

**GUJARAT WATER SUPPLY AND SEWERAGE BOARD**  
**GEM TENDER-OFFER DOCUMENT**

INVITATION FOR SUBMISSION OF OFFER FOR  
APPOINTMENT OF CHARTERED ACCOUNTANT FIRM  
FOR CONDUCTING THE STATUTORY AUDIT FOR THE YEAR 2023-24  
OFFER CONTAINS:-**Para A to E andANNEXURE-1 to ANNEXURE-III**

LAST DATE FOR RECEIVING ONLINE OFFER:-

**DATE: 31.07.2024**

DATE OF PHYSICAL SUBMISSION:- **05/08/2024** TIME:-18-00P.M.

MODE OF ACCEPTANCE BY:- BY POST/COURIER/RPAD

**ADDRESS**

FINANCIAL CONTROLLER,  
GUJARAT WATER SUPPLY AND SEWERAGE BOARD

**“JalSevaBhavan”, Opp. Air Force Station, Sector-10A**

**GANDHINAGAR 382010 (Gujarat)**

**079-232 51048**Financial Controller

**079-232 22547**

**079-232 29162**

**Web:-[www.watersupply.gujarat.gov.in](http://www.watersupply.gujarat.gov.in)**

- Notes:- (1) The Financial bid is to be submitted online on GEM portal only.
- (2) Technical and other document to be submitted online on GEM portal as well as physically at the address mentioned in the document by post/courier/RPAD.
- (3) EMD is to be submitted physically only.

### **A. Introduction & Background:-**

Gujarat Water Supply & Sewerage Board (GWSSB) administrates water supply activities in the state, provides approval and ensures that the water supply activities in the State are governed in a transparent manner. It also monitors implementation of schemes and initiatives and acts as the single point of contact for various stakeholders of the water supply ecosystem in the State.

GWSSB invites offer for appointment of Statutory Audit for the Financial Year 2023-24 through online tendering on GEM portal by two bid system. The documents for eligibility criteria / technical eligibility to be uploaded on GEM portal and to be sent in sealed envelopes to Financial Controller, GWSSB in the format as given as per the following terms & conditions.

As per Finance Department, GOG Resolution No. JNV-10-2018-1143-A dated 16.9.2019 and 8.6.2020, GWSSB is ranked as Category I Public Sector Undertaking.

Tender download date and bid close date are mentioned below.

Bid Document Downloading Start Date	Date: 16/07/2024, 18:00hrs Onwards
Bid Document Downloading End Date	Date: 31/07/2024, Up to 18:00 hrs
Last Date & Time for receipt of Bids	Date: 31/07/2024, Up to 18:00 hr
Physical Submission on or before	Date: 05/08/2024 up to 17:00 hrs
Address for communication and for physical submission	Financial Controller, Gujarat Water Supply and sewerage Board, "JalSevaBhavan", Opp. Air Force Station, Sector-10A, Gandhinagar-382010
Contact Number	079-23251048
Email	Dyfc2gwssb@gmail.com Sm12gwssb@gmail.com
Estimated Value of Contract(Fees for the assignment)	<b>Rs. 5,70,000/-</b> plus GST at applicable rate(Rs.6,72,600/- with GST)

