rates, and all other technical aspects that affect payment.

21.3 Where a deployed person is absent, is removed, or is withdrawn, the firm shall replace him with a person of equivalent qualification on the same day, without delay.

21.4 The firm shall furnish to SSNNL a list of its audit representatives and of the audit in-charge for each segment. The audit in-charge shall in every case be a Chartered Accountant.

21.5 Authority/letter for all audit representatives and for the audit in-charge shall be issued by the Chief General Manager (A&F). The audit team shall carry these Authority/letter when visiting any office for audit, together with a letter of introduction signed by the senior partner or the proprietor of the firm.

21.6 The specimen signature of the audit in-charge, attested by the senior partner of the firm, shall be furnished before pre-audit work commences. The list of audit representatives and the specimen signatures shall be circulated by SSNNL to all divisions and other offices concerned.

21.7 Bills shall be signed only by the audit in-charge whose specimen signature has been furnished to SSNNL. The officer in charge of each office is responsible for satisfying himself that the bill has been signed on behalf of the firm only by an authorised audit in-charge whose specimen signature has been circulated.

21.8 Any change in the composition of the audit team shall be communicated to the Chief General Manager (A&F) in writing, and a fresh identity card shall be obtained for any new member before he is deployed.

21.9 An attendance register in the prescribed format shall be maintained at the Head Quarter office of each segment. Every pre-auditor and every member of the audit team deployed at the Head Quarter shall sign that register.

21.10 The senior partner of the firm shall attend coordination and review meetings and shall make presentations when called upon to do so. No additional fee or expenditure shall be payable on that account.

21.11 Periodical review meetings will be convened at the Head Office of SSNNL from time to time. The appointed firm shall attend with all relevant records and details. The office of SSNNL concerned shall also attend.

22. Service Delivery, Reporting and Service Levels

22.1 The firm shall meet the following service levels throughout the contract period:

Sr.	Service level	Standard
1	Deployment at Head Quarter	One qualified Chartered Accountant and one audit assistant present on all working days, on a full-time basis, at the notified Head Quarter of the segment.

Sr.	Service level	Standard
2	Replacement on absence or removal	Replacement of equivalent qualification on the same day. Where absence continues, the penalty under Clause 35.3(g) applies.
3	Attendance at a division office on requisition	Attendance within 1 (one) working day of prior intimation by the division office.
4	Extent of checking	100% checking of every entry of every bill presented, in addition to physical inspection on a sample basis.
5	Reporting of serious irregularity	Confidential flash report to the Chief General Manager (A&F) and to the Chief Engineer of the concerned Division within 3 (three) days of detection, confirmed by post.
6	Weekly status report	Form E, submitted every Monday for the preceding week.
7	Monthly pre-audit report	Form A, with a soft copy, within 10 (ten) days of the end of each month, to the Chief General Manager (A&F) and to the division or office concerned.
8	Bills accompanying payment	Form A-1 and Form A-2 submitted with every works bill or other bill presented for payment.
9	Register of bills pre-audited	Maintained monthly; a certified copy submitted to the Chief General Manager (A&F) each month.
10	Attendance certificate	Form D, submitted monthly, certified by the Executive Engineer of the Head Quarter office.

22.2 The monthly report at Form A shall be submitted in one copy to the Chief General Manager (A&F) and in one copy to the division or office whose bills have been pre-audited, together with a soft copy, within 10 (ten) days of the close of the month.

22.3 The firm seal, stamp, membership number and the signature of the pre-auditor shall be affixed on each page of the pre-audit report.

22.4 The firm shall not be eligible for payment of its fee where the stipulations as to attendance, submission of reports and the other conditions of the appointment order are not complied with.

23. Obligations of SSNNL Divisions

23.1 The Executive Engineer, together with the Divisional Accountant and the staff of the accounts branch of the division, shall verify each bill before presenting it for pre-audit, and shall then present it for pre-audit at the Head Quarter notified for that segment.

23.2 The division shall satisfy itself that a qualified Chartered Accountant has been deployed by the firm for the pre-audit work.

23.3 When presenting a bill for pre-audit, the division shall satisfy itself that no recovery relating to that bill or to any other bill is outstanding. Where a recovery is outstanding, it shall be reflected in the bill, reported and shown to the pre-audit firm.

23.4 Each Executive Engineer at whose office a Head Quarter is located shall make the necessary arrangements for the seating of the pre-audit team on a full-time basis, and shall provide drinking water, electricity, internet connectivity and stationery.

SECTION V – COMMERCIAL AND PAYMENT TERMS

24. Basis of Pricing

Particulars	Terms
Basis of price	Lump sum professional fee per segment for the full contract period of 12 (twelve) months
Estimated value	₹ 858000/- per segment; ₹ 6864000/- for all 8 segments (exclusive of GST)
Price inclusions	All out-of-pocket expenses, travel, conveyance, lodging, boarding, food, stationery and all incidental expenses
Price exclusions	GST only
Price escalation	Not permitted during the contract period or any extension
Currency	Indian Rupees (₹)
Payment frequency	Quarterly, in arrears
Performance Security	5% of the contract value or ₹ 42,900/- per segment, whichever is higher

24.1 The bidder shall quote a single lump sum professional fee for each segment, covering the whole contract period of 12 (twelve) months, in Form C (Schedule-B).

24.2 The quoted fee shall be inclusive of every cost of performing the services. No payment, reimbursement or allowance of any kind shall be made over and above the accepted fee, whether towards transportation, conveyance, lodging, boarding, food, stationery or any other incidental expense.

24.3 No escalation of the fee shall be allowed during the contract period or during any extension granted under Clause 33.

24.4 The fee agreed for a segment shall not be increased where a new division or other office is opened within that segment during the contract period, and shall not be reduced where a division or other office within that segment is closed or discontinued during the contract period.

24.5 Where the assignment period is reduced or extended, the fee payable shall be computed proportionately on a monthly basis.

