



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/4859008
Dated/दिनांक : 15-04-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	25-04-2024 12:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	25-04-2024 12:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	150 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Communications
Department Name/विभाग का नाम	Department Of Telecommunications (dot)
Organisation Name/संगठन का नाम	Bharat Sanchar Nigam Limited Portal(bsnl)
Office Name/कार्यालय का नाम	Maharashtra Telecom Circle
Item Category/मद केटेगरी	Hiring of Consultants - Milestone/Deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(As specified in scope of work)
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	50 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No

Bid Details/बिड विवरण	
ITC available to buyer/क्रेता के लिए उपलब्ध आईटीसी	Yes
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	1290456
Evaluation Method/मूल्यांकन पद्धति	Item wise evaluation/

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	Bank Of Baroda
Schedule 1 EMD Amount/ईएमडी राशि (In INR)	9000
Schedule 2 EMD Amount/ईएमडी राशि (In INR)	3000
Schedule 3 EMD Amount/ईएमडी राशि (In INR)	1000
Schedule 4 EMD Amount/ईएमडी राशि (In INR)	5000
Schedule 5 EMD Amount/ईएमडी राशि (In INR)	3000
Schedule 6 EMD Amount/ईएमडी राशि (In INR)	3000

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	Bank Of Baroda
ePBG Percentage(%) /ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months)/ईपीबीजी की अपेक्षित अवधि (महीने).	30

(a). 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./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

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

(c). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लभार्थी :

AGM CPC

Maharashtra Telecom Circle, Department of Telecommunications (DOT), Bharat Sanchar Nigam Limited
Portal(BSNL), Ministry of Communications
(Bhut Manjibhai Ghusabhai)

Splitting/विभाजन

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

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. If the bidder is a Startup, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to their meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
3. 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.
4. 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 / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Last 3 years average business revenue from consulting:As per Pre Qualification criteria file attached

Number of Consultants on payroll of firms:As per Pre Qualification criteria file attached

Number of projects completed in India having similar scope & size of proposed project under hiring:As per Pre Qualification criteria file attached

Profile of Consultants:[1712959433.pdf](#)

Pre-qualifications Criteria:[1712959445.pdf](#)

Payment Terms:[1712959451.pdf](#)

Scope Of work:[1712960332.pdf](#)

Evaluation Method (Item Wise Evaluation Method)

Contract will be awarded schedulewise 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:

Evaluation Schedules	Estimated Value	Item/Category	Quantity
Schedule 1	489051	Hiring Of Consultants - Milestone/deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(as Specified In Scope Of Work)	To be set as 1 : 1
Schedule 2	157176	Hiring Of Consultants - Milestone/deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(as Specified In Scope Of Work)	To be set as 1 : 1
Schedule 3	42480	Hiring Of Consultants - Milestone/deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(as Specified In Scope Of Work)	To be set as 1 : 1
Schedule 4	293938	Hiring Of Consultants - Milestone/deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(as Specified In Scope Of Work)	To be set as 1 : 1
Schedule 5	169920	Hiring Of Consultants - Milestone/deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(as Specified In Scope Of Work)	To be set as 1 : 1
Schedule 6	137891	Hiring Of Consultants - Milestone/deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(as Specified In Scope Of Work)	To be set as 1 : 1

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(As Specified In Scope Of Work) (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	Finance& Accounts
Proof of Concept (POC) Required	No
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
Addon(s)/एडऑन	

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

ITC on GST/जीएसटी पर इनपुट कर क्रेडिट	ITC on GST Cess/जीएसटी उपकर कर क्रेडिट
100%	100%

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Sherin Chacko	400054,O/o CGMT, Maharashtra Telecom Circle, 2nd floor, A-wing, BSNL Admn. Bldg., BSNL Complex, Juhu Road, Santacruz West, Mumbai	1	N/A

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(As Specified In Scope Of Work) (1)**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
Core	
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	Finance& Accounts
Proof of Concept (POC) Required	No
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
Addon(s)/एडऑन	

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

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100%	100%

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Sherin Chacko	400054,O/o CGMT, Maharashtra Telecom Circle, 2nd floor, A-wing, BSNL Admn. Bldg., BSNL Complex, Juhu Road, Santacruz West, Mumbai	1	N/A

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(As Specified In Scope Of Work) (1)**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
Core	
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	Finance& Accounts
Proof of Concept (POC) Required	No
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Addon(s)/एडऑन	

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

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100%	100%

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
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S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Kumar Rakesh	411019,00/o CGM,IT Project Circe, 2nd floor, RTTC Building, Plot No. 121/122, MIDC, G Block, Chinchwad Pune	1	N/A

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(As Specified In Scope Of Work) (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	Finance& Accounts
Proof of Concept (POC) Required	No
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
Addon(s)/एडऑन	

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

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100%	100%

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Solanki Kamlesh Govindbhai	380006,O/o CAO (CA-IA and Taxation)2nd floor, Navrang Pura Telephone Exchange Bldg, Ahmedabad	1	N/A

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(As Specified In Scope Of Work) (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	Finance& Accounts
Proof of Concept (POC) Required	No
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
Addon(s)/एडऑन	

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

ITC on GST/जीएसटी पर इनपुट कर क्रेडिट	ITC on GST Cess/जीएसटी उपकर कर क्रेडिट
100%	100%

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Sanya Shrivastava	462016,O/ CGMT BSNL Bhavan, Hoshangabad Road , Bhopal	1	N/A

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts; Finance& Accounts; No; Hybrid(As Specified In Scope Of Work) (1)**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
Core	
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	Finance& Accounts
Proof of Concept (POC) Required	No
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Addon(s)/एडऑन	

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

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100%	100%

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Krishna Kumar Rathore	492007,O/o CGMT Chattisgarh Circle, Vidhan Sabha Road, Khamardih Raipur	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें**1. Generic**

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

2. Buyer Added Bid Specific ATC

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

Disclaimer/अस्वीकरण

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.

4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

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

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

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

---Thank You/धन्यवाद---

1) INTRODUCTION

Bharat Sanchar Nigam Limited (BSNL), A Govt. of India Enterprise, invites tender for appointment of Chartered / Cost Accountant Firms (the term „Firm“ includes „LLP“ also) for conducting Internal Audit in BSNL for the Financial Year 2024-25 & 2025-26 (Two year Tenure).

