

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	24-10-2025 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	24-10-2025 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Pmo
विभाग का नाम/Department Name	Department Of Atomic Energy
संगठन का नाम/Organisation Name	Bharatiya Nabhikiya Vidyut Nigam Limited
कार्यालय का नाम/Office Name	Pfbr Kalpakkam
वस्तु श्रेणी /Item Category	Hiring of Consultants - Milestone/Deliverable Based - SI No 1 Internal Audit Fees for 25-26; Audit Firm; Yes; Hybrid(As specified in scope of work) , Hiring of Consultants - Milestone/Deliverable Based - SI No 2 Internal Audit Fees for 26-27; Audit Firm; Yes; Hybrid(As specified in scope of work)
अनुबंध अवधि /Contract Period	2 Year(s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1

बिड विवरण/Bid Details	
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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	3 Days
अनुमानित बिड मूल्य /Estimated Bid Value	380993
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	Yes (Arbitration clause document) as per DoE OM No.F.1/2/2024-PPD dated 03.06.2024 Arbitration should not be routinely included in contracts
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
-------------------	----

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
-------------------	----

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 को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within $L1+X\%$	15

1. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs 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. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% 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. The buyers are advised to refer to the [OM No.1_4_2021_PPD_dated_18.05.2023](#) 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. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
2. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% 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.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:
 - i. If number of technically qualified bidders are only 2 or 3.
 - ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
 - iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
 - iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
 - v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

Price bid in Excel - [1759812536.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope Of work:[1760428045.pdf](#)

Profile of Consultants:[1760428052.pdf](#)

Payment Terms:[1760428064.pdf](#)

Hiring Of Consultants - Milestone/Deliverable Based - SI No 1 Internal Audit Fees For 25-26; Audit Firm; Yes; Hybrid(As Specified In Scope Of Work) (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Consulting Category/ Stream	SI No 1 Internal Audit Fees for 25-26
Consultant's Profile	Audit Firm
Proof of Concept (POC) Required	Yes
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)

विवरण/ Specification	मूल्य/ Values
एडऑन /Addon(s)	

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Viswanathan K	603102,BHAVINI PFBR PLANT SITE KALPAKKAM	1	N/A

Hiring Of Consultants - Milestone/Deliverable Based - SI No 2 Internal Audit Fees For 26-27; Audit Firm; Yes; Hybrid(As Specified In Scope Of Work) (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Consulting Category/ Stream	SI No 2 Internal Audit Fees for 26-27
Consultant's Profile	Audit Firm
Proof of Concept (POC) Required	Yes
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
एडऑन /Addon(s)	

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Viswanathan K	603102,BHAVINI PFBR PLANT SITE KALPAKKAM	1	N/A

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

1. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Please refer the attached ATC document.

3. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

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

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

Work.

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

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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---



भारतीय नाभिकीय विद्युत निगम लिमिटेड
Bharatiya Nabhikiya Vidyut Nigam Limited

भारतीय नाभिकीय विद्युत निगम लिमिटेड
BHARATIYA NABHIKIYA VIDYUT NIGAM LIMITED
(भारत सरकार का उद्यम A Government of India Enterprise)
कल्पाक्कम/ Kalpakkam - 603 102
चेंगलपट्टु जिला (तमिलनाडु) / Chengalpattu District (Tamilnadu)

GEM – TENDER DOCUMENT

TENDER NO.	BHAVINI/GeM/CMM/F&A/2025/303
NAME OF WORK	Engagement of Internal Auditor for 2 Financial Years from 2025-26

SECTION - I	Section – I : Notice Inviting Tender	Page No. 2 - 7
SECTION - II	Section – II : General conditions of the contract	Page No. 8 - 10
SECTION - III	Section – III : Scope	Page No. 11 - 17
SECTION - IV	Section – IV : Price format of the tender	Page No. 18 - 19

SECTION I
NOTICE INVITING TENDER



भारतीय नाभिकीय विद्युत निगम लिमिटेड
BHARATIYA NABHIKIYA VIDYUT NIGAM LIMITED
(भारत सरकार का उद्यम Government of India Enterprise)

कल्पाक्कम/ Kalpakkam - 603 102

NOTICE INVITING TENDER
TENDER NO: BHAVINI/GeM/CMM/F&A/2025/303

1. Director (Finance), Bharatiya Nabhikiya Vidyut Nigam Limited (BHAVINI) invites tenders from Audit firms for “ Engagement of Internal Auditor for 2 Financial Years from 2025-26” as per details given below. The tender shall be submitted in online GeM portal only.