24.6 A firm may quote for one or more segments. Where a firm quote for more than one segment, it shall state the fee separately for each segment in Form C (Schedule-B).

25. Payment Terms

25.1 The professional fee shall be paid by the Chief General Manager (A&F), Head Office, quarterly in arrears.

25.2 Payment of each quarterly instalment shall be made only on receipt of all of the following:

(a) the attendance details for the quarter, and the certificate at Form D from the Executive Engineer of the Head Quarter office;

(b) a certificate from the offices of the segment concerned stating that “all works bills and other bills presented by the divisions and offices under Pre-Audit Segment No. ____ have been pre-audited and no bill is pending with the pre-auditor”;

(c) the monthly reports for the quarter in the format at Form A;

(d) the bill of the firm for the quarter, with a valid tax invoice.

25.3 Form A-1 and Form A-2 shall be submitted by the firm with every works bill or other bill presented for payment by a division. Form A shall be submitted monthly. Form D shall be submitted monthly.

25.4 The firm shall not be eligible for payment of its fee for any period in which the stipulations as to attendance, submission of reports and the other conditions of the appointment order have not been complied with.

25.5 Where the contract is extended under Clause 33, the fee for the extended period shall be the same as the fee accepted for the original contract period. No negotiation of the fee shall arise on extension.

26. Taxes and Deductions

26.1 The fee quoted shall be exclusive of GST. GST shall be paid extra by SSNNL at the rate applicable from time to time, against a valid tax invoice.

26.2 GST shall be discharged by the firm in the first instance. SSNNL shall reimburse it on submission of proof of payment. The firm shall submit proof of GST paid within the following quarter.

26.3 Tax shall be deducted at source from all payments at the rates in force.

26.4 No tax other than GST shall be borne by SSNNL unless expressly provided in the appointment order. The firm and its personnel shall pay all taxes, duties, fees and other impositions levied under the applicable law, the amount of which is deemed to be included in the quoted fee.

26.5 No amount shall be payable towards travelling allowance, dearness allowance or out-of-pocket expenses.

27. Performance Security

27.1 On the award of a segment, the firm shall furnish Performance Security equal to 5% of the contract value of that segment, or ₹ 42,900/-, whichever is higher, for each segment awarded.

27.2 The Performance Security shall be furnished within 15 (fifteen) days of the issue of the work order.

27.3 The Performance Security may be furnished in any of the following modes:

(a) Demand Draft in favour of “Sardar Sarovar Narmada Nigam Limited”, payable at Gandhinagar;

(b) RTGS, NEFT or net banking;

(c) Fixed Deposit Receipt, held in the joint names of SSNNL and the firm and pledged in favour of SSNNL, Gandhinagar;

(d) Bank Guarantee or ePBG, issued by a bank eligible under Clause 6.7, submitted in accordance with the conditions of the GeM portal.

27.4 The Performance Security shall be valid for the whole contract period plus 6 (six) months. Where the contract is extended under Clause 33, the Performance Security shall be extended correspondingly for the period of the extension plus 6 (six) months.

27.5 Where more than one segment is awarded to a firm, a separate Performance Security shall be furnished for each segment, in each case within 15 (fifteen) days of the issue of the work order.

27.6 The EMD of the successful bidder may be adjusted against the Performance Security payable by it.

27.7 No interest shall be payable on the Performance Security or on the EMD.

27.8 The Performance Security shall be released 6 (six) months after the satisfactory completion of the assignment, on the firm submitting an indemnity bond on stamp paper in the prescribed format and on all bills of the firm having been settled.

27.9 The Performance Security shall be forfeited, in whole or in part, where:

(a) the firm commits a breach of any term or condition of the contract;

(b) the firm, having been awarded a segment, fails to provide the skilled Chartered Accountant and the audit assistant required by Clause 21;

(c) the firm abandons or refuses to perform the assignment after award.

SECTION VI – EVALUATION AND AWARD OF CONTRACT

28. Evaluation of Technical Bid

28.1 The Technical Bid shall be opened first and shall be evaluated by a committee of officers under the chairmanship of the Chief General Manager (A&F) at the Head Office of the Nigam.

28.2 Technical evaluation shall be carried out solely against the minimum eligibility criteria at Clause 15. The criteria are pass or fail. No marks are assigned and no weighting is applied.

28.3 A bidder that satisfies every criterion at Clause 15, that furnishes the documentary proof required, and that is not ineligible under Clause 16, shall be declared technically qualified.

28.4 A list of technically qualified bidders shall be prepared. The Financial Bids of only those bidders shall be opened.

29. Evaluation of Financial Bid

29.1 The Financial Bids of technically qualified bidders shall be opened online on the GeM portal on the date intimated through the portal.

29.2 Evaluation shall be carried out segment by segment. For each segment, the bidder that has quoted the lowest lump sum professional fee for that segment shall be the L1 bidder for that segment.

29.3 Where two or more bidders have quoted the same lowest fee for a segment, the L1 bidder for that segment shall be determined by reference to the higher number of qualified Chartered Accountants on the rolls of the firm as evidenced in Form B. Where the GeM portal prescribes a tie-breaking procedure for the bid, that procedure shall apply.

30. Allotment of Segments

30.1 Subject to the following provisions, each segment shall be awarded to the technically qualified bidder that has quoted the lowest fee for that segment.

30.2 **Every bidder to whom a segment is awarded shall perform that segment at the lowest fee quoted for that segment, irrespective of the fee quoted by it.** An undertaking to that effect shall be submitted by the bidder in the form at Annexure-VI, uploaded with the bid on the GeM portal.

30.3 A bidder may be awarded a maximum of 2 (two) segments. Where a bidder is L1 in more than 2 (two) segments, it shall be invited to choose the segments it wishes to perform, up to a maximum of 2 (two).

30.4 Where a segment is left unallotted in consequence of Clause 30.3, it shall be offered to the L2 bidder for that segment. Where the L2 bidder accepts in writing that it will perform the segment at the lowest fee quoted for that segment, irrespective of its own quoted fee, the segment shall be awarded to it. Where the L2 bidder declines, the segment shall be offered on the same terms to the L3 bidder, and so on in order.