BSNL provides Telecom Services throughout India (except Delhi and Mumbai Metro Districts), through its 26 Territorial Telecom Circles and 2 Metro Districts namely Chennai Phones and Kolkata Phones. Major services provided by BSNL are Landline (Fixed) phones, Leased Circuits, National Long Distance (NLD) including leased circuits, International Long Distance (ILD), Cellular Mobile Telephone Service, V-SAT, Internet (broadband and narrowband), FTTH, Cable Landing Stations, Tower Hiring etc., as per licenses granted by the Department of Telecommunications, Govt. of India. Apart from these 26 Territorial Telecom Circles & 2 Metro Districts, there are 9 non-territorial Circles providing training, quality assurance, maintenance and project services to these 28 Circles and one Unit of CO BSNL (i.e. CA, PAO & Banking). These Territorial circles & Metro Districts, non-territorial Circles and CO BSNL Unit have been grouped into 7 (seven) zones for the purpose of Internal Audit.

BSNL has floated Bonds hence it has to strictly follow the Timelines and guidelines of the SEBI.

2) DEFINITIONS

- a. “Agreement” means the terms and conditions agreed between the Chartered / Cost Accountant firms registered with The Institute of Chartered Accountant of India/ The Institute of Cost Accountant of India and Bharat Sanchar Nigam Ltd.
- b. “The Bidder” means the Chartered / Cost Accountant firms registered with The Institute of Chartered Accountant of India/ The Institute of Cost Accountant of India which is invited to participate in the tender and submit its bid.
- c. “The BSNL” means the Bharat Sanchar Nigam Limited (BSNL), New Delhi.
- d. “Chartered / Cost Accountant firms” means the firms registered with The Institute of Chartered Accountant of India/ The Institute of Cost Accountant of India which enters into contract with BSNL to provide Professional Services under the tender.
- e. “Partners” means Chartered Accountant or Cost Accountants having membership certificate and certificate of practice from The Institute of Chartered Accountant of India/ The Institute of Cost Accountant of India.
- f. “The Contract Price” means the price payable to the Chartered / Cost Accountant firms under the agreement for the full and proper performance of its contractual obligations.
- g. “The Circle” means territorial, and other functional (non-territorial) circles of BSNL.
- h. “Nodal Circle” means Circle(s) authorize to float tender on behalf of allotted circles as mentioned in **Annexure-C**.
- i. “Zone” means Circle(s) and Nodal Circle(s) as mentioned in **Annexure-C**.
- j. “The DDO” means Drawing and Disbursing Officer responsible for collecting revenue and releasing payments, disbursing salaries and wages etc. of any of the SSAs/PAUs of BSNL.
- k. “The Circle IFA” means Internal Financial Advisor of a Circle.

- l. "The Business Areas (BAs)/ SSA" means Secondary Switching Area which is also called Telecom District and includes Primary Accounting Units (PAUs) like Civil, Electrical, Maintenance, Project Circle offices/Divisions as the case may be.
- m. Bidders are required to go through all the clauses of the bid document and before submission the Bid in BSNL it should be ensured that all the documents/ Annexures as mentioned under the bid document are attached/enclosed properly.
- n. The Bidder is expected to examine all instructions and clauses, forms, terms and BSNL requirements in the Bid Document. Failure to furnish any information required as per the Bid Document or submission of the bids not responsive to the Bid Document in any respect shall be at the bidder's risk and may result in rejection of the bid.
- o. At any time, prior to the date of submission of Bids, Nodal Circle BSNL may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective bidder, modify bid document by amendments.
- p. The amendments shall be notified in writing or by Fax or e-mail to all prospective bidders at the address/ Fax number/ e-mail ID, intimated at the time of obtaining of the bid document from the Nodal circle and also be posted on the website. These amendments shall be binding on all prospective bidders.
- q. In order to afford prospective bidders a reasonable time to take the amendment into account for preparing their bids, the Nodal circle may, at its discretion, extend the time for the submission of bids suitably.

3) MAINTENANCE OF BOOKS OF ACCOUNTS IN BSNL

BSNL maintains its books of accounts in accordance with Indian Accounting Standards (Ind AS) notified under The Companies (Indian Accounting Standards) Rule 2015 and subsequent amendments thereto under Section 133 of the Companies Act 2013. Financial statements are prepared on a going concern basis under the historical cost convention except for some items. The scheme of accounting in BSNL is as follows:

- 1) Each Circle is divided into number of Business Areas (BAs) which is the Primary Accounting units (PAUs). All the units of BSNL which include the Telecom Circles, Core Network Circles, etc. prepare their independent books of accounts.
- 2) The Business Areas (BAs) within the Circle submits their monthly trial balances to the Circle office. Circle office consolidates the trial balances received from all BAs including its own trial balance and prepares the trial balance for the Circle as a whole.
- 3) Accounts of the Circles are audited on quarterly basis.
- 4) The Corporate office receives quarterly audited accounts from all the Circles and compiles them for BSNL as a whole.

4) ACCOUNTING SOFTWARE IN BSNL

Presently BSNL is maintaining its records on SAP in all Circles therefore final accounts are prepared in SAP.

5) INDIAN ACCOUNTING STANDARDS (Ind AS) IN BSNL

BSNL prepares its books of accounts in conformity with Ind AS from 1st April 2016.

6) INTERNAL AUDIT IN BSNL

Firms which shall be selected and entrusted the work of Internal Audit has to conduct internal audit of the units on quarterly basis. They should maintain highest standards of professional competence and ethics. A thorough professional approach towards work, concisely written Audit Report with concrete suggestions, clear and unambiguous approach towards issues of concern and practical solutions to the issues is highly desirable.

7) INTERNAL AUDITEE CIRCLE(S)

Zone wise list of Internal Audit Circle(s) is as per **Annexure- C**.

8) PLACE OF AUDIT

The appointed Firm will depute their „Audit Team(s)“ at Circle Offices and BAs/ SSAs of circle(s) assigned to them. The audit should be conducted at BSNL premises only and no auditor will be allowed to carry Company“s documents outside the premises of BSNL office.

9) SCOPE OF WORK

Internal audit is an important tool of management to keep watch and exercise control over activities of the Company. With the specialized knowledge of professional firms of Chartered Accountants and Cost Accountants, BSNL endeavors to significantly improve not only finance & accounting related performance but also exercise management control over non-financial activities with the help of efficient Internal Audit mechanism.

