



**EOI For Appointment of Internal Auditors
in BSNL.
EAST ZONE-B
(A & N Telecom Circle)**

EOI No. KOLTD-41/11(12)/11/2021

Disclaimer

The information contained in this Request for Proposal document (the "EOI") or subsequently provided to Bidder(s), whether verbally or in documentary or any other form by or on behalf of the BSNL or any of its Employees or Advisors, is provided to Bidder(s) on the Terms and Conditions set out in this EOI and such other Terms and Conditions subject to which such information is provided.

This EOI is not an Agreement and is neither an offer nor invitation by the Authority to the prospective Bidders or any other person. The purpose of this EOI is to provide interested parties with information that may be useful to them in making their Technical and Financial offers (BIDs) pursuant to this EOI. This EOI includes Statements, which reflect various assumptions and assessments arrived at by the Authority in relation to the Project. Such assumptions, Assessments and Statements do not purport to contain all the information that each Bidder may require. This EOI may not be appropriate for all the persons, and it is not possible for the Authority, its Employees or Advisors to consider the Investment objectives, Financial situation and particular needs of each party who reads or uses this EOI. The assumptions, Assessments, Statements and information contained in the Bidding Documents, especially the Feasibility Report, may not be complete, accurate, adequate or correct. Each Bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, Assessments, Statements and information contained in this EOI and obtain independent Advice from appropriate sources.

Information provided in this EOI to the Bidder(s) is on a wide range of matters, some of which may depend upon interpretation of Law. The information given is not intended to be an exhaustive account of Statutory requirements and should not be regarded as a complete or Authoritative statement of Law. The Authority accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on Law expressed herein.

The Authority, its Employees and Advisors make no representation or Warranty and shall have no liability to any person, including any Applicant or Bidder under any Law, Statute, Rules or Regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this EOI or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the EOI and any Assessment, assumption, Statement or information contained therein or deemed to form part of this EOI or arising in any way for participation in this Stage (from NIT Publication till issue of Letter of Acceptance).

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Bidder upon the Statements contained in this EOI. The Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this EOI.

The issue of this EOI does not imply that the Authority is bound to select a Bidder or to appoint the Successful Bidder or Contractor, as the case may be, for the Project and the Authority reserves the right to reject all or any of the Bidders or BIDs without assigning any reason whatsoever.

The Bidder shall bear all its costs associated with or relating to the preparation and submission of its bid including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Authority or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will remain with the Bidder and the Authority shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Bidder in preparation or submission of the Bid, regardless of the conduct or outcome of the Bidding Process.

BHARAT SANCHAR NIGAM LIMITED
(A Government of India Enterprise)

Subject: EOI for Appointment of Internal Auditors For Conducting Internal Audit Of BSNL For The Financial Year 2021-22 & 2022-23.

Please find enclosed the EOI Document in respect of the above mentioned EOI which contains the following:

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If interested, kindly submit your Bid offers online on or before Date & Time (**03-09-2021 up to 18:00Hrs**) specified in detailed EOI.

(--S/d ----)
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Regd. Off.: BSNL, BharatSancharBhawan, Janpath New Delhi-110001.

Corporate Identity Number (CIN) : U74899DL2000GOI107739 Web: www.bsnl.co.in

(EOI for Appointment of Internal Auditors in BSNL)

SECTION-1

DETAILED NOTICE INVITING EOI

BSNL has to appoint Chartered / Cost Accountant firms registered with The Institute of Chartered Accountants of India/ The Institute of Cost Accountants of India, as Internal Auditors for BSNL Circle (A&N Telecom Circle) for conducting Internal Audit for Financial Years 2021-22 & 2022-23.

INTRODUCTION

Bharat Sanchar Nigam Limited (BSNL), A Govt. of India Enterprise, invites EOI / Proposal for appointment of Chartered / Cost Accountant Firms (for the purpose of this EOI the term 'Firm' includes 'LLP' or "Partnership" also) for conducting Internal Audit in BSNL for the Financial Year 2021-22 & 2022-23 (Two year Tenure).

BSNL provides Telecom Services throughout India (except Delhi and Mumbai Metro Districts), through its 25 Territorial Telecom Circles and 2 Metro Districts namely Chennai Phones and Kolkata Phones. Major services provided by BSNL are Landline (Fixed) phones, WLL (fixed and mobile), Leased Circuits, National Long Distance (NLD) including leased circuits; International Long Distance (ILD); Cellular Mobile Telephone Service, V-SAT, Internet (broadband and narrowband); Cable Landing Stations, Tower Hiring etc., as per licenses granted by the Department of Telecommunications, Govt. of India.

Apart from these 25 Territorial Telecom Circles & 2 Metro Districts, there are 10 non-territorial Circles providing training, quality assurance, maintenance and project services to these 37 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.

