

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	03-10-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	04-10-2026 15:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Communications
विभाग का नाम/Department Name	Department Of Telecommunications (dot)
संगठन का नाम/Organisation Name	Bharat Sanchar Nigam Limited Portal(bsnl)
कार्यालय का नाम/Office Name	Calcutta Telephone District
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :mousumikar.bsnl@nic.in Buyer Email id: asadhukhan.bsnl@nic.in
वस्तु श्रेणी /Item Category	Hiring of Consultants - Milestone/Deliverable Based - Functional Consultants; Subject Matter Expert, Financial Services, Finance& Accounts; No; Hybrid(As specified in scope of work)
अनुबंध अवधि /Contract Period	2 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	6 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes Partial Turn over value - 3 (in lakhs)
टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for Turnover	Yes Partial Turn over value - 3 (in lakhs)
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	5 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	158356
Payment Timelines	Payments shall be made to the Seller within 45 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	30

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

लाभार्थी /Beneficiary :

ACCOUNTS OFFICER (WORKS)/PLG/CTD, BSNL

P-10, New CIT Road, Kolkata-700073 , Name of the Bank and Branch : State Bank of India, P-15, India Exchange Place Extn, Todi Mansion Branch, Kolkata 700073 Account Number: 11108915982 IFSC Code: SBIN0001139 (Accounts Officer Works/plg/ctd/bsnl)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ / Purchase Preference to MSE OEMs/ Service Provider available upto price within $L1+X\%$	15

ट्रेड्स भुगतान संबंधी विवरण/TReDS Payment Details

This Bid provides for Trade Receivables Discounting System (TReDS) as Preferred mode of payment. For MSME sellers, payments may be processed through a TReDS exchange in which the Buyer is registered, subject to applicable policy and regulatory guidelines. Accordingly, sellers intending to avail payment through TReDS are required to be registered with at least one TReDS exchange in which the buyer is registered.

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
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. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
5. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as

defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the [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 seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.

6. 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.

7. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope Of work:[1789634321.pdf](#)

Profile of Consultants:[1789634323.pdf](#)

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Consulting Category/ Stream	Functional Consultants
Consultant's Profile	Subject Matter Expert , Financial Services , Finance& Accounts
Proof of Concept (POC) Required	No
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
एडऑन /Addon(s)	

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Vangala Chiranjeevi	744101,O/o CGMT BSNL Andaman and Nicobar Telecom Circle, Near Fire Brigade office, SRIVIJAYAPURAM, Port Blair- 744101	Project / Lumpsum Based	N/A

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

OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

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

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

determined and redressed by the concerned Buyer Organisation only.

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

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

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

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

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

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

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

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

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

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

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला

सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा |/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

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 2026-27 & 2027-28 (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-virus* 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.

In the event of any conflict or inconsistency among the instructions, guidelines, rules, or policies referred to in above points (a), (b), (c), (d) and (e), the following order of precedence shall apply:

1. (a) shall prevail over all others and cannot be superseded.
2. (b) may be superseded only by (a).
3. (c) may be superseded by (a) and (b).
4. (d) may be superseded by (a), (b) and (c).
5. (e) may 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. Internal Auditors are desired to put special efforts on following issues

- (1) Review of penalties, late fees, demurrage, fines and similar charges, including verification of approvals, identification of root causes and formulation of preventive controls to avoid recurrence and revenue leakages.
- (2) Review of fraud, theft or embezzlement of cash, stores and any other assets.
- (3) Review of all high value transactions (More than 5 Lakhs)
- (4) Review of settlement status of pending matters with CCA, DoT, taxation and other statutory authorities, including monitoring of correspondence, timelines, ageing and closure of long-pending disputes and claims.
- (5) Verification of timely decommissioning, scrapping and disposal of obsolete, impaired and non-performing assets and inventories, including compliance with prescribed procedures, valuation and accounting thereof.