Companies Act 2013, while giving statutory recognition to the Internal Audit and making it mandatory for certain class of companies vide Rule 13 of the Companies (Accounts) Rules 2014, recognizes the importance and usefulness of Internal Audit by providing that the report of the Board of Directors shall contain the details in respect of adequacy of internal financial control with reference to the Financial Statement (Sub-rules 4 & 5 of Rule 8 of Companies (Accounts) Rules 2014.

Accordingly, to strengthen the control over BSNL“s financial and other activities management will rely extensively on the reports submitted by Internal Auditors and hence responsibilities of Internal Auditors are vast and it is expected that the Internal Auditors shall apply their expertise in bringing out the deviations and irregularities and support the concerned unit(s) in streamlining its/ their activities. BSNL management also desires to gather valuable suggestions from Internal Auditors to review, modify and enhance professionalism and financial discipline in the Company.

Based upon BSNL“s requirements and working following are the broad guidelines for Internal Auditors–

(I) AS PRIME RESPONSIBILITIES OF THE INTERNAL AUDITOR

- (a) Should ensure that no transaction, agreement, act or commitment of the BSNL Unit is *ultra viruss* to the laws prevailing and/ or applicable for the period under audit.
- (b) Should ensure that no transaction is booked in the books of accounts against mandatory accounting standards issued by the Institute of Chartered Accountants of India and/ or as notified by Companies (Accounting Standards) Rules, 2015 as amended from time to time.
- (c) Should ensure that no transaction is booked in the books of accounts of the BSNL Unit against Generally Accepted Accounting Principles (GAAP),Ind AS, fundamental accounting assumptions and accounting concepts unless the GAAP is/ are superseded by Company“s Accounting policies.
- (d) Should ensure that while recognizing transactions BSNL“s accounting policies are adhered to.

- (e) Should ensure that the circulars, guidance and (accounting) instructions issued from time to time by BSNL Corporate Office to comply with the changes in laws, business requirements, smoothening of procedures and ease of accounting are being followed properly and correctly. It is also expected that internal auditor should check and ensure that treatment given to transactions is not ultra virus to the circulars, guidance and instructions so issued by Corporate Office.

The authority attached to above instructions is as follows:

1. (a) cannot be superseded,
2. (b) can be superseded by (a)
3. (c) can be superseded by (a) and (b)
4. (d) can be superseded by (a), (b) and (c)
5. (e) can be superseded by (a), (b), (c) and (d)

(II) MAJOR FOCUS AREAS

The Internal Auditor should check and report that whether Unit(s) under audit is satisfactorily discharging their duties with respect to –

1. Check and report that whether Unit(s) under audit is satisfactorily discharging their duties with respect to :-

- Effectiveness of financial management
- Implementation of Projects - time, cost and return on investment.
- Initiatives for enhancement of revenue & its efficiency.
- Simplification of procedures and rationalization of activities.
- Cost-benefit impact of new schemes and tariff plans.
- Reduction of costs and administrative and financial reforms.

2. INITIATIVES

- (1) Suggestions for improvement in accounting, following of rules, dealing with taxation matters, awareness about accounting standards, laws prevailing and amendments being introduced by government.
- (2) Suggestion for better accounting practices and business policies based on auditors' experience with practicality of uniform applicability in a pan India environment.
- (3) Suggestions for betterment of processes, capturing of information and improving MIS.
- (4) Suggestion for improvement in internal control system for financial and non- financial activities.

3. Internal Auditors are desired to put special efforts on following issues

- (1) Payment of late fees/ penalty/ demurrage and fines etc. should be audited in detail and proper approval, steps for avoidance in future etc. should be ensured.
- (2) Settling pending issues with CCA, DoT, taxation and other statutory authorities.
- (3) Timely decommissioning, scrapping, disposal of obsolete, impaired assets/ inventories.
- (4) Resolution of Statutory and C & AG (P&T) audit qualifications. The target in this regard is to bring down qualifications to zero.
- (5) License fees payable/ paid to DoT should be checked and over/ under payment should be clearly reported. Interest and penalty if any on Licence fee should be calculated and recognized as liability.

- (6) Grant/ subsidy received should be strictly accounted for in accordance with the Circular no. CA-304 issued by Corporate Accounts, C.O. read with AS-12, Ind AS and as amended from time to time.
- (7) Expenses on towers and their performance.
- (8) Bank Guarantees submitted by BSNL Unit(s) should be taken back and cancelled as soon as tender ends.
- (9) Bank Guarantees received by BSNL Unit(s) should not expire or get renewed to protect BSNL's interest.
- (10) SD/ EMD (deposited as well as received) should also be audited as to safeguard BSNL's interest and there should not be any instance of losing business or exposure to business risk because of lack of procedural efficiency. Long pending SD/EMD balances must be reviewed.
- (11) Each segment income and expenses should be booked properly and inter-segment incomes should be properly identified and booked. Internal Auditor should ensure creation of liabilities in accounts is must as no prior period expenditure are allowed.
- (12) Internal Auditors should check the compliance of GST rules/instructions/advisory etc. in the circle.
- (13) All the Internal Auditors should be acquainted with of Ind AS provisions.
- (14) All the OYT deposits lying under respective G/L to be reviewed and the connections which have completed their life spell of 20 years from the date of its installation, their deposits may be transferred to concerned revenue G/L.
- (15) Internal Auditor should check & report the reconciliation of GST credit in SAP with GSTN portal.
- (16) Thoroughly review the process of receipt of services / materials along with Invoices and its process through "MIRO" for timely utilization of ITC (Input Tax Credit).
- (17) Reporting on Govt. Projects like Bharat Net-1 & II, LWE, NFS, 4G saturation, CANI, 25K Wi Fi & KLI etc. as the billing and collection has been shifted to circles.
- (18) Internal Auditor should ensure creation of liabilities in accounts is must as no prior period expenditure are allowed.
- (19) All the BGs should be updated in SAP.
- (20) Internal Auditors should also comment on the progress made on previous reported deficiency.
- (21) Audit of risk monitoring and management system.
- (22) The Internal Audit reports should also highlight significant issues that may have a bearing on the Company's operational and financial performance.
- (23) The scope of Internal Audit should also include performance audit i.e. areas where BSNL lost substantial market/revenue share, audit of each vertical's performance at Circle level.

4. Taxation :

- 1) Ensure adjustment of various heads payable like Service Tax / Education Cess / Krishi Kalyan Cess / Sales Tax etc.
- 2) Ensure that provisions regarding TDS and TCS as per Income Tax and GST and other state laws like Professional Taxes, Building and other construction welfare cess are complied with.
- 3) Status of Rectification and demands of Old TAN nos should be reported.
- 4) Ensure that provisions of GST act regarding availing ITC / Payments / RCM are fully complied with.
- 5) Ensure that ITC on all the eligible cases have been booked.