**B. Eligibility Criteria / Technical Eligibility:-**

<b>Sr No</b>	<b>Criteria</b>	<b>Documents Required</b>
1	The firm must be a Chartered Accountant firm / LLP and should have been registered for a period of 15 years as at 31.3.24.	Copy of ICAI registration certificate and latest copy of firm card duly attested.
2	The Chartered Accountant firm / LLP must have average annual income from audit and attestation assignment more than Rs. 50 Lacs for last 3 financial years ended on 31.3.2023.	Copy of Audited Balance Sheet and Profit & Loss statements along with Income Tax Returns for 3 years i.e., FY 2020-21, 2021-22 and 2022-23. In case separate amount of Audit and attestation is not directly exhibited in the Statement of profit and loss, certificate of practicing Chartered Accountant mentioning year wise [FY 2020-21, 2021-22 and 2022-23] total professional fees and audit-attestation fees will be required to be submitted.
3	The Chartered Accountant Firm / LLP should have at least 5 Chartered Accountants out of which at least 3 should be partners of the firm.	<ol style="list-style-type: none"> <li>1. Copy of partnership deed.</li> <li>2. Self-certified copy of registration letter issued by ICAI showing particulars of Partners and Qualified/ Paid Assistants in employment with the firm of latest date</li> <li>3. List of each individual partner showing the firm(s) in which he/she is engaged as partner or any other capacity must be submitted showing status as on 31.3.24 duly mentioned in relevant date Firm card issued by ICAI. [Note:- In case of full time CA Employee of firm, he or she must be associated/engaged by firm at least since last one year.]</li> </ol>
4	The Chartered Accountant Firm / LLP must have done at least one audit assignment in last three years ended on 31.3.24, of PSUs / Authorities / Societies / Trust mentioned as <b>Category I of Annexure 1 to 3</b> as per Finance Department GR no JNV-10-2018-1143-A dated 16.09.2019 of FD and	Self-attested copies of appointment letter and signed copies of Audit report-Audited Annual accounts of particular PSU or entity/Certificate of work completion issued by competent authority of respective PSU or entity as proof of work completion.  [Note:- Each appointment order will be treated as separate assignment]

	GR no JNV-10-2018-1143-A dated 8.6.2020 or Audit of any one listed Company in last 3 years ended on 31.3.24.	
5	The CA firm must be empaneled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e. FY 2021-22, FY 2022-23 and FY 2023-24) and the empanelment is in continuation as on bid date.	Copy of Empanelment Letter issued by C & AG Office for FY 2021-22, FY 2022-23 and FY 2023-24.
6	The firm / LLP must have valid GST Registration, PAN Registration and Firm Registration.	<ol style="list-style-type: none"> <li>1. Copy of GST registration certificate</li> <li>2. Copy of PAN Card</li> <li>3. Firm registration certificate by Registrar of firm or other competent Authority.</li> </ol>
7	The Chartered Accountant Firm's Registered office must be located in Gujarat.	Copy of two government proof which confirm location of registered office in Gujarat and latest firm card issued by ICAI mentioning name and address of registered office.
8	In case, registered office is not located in Gujarat, firm's full-time two branches must be located anywhere in Gujarat and in operation since last three years ended on 31.3.24.	Copy of two government proof supporting the location of Branch for last 3 years as on 31.3.24 as per latest firm card issued by ICAI mentioning name and address of branch office.
9	The firm or any of partners of the firm should not have any disciplinary matters pending with any government and / or any other regulatory body / RBI etc. and they should not have suffered disqualification or debarment.	Self-declaration duly signed by the Authorized partner of the firm as per annexure as per <b>annexure III</b> on stamp paper as notarized by Notary.
10	The firm must not have been issued order of debarment or disqualification or termination order once by any government organization or regulatory authority for which proceedings are ongoing or under progress.	Self-declaration duly signed by the Authorized partner of the firm as per annexure as per <b>annexure III</b> on stamp paper as notarized by Notary.
11	<b>EMD(3% of total estimated cost)</b>	Rs. 17100/- in the form FDR or bank guarantee, in the name of Sr. Manager,

		<p>GWSSB, Gandhinagar issued by notified Bank as mentioned in the latest relevant GR of DMO branch, Finance Department, GOG.</p> <p>Those Firms claiming exemption from submission of EMD on the basis of MSME status, would be required to attach copy of latest date valid MSME registration certificate.</p>
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**Apart from above details, details and documents mentioned in Annexure I and II would be required to be submitted as part of technical bid.**

**C. Scope of Work:-**

1. Conducting statutory audit of accounts of GWSSB for FY 2023-24 in respect of all the offices of GWSSB and that of Jalseva Training institute for FY 2023-24 as per guidelines issued by Government of India and Government of Gujarat, other relevant guidelines(if any) issued by ICAI or other competent Authority, applicable in this regard, issued from time to time.
2. Certification of expenditure issuing UTC (Utilization certificate) in respect of centrally sponsored schemes for FY 2023-24 as per guidelines and norms of the scheme.

**D. Selection of Bidder for assignment:-**

Firm applying for the assignment must satisfy the eligibility criteria as mentioned above.