कार्य का नाम Name of Work	जीएसटी सहित अनुमानित लागत Estimated Cost Inclusive of GST	पूर्ण करने की अवधि Completion Period
Engagement of Internal Auditor for 2 Financial Years from 2025-26	Rs.3,80,993/-	24 months
(* समान कार्य मानदंड Similar works Criteria	* Refer clause No. 1.2 of NIT	

1.1. Selection and appointment procedure :

- The evaluation of bids submitted by the audit firms will be done on the basis of Minimum Qualifying Criteria given at point no.1.2 below.
- The appointment will be made on the basis of overall lowest offer received from the qualified bidders subject to other terms and conditions specified below being fulfilled for the assignment of Internal Audit. Splitting of service will not be done.
- The Appointment of Internal Audit firms will be made initially made for a period of 1 year and for the second year, separate appointment letter will be issued on the same terms and conditions as mentioned in the initial appointment. Performance of the auditors will be reviewed after each Financial Year and BHAVINI would reserve the right to terminate the contract in case of non-fulfillment of the contract conditions or unsatisfactory performance.

1.2. Qualification Criteria:

- The audit firm should have its office at Chennai or Chengalpattu or Kancheepuram or Pondicherry.
- The audit firm should have minimum 3 Fellow members of ICAI/ ICMAI as partners.
- The audit firm should have a minimum of 3 years experience in Statutory / Internal audit and assurance fields.
- The firm should have minimum Two years experience of Statutory Audit/ Internal Audit in any Public Sector Undertaking(PSU) who is generating Nuclear power / constructing Nuclear power project, for which Indian

Accounting Standard (Ind AS) is applicable.

- e) The firm should have gross receipt of more than Rs.30 lakhs for each of the last 3 completed financial years prior to the date of submission of bid.

The documentary evidence in support of aforesaid criteria may be submitted as follows:

- a) Certified copy of Firm's address proof for the office at Chennai or Chengalpattu or Kancheepuram or Pondicherry, as applicable.
- b) Copy of latest firm's certificate issued by the Institute / Institute's Firm's Card & membership certificate indicating Fellow / Associate & certificate of practice of partner issued by the respective Institute.
- c) List of clients for previous 3 years with type of audit and year of audit details (Minimum one / two clients for each year).
- d) Copy of engagement proof in respect of jobs/ assignments already executed.
- e) Copy of Audited Financial Statements and copy of the IT Returns for last three financial years 2022-23, 2023-24 and 2024-25 respectively.

The Firm of Chartered Accountant / Cost Accountant fulfilling the Minimum Qualifying Criteria as specified in point no. 1.2 above will be shortlisted and only their price bid (Part-II) will be opened. In case of tie between two (or) more lowest bidders, they shall be given a chance to participate in RA Bid to decide the lowest bid. If the situation still remains same, the lottery shall be adopted to decide the bidder through GeM portal.

1.3. Duration of assignment :

As anticipated project capitalization is within two financial years (by Dec. 2026), the assignment of Internal Audit will cover a period of two financial years: 2025-26 and 2026-27.

The Appointment of Internal Audit firms will be made initially made for the first year, and for the second year, separate appointment letter will be issued on the same terms and conditions as mentioned in the initial appointment, based on the satisfactory Audit performance of the previous year.

The audit will be conducted during the respective financial year, with completion and reporting of Half year 2(H2)expected after the end of that financial year. Under no circumstances shall the audit extend beyond September of the following financial year. Accordingly the period of contract for one Financial year will be from April month of that financial year to September month of next financial year .

The audit report must be submitted in a timely manner to facilitate its presentation at the Audit Committee and Board meetings. Consequently, the reporting requirements may be adjusted as necessary, which could involve either a single comprehensive report for the entire year or multiple reports for different periods.

Performance of the auditors will be reviewed after each Financial Year and BHAVINI would reserve the right to terminate the contract in case of non-fulfillment of the contract conditions or unsatisfactory performance.

2. Scope, Report format, Internal Audit Schedule: Enclosed as Annexure2

2.1. The scope related to Internal Audit is in section III.

In addition to above.