- 6) Ensure that Input Tax credit distributed as per Input Service Distributor concept.
- 7) To check the legal disputes with the Government authorities and comments on the adequacy or inadequacy of the action taken by BSNL in defending the cases.
- 8) Ensure that the Reconciliation as per GSTR 9 is proper.

5. Finance & Accounts

- (1) Proper and timely maintenance of books of accounts including vouchers and supporting documents.
- (2) 100% vouching of bank/cash vouchers and JVs (except vouchers related to staff claims) and sample checking for staff claims vouchers.
- (3) Internal control mechanism for handling of cash and cash transactions. Review the fund requisition, its receipt and further utilization so that redundant or excess fund out of budget allotment can be avoided.
- (4) Ensure timely completion of BRS, review of uncleared cheque, unlinked debits & Credits and ensure timely reversal of cheques issued but not presented after 90 days.
- (5) Salary, advances, temporary advances and other employees related transactions.
- (6) Timely preparation of monthly Trial Balances/ Final Accounts and notes thereon.
- (7) Ensure that there is no reverse balances in the Trial Balance and proper justification is there for reverse balances appearing in the Trial Balance.
- (8) Ensure that the ZERO balance GLs are nullified at the end of the each quarter.
- (9) Ensure that the Interest is properly charged on the late submission of temporary advances.
- (10) Timely and correct deposition of taxes and levies (direct and indirect), filing of returns and settlement of disputes as and when arise, if any.
- (11) Budget allotment and utilization of funds against respective budget heads only.
- (12) Proper and timely booking of revenue, expenditures, liabilities and assets.
- (13) Maintenance of Fixed Assets Register and physical verification of assets/Inventory/WIP and Reconciliation of main/ general ledgers with subsidiaries for stores, debtors, creditors, receivables and payables etc. and eliminating differences between main and subsidiary ledgers.
- (14) Internal Auditors are desired to thoroughly check that assets related to „Telegram and Telex“ services are either decommissioned or transferred to other services.
- (15) Creation of ARO liability for new asset creation in current financial year on leased hold land.
- (16) Proper record of CWIP, conversion of CWIP into assets and reconciliation. Review and reporting age-wise pendency of CWIP.
- (17) Reconciliation of main/ general ledgers with subsidiaries for stores, debtors, creditors, receivables and payables etc. and eliminating differences between main and subsidiary ledgers.
- (18) Internal Auditor should also comment / check the Debtors (Agewise) of various services. It should also be ensured that the balance confirmation has been obtained from the debtors of various services as per BSNL HQ guidelines.
- (19) Review of reconciliation of Sundry debtors between SLR & Trail Balance.
- (20) Recoverable and payables from/ to DoT / CCA/ MTNL and other departments are properly and timely recorded and efficient efforts are being made to settle the transactions.
- (21) Review and suggest remarks for minimizing adverse / negative balances under various GLs.
- (22) Review of bank charges debited by bank as per agreement.

- (23) Ensure that Vendors are classified in correct category. Provision for interest may be made wherever the payment is not made for the MSME category vendors.
- (24) Ensure compliance of Ind AS-115.
- (25) Ensure techno economic assessment of Impairment of Assets.
- (26) Internal Auditor should check the list of all pending legal cases and adequacy of provisions made in this regard in the books of accounts. List of the Contingent liabilities for all the legal cases / Income Tax Cases / Service Tax Cases / VAT Cases and Other Government Department cases should also be checked.
- (27) Ensure that borrowing cost has been correctly taken in books and capitalized properly.
- (28) Ensure Adherence to Ind AS16 for borrowing cost and Ind AS116 for Lease accounting.
- (29) Review of Age wise analysis of amount in GRIR Account
- (30) Review of ATD/ATCs
- (31) Age wise Analysis of open purchase order.
- (32) Review of Revenue from Operations, Timely recognition of revenue from all the segments, Advance income & Accrued Revenue.
- (33) Ensure the correctness of Payroll Process.
- (34) Review the Calculation and Capitalization of Overheads & Borrowing Cost
- (35) Review the Timely recognition of ARO Assets
- (36) Review of Depreciation Charged, depreciation key maintained, Useful life of assets(Assets creation/transfer Case) & Monitoring of all assets regarding issues.
- (37) Review the Decommissioning & Sale of Scrap, Assets sold, Identification of Assets for Decommissioning, Preparation of ACE – 9, Accounting of Sale Proceeds and timely raising the Invoice for the same, Accounting of MSTC Commission, Adequate approvals for Inventory Write off.
- (38) Review of Sales & Marketing, SIM Sales and reconciliation, CTOPUP sale & reconciliation and Commission reconciliation, etc.
- (39) Review of External Projects & Contributory Works, Reconciliation of Customer Advances and expenditure incurred and Timely recognition of Revenue as per the agreement.
- (40) Review of Real Estate Management , Land Monetization and Space Monetization
- (41) Review of FTTH & CBP Wallet Revenue reconciliation and its accounting and Commission reconciliation and its accounting
- (42) Review of Revenue Assurance related exceptions & action taken to close the same.

6. Physical stores and its verification

- (1) Real time recording of inward and outward movement of store items.
- (2) Maintenance of proper registers, bin cards, movement records etc. at the stores.
- (3) Stores receipt vouchers (SRVs) and stores issue vouchers (SIVs) are sent to Store Accounts Section and periodic reconciliation is carried out between store records and financial records.
- (4) Ensure that Valuation of Inventory is to be done as per Ind AS-2.
- (5) Ensure that the Inventory is classified properly and provision should be made for Slow moving, Non-Moving and obsolete inventory.
- (6) Periodicity of physical verification and resolution of discrepancies. Auditor is also expected to carry out Physical Verification on test check basis at least in one quarter
- (7) Physical verification report duly signed by IFA should accompany the quarterly audit report.

7. Test of Effectiveness of Risk Control Matrices of Internal Finance Control System:

Risk Control Matrices and Process narratives for 12 significant business processes, which are relevant for Internal Finance Control in BSNL is available with the Circles. These controls are divided in to two parts based on their criticality: (i) Critical Controls (ii) Normal Controls

Internal Auditor has to perform test of operating effectiveness of all these controls on behalf of the BSNL Management and give a report to Management pointing out the control gaps and suggesting the remediation of those gaps in the Template as **Annexure- A**. The report should be in two parts Part-I for Critical Controls and Part-II for Normal Controls. Auditee circle will provide the list of controls for test of effectiveness to Internal Auditor.