30.5 Where no bidder has quoted for one or more segments, those segments shall be offered, in turn, to the bidders already awarded segments. The bidder awarded the segment carrying the lowest quoted amount of all segments shall be offered first preference, and shall perform the additional segment at the lowest fee quoted by it across all segments, on its written acceptance. Where that bidder declines, the segment shall be offered on the same basis to the bidder awarded the segment carrying the second lowest quoted amount, and so on in order.

30.6 Notwithstanding Clause 30.3, SSNNL reserves the right to allot more than 2 (two) segments to a qualified bidder after reviewing the capacity of that firm to carry out pre-audit assignments of more than two segments.

30.7 SSNNL reserves the right to allocate the work of one or more segments among one or more qualified firms.

30.8 A bidder awarded a segment that refuses to provide the skilled Chartered Accountant and the audit assistant required by Clause 21 shall forfeit its Performance Security and shall be debarred under Clause 16.9.

31. Right of Acceptance and Rejection

31.1 A responsive bid is one that conforms to all the terms, conditions and specifications of this tender document without material deviation or reservation. A deviation or reservation is material where:

(a) it affects in any substantial way the scope, quality or performance of the services;

(b) it limits in any substantial way, inconsistently with the tender documents, the rights of SSNNL or the obligations of the bidder to SSNNL;

(c) its rectification would unfairly affect the competitive position of other bidders that have submitted substantially responsive bids.

31.2 A bid that is not digitally signed, and a bid unaccompanied by the required EMD, shall be treated as non-responsive and rejected outright.

31.3 SSNNL reserves the right to accept or reject any bid, and to cancel the bidding process and reject all bids at any time before the award of the contract, without thereby incurring any liability to any bidder and without any obligation to inform any bidder of the grounds for its action.

31.4 SSNNL reserves the right to award this assignment for one, more or all segments; or not to award it at all; or to postpone the award for a reasonable time in respect of one or more segments.

32. Award of Contract and Commencement

32.1 Before the award of the contract, a bidder may be required to demonstrate that it has the facilities, experience, ability and financial resources necessary to perform the services satisfactorily within the stipulated time.

32.2 The contract will normally be concluded within 180 (one hundred and twenty) days of the last date of submission of bids.

32.3 Until a formal agreement is prepared and executed, the bid, together with the written acceptance of SSNNL, shall constitute a binding contract between the parties.

32.4 The pre-audit firm shall commence the pre-audit of works bills only after the fee has been approved, the segment has been awarded, the Performance Security has been furnished and accepted, and the agreement has been executed.

SECTION VII – GENERAL CONDITIONS OF CONTRACT

33. Contract Period and Extension

33.1 The assignment shall be for a period of 12 (twelve) months, from 01.12.2026 to 30.11.2027.

33.2 SSNNL may, at its sole discretion and on an assessment of the satisfactory performance of the firm, extend the assignment for a further period of 1 (one) year at the same price and on the same terms and conditions.

33.3 Where the assignment is extended, the Performance Security shall be extended in accordance with Clause 27.4.

34. Confidentiality and Ownership of Records

34.1 The firm, its partners and its personnel shall not disclose or pass on to any other person any proprietary or confidential information relating to the projects, the services, this contract or the business or operations of SSNNL, without the prior written consent of SSNNL.

34.2 All knowledge and information not in the public domain that is acquired in the course of the assignment shall, for all time and for all purposes, be treated as strictly confidential and held in confidence, and shall not be disclosed to any person except with the prior written permission of the appointing authority.

34.3 All reports and other documents submitted by the firm shall become and remain the property of SSNNL. Not later than the termination or expiry of this contract, the firm shall deliver all such documents and reports to SSNNL, together with a detailed inventory. The firm may retain a copy, but shall not use those reports and documents for any purpose unrelated to this contract without the prior written approval of SSNNL.

35. Penalties

35.1 Where a firm, or any partner of a firm, is found guilty of gross negligence, lack of due care, misrepresentation, misstatement or concealment of facts, falsification, undue delay in the performance of duties, disclosure to any other party without the permission of SSNNL of details gathered during the assignment, non-observance of the instructions of SSNNL, unauthorised retention of records of SSNNL, violation of the terms and conditions of this assignment, unauthorised alteration of the records of SSNNL, mala fide practices, or any other cognizable offence or breach, the firm shall be liable to any or all of the following consequences:

- **(a)** removal from the pre-audit assignment with immediate effect, or from a date specified by SSNNL;
- **(b)** removal from any other assignment of SSNNL with immediate effect, or from a date specified by SSNNL;
- **(c)** deduction of a percentage of the fee, as determined by SSNNL, recoverable from any payment due to the firm or from the Performance Security;
- **(d)** a ban on accepting future assignments of SSNNL for a specified period;
- **(e)** any other action that SSNNL considers appropriate.

35.2 The consequences at Clause 35.1 are in addition to, and not in substitution for, the specific penalties at Clause 35.3.

35.3 The following specific penalties shall apply:

Sr.	Default	Penalty
(a)	Failure to replace a deployed Chartered Accountant or audit assistant, in the case of prolonged absence or removal, within 3 (three) days	₹ 500/- per day of continued default
(b)	Failure to attend a division office for pre-audit of bills within 1 (one) day of prior intimation	₹ 500/- per day of delay
(c)	Pre-audit of a bill without the approval of the competent authority as to time limit, excess items or extra items	As determined by the competent authority, recoverable under Clause 35.4
(d)	Pre-audit of a bill in the absence of an agreement	As determined by the competent authority, recoverable under Clause 35.4
(e)	Wrongful release of GST payment	As determined by the competent authority, recoverable under Clause 35.4

35.4 Penalties levied under this Clause shall be recovered from the fee payable to the firm, and, where the fee payable is insufficient, from the Performance Security.

