

**ATC Document  
for  
APPOINTMENT / EMPANELMENT OF  
INTERNAL AUDIT FIRM FOR TCIL**

**GeM Bid No: GEM/2024/B/4897687**  
**Date of Issue: 29.04.2024**

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**SECTION-1****NOTICE INVITING TENDER (NIT)**

Bids are invited from all eligible bidders for “Appointment / Empanelment of Internal Audit Firm for TCIL”.

Telecommunications Consultants India Ltd. (TCIL) is a Govt. of India Enterprise, under Department of Telecommunications, Ministry of Communications. It was set up in 1978 to share Indian experience and expertise with developing countries and to assist bulk users of telecom services in setting up dedicated telecom networks.

TCIL has been undertaking various projects in all fields of telecommunications and information technology and also continuously deploying new technologies in the field of Telecom Software, Switching and Transmission Systems, Cellular Services, Rural Telecommunications, Optical Fiber based Backbone Transmission Systems etc. TCIL has diversified its operation and has been executing projects in the field of Civil Infrastructure, Architecture and Power, Rural Roads and Civil Construction. TCIL has been executing projects in the latest technologies like FTTH, VOIP, IPTV etc.

Submission of Online Bids is mandatory for this NIT. Prospective bidders need to submit their bids with the most competitive Techno-commercial offer for the aforesaid work. NIT document is available on TCIL website (<https://www.tcil-india.com/nit.php>) & GeM portal (<https://www.gem.gov.in>). The important dates are as given below:

**1.1 IMPORTANT DATES**

Date of Posting of NIT:	29.04.2024
Start Date of downloading/viewing NIT:	29.04.2024
Last date & time for seeking clarification, if any:	06.05.2024
Start date & time for Online submission of Bids:	29.04.2024
Last date & time for Online submission of Bids:	As per GeM portal
Online Opening of Technical Bid (Part-I):	As per GeM portal
Online Opening of Financial Bid (Part-II):	As per GeM portal

Bids shall be submitted on GeM Portal (<https://www.gem.gov.in>). Bidders are advised to visit GeM portal (<https://www.gem.gov.in>) and/or TCIL website regularly for updates/amendments, if any.

**1.2 ELIGIBILITY CRITERIA**

This tender is open to Chartered Accountants/Cost Accountants firms fulfilling the minimum qualifying requirements for which documentary evidence shall have to be submitted by the bidder. No Consortium is allowed.

- a) The bidder firm should be having minimum 10 years of presence. Documentary evidence shall be submitted for establishing the same.
- b) The bidder firm should have undertaken and successfully completed at least five (05) Internal Audit or Statutory Audit assignments during the last 5 financial years i.e. 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 in Indian Company having turnover not less than Rs. 500 Crore in past 5 years. The firm should have experience in audit in ERP environment. The bidder shall submit letter from previous clients certifying the execution of Internal Audit assignment along with details as per prescribed format.
- c) The average annual turnover of the bidder firm should be at least Rs. 3 Crore from services in India in the last three financial years ending 31.03.2023 i.e. 2020-21, 2021-22 & 2022-23. Certified Audited balance sheets and profit & loss account statements shall be submitted by the bidder.

- d) The bidder firm should be profit making firm in two years out of last three financial years ending 31.03.2023. Audited balance sheets and profit & loss account statements shall be submitted by the bidder.
- e) The bidder firm should have a valid PAN and be registered with GST and other requirements on taxation/ legal formalities.
- f) The firm should have at least 10 nos. of CA/ICMA qualified employees (with minimum 2 partners) employed with them on its roll, out of which at least 2 should be DISA qualified and minimum 2 Partners should have minimum 10 years practicing experience as Auditor and balance 8 (eight) CA /ICMA should have minimum 5years of Experience. The firm should also have at least 15 nos. of semi qualified Assistant/Articles. CVs of all such employees should be submitted in the bid (Section-11). **The firm should have submitted form-18 of ICAI and Form M-5 of ICMAI for firm and format of application (as prescribed in Section 15) & CVs of all such employees should be submitted in the bid.**
- g) The bidder firm should have local offices in Delhi/Satellite town. If the bidder is not having any office in Delhi/ Satellite town, then an undertaking to be given to open office in Delhi/ Satellite town if the tendered work is awarded to them.
- h) The bidder firm shall submit an undertaking as per prescribed format (Section-13) for no conflict of interest.  
(Ref. Clause-2.7 for details)
- i) The Chartered Accountants/Cost Accountants firm should be well versed in the following areas:
- (i) DIPAM guidelines and other Government of India guidelines.
  - (ii) Knowledge of the Companies Act, 2013, SEBI guidelines for listing, Indian rules for Merger and Acquisitions etc, applicable various Tax laws, Indian and International accounting and audit practices etc.