**L1 bidder** firm declared qualified/successful as per technical eligibility criteria will be selected for the assignment.

**E. General Terms & Conditions:-**

1. Both technical bid and financial bid to be submitted online on GEM portal. Further, each Bidder is required to send technical biddocument physically along with EMD in sealed envelope at above mentioned address. The envelop should mentioned "Appointment of Chartered Accountant Firm for Statutory Audit of GWSSB for FY 2023-24"
2. Those bidders which are registered as MSME and claiming exemption from submission of EMD will submit the copy of valid and current registration certificate issued by the competent authority as proof of non-submission of EMD.
3. The financial bid of the firm will not be opened on GEM Portal if bidder does not meet eligibility criteria.
4. The Chartered Accountant Firm has to ensure that qualified CA and qualified staff are deputed for audit work.

5. The Chartered Accountant Firm need to depute sufficient staff compulsorily so that statutory audit work is completed at least two month before due date of filing of Income Tax Return.
6. The CA firm shall not sub contract the audit assignment.
7. The financial quotation must be lumpsum fees including GST@ existing rate as per GEM portal requirements and standard terms and conditions of GEM. Further, no out-of-pocket expense will be paid for the said assignment.
8. The firms must quote minimum fees as prescribed by ICAI for such assignment.
9. GWSSB reserves the right to renew the appointment for further period of two years with mutual consent and satisfactory work subject to review at the end of each year.
10. Concerned partner of the firms will have to visit the office of GWSSB for the discussion of various matters pertaining to audit assignment, finalization of audit report and audit paras to the higher authorities of GWSSB.
- 11. The applying Chartered Accountant firm or its sister concern or associate concern must not be existing pre auditors as on date and/or internal Auditor firm of GWSSB for FY 2023-24. However, if such firm applies for present assignment of Statutory Audit of GWSSB for FY 2023-24 and if selected, such firm would have to resign from existing pre audit and/or internal audit assignments of GWSSB. Such firm while applying for the present assignment would submit undertaking on the above line along with the proposal as part of technical bid.**
12. GWSSB reserves the right of asking further/additional information, details, documents etc. as part of bidding process in the interest of this assignment, if required and deemed appropriate.
13. Selected Firm will be required to submit security deposit of 5% amount of fees determined for this assignment covering the period of assignment till issuance of signed copy of Audit report and UTC plus further period of 3 months. Security deposit should be submitted within 15 days of issuance of appointment order and should be in the name of Sr. Manager, GWSSB, Gandhinagar in the form of FDR or Bank guarantee issued by notified Bank as mentioned in the latest relevant GR of DMO branch, Finance Department, GOG.

14. GWSSB reserves the right to cancel the tender process of this assignment at any time during the currency of tender or after completion of tender period if it deems same necessary and appropriate in interest of the said work and GWSSB.
15. Each page of this Tender document along with documents and details of eligibility criteria must be stamped and signed by authorized Partner of CA Firm, failing which the firm will be technically disqualified and Financial Bid will not be opened.

**Annexure I**

**Details of Technical bid**

**(To be printed on letter head of firm-To be attached as supporting to technical eligibility criteria)**

<b>Sr No</b>	<b>Particulars</b>	
1	Name of Firm	
2	Year of Establishment	
3	Firm Registration Number With ICAI	
4	Constitution (Firm / LLP)	
5	Office Address	
6	Contact Person & Contact Number	
7	Email address	
8	Details of Partners (For point 3 of eligibility criteria)	Separate list containing 1. Name, 2. Membership Number, 3. Year of Registration with ICAI.
9	Details of Staff	Separate list containing details of staff including Chartered accountants in full time employment
10	Firm Income Tax PAN No	Number as well as document separately attached
11	Firm GST Number (Both)	Number as well as document separately attached
12	Empanelment No with C & AG	Number as well as empanelment letters of last three years separately attached for FY 2021-22, 2022-23 and 2023-24.
13	Firm Registration No with ROF(Registrar of firm) or any other competent Authority.	Copy of Registration certificate
14	Registration as MSME(If firm is registered as MSME entity)	Copy of latest MSME registration certificate valid as on current date
15	Empanelment of RBI for bank Audit purpose	Category/ranking of firm and empanelment letters of last three years i.e. FY 2021-22, 2022-23 and 2023-24.