MAINTENANCE OF BOOKS OF ACCOUNTS IN BSNL

BSNL maintains its books of accounts in accordance with the Indian GAAP and switch over to Ind AS as per Companies (Indian Accounting Standards) Rule 2015 on going concern basis under the historical cost convention and mercantile system of accounting. The scheme of accounting in BSNL is as follows:

- 1) Each Circle is divided into number of Business Areas (BAs)/ SSAs which is the Primary Accounting units (PAUs). All the units of BSNL which include the Telecom Circles, Projects Circles, Maintenance Circles, Factories, Stores depot etc. prepare their independent books of accounts.
- 2) The Business Areas (BAs)/ SSAs within the Circle submits their monthly trial balances to the Circle office. Circle office consolidates the trial balances received from all BAs/ SSAs including its own trial balance and prepares the trial balance for the Circle as a whole. Presently, final accounts for the Circle are prepared at year end. However, with the implementation of ERP, financial statements will be generated on monthly basis at Circle level.
- 3) The Corporate office receives monthly Trial Balances and prepares monthly MIS details for various purposes and receives final accounts from all the Circles at the year end and compiles them for BSNL as a whole.

ACCOUNTING SOFTWARE IN BSNL

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

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INDIAN ACCOUNTING STANDARDS (Ind AS) IN BSNL

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

INTERNAL AUDIT IN BSNL

Firms which shall be selected and entrusted the work of Internal Audit 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.

SCOPE OF WORK

The Audit should be conducted keeping in the view the 'Scope of Work'. The detailed scope of work is as per **Section -3**

INTERNAL AUDIT CIRCLE(S)

List of Internal Audit Circle is as per **Annexure 'B'**.

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.

On behalf of CMD, BSNL, Online Digitally Sealed EOIs are invited in Single Stage Bidding and two stage Opening using two Electronic Envelopes (Techno-Commercial and Financial Bids) as per the following details:

1.1 Purchase of EOI Document:

- As this Tender Document shall be following the e-Tendering Process, the Bidders may download the free viewing copy of tender document from the BSNL Web site <http://bsnl.co.in>. **from 13.08.2021 (18.00 Hrs. onwards)**. For online bidding process through E-tendering process, the tender document will be uploaded on CPP Portal by **13.08.2021(1800 Hrs. onwards)**.
- Tender Fee as given in **Annexure – 'E'**, which shall be non-refundable in the form of crossed **demand draft**, drawn on any scheduled bank in favor of "**Accounts Officer (Cash) CS,**" payable at **Kolkata** along with request letter for purchase of tender document.
- Bidder is required to register compulsorily (if not registered earlier) and complete all the required formalities on the E-tender portal for e-bidding activities. (<https://etenders.gov.in/eprocure/app>)

Note : MSE Bidders are exempted from payment of tender document cost provided they submit requisite proof in respect of valid certification from MSME for the tendered items/ work.

1.2 Availability of EOI Document:

Sl. No.	Description	Date &Time
1	Start date for availability of EOI Document on BSNL Website	13.08.2021(18.00 hrs onwards)
2	Start date for availability of EOI Document on e- tender portal	13.08.2021 (18.00hrs onwards)

1.3 E-Tendering Process

BSNL has decided to use the e-Tendering Process for inviting Bids for this Tender and thus the physical copy of the Tender would not be sold. The special instructions to Bidders for e-Tendering is provided in Section-4 - Part C of this Tender.

1.4 ELIGIBILITYCRITERIA

The firm should possess following eligibility conditions as on 31st March 2021:-

S.No.	Particulars	Documents to be submitted
i	The Firm should be either Chartered Accountants or Cost Accountants Firm (Partnership/Limited Liability Partnership).	Latest constitution certificate issued by the Institute of Chartered Accountants of India / Cost Accountants of India.
ii	The firm should be in existence for at least last 12 years.	
iii	There should be at least 4 partners having 10year+ experience and total strength of CA/CMA qualified persons (Partners + Assistants) should not be less than 10.	Latest constitution certificate issued by the Institute of Chartered Accountants/ Cost Accountants of India and declaration of the firm in case of Assistants are Cost Accountants.
iv	The Firm 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 EOI and currently engaged with any BSNL Circle as Internal Auditor shall be eligible to bid.	Self- declaration by the firm.
v	The Firm should have Internal Audit/Statutory Audit experience of at least 10 years	Sufficient documentary proofs
vi	The Firm should have Internal Audit/ Statutory Audit experience of Public Sector Undertaking(s)/ Telecommunication Company(ies) having turnover of Rs.200 Crore or more for at least two years out of the latest 5 years.	
vii	The Gross receipts from consultancy / Audit of the Firm for the past three consecutive years i.e. 2017-18, 2018-19 & 2019-20 & should not be less than Rs.50 lakh p.a.	Sufficient documentary proofs like audited P&L A/c, ITR etc.
viii	At least one office of the Firm should be located in the	Documentary proof of Address(es)

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	circle for which the Firm intends to apply.	to be given. (Separate Sheet may be attached)
ix	An Internal Audit firm cannot continue in one circle for more than 3 (three) years. Hence, the firm who remained internal auditor of a Circle in BSNL for two years continuously i.e. 2019-20 & 2020-21 cannot apply for that Circle as the EOI is to be floated for next two years consecutively. A certificate in this regard is to be provided by the firm.	Self- declaration by the firm.
x	<i>Bid security declaration proforma is to be submitted.</i>	Bid Security declaration proforma is required to be submitted in the format as per Section 7 A

Note :

Bidders are required to submit following documentary proof for eligibility.