Undertaking should be submitted by the bidder declaring the same.

- j) The Bidder should not be blacklisted/debarred/banned/restricted by any Union Govt./State Govt. /PSU as on date of submission of the Bid. “No-Conviction Certificate” duly signed by authorized signatory signing the bid, should be submitted in the prescribed format (Section-8).
- k) The bidder shall submit an undertaking on their letter-head stating that:
- “In reference to the Government of India, Ministry of Finance, Department of Expenditure, Office Memorandum No. F.No. 6/18/2019-PPD, Dated 23-07-2020. I hereby submit that:  
“We have read the Clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; We certify that we are not from such a country or their beneficial owner is not from such a country or we will not sub-contract any work to a contractor from such countries, if from such a country, have been registered with the Competent Authority.  
We hereby certify that we fulfill all requirements in this regard and are eligible to be considered. [Where applicable, evidence of valid registration by the Competent Authority shall be attached.]”.
- l) The bidder needs to submit an Undertaking stating that: Vendors, whose Purchase Order(s) for any Project of TCIL was/were cancelled on risk & cost basis for non-performance or non-submission of performance guarantee in last 2 years, are not eligible to participate in this tender.
- m) It is a mandatory requirement that the bidder shall provide formally certified skilled workforce or commitment to the effect that they would ensure that all their workers would be skilled through Recognition of Prior Learning (RPL) within two months from the date of commencement of work under the project, at the cost of the bidder. This is in compliance to Ministry of Skill Development

and Entrepreneurship (MSDE) D.O dated 12.09.2022.The bidder shall provide undertaking to this effect.

- 1.3** The bidder should give an undertaking on the company's letter head that all the documents/certificates/information submitted by them against this NIT are genuine.

In case any of the documents/certificates/information submitted by the bidder is found to be false or forged, TCIL shall immediately reject the bid of such bidder(s) or cancel/terminate the contract and forfeit bid security / Performance Security submitted by the bidder and debar them from participation in future NITs/tenders of TCIL for a period upto 2 years.

- 1.4** A statement showing Clause-by-Clause compliance to all Terms & Conditions of all the Sections of this NIT as well as client's tender (which forms part of this NIT), duly Signed and stamped on the Letter Head of their Organization. The bidder shall submit No-Deviation Certificate along with above.

**1.5 BID SECURITY (EARNEST MONEY DEPOSIT)**

**Bidder shall submit EMD of Rs 25,000/- (Twenty Five Thousand Rupees only).**

EMD amount can be submitted in the form of Demand Draft (DD) drawn in favour of "Telecommunications Consultants India Limited" payable at New Delhi along with the bid, or in the form of a Bank Guarantee (BG) in the prescribed format (Section-8) from a SFMS enabled Scheduled Commercial Bank through SFMS Platform. **The validity period of BG (EMD) should be 120 days.**

Details of beneficiary for issue of BG under SFMS Platform is as below:

Name of Beneficiary and its Details	Name	Telecommunications Consultants India Limited
	Address	TCIL Bhawan, Greater Kailash-1, New Delhi-110048
Name of Beneficiary Bank and its Details	Name	ICICI Bank Limited
	Account No	000705005880
	Address	9-A PHELPS Building, Connaught Place, New Delhi- 110001
	Unique Identifier Code	TC503394486 (UID to be mentioned in field 7037 of the BG advising message code)
	IFS Code	ICIC0000007

EMD can also be paid through the following prescribed electronic modes of payment (**UTR No. is to be provided by bidder in the technical online bid**):

- Debit card powered by RuPay
- Unified Payment Interface (UPI) (BHIM-UPI) – TCIL VPA ID – tcil80@ICICI
- Unified Payment Interface (UPI) Quick Response Code: As below.
- Bank details for NEFT: same as given above.



Note: Bids received without Bid Security (EMD) may be summarily rejected.