- (6) Review of status and resolution of Statutory Audit and C&AG (F&C) audit qualifications and observations, with specific focus on elimination of recurring audit issues and strengthening of internal controls.
- (7) Verification of licence fees payable and paid to DoT, including identification and reporting of overpayments or underpayments, and calculation, recognition and provisioning of interest, penalties and related liabilities.
- (8) Verification of accounting, utilisation and monitoring of grants, subsidies and government assistance, in accordance with applicable corporate circulars, accounting standards and accounting policies.
- (9) Review of expenditure on telecom infrastructure including towers and related assets, and assessment of their operational performance, utilisation levels and financial viability.
- (10) Review and monitoring of Bank Guarantees, Security Deposits and Earnest Money Deposits (deposited and received), including:
 - Timely retrieval and cancellation of BGs after completion of contracts
 - Validity, renewal and safeguarding of BGs received
 - Monitoring of long-pending SD / EMD balances
 - Updating and control through ERP / SAP systems
 - Prevention of business loss and contractual exposure.
- (11) Verification of correct booking of segment-wise income and expenditure and inter-segment transactions, including timely creation of liabilities and prevention of booking of prior period expenditure as the same is not allowed.
- (12) Comprehensive review of GST compliance and input tax credit controls, including:
 - Compliance with GST rules, instructions and advisories
 - Reconciliation of GST credit between ERP / SAP and GST portal
 - Review of invoice processing and service / material receipt through ERP systems
 - Timely and eligible availment and utilisation of ITC.
- (13) Review of OYT deposits and customer security deposits, including identification of matured deposits, transfer of eligible balances to revenue accounts and resolution of long-pending balances.
- (14) Review and reporting on government-funded and government-sponsored projects, including Bharat Net, LWE, NFS, 4G Saturation, CANI, Wi-Fi and similar schemes, with focus on billing, collection, revenue recognition, recoverability and project performance at Circle level.
- (15) Review of progress on closure of deficiencies and observations reported in previous internal audit reports, including monitoring of action taken, repeat observations and strengthening of compliance culture.
- (16) Audit of the risk monitoring and risk management framework, including adequacy of risk identification, mitigation measures, reporting mechanisms and governance oversight.
- (17) Identification and highlighting of significant operational, financial and strategic issues having a material bearing on the Company's performance, sustainability and governance.
- (18) Conduct of performance audits of business verticals and circles, including identification of areas of loss of market share or revenue, evaluation of operational efficiency and recommendations for performance improvement and turnaround.

3. **Taxation** :

- (1) Verification of correct adjustment, accounting and timely payment of all statutory dues including legacy indirect taxes such as Service Tax, VAT, Sales Tax and applicable cesses, as well as current Goods and Services Tax liabilities, in accordance with prevailing laws and rules.
- (2) Ensure compliance with provisions relating to deduction, collection, deposit and reporting of tax deducted at source and tax collected at source under Income-tax and GST laws, including timely filing of statutory returns and issuance of prescribed certificates.
- (3) Review of timeliness and correctness of deposit of all direct and indirect taxes, filing of statutory returns and monitoring of exposure towards interest, penalty and late fees.
- (4) Review and reporting of rectification status and outstanding demands relating to old TANs and PANs, including verification of online rectifications, responses to statutory notices and closure status.
- (5) Ensure compliance with GST provisions relating to registration, invoicing, e-invoicing (where applicable), valuation, classification of supplies, place of supply and time of supply.
- (6) Verification of compliance with Reverse Charge Mechanism, including identification of applicable transactions, timely payment of tax, proper accounting and availment of eligible input tax credit.
- (7) Verification that input tax credit is correctly availed, recorded and utilised in all eligible cases, including compliance with eligibility conditions, documentation requirements, time limits and restrictions prescribed under GST laws.
- (8) Review of reconciliation of input tax credit between books of accounts, GST returns and GST portal data, including identification of ineligible, blocked or mismatched credits and monitoring of reversals and corrective actions.
- (9) Ensure proper distribution of input tax credit under the Input Service Distributor mechanism, including registration compliance, allocation methodology, timely distribution and accounting.
- (10) Review of reconciliation of outward supplies and tax liability between books of accounts, GST returns, e-invoices and e-way bills, including identification of omissions, short payments, classification errors and rate mismatches.
- (11) Verification of compliance with e-invoicing and e-way bill provisions, wherever applicable, including generation, reporting, reconciliation and monitoring of penal exposures.
- (12) Verification of correctness and reconciliation of annual GST returns and statements, including annual returns and reconciliation statements, and proper disclosures and certifications therein.
- (13) Review of compliance relating to advance receipts, credit notes, debit notes, refunds, adjustments and reversals under GST laws.
- (14) Verification of withholding tax compliance on payments to vendors, contractors, professionals, employees and suppliers, including correct classification of

payments, applicability of correct tax rates, threshold limits and exemptions.