- a. Certificate of Incorporation, Memorandum of Association, Article of Association (in case of company) or **LLP Deeds or Partnership deeds** (in case of Partnership) as the case may be.
- b. GST Registration certificate.
- c. Registration certificate from State Director of Industries or from Secretariat for Industrial Approval (SIA), Ministry of Industries, Government of India.(If applicable).
- d. Undertaking duly signed by the bidder stating that it shall be liable for due performance of the contract.
- e. Power of Attorney and authorization for executing the power of Attorney as per the format given in the tender document.
- f. Certificates from all Directors/ Partners of the bidder stating that none of their near relatives are working in BSNL.
- g. List of all Directors/ Partners including their name(s), Director Identification Number(s)(DIN) and address (es) along with contact telephone numbers of office and residence.

The Bidders shall submit necessary documentary proof showing that they meet the eligibility criteria along with their EOI Bid. All documents submitted will also be self attested by the Bidder.

1.5 Bid Security / EMD/:

No Bid security/EMD is required to be submitted by Bidder. However in lieu of Bid Security Bidder shall submit "Bid Security Declaration" accepting that if they withdraw or modify their Bids during period of Validity etc. they will be suspended /debarred/ banned/ for the period of one year". Format of EMD/Bid security declaration is available under Section-7A.

1.6 Responsibility and Bid Submission methodology

- 1.6.1 The bidder shall be responsible for the implementation of the tender. The bidder shall also be responsible for the service obligations.
- 1.6.2 All documents submitted in the Bid shall be in English. In case the certificate viz experience, registration etc. is issued in any other language other than English, the Bidder shall attach an English translation of the same duly attested by the Bidder & the translator to be true copy in addition to the relevant certificate. All documents should be duly attested/ signed by the Bidder.
 - i. The L-1 Firm will be awarded the work and in case the Firm fails to take up assignment, the work may be offered to L-2 Firm on L-1 rates. Also the action as per Bid security declaration proforma may be taken against the L1 who refuses to take up the assignment
 - ii. In case of tie amongst Firms, the Firms will be evaluated based on the preference conditions detailed under the head 'eligibility conditions'. A tie in this stage also will further lead the evaluation based on the date of registration and the Firm with oldest date of registration will be selected. If there is tie for date of registration also, then the selection of a Firm will be based on the greater number of partners in the Firm.
 - iii. However, BSNL reserves the right to consider/ not to consider the Firm with the least quote due to any reason. The decision of the BSNL would be final and binding in this regard.
 - iv. If any of the documents, required to be submitted along with the technical bid is found wanting, the offer is liable to be rejected at that stage. However, Nodal Circle of BSNL at its discretion may call for any clarification regarding the bid document within the stipulated time period. In case of non-compliance to such queries, the bid will be summarily rejected without entertaining further correspondence in this regard.

1.7 Online Submission of EOI Bid: Up to 18:00 Hrs.of EOI closing date (03-09-2021)

- 1.7.1 In case the date of submission (opening) of Bid is declared to be a holiday, the date of submission (opening) of Bid will get shifted automatically to next working day at the same scheduled time. Any change in Bid opening date due to any other unavoidable reason will be uploaded on the above mentioned website.

1.8 Online Opening of EOI Bids: At 12.00 Hours of this EOI on (04-09-2021)

1.9 Place of Opening of EOI Bids:

- BSNL has adopted e-tendering process which offers a unique facility for 'Public Online Tender Opening Event (TOE)'.
- BSNL's Tender opening Officers as well as authorized representatives of bidders can attend the Public Online Tender Opening Event (TOE) from the comfort of their Offices. However, if required authorized representatives of Bidders can attend the TOE at the "Telephone House 1st Floor, 8-Hare Street, Kolkata-700001", where BSNL's Tender Opening Officers would be conducting Public Online Tender Opening Event (TOE).

1.10 Tender bid received after due time and date will not be accepted.

1.11 Incomplete, ambiguous, conditional, unsealed EOI Bids are liable to be rejected.

1.12 CMD BSNL reserves the right to accept or reject any or all EOI Bids without assigning any

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- reason. He is not bound to accept the Lowest EOI.
- 1.13** Official copy of Tender document for online bid submission must be downloaded from the website from CPP Portal <https://etenders.gov.in/eprocure/app> for online bid submission.
- 1.13.1 The bidder shall furnish a digitally signed copy with no addition/deletion/corrections in the downloaded tender document being submitted and it is identical to the tender document appearing on Web-site.
- 1.13.2 Incaseofanycorrection/addition/alteration/omissioninthetenderdocument, the tender bid shall be treated as non-responsive and shall be rejected summarily.
- 1.14** All computer generated documents should be duly attested/signed by the issuing organization.
- 1.15. The queries in respect of the EOI document, if any, can be submitted through Email, latest by **26.08.2021**. Any query received after this date will not be entertained.

BSNL Contact-1	
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BSNL Contact-2	
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