**1.6 TENDER FEES- NIL**

**Notes for EMD Exemption:**

- a) Micro & Small Enterprises (MSEs) (For goods and services tenders) and Start-up Enterprises are exempted from the payment of EMD & Tender Fees
- b) To avail benefits prescribed in the tender for **Start-up Enterprises**, the bidder shall submit their registration certificate issued by DIPP/DPIIT. Non-submission of requisite proof shall be treated as non-Start-up Enterprise bid.
- c) To avail benefits prescribed in the tender for Micro & Small Enterprises (MSEs), the bidder shall submit Udyam Certificate for item/services (mentioned in this tender) along with a certificate from their Statutory Auditors certifying the amount of investment in plant and machinery by Micro and Small Enterprise in accordance with provisions of MSMED Act 2006 to be read with notifications No SO 2119(E) dated 26.06.2020. Non-submission of requisite proof and certificate from statutory auditors shall be treated as non-MSE bid.
- d) Traders/ resellers / distributors/authorized agents will not be considered for availing benefits under MSME Act 2006 and PPP Policy 2012 as per MSE guidelines issued by MoMSME.
- e) MSEs who are manufacturer of Goods /Items and provider of Services, need to ensure that ALL delivered Goods/items and Services of the tender are listed in their MSME/NSIC certificate. Partial listing of Goods/Services in their certificate shall render MSEs ineligible for benefits.
- f) The bids submitted without bid security/tender fees or inadequate bid security/tender fees will be rejected. No interest shall be payable on bid security amount.
- g) If bid security/tender fees is submitted as BG/DD, it should reach o/o Tender Accepting Authority, TCIL Bhawan, 4th Floor, Greater Kailash-I, New Delhi-110 048 within the last date & time stipulated for bid submission in the tender.
- h) The EMD/Bid Security of unsuccessful bidder shall be returned as promptly as possible but not later than 30 days after expiry of the bid validity period.
- i) The EMD/Bid Security may be forfeited if:
  - (i) If the Bidder withdraws his bid during the period of bid validity specified by the Bidder on the Bid form or
  - (ii) fails or refuses to execute the Contract, if required; or
  - (iii) The successful bidder fails to submit performance security within the prescribed time. or
  - (iv) The proceeds of EMD shall be payable to TCIL in case of breach of any of the terms and conditions of the contract/PO/tender by the vendor.

**1.7 EVALUATION**

- a) TCIL shall evaluate bids in respect to substantive responsiveness of the bid or otherwise. TCIL shall carry out detailed evaluation of the substantially responsive bids only.
- b) A bid determined as substantially non-responsive technically/financially shall be rejected, even after opening the price bid.
- c) TCIL may waive any minor infirmity or non-conformity or irregularity in the bid which does not constitute a material deviation.
- d) **Technical Bid Evaluation**

In the first stage, only the technical bids would be evaluated. TCIL will undertake a detailed evaluation of the technical bids. In order to evaluate the bids, the TCIL will examine the information supplied by the bidders in their technical bids. Each Technical Bid will be assigned a technical score out of a maximum of 100 as per the criteria specified below in Table-A.

**Minimum technical score to qualify for financial bid opening shall be 60.** TCIL's decision in this regard shall be final & binding.

**e) Financial Bid Evaluation**

The Financial bids of those bidders who qualify the technical evaluation will only be opened for QCBS evaluation. Purchase preference shall be applicable as defined in the tender.

**Note:**

Information relating to the examination, clarification, evaluation and comparison of bids shall not be disclosed to bidders or any other persons not officially concerned with such process till the evaluation process is completed. Any attempt by a bidder to influence the bid evaluation or award decisions may result in the rejection of its bid.