- (15) Review of compliance with statutory audits, departmental audits, assessments, inspections and surveys conducted by Income-tax and GST authorities and monitoring of observations and directions issued thereunder.
- (16) Review of pending tax litigations, assessments, appeals and disputes with central, state and local authorities relating to Income-tax, GST, VAT, Service Tax and other statutory levies.
- (17) Assessment of adequacy of provisions made for tax demands, disputed liabilities and contingent liabilities and verification of proper recognition and disclosure in the financial statements in accordance with applicable accounting standards.
- (18) Review of actions taken in defending tax matters, including engagement of consultants, filing of appeals, monitoring of statutory timelines and evaluation of litigation strategy.
- (19) Verification of compliance relating to refund claims, receipt and adjustment of refunds and accounting thereof, including monitoring of pending refunds and interest receivable.
- (20) Review of internal controls, systems and procedures relating to taxation, including documentation, approvals, ERP / SAP controls, vendor compliance monitoring and risk mitigation mechanisms.
- (21) Identification and reporting of potential tax exposures, compliance gaps, revenue leakages and risks, including impact assessment and recommendations for corrective and preventive actions.
- (22) Verification of compliance with current amendments, rules, notifications, circulars and judicial pronouncements under Income-tax and GST laws and assessment of their impact on operations and financial statements.

4. Finance & Accounts:

- (1) Proper and timely maintenance of books of accounts, including vouchers and supporting documents.
- (2) 100% vouching of bank and cash vouchers and JVs (except staff claims) and sample checking of staff claim vouchers.
- (3) Review of internal control mechanism for cash handling and cash transactions, including fund requisition, receipt and utilization to avoid excess or redundant funds beyond budget allotment.
- (4) Review of delay in invoice processing
- (5) Ensure timely completion of Bank Reconciliation Statements (BRS), review of unclear cheques, unlinked debits and credits, and timely reversal of cheques issued but not presented beyond 90 days.
- (6) Review of salary, advances, temporary advances and other employee-related transactions, including charging of interest on delayed settlement of temporary advances.
- (7) Timely preparation of monthly Trial Balances and Final Accounts, with verification of reverse balances, nullification of zero balance GLs and proper justification for abnormal balances.

- (8) Timely and correct booking of revenue, expenditures, liabilities and assets in the appropriate accounting period.
- (9) Timely and correct deposition of all taxes and levies (direct and indirect), filing of returns and settlement of disputes, wherever applicable.
- (10) Budget allotment and utilization strictly against respective budget heads.
- (11) Maintenance of Fixed Assets Register, physical verification of assets / inventory / WIP and proper accounting thereof.
- (12) Creation and timely recognition of ARO liabilities and ARO assets for new asset creation on leasehold land.
- (13) Proper recording, conversion and reconciliation of CWIP, including age-wise analysis and reporting of pendency.
- (14) Reconciliation of main / general ledgers with subsidiary ledgers for stores, debtors, creditors, receivables and payables and elimination of differences.
- (15) Age-wise review and reconciliation of sundry debtors, including obtaining balance confirmations and reconciliation between SLR and Trial Balance.
- (16) Review of recoverables and payables with DoT / CCA / MTNL and other departments and monitoring timely settlement of balances.
- (17) Review and recommendations for minimizing adverse / negative balances under various GLs.
- (18) Review of bank charges debited by banks as per agreements.
- (19) Verification of vendor classification and compliance with MSME provisions, including provision for interest wherever applicable.
- (20) Ensure compliance with Ind AS-115 (Revenue Recognition).
- (21) Ensure techno-economic assessment and accounting of impairment of assets.
- (22) Review of pending legal cases and adequacy of provisions, including verification of contingent liabilities for all statutory and government cases.
- (23) Ensure correct calculation, capitalization and accounting of borrowing costs and overheads, with adherence to Ind AS-16 and Ind AS-116.
- (24) Review of age-wise analysis of GRIR balances, ATD / ATCs and open purchase orders.
- (25) Review of Revenue from Operations, including timely recognition of revenue, advance income and accrued revenue across all segments.
- (26) Verification of correctness and completeness of payroll processing.
- (27) Review of decommissioning and sale of scrap and assets, including identification of assets, preparation of ACE-9, accounting of sale proceeds, MSTC commission and approvals for inventory write-off.
- (28) Review of collection and remittances of cash and cheques collected in CSCs including OCSCs and suggestions for improvement.
- (29) Review of sales and marketing transactions, including SIM sales, CTOPUP sales, reconciliations and commission accounting.
- (30) Review of external projects and contributory works, including reconciliation of customer advances, expenditure incurred and timely recognition of revenue as per agreements.
- (31) Review of Real Estate Management, Land Monetization and Space Monetization activities.