35.5 Before levying a penalty under Clause 35.1 or Clause 35.3(c) to (e), SSNNL shall give the firm an opportunity to submit a written explanation within 7 (seven) days.

36. Termination

36.1 Either party may terminate the contract at any time by giving 1 (one) calendar months' notice in writing to the other, without assigning any reason.

36.2 Where the firm terminates the contract, it shall continue to perform the services until the expiry of the notice period and shall hand over all records under Clause 34.3.

36.3 SSNNL may, at its discretion, cancel the assignment at any time where it is necessary to do so.

36.4 Termination shall be without prejudice to any right of SSNNL to levy penalties or to forfeit the Performance Security in respect of a default occurring before termination.

37. Sub-contracting

37.1 The firm shall not assign, outsource, sublet or sub-contract the work entrusted to it, or any portion of it, to any other Chartered Accountant firm or to any other person, in any manner whatsoever.

38. Conflict of Interest and Near Relatives

38.1 A firm shall not bid for the work of a division in which a near relative of the proprietor or of any partner is employed, as on the date of submission of the bid, as an Engineer of any category, a Divisional Accountant, a Store Keeper or a Manager of an Atithi or Vishram Gruha in that division or its sub-division, or as the Superintending Engineer controlling that division in the Circle Office.

Note: For the purposes of Clause 38.1, "near relative" means a wife, husband, parent or grandparent.

38.2 The firm shall make the declaration at Annexure-V in respect of near relatives.

38.3 A firm awarded a pre-audit assignment shall not simultaneously hold an internal audit, cost audit or cost accounting assignment of SSNNL, and shall resign from any such assignment for the segment in accordance with Clause 16.7.

39. General Rules and Directions

39.1 No receipt for any payment alleged to have been made by the firm in regard to any matter relating to this tender or this contract shall be valid and binding on SSNNL unless it is signed by the Officer-in-Charge.

39.2 Under no circumstances shall the firm be entitled to claim an enhanced rate for any item covered by this contract.

39.3 The firm shall furnish with its bid its latest address, the latest address of each of its partners, and the place at which it files its income tax returns, in the form at Annexure-II. Any change of address during the contract period shall be intimated forthwith in writing to the Officer-in-Charge.

39.4 Every field in every form of this tender document shall be completed by the bidder and submitted online. Forms that are not complete may be accepted by the portal but shall not be considered. The use of a dash (–) is not permitted; the bidder shall state "not applicable" or "nil" as the case may be.

39.5 No erasure, alteration or overwriting by the bidder in the text of a document downloaded from the portal is permitted. Any such erasure or alteration shall be disregarded. Where the bidder has made an error in entering data on the portal, it may edit and correct the entry before submission, in accordance with the GeM user guidance.

39.6 Where operational difficulties arise, SSNNL may take steps to remove those difficulties without materially altering the scope of work or the terms and conditions. Any such step shall be binding on the firm.

40. Dispute Resolution and Jurisdiction

40.1 The parties shall attempt to settle any dispute arising out of or in connection with this contract by mutual discussion in the first instance. A dispute concerning the pre-audit of a particular bill shall be dealt with under Clauses 19.7 and 19.8.

40.2 The decision or interpretation of SSNNL on all or any of the terms and conditions of this tender, as accepted by the pre-audit firm, shall be final and binding on the firm.

40.3 This contract shall be governed by the laws of India. All disputes and discrepancies relating to this tender and to this contract shall be subject to the exclusive jurisdiction of the courts at Gandhinagar or Ahmedabad, in the State of Gujarat.

Chief General Manager (A&F)

Sardar Sarovar Narmada Nigam Limited, Gandhinagar

SECTION VIII – ANNEXURES AND FORMS

This Section contains the Annexures and Forms that form part of this tender. The Annexures and Forms marked for submission with the bid shall be completed in every field, digitally signed and uploaded on the GeM portal. Forms A, A-1, A-2, D and E are contract performance forms and are to be used during the currency of the contract.

ANNEXURE-I

CHECKLIST OF DOCUMENTS FOR THE TECHNICAL BID

The bidder shall upload each of the following documents on the GeM portal as part of the Technical Bid. A bid that does not contain all of these documents is liable to be rejected.

Sr. No.	Document to be uploaded with the Technical Bid
1	Proof of Earnest Money Deposit of ₹ 26000/- per segment bid for, in favour of SSNNL, Gandhinagar (Form F); or, where exemption is claimed, Form H with a valid Udyam registered with CSPO registration certificate or Udyam with National Small Industries Corporation registration certificate.
2	ICAI registration certificate of the firm, and certificate of constitution as on 01.10.2026 or a subsequent date up to the last date of submission of bids. Where the registered office of the firm is not in Gujarat, proof that not less than two full-time branches have been functional in Gujarat for not less than 3 (three) years (ICAI firm card or institute certificate for 2023-24, 2024-25 and 2025-26).
3	GST registration certificate issued by the GST registering authority.
4	Turnover certificate for FY 2023-24, FY 2024-25 and FY 2025-26, certified by another Chartered Accountant, showing an average annual turnover of more than ₹ 30,00,000/- over the three years, together with the audited Income and Expenditure Account and Balance Sheet for each year.
5	Copy of PAN card and income tax returns for the last 3 (three) financial years.
6	Details of the proprietor, the partners and the full-time paid Chartered Accountant employees, as on 01.10.2026, with appointment letters, joining letters and latest salary slips.
7	Details of professional fees received in the last three financial years, in the format below.
8	EPF and ESIC registration proof.
9	Evidence of not less than 3 (three) pre-audit or internal audit assignments of the Government of Gujarat, the Government of India, their undertakings or local bodies, in the last 3 (three) financial years ending 31.03.2026, each auditee having a turnover of ₹ 30 crore or more. Appointment letters showing the name of the auditee, the nature of work and the period of appointment, together with the relevant pages of the audited annual accounts of the auditee evidencing turnover.
10	Evidence of audit of not less than 1 (one) listed company in the last 3 (three) financial years ending 31.03.2026; or evidence of at least one audit of any type (internal audit, pre-audit, statutory audit or concurrent audit) during the same period of a public enterprise, authority or organisation listed in Annexure I, II or III (Category I or II) of the Resolution of the Finance Department, Government of Gujarat dated 16.09.2019 as amended on 08.06.2020. Appointment letters and audit reports to be submitted.
11	List of staff engaged in audit and assurance work (minimum 10 persons), with appointment letters, joining letters, period of appointment, qualification (B.Com., M.Com., MBA (Finance), Chartered Accountant) and latest salary slips.
12	Notarised copy of the partnership deed, or proof of proprietorship.
13	Notarised Power of Attorney, where the bid is signed by a person other than the proprietor or a partner.
14	Annexure-II: Details of organisation structure of the bidder.
15	Annexure-III: Details of ICAI registration and GST number.
16	Annexure-IV: Declaration-I.
17	Annexure-V: Declaration-II.