<b>SL.</b>	<b>EVALUATION CRITERIA</b>	<b>MAXIMUM SCORE</b>
<b>A</b>	<b>FINANCIAL CAPABILITY</b> Average annual turnover of the bidder in the last three (3) Financial Years from Audit services Internal Audit or statutory Audit assignments	<b>20 MARKS</b>
	A >=Rs. 15 lakh (Rs. 14.25 lakh for MSE/Start-up)	10 Marks
	B >=Rs. 25 lakh (Rs. 23.75 lakh for MSE/Start-up)	15 Marks
	C >=Rs. 50 lakh (Rs. 47.5 lakh for MSE/Start-up)	20 Marks
<b>B</b>	<b>PAST EXPERIENCE OF THE FIRM</b> The firm should have undertaken and successfully completed Internal Audit or Statutory Audit assignments in an Indian Company having turnover not less than Rs. 500 Cr in last during 5 Financial years.	<b>30 MARKS</b>
	Number of Projects:	
	A >=5 projects	10 Marks
	B >=10 projects	15 Marks
	Extra Points: if firm has Completed internal audit/ Statutory Audit assignment for any PSU Company having turnover more than 500 crore during last 5 years.	5 Marks
	Extra Points if firm has done at least 3 internal audit assignment for any EPC Company having turnover more than 500 crore during last 5 years	10 Marks
<b>C</b>	<b>KEY PERSONNEL PROPOSED FOR PROJECT</b> The firm should have at least 10 nos. of CA/ICMA qualified employees (with minimum 2 partners) employed with them on its roll, out of which at least 2 should be DISA qualified and minimum 2 Partners should have minimum 10 years practicing experience as Auditor and balance eight CA /ICMA should have minimum 5years of Experience. The firm should also have at least 15 nos. of semi qualified Assistant/Articles.	<b>20 MARKS</b>
	A >=10 nos. of CA/ICMA qualified employees	10 Marks
	Extra Points: Minimum 2 Partner, after that 1 point for each extra Partner.	10-20 Marks
<b>D</b>	<b>APPROACH &amp; METHODOLOGY</b> Approach & Methodology proposed by the bidder in the technical proposal and technical presentation. <ul style="list-style-type: none"> <li>• Understanding of the audit process and its objectives.</li> <li>• Overall approach and its responsiveness to the audit objective.</li> <li>• Methodology to be adopted.</li> <li>• Audit Plan with milestone and timelines</li> <li>• Organization and Staffing</li> </ul> (Interaction with Management Committee. The schedule and venue for technical presentation shall be communicated later)	<b>30 MARKS</b>
<b>TOTAL</b>		<b>100 MARKS</b>

f) **QCBS SELECTION CRITERIA:**

A final combined score will be arrived at by applying below mentioned relative weightage score of technical criteria & score of financial bid. The proposal with highest weighted combined score shall be selected for initially one year term. Subsequently, based on satisfactory performance, extension may be provided with the approval of competent authority.

Example of QCBS (TCIL-Procedure) is given hereunder:-

Bidder	Technical Score (Assumed)=X	Financial Bid(Assumed)=Y	Financial Score A= (C <sub>low</sub> /C*30)	Technical Score B= (T/T <sub>high</sub> *70)	Total Score (A+B)
A	90	7,00,000/-	25.71	70	95.71
B	80	7,00,000/-	25.71	62.22	87.94
C	60	6,00,000/-(L)	30	46.67	76.64
D	70	8,00,000/-	22.5	54.44	76.94

As above case, Bidder 'A' will be selected on the basis of highest score as per QCBS method.

\*\*In case of highest score is similar of more than one bidder, the highest turnover from Audit services criteria shall be used for short listing the successful bidder.

\*\* Certified document of Turnover from internal Audit or statutory audit services shall be submitted by the bidder.

### 1.8 **VALIDITY PERIOD OF BID**

Bid shall remain valid for 120 days after the date of bid opening. The bid valid for a shorter period shall be rejected as non-responsive.

In exceptional circumstances, TCIL may request the bidder for an extension to the period of bid validity if same is extended by end client and accordingly, the bid security shall also be suitably extended by the bidder.

### 1.9 **IP PROGRAMME**

As a part of implementation of Integrity Pact Programme (IPP) in TCIL, all tenders with the estimate value equal to or exceeding the threshold value will be covered under the Integrity Pact Programme (IPP) and the vendors are required to sign the IP document and submit the same to TCIL before or along with the bids. Latest IP document is available at TCIL website ([www.tcil.net.in](http://www.tcil.net.in)) Link-[https://www.tcil.net.in/integrity\\_pact.php](https://www.tcil.net.in/integrity_pact.php). Even in case of tenders with the estimated value less than the threshold value, the vendors would be required to sign the IP document if the total value of the Purchase Orders (POs) exceeds the threshold value in respect of:

- Multiple/repeat POs on the single vendors against a tender.
- POs placed on multiple vendors against a tender.

Only those vendors who have signed the IP document can send their grievances, if any, to the Independent External Monitors (IEMs) through the nodal officer, i.e., Chief Vigilance Officer (CVO). TCIL in the prescribed proforma.