- (32) Review of FTTH and CBP Wallet revenue reconciliation and commission accounting.
- (33) Review of Revenue Assurance related exceptions and monitoring of corrective actions taken to close the same.
- (34) Verification that assets related to Telegram and Telex services are decommissioned or transferred appropriately.

5. Physical stores and its verification:

- (1) Ensure real-time recording of inward and outward movement of store items and maintenance of proper registers, bin cards and movement records at stores.
- (2) Verification that Stores Receipt Vouchers (SRVs) and Stores Issue Vouchers (SIVs) are regularly forwarded to the Store Accounts Section and periodic reconciliation is carried out between store records and financial records.
- (3) Ensure valuation and classification of inventory in accordance with Ind AS-2, including identification and provisioning for slow-moving, non-moving and obsolete inventory.
- (4) Review the periodicity and adequacy of physical verification of inventory, resolution of discrepancies and conduct test-check physical verification at least once in a quarter.
- (5) Ensure that physical verification reports, duly signed by the IFA, accompany the quarterly audit report.

6. 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.

7. 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.

8. 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.

9. 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. Internal audit will be conducted on quarterly basis. The Quarters will be as follows:

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 team should comprise of at least 3 personnel, 1 Qualified CA/CMA and 2 Semi-Qualified CA/CMA. But in case of Corporate Office, report of both Bas needs to be submitted separately along with circle-wise compilation.
- d. The 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 15 days of

quarter ending. For example, audit report for the Quarter I (April – June 2026 quarter) should be submitted latest by 15th Jul 2026.

- 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 :
 - i. Auditor should give their comment on each and every point. If not applicable to circle or unit the auditor should specifically mention the same.
 - ii. While giving comment, auditor shall specify the financial impact on BSNL.
 - iii. An Executive Summary highlighting major points should be attached.
 - iv. Auditor shall mention his recommendations clearly in Executive Summary giving full disclosures.
 - v. Management replies or comments should be mentioned in the last column.
 - vi. Auditors may attach annexure to any point in case details are required.
 - vii. The auditor should consider the Action taken report by management on previous quarter Report.
 - viii. 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.
 - ix. 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.

Annexure-A

Template for Test of Effectiveness (TOE):- To be conducted by Internal Auditors quarterly of all the controls of 12 processes:

	Circle		Business Unit		Area		Category		Control Ref No.		Risk Description		Control Description	Evidence received from Circle	Evidence not received from Circle	Control performance (Y/N)	Final Status(Fully Compliant/ Partially Compliant/ Non Compliant/ Not Applicable)	Reasons of Partially Compliant/Non Compliant/Not Applicable	Recommendations	BSNL Contact person who shared the Details		Remarks	
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Annexure-B

Bharat Sanchar Nigam
Limited Format of Internal
Audit Report

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

Sl. No.	Scope	Auditors's Observation	Financial Impact	Root Cause of Deviation, if any	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 and root cause of deviation, if any.
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) Nodal Circles and their respective Zones**