8. AUDIT REPORT

The Audit Report should be concise, to the point and should be professionally written covering all important aspect. Above guidelines are indicative and not exhaustive. Wherever internal auditor notices issues to report he should clearly report in such a way that shall meaningfully be used by BSNL.

Further, internal auditor is expected to have good working knowledge of '**Standards on Internal Audit**' (SIA) issued by ICAI from time to time and should suitably apply such standards while conducting internal audit and concluding his comments.

The **Management/ Executive summary** should be integral part of audit report and auditor is expected to prepare the same for whole circle on quarterly basis and send to Internal Audit Section of Corporate Office along with the Action taken note by the IFA.

Further report of Test of effectiveness of Risk Control Matrices of Internal Finance Controls in two Parts, one for Critical Controls and another for Normal Controls along with recommendations of the Auditor for remediation of gaps will also be an integral part of the Internal Audit Report.

The Management /Executive Summary should also contain important findings of the Internal Auditor while performing Test of Effectiveness of Risk Control Matrices.

9. Additional Responsibility of Internal Auditor of Corporate Office

The Internal auditor of the Corporate Office has to consolidate quarterly Internal Audit Reports of all Circles in addition to his quarterly report of the corporate office. He should submit the consolidated report to be presented before BSNL Management along with Executive summary and his recommendations.

10. SUGGESTIONS

- (1) Suggestions for improvement in accounting, following of rules, dealing with taxation matters, awareness about accounting standards, laws prevailing and amendments being introduced by government.
- (2) Suggestion for better accounting practices and business policies based on auditors' experience with practicality of uniform applicability in a pan India environment.
- (3) Suggestions for betterment of processes, capturing of information and improving MIS.
- (4) Suggestion for improvement in internal control system for financial and non- financial activities.

(III) TIME FOR COMPLETION OF WORK

Since BSNL has floated Bonds hence, It has to follow the Timeline strictly.

- a. For the financial year 2024-25 & 2025-26 internal audit will be conducted in following four Quarters for each financial year:

Quarters	Period Covered	Quarters	Period Covered
Quarter I	1st April – 30th June	Quarter III	1st October – 31st December
Quarter II	1 st July – 30 th September	Quarter IV	1 st January – 31 st March

- b. In each Quarter at least 25% of BAs/ SSAs should be physically visited and audited by the Audit Firm. Audit of remaining 75% BAs in each phase will be conducted by Audit Firm in the Circle Office only.
- c. The Audit should start within 10 days of quarter ending and should complete in 10 working days. For example, audit for the Quarter I (April – June 2024 quarter) should start latest by 10th Jul 2024 and should complete within 10 working days.
- d. Audit Report should be prepared Circle wise considering the performance of all the BAs/ SSAs of the Circle for each quarter and should be submitted within seven (7) days on completion of audit.
- e. The aforesaid report should be submitted in hardcopy to the Chief General Manager of Circle. Soft copy of Audit Report should also be shared invariably.
- f. The Audit Report should be in conformity with the „Scope of Work“ as indicated and Auditor may add more meaningful inputs depending on the findings in the course of Audit.
- g. In addition to the above, The Audit Report should also accompany the format enclosed as **Annexure- B**.
- h. The following general guidelines has been suggested with the format for Audit Report :
- Auditor should give their comment on each and every point. If not applicable to circle or unit the auditor should specifically mention the same.
 - While giving comment, auditor shall specify the financial impact on BSNL.
 - An Executive Summary highlighting major points should be attached.
 - Auditor shall mention his recommendations clearly in Executive Summary giving full disclosures.
 - Management replies or comments should be mentioned in the last column.
 - Auditors may attach annexure to any point in case details are required.
 - The auditor should consider the Action taken report by management on previous quarter Report.
 - In case of difference in opinion between the Management (at Circle level) and Internal Auditor on any observations of internal auditors, the same shall be referred to BSNL Corporate Office for their comments and guidance on the matter.
 - The Internal auditor of the Corporate Office has to consolidate Audit Reports of all Circles quarterly in the format enclosed as **Annexure-B** in addition to his quarterly report of the corporate office.

Bharat Sanchar Nigam Limited
Format of Internal Audit Report

INTERNAL AUDIT REPORT OF..... (Name of circle), BSNL for the quarter ended.....

Sl. No	Scope	Auditor's Observation	Financial Impact	Action taken Report by Management

General Guidelines for Internal Audit

- 1. Auditor should give their comment on each and every point of Scope of work. If not applicable to circle or unit the auditor should specifically mention the same.**
- 2. While giving comment, auditor shall specify the financial impact on BSNL.**
- 3. An Executive Summary highlighting major points should be attached.**
- 4. Auditor shall mention his recommendations clearly in Executive Summary giving full disclosures.**
- 5. Management replies or comments should be mentioned in the last column.**
- 6. Auditors may attach annexures to any point in case details are required.**
- 7. The auditor should consider the Action taken report by management on previous quarter Report.**

Annexure-C

(1) Details of BSNL Circles, Zone Wise Nodal Circle(s) and EMD Amount with estimated audit fees. The bidder is required to quote fee per annum for the circle(s) as a whole for two years i.e. 2024-25 & 2025-26

ZONE	Circle Name	Circle HQ Location	Nodal Circle	All Inclusive Estimated Fees p.a. (including taxes) for 2024-25 & 2025-26 (Rs.)	EMD Amount (Rs.)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Schedule 1	Maharashtra Telecom	Mumbai	Maharashtra Telecom	489051	9000
Schedule 2	Core Network West	Mumbai		157176	3000
Schedule 3	ITPC	Pune		42480	1000
Schedule 4	Gujarat Telecom	Ahmedabad		293938	5000
Schedule 5	M P Telecom	Bhopal		169920	3000
Schedule 6	Chattisgarh Telecom	Raipur		137891	3000

The Consignee of the different circles are as given below.