NAME OF IEMs WITH THEIR CONTACT DETAILS:

- 1) Shri Anil Kumar Shrivastava, Independent External Monitor Email ID: [anilifs86@gmail.com](mailto:anilifs86@gmail.com)
- 2) Shri Harishwar Dayal, Independent External Monitor E mail ID: [dayalagra@gmail.com](mailto:dayalagra@gmail.com)

NAME and CONTACT DETAILS OF NODAL OFFICER (IP) IN TCIL:

Shri Pramod Kumar Choudhary, Chief Vigilance Officer E-mail ID: [cvotcil@tcil.net.in](mailto:cvotcil@tcil.net.in)



If the Order, with total value equal to or more than the threshold value, is split to more than one vendor and even if the value of PO placed on any/each vendor(s) is less than the threshold value, IP document having been signed by the vendors at bid stage itself, the Pact shall continue to be applicable.

IP document shall be in plain white sheet and to be signed by the vendor and TCIL with two witnesses from each party. The name, designation, company etc. of the persons signing the IP document and the project/tender name shall be clearly mentioned. All pages of the IP document shall be initialed by both parties along with company seal.

Tender received without signed & stamped copy of the Integrity Pact document will be liable to be rejected, and the bidder himself will be responsible for that.

#### **1.10 INTEGRITY PACT –NOT APPLICABLE**

#### **1.11 SIGNING OF NON-DISCLOSURE AGREEMENT**

The selected bidder shall have to sign a Non-Disclosure Agreement (NDA) in the prescribed format (Section-14) with TCIL on a non-judicial stamp-paper of Rs. 100.

#### **1.12 AUTHORIZATION LETTER/ BOARD RESOLUTION**

The bidders need to submit board resolution along with authorization Letter in Online mode authorizing the signatory to act on behalf of the bidder. The Authorized person should be either authorized by Board or a employee authorized by one of the following person who has the Board Resolution to delegate authorization to other:

1. Managing director
2. The Chief Executive Officer
3. The Manager
4. The Company Secretary
5. The Whole-time director
6. The Chief Financial Officer

#### **1.13 SUBMISSION OF FORGED DOCUMENTS**

Bidders should note that TCIL may verify authenticity of all the documents/certificate/information submitted by them against the NIT. In case at any stage of this process, if it is established that bidder has submitted forged documents/certificates/information towards fulfillment of any of the NIT/contract conditions, TCIL shall immediately reject the bid of such bidder(s) or cancel/terminate the contract and forfeit bid security / Performance Security submitted by the bidder and debar them from participation in future tenders of TCIL for a period upto 2 years.

#### **1.14 CLARIFICATION FROM BIDDERS**

The queries may be asked from bidders for submitting shortfall to be submitted within specified date and time. Also, every document submitted against following queries should be signed by the person authorized as per Authorization letter / Board Resolution submitted by bidder against tender, without which the documents will not be accepted as valid.

#### **1.15 REGISTRATION OF MSE VENDORS**

All MSE bidders may be registered on TReDS platform (<http://www.rxil.in>) and MSME-SAMADHAAN portal. Participating MSE bidders shall submit an undertaking regarding the same.

**1.16** The bidder must ensure that their bid is complete in all respects and conforms to NIT terms and conditions, NIT specifications etc. including client specifications, failing which the bids are liable to

be rejected without seeking any clarifications on any exception/deviation taken by the bidder in their bid.

**1.17** TCIL reserves the right to accept or reject any or all the bids without assigning any reason.

**1.18** On award of work of the Tender/Work/Project, the vendor shall provide its GeM Seller id to TCIL (not applicable for “works” contract or non-Indian vendor).

**1.19 CONTACT INFORMATION**

**Project Division:** **Arun Kumar Roy, Chief General Manager**  
Telephone: 011-26202304, 9711967957  
e-mail: arunkumar.roy@tcil.net.in

**SCM Division:** **Sanjay Kumar, Chief General Manager**  
Telephone: 011-26202405  
e-mail: sanjaykumar@tcil.net.in

**END OF SECTION-1**

**SECTION-2****GENERAL TERMS & CONDITIONS OF THE CONTRACT****2.1 FINANCING OF TRADE RECEIVABLES OF MSE'S THROUGH TRADE RECEIVABLES DISCOUNTING SYSTEM (TReDS) PLATFORM**