- i) The Internal Auditor shall generally be responsible for compliance of the Standards on Internal Audit issued by the ICAI and Scope of Internal Audit of BHAVINI.
- ii) The Internal Auditor shall also be responsible for following items of work in particular: -
 - a) To perform adequate test checks of transactions recorded so as to obtain a reasonable degree of assurance on the quality and integrity of accounting data generated, apart from authenticity of payments.
 - b) To evaluate the extent and implementation of internal controls with specific reference to transactions having impact on the financial issues and comments on the same.
 - c) To alert the top management, if necessary, through confidential reports, against suspicious transactions that could indicate frauds.
 - d) To review and suggest remedial action on the observations of Statutory Audit and CAG Audit on the accounts raised during the previous financial year.
 - e) To suggest the areas in every phase, considered to be placed before the Audit Committee.

3. Audit Team:

The Audit Team shall comprise of at least THREE Assistants with required qualification and experience in the field of audit & assurance. Any Partner of the audit firm should supervise the work of the Audit Team.

BHAVINI Management reserves the right to ask the Internal Audit Firm to change any member of the Audit Team. Audit team members would be required to comply with the security requirements of BHAVINI.

4. Payment Terms:

Payments shall be made in two equal installments (50% each):

1. On submission and acceptance of Internal Audit Report for Half Year 1 (HY1) (April–September).
 2. On submission and acceptance of the following for HY2 (October–March)
 - Internal Audit Report
 - IFC Report
 - Draft Financial Statement the financial year under internal audit.
- Statutory deductions (Income Tax/GST) will be made as applicable.

Note:

- i. Conveyance, boarding and lodging will be arranged by BHAVINI at the Department Guest House (Anupuram/Kalpakkam), based on availability or at Outside.
- ii. If travel performed by own vehicle, ₹16/km will be reimbursed.
- iii. Out of pocket expenses incurred if any, in connection with the audit will also be reimbursed at actuals, based on the proof (Invoice).

5. Other conditions/declarations :

1. The appointment can be terminated by giving one month's notice on the ground of unsatisfactory performance.
2. Any dispute arising out of the assignment shall be mutually settled and the decision of Director (Finance), BHAVINI will be final and binding.
3. The appointment of auditors is subject to the following conditions:
 - a. The Audit Firm must not sub-contract the work.
 - b. The Audit Firm will work in strict confidence and will ensure that the information in respect of the operation of the Area/Unit is dealt in strict confidence and secrecy. A certificate towards maintaining confidentiality to be provided by the Audit Firm before commencement of Audit.
 - c. No partner of audit firm is related to any Director / Key Management Personnel of the company within the meaning of sub-section(77) of Section 2 of Companies Act 2013.
 - d. The Audit Firm shall be free from any disqualification mentioned under section 141(3) of the Companies Act 2013. In addition to this, the appointed audit firm must not be holding the assignment of Statutory Audit/ Tax Audit of the company.
 - e. The Audit Firm shall undertake that data given to the Auditor by the Company and any information generated from the data provided shall not be used by the Auditor for any other purpose.
 - f. Neither the firm nor its partners or Associates have any interest in the business of Company (BHAVINI).
 - g. The auditor will be required to issue certificate of Independence.
 - h. The partners holding certificate of practice issued by respective institutes are in whole time practice.
 - i. The Chartered Accountant/ Cost Accountant Firm will be debarred from getting, in future, the Internal Audit of the Company in the following events:
 - If the firm obtains the appointment on the basis of false information / false statement.
 - If the firm does not take up audit in terms of appointment letter.
 - If the firm does not submit the audit report, complete in all respect in terms of appointment.
 - If the firm violates any of the stipulation under clause 3(a) to (h) above.
 - j. Head (Finance) will be the competent authority to issue instruction and clarification for compliance with the procedural aspects related to finalization of report.
 - k. The offer should be submitted strictly as per the terms & conditions laid down in the document.
 - l. Decision of the Company in all the matters regarding number of the documents to be produced, shortlisting/ award of assignments etc. will be final and binding on the bidders. No correspondence or personal enquiries shall be entertained by the Company in this regard. Company reserves the right to call additional information / documents during the course of selection and evaluation process
 - m. Disclaimer: BHAVINI reserves the right to accept or reject any or all

responses and to request information or clarification from one or more bidder(s) at any stage or to cancel the process entirely without assigning any reason.