Schedule as per GEM bid doc	Circle	HQ	Consignee	Address	Remark
1	Maharashtra Telecom	Mumbai	Sherin Chacko	O/o CGMT, Maharashtra Telecom Circle, 2nd floor, A-wing, BSNL Admn. Bldg., BSNL Complex, Juhu Road, Santacruz West, Mumbai	Bidders may bid for one or more circles as per list and their eligibility
2	Core Network West	Mumbai	Sherin Chacko	O/o CGMT, Maharashtra Telecom Circle, 2nd floor, A-wing, BSNL Admn. Bldg., BSNL Complex, Juhu Road, Santacruz West, Mumbai	
3	ITPC	Pune	Kumar Rakesh	O/o CGM,IT Project Circe, 2nd floor, RTTC Building, Plot No. 121/122, MIDC, G Block, Chinchwad Pune	
4	Gujrat	Ahmedabad	Solanki Kamlesh Govindbhai	O/o CAO (CA-IA and Taxation)2nd floor, Navrang Pura Telephone Exchange Bldg, Ahmedabad	
5	MP Telecom	Bhopal	Sanya Shrivastava	O/o CGMT BSNL Bhavan, Hoshangabad Road , Bhopal	
6	Chattisgarh Telecom	Raipur	Krishna Kumar Rathore	O/o CGMT Chattisgarh Circle, Vidhan Sabha Road, Khamardih Raipur	

Price Quote Format(Bidders may quote the price in col 5 for one or all circle, as in table below)

ZONE	Circle Name	Circle HQ Location	Nodal Circle	Price to be quoted p.a. (including taxes) for 2024- 25 & 2025-26 (Rs.)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
WEST ZONE	Maharashtra Telecom	Mumbai	Maharashtra Telecom	Bidders quote for Schedule 1
	Core Network West	Mumbai		Bidders quote for Schedule 2
	ITPC	Pune		Bidders quote for Schedule3
	Gujarat Telecom	Ahmedabad		Bidders quote for Schedule 4
	M P Telecom	Bhopal		Bidders quote for Schedule 5
	Chattisgarh Telecom	Raipur		Bidders quote for Schedule 6

Note: The bank details for EMD/PBG submission given in ATC document attached in GEM Bid.

Pre-qualification Criteria for the Bidders:

S. No.	Pre-Qualification Criteria	Documents to be submitted
1.	The Firm should be either Chartered Accountants or Cost Accountants Firm (Partnership/Limited Liability Partnership) and have been practicing continuously in India for the last 07 years.	Registration certificate issued by concerned Authority to be submitted.
2.	Bidder should have prior experience of Internal Audit/Statutory Audit work in India in accordance with INDAS OR projects involving INDAS convergence in India OR a combination thereof in last five financial years i.e. 2018-19, 2019-20, 2020-21, 2021-22, 2022- 23, of Public Sector Undertaking(s)/ Telecommunication Company (ies) having Annual Turnover of Rs. 200 Crores or more (Rs. 100 Crore for MSE/Startups) for at least two years (One Year for MSE/Startups) out of the latest 5 years.	List the name(s) of the Public sector Undertaking(s) /Telecommunication Companies along with year and corresponding turnover. Proof of such assignment from Client, Published copy of P&L of Client Companies and turnover statement of the Public Sector Undertaking/ Telecommunication Companies.
3.	The Gross receipts from consultancy / Audit of the Firm for the past three consecutive years i.e. 2020-21, 2021-22 & 2022-23 & should not be less than Rs.50 Lakh p.a. (Rs. 25 lakhs p.a for MSE/Startups)	Sufficient documentary proofs like audited P&L A/c, ITR etc.
4.	The bidder should not have been black listed / barred by any of the Government Departments / PSU's / Public Sector Banks / Public Sector Financial Institutions in the last five years. In case the supplier gets black-listed during the tenure of BSNL contract, then adequate indemnity clause should be inserted to ensure that no loss of Input Tax credit is borne by BSNL due to a default of supplier.	Annexure- A
5.	The bidder should have (i) A valid PAN. (ii) Valid Goods and Services Tax (GST) Registration Certificate Number of the circle for which the Bidder intends to apply. In case of multiple GST numbers, all the numbers can be provided as Annexure.	Information to be provided in "Bidder's profile"
6.	At least one office of the Bidder should be located in the circle for which the Bidder intends to apply.	Information to be provided in "Bidder's profile". Documentary evidence like latest electricity bill, telephone bill, etc. for proof of office located in circle for which bidder is bidding should be provided. Verification of such address given will also be carried out by Evaluation Committee if needed."
7.	There should be at least 4 partners having 07 year+ experience and total strength of CA/CMA qualified persons (Partners + Assistants) should not be less than 10.	Annexure- B
8.	The Bidder must have experience of working with Companies, who have ERP platforms.	Annexure- C
9.	The bidder should be empanelled with CAG office for the year 2023-24.	Copy of self attested empanelled certificate/document is required to be submitted.

10.	The bidder or any of its partners should not be associated with BSNL in any professional capacity. However any firm fulfilling all other eligibility conditions of the Tender and currently engaged with any BSNL Circle as Internal Auditor shall be eligible to bid.	Self- declaration by the firm.
-----	--	--------------------------------

11.	A Near Relative Certificate should be submitted in prescribed format by the bidders.	Annexure- D
12.	Bidder cannot continue in one circle for more than 3 (three) years. Hence, the bidder who remained internal auditor of a Circle in BSNL for two years continuously i.e. 2022-23 & 2023-24 cannot apply for that Circle as the Tender is to be floated for next two years consecutively. A certificate in this regard is to be provided by the firm.	Self- declaration by the firm.
13.	The bidder should have neither failed to perform on any agreement during the last three years, as evidenced by imposition of a penalty by an arbitral or a judicial pronouncement or arbitration awarded against the bidder or its Affiliates or its member firms, nor been expelled from any project or agreement nor had any agreement terminated for breach by such bidder or its Affiliates or member firms.	A self-declaration duly signed by the authorized signatory on letter head of the Bidder is to be submitted
14.	EMD	Bidders should submit bank guarantee as earnest money for each circle applied for as per Annexure- C of the Scope of Work . Bank Guarantee for EMD shall be obtained from any Scheduled Bank of India and not from any Co-operative Bank.
15	UNDERTAKING & DECLARATION FOR UNDERSTANDING THE TERMS & CONDITION OF GeM Bid & SPECIFICATION OF WORK	Bidders should submit the documents mentioned at Annexure-F
16	PROFORMA OF “STATEMENT OF CLAUSE BY CLAUSE COMPLIANCE” / “STATEMENT OF DEVIATIONS”	Bidders should submit the documents mentioned at Annexure-G
17	BID FORM	Bidders should submit the documents mentioned at Annexure-H

The cut-off date for ascertaining experience shall be 31.12.2023.