Sr. No.	Document to be uploaded with the Technical Bid
18	Annexure-VI: Undertaking.
19	Form B: Technical Proposal Form.
20	Form J: Letter of submission of tender.
21	Letter of undertaking to resign from any existing SSNNL assignment, where applicable under Clause 16.7.

Details of professional fees received (item 7 above)

Financial year	Total receipt of fees (₹)	Net profit (₹)
2023-24		
2024-25		
2025-26		

Signature of Bidder _____

Name and designation _____

Seal of the firm

ANNEXURE-II

DETAILS OF ORGANISATION STRUCTURE OF THE BIDDER

The bidder shall complete every row of this Annexure and shall enclose the documents referred to. This Annexure shall be uploaded with the Technical Bid.

Sr. No.	Particulars	Details to be furnished by the bidder
1	Name and address of the bidder, and of all partners or directors	
2	Telephone number	
3	Mobile number	
4	E-mail address	
5	Name of the person concerned for this bid	
6	Constitution of the firm: proprietorship, partnership, private limited company or other	
7	Documentary evidence of the constitution stated at item 6 / establishment certificate	
8	Annual turnover: FY 2023-24 (₹)	
9	Annual turnover: FY 2024-25 (₹)	
10	Annual turnover: FY 2025-26 (₹)	
11	PAN (copy to be enclosed)	
12	Provident Fund registration number (copy to be enclosed)	
13	ESIC registration number (copy to be enclosed)	
14	GST registration number (copy to be enclosed)	
15	ICAI firm registration number and membership number	
16	Number of Chartered Accountants on the payroll of the firm as on the date of the bid	
17	Place at which the firm files its income tax returns	
18	Whether the bidder has at any time been blacklisted or debarred by the Central Government, a State Government, a public sector undertaking, a municipal corporation or a local body. If yes, give particulars.	

Signature of Bidder _____

Name and designation _____

Seal of the firm

ANNEXURE-III

DETAILS OF ICAI REGISTRATION AND GST NUMBER

Sr. No.	Particulars	Details
1	Firm registration number with ICAI	
2	Letter number of the registration certificate	
3	Date of issue	
4	Name of the issuing authority	
5	Last date of validity	
6	GST registration number	

Note: The certificate of registration as a Chartered Accountant firm issued by ICAI shall be uploaded with the bid. It shall be valid as on the last date of submission of bids.

I certify that the particulars furnished above are correct and true to the best of my knowledge and belief.

Signature of Bidder _____

Name and designation _____

Membership No. _____

Seal of the firm

ANNEXURE-IV

DECLARATION-I

(To be submitted on the letterhead of the firm)

I, _____

proprietor / partner of M/s. _____, Chartered Accountants, ICAI Firm Registration No. _____, hereby solemnly declare that:

(a) I have never been convicted of any criminal offence by any competent court, and have never been sentenced to imprisonment.

(b) No criminal proceeding is pending against me in any court of law as on the date of this declaration.

(c) No disciplinary proceeding is pending against me or against the firm before the Institute of Chartered Accountants of India, and no penal action has been taken by the Institute against me or against the firm.

(d) The firm is of good standing with its bankers, has never been blacklisted by any organisation or bank, and has never been declared a defaulter by any bank.

(e) The firm and its partners have a clean record with the police and with their bankers.

This declaration is furnished in support of the bid submitted by the firm under GeM Bid No. _____ dated _____.

Yours faithfully,

Signature _____

Name of Chartered Accountant firm _____

Membership No. _____

Stamp and seal

Date: _____ Place: _____

ANNEXURE-V

DECLARATION-II

Name of bidder: _____

I / We hereby declare that:

(i) I / We have gone through the scope of the services to be provided and have fully acquainted myself / ourselves with the local situation relating to the pre-audit work and with all other factors pertaining to the services, before submitting this bid.

(ii) I / We have read the tender documents published on the GeM portal and have accordingly submitted the online price bid for the work of pre-audit of bills of the various offices under SSNNL.

(iii) I / We have carefully studied the conditions of contract, the specifications and the other documents of this work, and agree to perform the work accordingly.

(iv) No near relative of mine / ours is employed, as on the date of this declaration, in any division or sub-division of SSNNL for which this bid is submitted, as an Engineer of any category, a Divisional Accountant, a Store Keeper or a Manager of an Atithi or Vishram Gruha, or in the Circle Office as the Superintending Engineer controlling that division.

(v) The firm is not ineligible under Clause 16 of the tender document.

Signature _____

Name of Chartered Accountant firm _____

Membership No. _____

Stamp and seal

Date: _____ Place: _____

ANNEXURE-VI

UNDERTAKING

(To be submitted on the letterhead of the firm and uploaded with the Technical Bid)

1. I / We undertake that I / we will provide pre-audit services at the lowest fee quoted for each segment allotted to me / us under this tender, irrespective of the fee quoted by me / us for that segment.

2. I / We undertake that the modality for the award of the tender set out in Clause 30 of the tender document is acceptable to me / us.