ZONE	Nodal Circle
NORTH ZONE A	Punjab Telecom
NORTH ZONE B	U.P.East Telecom
WEST ZONE	Maharashtra Telecom
SOUTH ZONE A	Tamilnadu Telecom
SOUTH ZONE B	Telangana Telecom
EAST ZONE A	Kolkata Telephones
EAST ZONE B	Assam Telecom

(2) Details of BSNL Circles, Zone Wise Nodal Circle(s) and EMD Amount with estimated audit fees:

ZONE	Circle Name	Circle HQ Location	Nodal Circle	All Inclusive Estimated Fees (including taxes) for two years for FY 2026-27 and 2027-28 (In Rs.)
(a)	(b)	(c)	(d)	(e)
NORTH ZONE A	Rajasthan Telecom	Jaipur	Punjab Telecom	656080
	Punjab Telecom	Chandigarh		510200
	Haryana Telecom	Ambala		410498
	J & K Telecom	Jammu		480000
	Himachal Telecom	Shimla		700000
NORTH ZONE B	BSNL HQ [Comprising of two BAs, BA1- R&P and CSC (BA Code-1002), BA2- CBB (BA Code- 1003)]	New Delhi	U.P.East Telecom	67400
	U.P.East Telecom	Lucknow		682040
	U.P. West Telecom	Meerut		568000
	ALTTC, Ghaziabad	Ghaziabad		46000
	Uttaranchal Telecom	Dehradun		654000
	Core Network North	Delhi		170000
WEST ZONE	Maharashtra Telecom	Mumbai	Maharashtra Telecom	755554
	ITPC	Pune		100252
	Gujarat Telecom	Ahmedabad		587876
	Core Network West	Mumbai		274198
	M P Telecom	Bhopal		291998
	Chattisgarh Telecom	Raipur		245720
SOUTH ZONE	Tamil Nadu Telecom	Chennai	Tamilnadu	792000

A	Chennai Telephones	Chennai	Telecom	214000
	Kerala Telecom	Trivendram		773206
	Core Network South	Chennai		166000
SOUTH ZONE B	Andhra Telecom	Vijayawada	Telangana Telecom	1096220
	Telangana Telecom	Hydrabad		788000
	Karnataka Telecom	Bangluru		500000
	Core Network Fixed Line	Bangluru		140000
	Inspection Circle & QA	Bangluru		80060
EAST ZONE A	Kolkata Telephones	Kolkata	Kolkata Telephones	75520
	Odisha Telecom	Bhuvneshwar		211000
	West Bengal Telecom	Kolkata		249800
	Bihar Telecom	Patna		499000
	A & N Telecom	Port Blair		158356
	Jharkhand Telecom	Ranchi		175820
	Core Network East	Kolkata		70800
EAST ZONE B	Assam Telecom	Guwahati	Assam Telecom	325102
	Core Network -NE	Guwahati		70150
	North-East Telecom - I (NE - I)	Shilong		348400
	North-East Telecom - II (NE - II)	Dimapur		389100
	Sikkim Telecom	Gangtok		165200
TOTAL OF ALL CIRCLES				14487550

Note: EMD may be taken @ 2% of Estimated Fees mentioned at column (e) of above table and in accordance with General Terms and Conditions of GeM regarding Bid Security / EMD.

(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:**
95% of proportionate quarterly Fees (Total Fee for two years/8*95%) will be paid on submission of Audit Report of each Quarter. However, on completion of Internal Audit for last quarter and submission of its report, balance Fees (100% for last Quarter plus balance of previous Quarters) will be paid.
- 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 letter head 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.