(To be Typed on letter head of the Bidder)

Undertaking With Regards to Blacklisting/Non- Debarment

To,

The CGM/ IFA,

..... (Nodal Circle),

BSNL,

Whereby confirm and declare that we, M/s _____, are not blacklisted/ De-registered/ debarred by any Government department/Public Sector Undertaking/ Private Sector/ or any other agency of the Government for which we have Executed/Undertaken the works/Services during the last 5years.

Date:

Signature of authorized person to sign on behalf of the issuing Firm/Company.

Seal of company

Annexure- B

(To be Typed on letter head of the Bidder)

Information of active Partners and Permanent Employees

Partner Details

S No.	Name of Partner	ICAI/CMA Membership No.	Partner Since date	Qualifications

Employee Detail

No. of Permanent Employees	
No of Permanent Employees having CA/ CMA Qualification	

Signature of authorized person to sign on behalf of the issuing Firm/Company.

Seal of company

Annexure- C

(To be Typed on the letter head of the Company issuing the certificate)

Certificate for experience of working in ERP

To whom it may concern

This is to certify that M/s_____has satisfactorily carried out the assignment of (Name of assignment)_____during the period _____to_____for our company. It is further certified that we were using ERP_____during the said period, and the assignment requires use of ERP.

Signature of authorized person to sign on behalf of the issuing Firm/Company.

Seal of company

(Please note that this is an indicative format of certificate. The Bidder may provide certificate in other format also, so as to establish the fact that the Bidder has experience of working on ERP)

Near Relationship Certificate:

- a. The bidder should give a certificate that none of his/her near relative is working in the units as defined below where he is going to apply for the tender. In case of proprietorship firm, certificate will be given by the proprietor. For partnership firm, certificate will be given by all the partners. In case of Limited Company, certificate will be given by all the Directors of the company excluding Government of India/Financial institution nominees and independent non-Official part time Directors appointed by Govt. of India or the Governor of the state and full time Directors of PSUs both state and central. In case of LLP Company, certificate will be given by designated Directors of the company. Due to any breach of these conditions by the company or firm or any other person the tender will be cancelled and Bid Security will be forfeited at any stage whenever it is noticed and BSNL will not pay any damage to the company or firm or the concerned person.
- b. The company or firm or the person will also be debarred for further participation in the concerned unit.
- c. The near relatives for this purpose are defined as:-
 - i) Members of a Hindu undivided family.
 - ii) They are husband and wife.
 - iii) The one is related to the other in the manner as father, mother, son(s) & Son's wife (daughter in law), Daughter(s) and daughter's husband (son in law), brother(s) and brother's wife, sister(s) and sister's husband (brother in law).

NEAR RELATIONSHIP CERTIFICATE

(Certificate to be given by the Bidder in respect of status of employment of his/ her nearrelative(s) in BSNL)

“I.....s/o.....
.....r/o.....
..... here by certify that none of my relative(s) as defined in the Tender Document is/are employed in BSNL unit as per details given in Tender Document. In case at any stage, it is found that the information given by me is false / incorrect, BSNL shall have the absolute right to take any action as deemed fit/ without any prior intimation to me.”

**Signature of the Bidder
with date and seal**

Bidder's profile

Name of the Firm and address of the Registered Office of the Firm.....
.....

1. Full Postal Address of Office/ Branches (in enclosed format **Annexure- E**)
2. Date of formation (as per the constitution certificate issued by the concerned authority. Latest certificate issued by the authority will be considered).
3. Undertaking that the firm or any of its partners is not associated with BSNL in any personal capacity.
4. The bidder's certificate as defined in **Annexure- D** of preconditions that none of his/her near relative is working in the units where he is going to apply for the tender.
5. Details of the partners in the firms :

S. No.	Name	qualification	Email	Contact number
1.				
2.				
3.				

6. Number of qualified Employees (either CA and/or CMA qualification) along with their names and qualification: Self declaration by the Firm
7. Name of the person authorized to enter into and execute contract/ agreement and the capacity in which he is authorized (in case of partnership/ private Ltd company):
.....
8. Permanent Account No.
9. GSTN No

Details of the Bidder's Bank for effecting e-payments:

Beneficiary Bank Name:.....
Beneficiary branch Name:.....
IFSC code of beneficiary Branch.....
Beneficiary account No.:.....
Branch Serial No. (MICR No.):.....

10. Whether the firm has Office/ works in (Name of the City where Circle office situated)
If so state its Address
.....
11. Primary Contact Person (Name, Designation, address, mobile number, email).....
12. Secondary Contact Person (Name, Designation, address, mobile number, email).....

Place.....

Date

Signature of authorized person to sign on behalf of the issuing Firm/Company.
Seal of company

Annexure– E

Details of the Offices / Branches of the Firm

Name of Firm:

S. No.	Name of the Office In charge	Office Address	State	Mobile / Landline No.	Email id

**Signature of the Authorized Signatory
of the Firm with seal**

UNDERTAKING & DECLARATION

FOR UNDERSTANDING THE TERMS & CONDITION OF EOI & SPEC. OF WORK

a) Certified that:

1. I/ We have read, understood and agree with all the terms and conditions, specifications included in the GeM Bid documents & offer to execute the work at the rates quoted by us in the GeM Bid form.
2. If I/ We fail to enter into the agreement & commence the work in time, the EMD/ SD deposited by us will stand forfeited to the BSNL.

b) The tenderer hereby covenants and declares that:

1. All the information, Documents, Photo copies of the Documents/ Certificates enclosed along with the GeM Bid offer are correct.
2. No addition / deletion / corrections have been made in the downloaded GeM Bid document being submitted and it is identical to the GeM Bid document appearing on the website
3. If anything is found false and/or incorrect and/or reveals any suppression of fact at any time, BSNL reserves the right to debar our GeM Bid offer/ cancel the LOA/ Purchase/ work order if issued and forfeit the EMD/ SD/ Bill amount pending with BSNL. In addition, BSNL may debar the contractor from participation in its future procurements.

Date:

.....

Signature of Tenderer

Place:

Name of Tenderer

(Alongwith date & Seal)

**PROFORMA OF “STATEMENT OF CLAUSE BY CLAUSE COMPLIANCE”
/ “STATEMENT OF DEVIATIONS”**

(TO BE SUBMITTED ON THE ORGANISATION’S/COMPANY’S LETTERHEAD)

To,
Asst. General Manager (CPC-I),
O/o CGMT, MH Circle, Mumbai-400054.