- n. Jurisdiction of Courts: Any dispute arising out of or in respect of the contract will be subject to the jurisdiction of District Court, Chengalpattu only.

6. Manner and method for Submission of Bids:

The tender shall be submitted in online GeM portal only. Duly filled in bid shall be submitted in online GeM portal before due date and time. The bid will be opened as mentioned in relevant clause. If, the office happens to be closed on the date of opening of the bid due to unavoidable circumstances then the bid will be opened on the next working day at the same time and venue. However, the last date for online bid remain unchanged.

7. Validity of bids:

Bids shall be kept valid for acceptance for a period of 120 (One hundred and twenty) days from the date of actual opening of bid. The tender bids with shorter validity period will be liable for rejection.

8. Opening of Tenders:

Bids will be opened as per the GeM terms & conditions.

9. Award Criteria:

BHAVINI shall award the Contract to the Bidder whose offer has been determined to be the lowest evaluated bid and is substantially responsive to the Bidding Document, provided further that the Bidder is determined to be qualified to perform the Contract satisfactorily.



DIRECTOR (FINANCE)

भाविनि के लिए और उनकी ओर से

For and on behalf of
Bharatiya Nabhikiya Vidyut Nigam Ltd

SECTION II

GENERAL AND COMMERCIAL CONDITIONS OF THE CONTRACT



भारतीय नाभिकीय विद्युत निगम लिमिटेड
BHARATIYA NABHIKIYA VIDYUT NIGAM LIMITED
(भारत सरकार का उद्यम A Government of India Enterprise)

कल्पाक्कम/Kalpakkam - 603 102

चेंगलपट्टु जिला (तमिलनाडु) / Chengalpattu District (Tamilnadu)

SECTION – II

1. Kindly submit your quotation through GeM portal.
2. The tender will be opened as per the terms & conditions of GeM. The Officer inviting tenders shall have the right to rejecting all or any of the tenders, and will not be bound to accept the lowest tender.
3. The work shall be carried out strictly in accordance with the Contract specifications.
4. Before submitting the tender, the bidder will be deemed to have satisfied himself by actual inspection of the site, locality of the works, the geological and weather conditions of the site, approaches, availability of materials, all security rules & regulation etc. and ensure that all conditions liable to be encountered during execution of the works are taken into account and the rates that he enters in the tender are adequate to take care of such conditions.
5. The Contractor shall follow all security rules as may be framed by BHAVINI or by local security-in-charge of the units at Kalpakkam from time to time regarding issue of identity cards, control of entry of personnel and all similar matters. The Contractor and his personnel shall abide by all security measures imposed by the Officer-in-charge or his duly authorized representative from time to time.
6. The Contractor, his employees and agents shall not disclose any information or drawings furnished to him by BHAVINI. Any drawings, reports and other information prepared by the Contractor or by BHAVINI or jointly by both for the execution of the Contract, shall not be disclosed without prior written approval of the Officer-in-charge. No photographs of the works or plant premises shall be taken, without the prior written permission of the Officer-in-charge.
7. The bidder shall note that the validity of the offer and the rates quoted by him shall be for a period of **120 days** from the date of opening of bid.
8. The rates shall be quoted by the bidder in the Price schedule as given in the format Section-IV .

9. LAW GOVERNING THE CONTRACT

The contract shall be construed and shall be governed by the laws of India for the time being in force and the Internal Auditor shall be required to comply with all the applicable laws with regard to performance of the contract.

10. ARBITRATION & JURISDICTION

If any dispute or difference shall arise as to the quantum to be paid towards claim settlement or any other payment under this policy/contract such difference shall independently of all other questions be referred to the decision of a sole arbitrator to be appointed in writing by the parties to or if they cannot agree upon a single arbitrator within 30 days of any party involving arbitration, the same shall be referred to a panel of three arbitrators comprising of two arbitrators, one to be appointed by each of the parties to the dispute/difference and the third arbitrator to be appointed by such two arbitrators and arbitration shall be conducted under and in accordance with the provisions of the Arbitration and Conciliation Act,1996.

The courts within the local limits of the place from which the contract is awarded shall have exclusive jurisdiction to deal with and decide all disputes arising out related contract.