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. 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 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.	Proof of assignment from Client along with work completion certificate from client, Published copy of P&L of Client Companies and turnover statement of the Public Sector Undertaking/ Telecommunication Companies.
3.	The Average Annual Turnover of the bidder from consultancy / Audit of the Firm for the past three consecutive years i.e. 2022-23, 2023-24, 2024- 25 should not be less than Rs. 6 Lakh(Rs. 3 Lakh for MSE/Startups)	Sufficient documentary proofs like audited P&L A/c, ITR etc.
4.	Bidder(s) shall submit a self-declaration that they are not blacklisted/debarred with Ministry of Communication or BSNL or debarring order issued by Department of Expenditure (DOE), Ministry of Finance (MOF) covering all central Ministries/departments as per provision of OM No. F.1/20/2018-PPD by Department of Expenditure (DOE), MoF dated 2nd Nov 2021, as on Bid submission date”. If the bidder(s) or its OEM is/are found to have been blacklisted by any authorities mentioned above at any stage of the tender or during supply, action shall be taken by BSNL as per tender terms and conditions.	A self-declaration from the Bidder.
5	In case the supplier gets black-listed by GST authorities during the tenure of BSNL Contract, then supplier must indemnify BSNL to ensure that no loss of Input Tax credit is borne by BSNL due to a default of a supplier. Bidder should submit an undertaking to this effect.	A self-declaration along with the evidence that the bidder is not black listed by GST authorities shall be submitted by supplier. In case the supplier gets GST black-listed by GST Authorities during the tenure of BSNL contract, in that case or in any other scenario the loss of Input Tax credit to BSNL will be recovered from the bidder
6.	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” and self-attested copies of PAN and GST Registration certificate are required to be uploaded

7.	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"
8.	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- A
9.	The Bidder must have experience of working with Companies, who have ERP platforms.	Annexure- B
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.	Refer ATC
12.	Bidder cannot continue in one circle for more than 2 (two) years. Hence, the bidder who remained internal auditor of a Circle in BSNL for two years continuously i.e. 2024-25 & 2025-26 cannot apply for that Circle.	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.	Any bidder from a country which shares land border with India will be eligible to bid if the bidder is registered with the competent authority as specified in Annexure-VI of O.M. No. 7/10/2021-PPD(1) Dated 23.02.2023 from Department of Expenditure, Ministry of Finance.	The bidders shall submit an undertaking in this regard as per format provided at Annexure-C
15.	Procurement under this bid would be in accordance with Revised Public procurement (preference to Make in India) order 2017, bearing No. P-45021/2/2017-PP (B.E.-II)-Part-IV (Vol-II) dated 19th July, 2024 notified by DPIIT, Ministry of Commerce and Industry, and DoT Gazette Notification dated 21.10.2024, along with subsequent Amendment from time-to-time, if any.	At the time of bidding, the bidder is required to submit a self-declaration regarding the local content of their offered products without disclosing the details mentioned in points (vi) to (xiii) of Form-I (Annexure-D).
16.	EMD	Bidders should submit bank guarantee for the amount as earnest money for each circle applied for as per Annexure- C of the Scope of Work. Refer ATC for further details and formats of Bid Security/EMD. The General Terms and Conditions of GEM regarding Bid Security /EMD shall be applicable.

The cut-off date for ascertaining experience shall be 31.12.2025.

All declarations must be duly signed by the authorized signatory on letter head of the Bidder.

Annexure- A

(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- B

(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)

Certificate to be submitted by Bidders
(On Company's Letter Head)

Reference 1 : BSNL Tender No.....issued on
.....

**Reference 2: Department of Expenditure Office Memorandums (OMs) No. 7/10/2021-
PPD(1) dated 23rd February 2023 and its subsequent Clarification, if any .**

I, in capacity of authorized signatory of M/s..... (Name of the company) having
Regd. office
at.....be

ing a participant bidder in BSNL T.E cited at reference 1 above, do hereby declare that I have
read and understood all the clauses regarding Restrictions under Rule 144(xi) of the General
Financial Rules (GFRs) 2017 on grounds of Defense of India and National Security issued
vide OM cited at reference 2 above, on procurement from bidders from a country or countries
which shares a land border with India. It is declared that we fulfil all the requirements in this
regard and are eligible to be considered for the Tender Enquiry under reference 1 above.

Further, we undertake that we will also abide by all the requirements of cited OMs during the
entire contract period.

(Name of the authorized signatory)

Signature

Designation in Company

Seal / Stamp of Company

Counter signed by Company Secretary of the Company with seal / stamp

Self-declaration regarding Local Content (LC) for Telecom Product

Form-1

**Format for Self-Certification regarding Local Content (LC) for Telecom Product, Services or Works to be submitted on non-judicial stamp paper of the value Rs. 100/-
Date:**

I _____ **S/o, D/o, W/o**, Resident of _____ do hereby solemnly affirm and declare as under:

That I agree to abide by the terms and conditions of Department of Telecommunications, Government of India issued vide Notification No: _____ dated _____.