Sub:- Clause-by-Clause compliance/Statement of Deviations

Ref:- Your GeM Bid No. _____

In accordance with Clause 11.2 (c) of Section-4 Part-A of the above referred EOI document it is to state that –

1. We, _____ (name of Organisation/Company) have read and understood all the terms and conditions of the above GeM Bid. We accept all the Terms & conditions of the GeM Bid under reference including/and in particular, all the technical & commercial Specifications mentioned in ATC unconditionally.

2. We also affirm that there will be no deviations in any of the clauses of the above GeM Bid.

Dated: day of 20...

Signature : _____
Name : _____
In the capacity of : _____
Duly authorized to sign the bid for and on
behalf of : _____

Signature of the Bidder.

**SECTION-9 Part-A
BID FORM**

To

From,

.....
<complete address of the purchaser>
.....
.....

.....
<complete address of the Bidder>
.....
.....

Bidder's Reference No:.....Dated.....

Ref: Your GeM Bid No. dated

1. Having examined the above mentioned GeM Bid document including amendment/ clarification/ addenda Nos. datedthe receipt of which is hereby duly acknowledged, we, the undersigned, offer to supply and deliver in conformity with the said drawings, conditions of contract and specifications for the sum shown in the schedule of prices attached herewith and made part of the financial Bid.
2. Bid submitted by us is properly sealed and prepared so as to prevent any subsequent alteration and replacement.
3. We agree to abide by this Bid for a period of **150** days from the date fixed for Bid opening or for subsequently extended period, if any, agreed to by us. This bid shall remain binding upon us up to the aforesaid period.
4. We understand that you are not bound to accept the lowest or any bid, you may receive.
5. If our Bid is accepted, we will provide you with a performance guarantee from a Scheduled Bank for a **sum @ 5% of the contract value** for the due performance of the contract.
6. If our Bid is accepted, we undertake to complete delivery of all the items and perform all the services specified in the contract in accordance with the delivery schedule specified in the GeM Bid).
7. Until a formal Purchase Order of Contract is prepared and executed, this Bid together with your written acceptance thereof in your notification of award shall constitute a binding contract between us.
8. We have read and understood all technical, general & commercial conditions of this bid document and accept to comply them unconditionally.
9. We are not under any penal action of black listing and / or barred from participating in procurements by any BSNL unit or any other Govt./Semi Govt./ Autonomous body/PSU.

Dated: day of 20...

Witness
Signature.....
Name
Address

Signature,
Name
In the capacity of
Duly authorized to sign the bid for and on
behalf of

Signature of the Bidder.

(1) PAYMENT TERMS

- i. The Audit Fees will be paid to the respective Auditors by the **Circle concerned** under intimation to its Nodal Circle.
- ii. **Fees will be paid as under:**
For the year 2024-25 & 2025-26 twenty percent (20%) of the total annual fees will be paid on submission of Audit Report of each (I, II, III) Quarter. However, on completion of Internal Audit for Quarter IV and submission its report, balance 40% fees (25% for Quarter IV and 5% each of rest three Quarters) will be paid. The invoices to claim Audit fees may be raised milestones wise as mentioned above.
- iii. Bill for Audit Fee should be raised on the Circle concerned.
- iv. The Audit Firm should raise bill with all mandatory details and disclosures on its letterhead and amounts with respect to fees and GST should be clearly mentioned.
 - v. The GST amount shall be paid only on reflecting the GSTR 2A.
 - vi. TDS / GST TDS will be deducted as applicable.
 - vii. No TA/DA/other expenses will be paid/ reimbursed by BSNL to Audit Firms except when they are called for attending any meeting and the distance travelled is more than 50 kilometers. Bill, if any, for reimbursement of TA/DA should be separately submitted.
- viii. The admissible TA/ DA shall be equivalent to the TA/ DA rates applicable for Statutory and Branch Auditors (**Annexure-A**).

(2) Delays in Bidders Performance:

Services shall be provided by the Bidder in accordance with the time schedule specified by the purchaser in its Purchase Order/Work Order.

In case the service is not completed in the stipulated delivery period, as indicated in the Purchase Order/Work Order, purchaser reserves the right to short-close/ cancel this purchase order and/ or recover liquidated damage charges. The cancellation/ short-closing of the order shall be at the risk and responsibility of the bidder and purchaser reserves the right to procure balance unsupplied service at the risk and cost of the defaulting Bidder.

Delay by the Bidder in the performance of its delivery obligations shall render the Bidder liable to any or all of the following sanctions:

- a. forfeiture of its performance security,
- b. imposition of liquidated damages, and/or
- c. Short closure of the contract in part or full and/ or termination of the contract for default.

(3) Liquidated Damages

In case of any delay in submission of report as mentioned in Scope of Work, penalty at a rate of (i) Rs.2,000 per day for first One week of delay & thereafter at rate of (ii) Rs.5,000 per day will be imposed. Delays on account of the Bidder will attract penalty as above, but the penalty in total will be subject to a maximum of 12% of the effective PO cost of the respective circle.

Annexure – A

TA / DA Entitlement

Mode of Conveyance / Stay	Group			Remark
	Partner	Qualified Assistants (CA, ICWA, CS)	Other Than Qualified Assistants	
Taxi - For distances beyond eight (8) Kms.	Rs.8 /- per Km.	Rs. 8/- per Km.	Rs. 8/- per Km.	Subject to production of receipt
Own Car - For distances beyond eight (8) Kms.	Rs.6/- per Km.	Rs. 6/- per Km.	Rs.6/- per Km.	In case one or more audit staff is going to same destination on same day only Only one Taxi /Own car fare will be admissible.
Travel by Train	Equivalent to JAG	Equivalent to STS	Equivalent to Sr. AO	On production of Railway Tickets
Travel by air	Equivalent to JAG in BSNL and if the distance involved is more than 500 Kms. and the journey cannot be performed overnight	Not entitled	Not entitled	On production of Air Tickets
DA (if Stay in Hotel)	Equivalent to JAG Officers in BSNL	Equivalent to STS Officers in BSNL	Equivalent to Sr. A. O. in BSNL	Subject to production of receipt
DA (If own arrangement is made)	Equivalent JAG Officers in BSNL	Equivalent to STS Officers in BSNL	Equivalent to Sr. A. O. in BSNL	

Note: The above rates are effective as on date and any revision in the rates will be notified separately.