11. SECRECY

All information, project details imparted to the Internal Auditor shall, at all times, remain the absolute property of BHAVINI. The Internal Auditor shall not use them for purposes other than for which they are provided for and shall treat all these documents as confidential. These shall not be reproduced in whole or in part for any other purpose. The Internal Auditor shall use his best endeavor to ensure that such information is not divulged to third parties.

12. Any clarification related to this tender shall be addressed to:

DGM(CMM)
BHAVINI, Kalpakkam,
Chengalpattu District,
Tamil Nadu – 603 102.
Email: kviswa@igcar.gov.in
Mob: 9443316416.

SECTION-III
**SCOPE - AREA OF MINIMUM COVERAGE FOR INTERNAL AUDIT &
REPORTING**

Introduction:

Bharatiya Nabhikiya Vidyut Nigam Limited (BHAVINI) is a wholly owned Enterprise of the Government of India under the administrative control of the Department of Atomic Energy (DAE). It has been incorporated in 22nd October 2003 as a public Limited Company under the Companies Act, 1956 with the objective of constructing and commissioning the first 500MWe Prototype Fast Breeder Reactor (PFBR) at Kalpakkam in Tamil Nadu and to pursue construction, commissioning, operation and maintenance of subsequent Fast Breeder Reactors for generation of electricity in pursuance of the schemes and programmes of the Government of India under the provisions of the Atomic Energy Act, 1962.

I) SCOPE- AREA OF MINIMUM COVERAGE FOR INTERNAL AUDIT & REPORTING

A. SCOPE / MINIMUM COVERAGE FOR INTERNAL AUDIT

While it is ultimately the responsibility of the internal auditor to determine and be satisfied with the appropriate extent of coverage, it is recommended that the coverage should be at least as outlined below, though not intended to be exhaustive.

The approved Delegation of Financial Powers for various contracts will be provided at the commencement of the Internal Audit.

A.1 WORK CONTRACTS:

Extent of Checking:

- i) Contract value more than Rs.100 lakhs - 100%
- ii) Contract value upto to Rs.100 lakhs - 50%

Checking may confirm:-

- a) Preparation of Technical Sanctions and its approval
- b) Adherence to the system for issuance of tender & awarding contracts.
- c) Financial concurrence with reference to the delegations.
- d) Approval of contracts with reference to the delegations.
- e) Maintenance of Hindrance register for the contract.
- f) Test check of the bills/payments/ settlements.

Confirmation, if required, for bank guarantees (BGs) / performance BGs / insurance policy / indemnity bonds / letters of credit are available.

Comment about the adequacy of the internal control systems being followed.

Comment about the financial discipline with regard to works procedure.

Effecting due recoveries and periodical settlement of outstanding advances.

A.2 PROCUREMENT: (for POs issued – at Site as well as by NPCIL on behalf of BHAVINI):

Extent of Checking:

- i) Contract value more than Rs. 100 lakhs -100%

- ii) Contract value upto to Rs.100 lakhs -50%

Checking may confirm:-

- a) Approval of Indents.
- b) Adherence to the system for issuance of tender & placement of order.
- c) Financial concurrence with reference to the delegations.
- d) Comparative Statements.
- e) Approval of the contract with reference to the delegations.
- f) For imports – LCs, payments in foreign exchange.
- g) Test check of the bills / payments / settlements.

Confirmation, if required, for bank guarantees (BGs) / performance BGs / insurance policy / indemnity bonds / letters of credit are available.

Comment about the adequacy of the internal control systems being followed.

Comment about the financial discipline with regard to Purchase procedure.

Effecting due recoveries and periodical settlement of outstanding advances.

A.3 CONSULTANCY /SERVICE CONTRACTS:

Extent of Checking:

- i) Contract value more than 25 lakhs -100%
- ii) Contract value upto to 25 lakhs -50%

Checking may confirm:

- a) Preparation of Technical sanctions and its approval.
- b) Adherence to the system for issuance of tender & placement of order.
- c) Financial concurrence with reference to the delegations.
- d) Approval of the contract with reference to the delegations.
- e) Test check of the bills/payments/settlements.

Confirmation, if required, for bank guarantees(BGs) / performance BGs / insurance policy / indemnity bonds / letters of credit are available.

Comment about the adequacy of the internal control systems being followed.

Comment about the financial discipline with regard to Consultancy / Service procedure.

Effecting due recoveries and periodical settlement of outstanding advances.