3. I / We certify that all the information furnished in the bid is true and correct.

4. Where the firm is already engaged by SSNNL on an assignment of pre-audit, internal audit, cost audit, cost accounting or any other professional work, I / we undertake that, on being selected as a pre-audit firm under this tender, the firm will resign from that existing assignment. I / We understand that a bid submitted without this undertaking is ineligible.

5. I / We confirm that the firm has not held a continuous assignment of 2 (two) years as pre-auditor or internal auditor in SSNNL as on 30.09.2026 in respect of any segment for which this bid is submitted.

6. I / We accept that the decision and the interpretation of SSNNL on all or any of the terms and conditions of this tender shall be final and binding on the pre-auditor, without demur and without further recourse to litigation or arbitration.

I / We have read all the terms and conditions of the tender document and the same are acceptable to and agreed by me / us.

Signature _____

Name of Chartered Accountant firm _____

Membership No. _____

Stamp and seal

Date: _____ Place: _____

FORM A (As as amended by SSNNL time to time)

MONTHLY PRE-AUDIT REPORT

(To be submitted by the pre-audit firm within 10 days of the close of each month, in hard copy and soft copy, to the Chief General Manager (A&F) and to the division or office concerned)

1. Pre-audit segment number: _____
2. Month of pre-audit: _____
3. Number of bills pre-audited during the month: _____

4. Details of bills pre-audited:

Sr.	CE office	Division	Div. code	Name of work	Party / contractor	Bill no. and type	Gross bill amount (₹)	Recovery pointed out by auditor (₹)	Recovery made by division (amount, voucher / receipt no. and date)	Response of division
1										
2										
3										
4										
5										
Total										

5. Details of physical inspection carried out on a sample basis during the month, bill by bill:

6. Detailed report on the findings and anomalies noted by the pre-auditor during the reporting period. The report shall be furnished agency by agency, with details of the works for which bills were audited.

7. Any other matter noticed in relation to the pre-audit of bills. State the reference of each bill and the points applicable.

8. Pending compliance in respect of previous pre-audit reports. State the reference of each earlier report and the specific particulars of the compliance pending, bill by bill or matter by matter.

Note: This report shall be accompanied by an executive summary of the work done, an abstract of recoveries pointed out and effected, and a list of bills pending compliance.

Important: The firm seal, stamp, membership number and signature of the pre-auditor shall be affixed on each page of this report.

Signature of Pre-Auditor _____

Membership No. _____

Seal of the firm

Date: _____

FORM A-1

CHECKLIST TO BE SUBMITTED WITH R.A. BILLS

Name of Division: _____

Division Code No.: _____

Sr. No.	Particulars	Details
1	Name of work	
2	Work code number	
3	Name of agency	
4 (i)	Technical sanction – amount (₹)	
4 (ii)	Technical sanction – order number and date	
5 (i)	Draft Tender Paper (DTP) – amount (₹)	
5 (ii)	Draft Tender Paper (DTP) – order number and date	
6	Tender ID number	
6 (i)	Tender amount (₹)	
6 (ii)	Work order number and date	
6 (iii)	Agreement number and date	
7	Time limit of work	
8	R.A. bill number and date	
8 (i)	Gross amount (₹)	
8 (ii)	Where excess or extra items are involved, approval number and date (copy to be enclosed)	
8 (iii)	Deductions (₹)	
8 (iv)	Net amount (₹)	
9	Amount paid up to and including this bill (₹)	
10	Requirement of funds (₹): cheque amount plus taxes plus cess	
11	Date on which checked by the Division Payment Branch	
12	Whether the observations of Quality Control, TPI or PMC have been complied with	
13	Whether checking by DEE, EE and SE has been carried out as per norms	
14	Pre-audit carried out (yes / no)	
14 (i)	Name of pre-audit agency	

Sr. No.	Particulars	Details
14 (ii)	Date of pre-audit	
15	Whether the work executed up to this bill is within the time limit (yes / no)	
16	If no, period of delay	
17	Time limit deposit deducted from this bill (₹)	

The particulars stated above have been checked and found correct.

Divisional Accountant	Executive Engineer	Pre-Auditor	Recommended for payment
Signature and date	Signature and date	Signature, membership no., UDIN and date	Superintending Engineer / Chief Engineer

FORM A-2

CERTIFICATE FOR PAYMENT OF R.A. / FINAL BILL

Name of work: _____

Name of agency: _____

Bill number and date: _____

It is hereby certified that:

1. The physical work has actually been carried out at site and has been verified by the Deputy Executive Engineer and the Executive Engineer as per norms.
2. The requirement of funds for the proposed bill is in line with the budget provision for the year _____.
3. The remarks raised by the Quality Control wing of SSNNL, by the TPI or by the PMC have been complied with by the field officers.
4. The bill does not include any excess or extra item of work that has not been approved by the competent authority.
5. Pre-audit of the bill has been carried out by the auditor approved by SSNNL.
6. The checklist at Form A-1, duly signed by the Divisional Accountant, the Executive Engineer, the Superintending Engineer and the Chief Engineer, is enclosed with the bill.

Deputy Executive Engineer	Executive Engineer	Date

We have verified the bill figures in line with the work order and the tendered quantities and have carried out physical inspection on a sample basis. Pre-audit of the bill has been carried out and the bill is recommended for payment.

Pre-Auditor (signature, membership no., UDIN)	Superintending Engineer	Chief Engineer

Recommended for payment.

Director _____

Note: To be signed on the concerned files.