16	<b>Experience(for Point 4 of Eligibility Criteria)</b>				Separate list as below	
	Sr No	Name of Org	Address of Org	Year of Audit done	Date of appointment order	Date of submission of audit report
<p><b>Note:-</b>  Submit separately work order / order of appointment and signed copies of Audit report-Audited Annual accounts of particular PSU or entity/Certificate of work completion issued by competent authority of respective PSU or entity as proof of work completion. Each appointment order will be treated as separate assignment.</p>						

## Annexure II

**[To be attached as supporting to technical eligibility criteria]**

**((To be printed on letter head of firm duly signed and stamped by  
Authorized partner)**

<b>Criteria</b>	<b>Yes / No</b>	<b>Page No</b>
The firm must be Chartered Accountant firm / LLP and should have been registered for a period of 15 years as at 31.3.24.		
The Chartered Accountant firm / LLP must have average annual income from audit and attestation assignment more than Rs. 50 Lacs for last 3 financial years ended on 31.3.2023.		
The Chartered Accountant Firm / LLP should have at least 5 Chartered Accountants out of which at least 3 should be partners.		
The Chartered Accountant Firm / LLP must have done at least one audit assignment in last three years ended on 31.3.24, of PSUs / Authorities / Societies / Trust mentioned as <b>Category I of Annexure 1 to 3</b> as per Finance Department GR no JNV-10-2018-1143-A dated 16.09.2019 of FD and GR no JNV-10-2018-1143-A dated 8.6.2020 or Audit of any one listed Company in last 3 years ended on 31.3.24.		
The CA firm must be empaneled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e. FY 2021-22, FY 2022-23 and FY 2023-24) and the empanelment is in continuation as on bid date.		
The firm / LLP must have valid GST Registration, PAN Registration and Firm Registration.		
The Chartered Accountant Firm's Registered office must be located in Gujarat.		
In case, registered office is not located in Gujarat, firm's two full-time branch must be located anywhere in Gujarat and in operation since last three years ended on 31.3.24.		
The firm or any of partners of the firm should not have any disciplinary matters pending with any government and / or any other regulatory body / RBI etc. and they should not have suffered disqualification or debarment.		
The firm must not have been issued order of debarment or disqualification or termination order once by any government organization or regulatory authority for which proceedings are ongoing or under progress.		

EMD as per point no. 11 of technical eligibility criteria table.		
Undertaking by existing Pre auditor and internal auditor of GWSSB( <b>applying for the present assignment</b> ) as per point no. 11 of the General terms and conditions of Para E.		

**Note:-Refer to Eligibility Criteria section of tender document for documents to be submitted for fulfilment of eligibility criteria.**

**Annexure-III**

**Self Declaration regarding Debarment and other matters**

**[To be printed on the stamp paper duly notarized by Notary]**

This is to certify that I \_\_\_\_\_ under signed fully authorized by (Name of Firm) to submit this tender document for "Appointment of Chartered Accountant firm for Statutory Audit of Gujarat water Supply and sewerage Board(GWSSB) for FY 2023-24'.

**This is further certified that:-**

our firm or any of its partners have not debarred /delisted/banned by any government Organization, Department, Government Company, Board, Corporation, society, Governmental authority, Government entity, Trust or any other organization, Public sector undertaking etc. or by any regulatory authority and there is no adverse action taken or proposed to be taken against firms or any of its partners by any regulatory authority.

In case of any adverse/ disciplinary action is initiated against the firm or any of its partners during the process for appointment of CA Firm for this assignment and also after appointment (If selected), the Organization (GWSSB) can terminate the appointment without assigning reasons thereof. Further, this is to certify that the firm or any of its partner has not been issued with any order of disqualification, debarment or termination by Government any government organization, Department, Government Company, Board, Corporation, society, Governmental authority, Government entity, Trust or any other organization, Public sector undertaking etc. or by any regulatory authority in respect of any ongoing proceedings.

We hereby confirm that all the information given in tender document submitted here by is correct.

Date:

Place:

NAME OF THE FIRM WITH STAMP & S  
SIGNATURE OF THE PARTNER