A.4 ADMINISTRATIVE EXPENDITURE ADJUSTMENT VOUCHERS:

Extent of Checking: upto the extent where Internal Auditor feels satisfied:

Checking may confirm:

- a) Financial concurrence with reference to the delegations;
- b) Approval of the contract with reference to the delegations.
- c) Adherence of the systems & laid down procedures.

A.5 SETTLEMENT VOUCHERS FOR TEMPORARY ADVANCES & IMPREST ACCOUNTS:

Extent of Checking: upto the extent where Internal Auditor feels satisfied:

Checking may confirm:

- ❖ Nature of Expenses incurred should be the purpose it is meant for.
- ❖ Full & timely Settlement of Advance – periodically for temporary advances and atleast once in a year for Imprest Accounts.

A.6 BANK ACCOUNTS:

- ❖ Vouching – payments vouchers – all Banks, at random, 100% for any 6 months for each Bank.
- ❖ Examination of Bank reconciliation statements – all banks.
- ❖ Accuracy and accounting of the Interest Income earned there from & TDS
- ❖ Deposit of the statutory recoveries made – whether in time or not.

A.7 ESTABLISHMENT:

Extent of Checking: upto the extent where Internal Auditor feels satisfied:

- ❖ Verification of master data in the pay bills.
- ❖ Recovery from salary and punctuality / accuracy of the remittances.
- ❖ Wage Scrutiny - test check.
- ❖ Whether internal control procedures exists. Test checks of Fixation of pay
- ❖ TA / TTA / LTC bills
- ❖ Periodical settlement of outstanding advances.
- ❖ Income tax (TDS) computation on salary of Employees

A.8 FIXED ASSETS/CWIP:

- ❖ 100% analysis of capital work in progress.
- ❖ Capitalization of assets during the year.
- ❖ Updatons of the Fixed Assets register and Provision of depreciation.
- ❖ Physical verification of fixed assets - periodicity - adequacy

A.9 INVESTMENTS (Bank Deposits):

- ❖ 100 % checking with reference to the delegation of powers, procedure followed.
- ❖ Checking of documentation.
- ❖ Accounting of investments and income there from and TDS.

A.10 STORES:

- ❖ Stores Vouchers - its accuracy, procedure and its entering into the data base.
- ❖ Valuation and classification of MRV s and other input documents.
- ❖ Verification of quantities in Price stores ledger Vs Bin Cards.
- ❖ Material lying with 3rd parties - its accounting / verification.
- ❖ To satisfy periodically about Physical verification of Stores:
 - Item costing above Rs. 10,001/- 100%
 - Item costing between Rs.3,001/- and 10,000/- 50%
 - Item costing less than 3,001/- 25%.
 - Other Items test check only.
- ❖ Reasonability of Adjustments of material discrepancies found.

A.11. IND AS/GST /DTC/ OTHERS ETC:

Scope of audit also covers advising, guiding in implementation of new Ind AS, if any, applicable for the respective financial year under audit, GST / Income Tax / Companies Act etc. and updating us the amendments made in applicable acts like Goods & Service Tax / Income Tax/ Companies Act etc. from time to time or any other enactments, if any, applicable during the course of audit.

A.12. INTERNAL FINANCIAL CONTROL:

Monitoring and reporting through separate evaluation of internal Financial control system in practice and suggest for improvement /modification if any.

A-13. PREPARATION OF IND AS FINANCIAL STATEMENTS:

Preparation of Draft financial statements including notes to the accounts for the year under internal Audit, after completion of Financial year, for submission of the same to the Board before submission to Statutory auditor for reporting.

A-14. INFORMTION ABOUT CONTRACTS & VOUCHERS FOR LAST 3 YEARS

Financial year	2022-23		2023-24		2024-25	
Particulars	Numbers	Value Rs.Lakhs	Numbers	Value Rs.Lakhs	No of Orders	Value Rs.Lakhs
Total Purchase orders placed	356	338.48	556	1891.28	574	2738.50
Total Work orders placed	109	653.73	174	1690.35	126	2659.61
Number of Vouchers :						
(Financial accounting & material accounting)	7396		9449		10586	

B. FORMAT FOR REPORTING

B.1 Each report should give a summary of Internal Audit observations to the management.