FORM B

TECHNICAL PROPOSAL FORM

(To be completed by the bidder and uploaded on the GeM portal)

1. Name of Chartered Accountant firm: _____
2. Registered address of head office: _____

   _____
3. Addresses of branch offices in Gujarat: (a) _____

   (b) _____
4. ICAI firm registration number: _____
5. Date of registration of the firm: _____

6-A. Details of Chartered Accountants: partners and full-time paid employees

Sr.	Name	Membership No.	Qualification	Designation / status	Age	Date of joining the firm
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

6-B. Details of audit and assurance staff (minimum 10 persons)

Sr.	Name	Designation	Qualification	Age	Date of joining the firm
1					
2					
3					
4					
5					

Sr.	Name	Designation	Qualification	Age	Date of joining the firm
6					
7					
8					
9					
10					

7. Total receipt of fees, as per audited Income and Expenditure Account and Balance Sheet enclosed

Financial year	Total income from audit and attestation (₹)	Evidence enclosed (page reference)
2023-24		
2024-25		
2025-26		

8. Experience of pre-audit or internal audit in Government undertakings with turnover of ₹ 30 crore or more

Assignments on hand or handled during the last 3 (three) completed financial years ending 31.03.2026. Attach the appointment letter in each case.

Sr.	Name of entity	Location	Period of appointment	Nature of work	Turnover of auditee entity (₹)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Notes to Form B

(1) "Government undertaking" means any Government department, public sector enterprise, board, Nigam, company, society, corporation or local body of the Government of Gujarat or the Government of India, but excludes units in the co-operative sector and banking and insurance companies.

(2) Only assignments in respect of auditee organisations having a turnover of ₹ 30 crore or more in each completed year will be counted at item 8.

(3) Turnover at item 8 shall be that of the completed year of the assignment as on 31.03.2026, and shall be evidenced by copies of the relevant pages of the audited annual accounts of the auditee organisation.

(4) "Audit assignment" at item 8 means a pre-audit or internal audit assignment only. It does not include a statutory audit, any other audit, an investigation, a tax audit under the Income-tax Act, 1961 or a GST audit.

(5) In the case of a firm that has been absorbed, merged or converted, the date of establishment shall be the date of that absorption, merger or conversion. Where the certificate of constitution as on 01.12.2026 cannot be obtained, a certificate of a subsequent date issued by ICAI up to the last date of submission of bids shall be submitted.

(6) Articled clerks and audit clerks shall not be counted as staff employed by the firm.

(7) Each appointment order shall be counted as one separate assignment. Where the assignment relates to an independent district-level, regional, field or branch organisation, the turnover of that organisation shall be considered, and the relevant pages of its accounts, or a turnover certificate signed by its competent authority, shall be attached as evidence.

I / We certify that all the information furnished above is true and correct.

Signature of Chartered Accountant _____

Name and designation _____

Membership No. _____

Seal of office

Date: _____

FORM C (SCHEDULE-B)

FINANCIAL PROPOSAL FORM

To be submitted online only, in the price schedule on the GeM portal. No price information shall appear in the Technical Bid.

Sr. No.	Segment	Segment wise Lump sum professional fee for the period of 12 months exclusive of GST	
		Amount in figures (₹)	Amount in words
1	Segment No. 1		
2	Segment No. 2		
3	Segment No. 3		
4	Segment No. 4		
5	Segment No. 5		
6	Segment No. 6		
7	Segment No. 7		
8	Segment No. 8 Refer Note:8 (Mentioned below)		

Notes to Form C

(1) The segments are those defined at Clause 20 of the tender document.

(2) The lump sum fee quoted is inclusive of all costs, including out-of-pocket expenses and transportation charges. No escalation of the fee will be allowed during the assignment period or any extension of it.

(3) Where the assignment period is reduced or extended, the fee payable shall be computed proportionately on a monthly basis.

(4) The fee quoted is exclusive of GST. GST will be paid extra at the applicable rate.

(5) A firm may bid for one or more segments. A firm bidding for more than one segment shall state the fee separately for each segment. EMD of ₹ 26000/- shall be furnished for each segment bid.

(6) The firm shall carry out the pre-audit of any division or other office newly opened within its segment during the contract period without any additional fee. The fee shall not be reduced where a division or other office within the segment is closed or discontinued during the contract period.

(7) Every field of this Schedule shall be completed. The use of a dash (–) is not permitted. The bidder shall state “not applicable” or “nil” as the case may be.

(8) The firm's quote for **Segment 8** must include the cost of **evaluating and certifying the financial aspects** and other conditions for SSNNL tenders valued above **Rs. 25 crores**."

Signature of Chartered Accountant _____

Name of firm, partner or proprietor _____

Membership No. _____

Seal of office

Date: _____

FORM D

CERTIFICATE OF ATTENDANCE OF PRE-AUDITOR

(To be issued monthly by the Executive Engineer of the Head Quarter office and submitted by the firm with its quarterly bill)

It is hereby certified that Mr. / Ms. _____ of M/s. _____, Chartered Accountants, remained present at the Head Quarter of Segment No. _____ for the month of _____, and was not absent from duty on any working day during that month.

It is further certified that the audit assistant, Mr. / Ms. _____, remained present at the Head Quarter for the same period.

Number of working days in the month: _____ Number of days present: _____

Signature _____

Name of Executive Engineer _____

Seal of Head Quarter office

Date: _____ Place: _____

FORM E

WEEKLY WORK STATUS REPORT

(To be submitted by the pre-auditor every Monday, through WhatsApp/ e-mail, for the preceding week)

1. Name of pre-auditor: _____
2. Segment number: _____
3. Period covered by this report: _____

Sr.	Name of division	Name of agency	Amount (₹ in lakh)	Nature of work	Type of bill (R.A. / final)	UDIN	Bill status (approved / rejected / pending)
1							
2							
3							
4							
5							
6							
Total							

Note: Nature of work means contracted works, being original works, maintenance and repair works, quality control works, operation and maintenance works and UGPL works; and technical and quality control consultancy.

Summary: _____ bills were presented, of which _____ were approved, _____ were rejected and _____ are pending with us.