That the information furnished hereinafter is correct to the best of my knowledge and belief and I undertake to produce relevant records before the procuring entity or any other authority so nominated by the Department of Telecommunications, Government of India for the purpose of assessing the LC.

That the LC for all inputs which constitute the said Telecom Product/Services/Works has been verified by me and I am responsible for the correctness of the claims made therein.

That in the event of the LC of the Telecom Product/Services/Works mentioned herein is found to be incorrect and not meeting the prescribed LC norms, based on the assessment of an authority so nominated by the Department of Telecommunications, Government of India, **I and my Statutory auditor or cost auditor (if applicable) will be liable for actions as specified in Clause (9) of the DPIIT PPP-MII Order dated 19.07.2024 for all incorrect/false facts and figures.**

I agree to maintain detailed breakup / information (separately for each product) to substantiate my claim for LC in the Company's record for a period of 2 years and shall make this available for verification to any authority. I shall also maintain records of local content pertaining to items bought from other domestic manufacturers / traders.

[Please provide following information]

- i) Name and details of the local supplier (Registered Office, Manufacturing unit location, nature of legal entity)
- ii) Date on which this certificate is issued
- iii) Telecom Product/Services/Works for which the certificate is produced
- iv) Procuring agency to whom the certificate is furnished
- v) Percentage of LC claimed**
- vi) Name and contact details of the unit of the manufacturer
- vii) Sale Price of the product
- viii) Ex-Factory Price of the product
- ix) Freight, insurance and handling
- x) Total Bill of Material
- xi) List and total cost value of inputs used for manufacture of the Telecom product/Services/Works

- xii) List and total cost of inputs which are locally sourced. Please attach LC certificates from local suppliers, if the input is not produced in-house.
- xiii) List and cost of inputs which are imported, directly or indirectly

I hereby certify that, having read all the provisions of the above order and principles / basis of calculations, the local content calculation does not include the following:

- a) Imported items sourced locally from resellers/distributors.
- b) The license fees / royalties paid/ technical charges paid out of India
- c) Procurement / supply of repackaged / refurbished/rebranded imported products

I hereby also certify to the best of my knowledge and belief that all the particulars furnished above are correct and complete. I agree to comply with the terms and conditions of the DPIIT PPP-MII order dated 19.07.2024 and DoT PPP-MII Notification dated.....

I understand that any incorrect declaration regarding the local content or failure to substantiate the claim of LC will result in penalties as specified in Clause (9) of the DPIIT PPP-MII Order dated 19.07.2024.

I further certify and take personal responsibility that I have applied my mind to the calculations and principles of LC as specified in this order and I shall, having declared the LC shall not seek recourse to change it on any ground. Any changes made by me on any grounds in a bid in LC after bid submission shall make my bid non-responsive and I shall hold myself liable for civil/criminal action arising out of any such change. I understand and agree that any such post bid change in LC content shall also be a valid ground for blacklisting of the firm from future contracts/bids.

Signature:

Name:

Designation:

Address:

Email Address:

Mobile No.:

Place:

Date:

Bidder's profile

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

2. Full Postal Address of Office/ Branches (in enclosed format **Annexure- E**)

3. Date of formation (as per the constitution certificate issued by the concerned authority. Latest certificate issued by the authority will be considered).

4. Undertaking that the firm or any of its partners is not associated with BSNL in any personal capacity.

5. The bidder's certificate as defined in **Annexure-VII of ATC** of preconditions that none of his/her near relative is working in the units where he is going to apply for the tender.

6. Details of the partners in the firms :

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

7. Number of qualified Employees (either CA and/or CMA qualification) along with their names and qualification: Self declaration by the Firm

8. 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):

9. Permanent Account No.

10. 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.):.....

11. Whether the firm has Office/ works in..... (Name of the City where Circle office situated)
If so state its Address

12. Primary Contact Person (Name, Designation, address, mobile number, email).....

13. 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**