B.2. For easy understanding, the internal Audit report may have following chapters:

1. Items where / statutory provisions have not been followed & where statutory deposits/ remittances have been delayed.
2. Expenditure incurred / committed without appropriate approvals/ financial concurrence or where post facto approvals/ concurrences are taken / yet to be taken.
3. Efficiency in Project Management (achieving milestones) and Resource Management (including financial management).
4. Expenditure incurred committed without following approved procedures.
5. Clerical errors / observations on routine-. Minor discrepancies like misclassification of Account Codes which have been rectified during the

course of audit NEED NOT BE REPORTED. Only CONTINUING IRREGULARITIES may be reported

6. Work orders/ Purchase Orders placed on Single tender / Nomination basis.
7. General Ledger & Subsidiary ledger scrutiny and reporting of misclassification etc.
8. GST invoicing verification, Corporate Social Responsibility checking and reporting.
9. Report on implementation of Ind AS, if any applicable and any other statute affecting financial statements.
10. Exceptional reporting.
11. Deviation from Policies, Systems, Procedures, Rules and Regulations prescribed by BHAVINI.
12. Any other suggestion for improvement of system / any other report, in the opinion of auditor, reporting will be useful to the management.
13. The major irregularities which the auditors consider for placement before Audit Committee has also to be specified in the report.

B.3. On completion of each phase of internal audit, draft internal audit report shall be discussed and final internal audit report shall be submitted soon thereafter to Director (Finance), BHAVINI, Kalpakkam .

B.4. Separate Report on Internal Financial Control Systems shall be issued.

C. INTERNAL FINANCIAL CONTROL (IFC) REPORTING:

IFC Audit may be planned and conducted during the phases of Internal Audit. Any suggestion / improvement / deficiency shall be reported along with Internal Audit Report. Internal Auditor has to report on the adequacy of Internal Financial Control over financial reporting in BHAVINI and operating effectiveness of such controls in the Internal Audit report

Separate Final report shall be issued after the end of the year, after seeing the compliance if any for the suggestions reported along with Internal Audit report.

D. PREPARATION OF FINANCIAL STATEMENTS:

Preparation of draft Financial statements including notes on accounts and submission to statutory Auditor for Audit by 3rd week of April of the next financial year and finalizing the same before submission to Board for approval.

E. INTERNAL AUDIT SCHEDULE

Targeting the Finalisation of Annual Accounts by 4th week of April

1 st Phase	Covering the period from April to September - in the 2 nd week of October - IA report -to be given by last week of October
2 nd Phase	Covering the period from October to December - in the 2 nd week of January. - IA report -to be given by last week of January
3 rd Phase	Covering the period from January to March. - in the 2 nd week of April. - IA report cum compliance latest by last week of April.

For the first year of appointment 1st and 2nd phase may be clubbed, based on the assignment of work.

SECTION-IV
PRICE SCHEDULE

Tender No : **BHAVINI/GEM/CMM/F&A/2025/303**

Name of Work : **Engagement of Internal Auditor for 2 Financial Years from 2025-26 at PFBR Plant site, BHAVINI, Kalpakkam**

Sl. No.	Description of work	Unit	Quantity	Total Amount "Rs"*
1	Internal Audit Fees for 25-26 Quantity: 1(Unit: Year)	Lumpsum	1	
2	Internal Audit Fees for 26-27 Quantity: 1 (Unit: Year)	Lumpsum	1	

GST Rate (%) included in price quoted by bidder. (Only the applicable GST rate is to be mentioned here)	
Note:	
1. Price quoted by bidder shall be inclusive of GST. Rate for item no.1 and 2 shall be quoted. The same shall be submitted in GeM portal. Overall lowest bidder only will be considered . Splitting of contract not applicable .	
2. For the second year , separate appointment letter will be issued on the same terms and conditions as mentioned in the initial appointment.	
3. The technical bid or part-1 bid shall not contain any price content entry. In case, the technical or Part-1 bid is found to contain any price content, such bid shall be rejected.	
4. Bidder shall not modify the format. Bidder should fill details at respective Column/ location only.	
5. Conditional bids / offers are liable to be rejected.	
6. Travelling / lodging & boarding will be arranged by BHAVINI .Accordingly, the Audit Firm is requested to quote only the professional fees for the Internal audit.	

***To be quoted only through online mode (including GST and Contractor's Profit & Overheads charges etc.)**