Signature of Pre-Auditor _____

Membership No. _____

Date: _____

FORM F

DETAILS OF EARNEST MONEY DEPOSIT

Total EMD amount (₹): _____

Number of segments bid for: _____

(A) Demand Draft details (in favour of SSNNL, Gandhinagar only)

D.D. No.	Date	Name of bank	Amount (₹)

(B) Fixed Deposit Receipt details (in favour of SSNNL, Gandhinagar only)

FDR No.	Date	Name of bank	Amount (₹)	Validity period

(C) Bank Guarantee details (in favour of SSNNL, Gandhinagar only)

B.G. No.	Date	Name of bank	Amount (₹)	Valid up to

Note: The EMD shall be valid for 180 days from the last date of submission of bids. See Clause 6 of the tender document. Where a Bank Guarantee is furnished, it shall be issued by a bank eligible under Clause 6.7 and shall be in the format at Form G.

Signature _____

Name of Chartered Accountant firm _____

Membership No. _____

Stamp and seal

Date: _____

FORM G

FORM OF BANK GUARANTEE (EARNEST MONEY DEPOSIT)

(To be executed on non-judicial stamp paper of the value prescribed under the Gujarat Stamp Act, 1958, by a bank eligible under Clause 6.7 of the tender document)

Whereas M/s. _____ (hereinafter called "the Bidder") is desirous of and prepared to bid for the work in accordance with the terms and conditions of GeM Bid No. _____ dated _____;

And whereas we, _____ Bank, have agreed to give the Bidder a guarantee for the Earnest Money Deposit;

Now therefore:

1. We hereby affirm that we stand as guarantors on behalf of the Bidder up to a total of Rupees _____ (₹ _____), and we undertake to pay Sardar Sarovar Narmada Nigam Limited, Gandhinagar, on its first written demand and without demur, without delay, without the necessity of any previous notice of any individual or administrative procedure, and without the necessity of proving to the bank any default, shortcoming or debt of the Bidder, any sum within the limit of Rupees _____.
2. We further agree that the guarantee herein contained shall remain in full force and effect during the period that would be taken for the acceptance of the bid. Unless a demand or claim under this guarantee is made in writing on or before _____, we shall be discharged from all liability under this guarantee thereafter.
3. We undertake not to revoke this guarantee during its currency except with the previous consent in writing of Sardar Sarovar Narmada Nigam Limited, Gandhinagar.
4. We further undertake that this guarantee shall not be affected by any change in the constitution of the Bidder or of the Bank.

Signature and seal of the Guarantor _____

Name of Bank _____

Branch and address _____

Date: _____

FORM H

APPLICATION FOR EXEMPTION FROM EARNEST MONEY DEPOSIT

(To be submitted on the letterhead of the firm by Micro and Small Enterprises and by recognised Startups)

To,

The Chief General Manager (A&F)

Sardar Sarovar Narmada Nigam Limited

Block No. 12, 7th Floor, New Sachivalaya Complex

Gandhinagar – 382 010

Subject: Application for exemption from Earnest Money Deposit under GeM Bid No. _____ dated _____.

Dear Sir,

We, M/s. _____, are registered as a Micro or Small Enterprise under Udyam Registration No. _____ A copy of the valid Udyam registered with CSPO registration certificate or Udyam with National Small Industries Corporation registration certificate (certificate should be in line of the condition mentioned in para 6 of additional terms and condition) current as on the last date of submission of bids, is enclosed for your consideration.

We confirm that we will provide the pre-audit services under the proposed tender ourselves, and will not sub-contract or outsource the work in any manner.

We therefore request you to grant us the exemption from Earnest Money Deposit for which we are eligible in respect of the above GeM Bid.

Yours faithfully,

Authorised signatory _____

Name and designation _____

Stamp of the firm

Date: _____

FORM J

LETTER OF SUBMISSION OF TENDER

(To be submitted on the letterhead of the firm and uploaded with the Technical Bid)

To,

The Deputy General Manager (Audit)

Sardar Sarovar Narmada Nigam Limited

Block No. 12, 7th Floor, New Sachivalaya Complex

Gandhinagar – 382 010

Subject: Submission of tender for the appointment of Chartered Accountant firms for pre-audit of bills of various offices under SSNNL, GeM Bid No. _____ dated _____.

Sir,

1. Having examined the details given in the invitation to bid, the conditions of contract, the price bid and every corrigendum issued for the execution of the above-named services, we, the undersigned, offer to provide the services in accordance with the said conditions and at the amount quoted by us.
2. We certify that all the statements made and the information supplied in the enclosed forms and accompanying statements are true and correct.
3. We have furnished all the information and particulars necessary for qualification and have no further pertinent information to supply.
4. We authorise Sardar Sarovar Narmada Nigam Limited to approach individuals, employers, firms and corporations to verify our competency and general reputation.
5. We apply for qualification to provide pre-audit services to Sardar Sarovar Narmada Nigam Limited, Corporate Office, Gandhinagar, and its field offices.
6. We will provide the pre-audit team required by the contract.
7. We agree to abide by this bid for a period of 180 (one hundred and eighty) days from the last date of online submission of bids. This bid shall remain binding upon us and may be accepted at any time before the expiry of that period.
8. We enclose a Demand Draft, Fixed Deposit Receipt, deposit-at-call receipt or Bank Guarantee for ₹ _____ towards Earnest Money Deposit in respect of _____ segment(s), which shall be forfeited absolutely by SSNNL in the circumstances set out in Clause 6.8 of the tender document.
9. We understand that, until a formal agreement is prepared and executed, this bid together with your written acceptance of it shall constitute a binding contract between us.
10. We understand that you are not bound to accept the lowest or any bid you may receive.
11. We submit the following certificates in support of our suitability, technical knowledge and capability, in respect of contracts successfully completed by us:

Sr. No.	Contract	Client / owner
1		
2		

Sr. No.	Contract	Client / owner
3		
4		

Dated this _____ day of _____, 20____.

Signature _____ in the capacity of _____

Duly authorised to sign this tender for and on behalf of _____
(IN BLOCK CAPITALS)

Address _____

Witness 1: Signature _____ Name _____ Address _____

Witness 2: Signature _____ Name _____ Occupation _____

Seal of applicant