- a) Based on the initiatives of government of India to help MSME vendors get immediate access to liquid fund based on TCIL's credit rating by discounting MSE's trade receivables through an auction mechanism where multiple financiers can participate and bid, TCIL registered itself on TReDS platform with M/s RXIL.
- b) Micro and Small Enterprise (MSE) bidders / vendors can avail this benefit by registering themselves with M/s RXIL providing e-discounting/electronic factoring services on its TReDS platform and following the procedures defined therein.
- c) All costs relating to availing the facility of discounting on TReDS platform including but not limited to Registration charges, Transaction charges for financing, Discounting Charges, Interest on financing, or any other charges known by any name shall be borne by MSE Bidders / Vendor.
- d) MSE Bidders / Vendor hereby agrees to indemnify, hold harmless and keep TCIL and its affiliates, Directors, officers, representatives, agents and employees indemnified, from any and all damages, losses, claims and liabilities (including legal costs) which may arise from Sellers submission, posting or display, participation, in any manner, on the RXIL's TReDS Platform or from the use of Services or from the TCIL's breach of any of the terms and conditions of the Usage Terms or of this Agreement and any Applicable Law on a full indemnity basis.
- e) TCIL shall not be liable for any special, indirect, punitive, incidental or consequential damages or any damages whatsoever (including but not limited to damages for loss of profits or savings, business interruption, loss of information), whether in contract, tort, equity or otherwise or any other damages resulting from using facilities on RXIL's TReDS platform.

**2.2 PRICE PREFERENCE TO MICRO AND SMALL ENTERPRISES**

Price Preference to MSEs shall be extended as per GOI guidelines applicable from time to time.  
*The tendered items are non-splittable.*

**2.3 Deleted /Not Applicable.****2.4 RESTRICTIONS ON PROCUREMENT FROM A BIDDER OF A COUNTRY WHICH SHARES A LAND BORDER WITH INDIA**

Bidders shall submit the certificate for sourcing products and services in tender as per clause 1.2.k. [wherever applicable the bidder must submit evidence of valid registration by Competent Authority]

- 2.4.1 The bidder shall offer and supply only those product(s)/goods/equipment(s)/Software(s) under this contract which are in compliance with Government of India, Ministry of Finance, Department of Expenditure, Office Memorandum No. F.No. 6/18/2019-PPD dated 23-07-2020, circular attached as Section-20 of this NIT.

**GUIDELINES FOR ELIGIBILITY OF A 'BIDDER FROM A COUNTRY WHICH SHARES A LAND BORDER WITH INDIA':**

As per Order dated 23.07.2020, issued by Department of Expenditure, Ministry of Finance, Govt, of India in this regard, the following guidelines have been issued by DoE for tenders:-

1. 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.

Competent Authority for the purpose of registration shall be the Registration Committee constituted by the Department for Promotion of Industry and Internal Trade (DPIIT), as mentioned under Annex I of the Order (Public Procurement No.1) dated 23.07.2020.

2. "Bidder" (including the term 'tenderer', 'consultant' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency, branch or office controlled by such person, participating in a procurement process.
3. "Bidder from a country which-shares a land border with India" for the purpose of this Order means;-
  - i. An entity incorporated, established or registered in such a country; or
  - ii. A subsidiary of an entity incorporated, established or registered in such a country; or
  - iii. An entity substantially controlled through entities incorporated, established or registered in such a country; or
  - iv. An entity whose beneficial owner is situated in such a country; or
  - v. An Indian (or other) agent of such an entity; or
  - vi. A natural person who is a citizen of such a country; or
  - vii. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.
4. The beneficial owner for the purpose of (3) above will be as under:-
  - i. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person (s), has a controlling ownership interest or who exercises control through other means.
 

**Explanation-**

    - a) "**Controlling ownership interest**" means ownership of or entitlement to, more than **twenty-five per cent**, of shares or capital or profits of the company;
    - b) "**Control**" shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
  - ii. In case of a partnership firm, the beneficial owner is the natural person who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than **fifteen percent of capital or profits of the partnership**;
  - iii. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals;
  - iv. Where no natural person is identified under (i) or (ii) or (iii) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
  - v. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
  - vi. An Agent is a person employed to do any act for another, or to represent another in dealings with third person.

#### 2.4.2 **PROCUREMENT OF PRODUCTS FROM TRUSTED SOURCES**

If the supplied product(s) under this contract is to be connected with Telecommunication Network then such product(s)/goods/equipment(s)/Software(s) shall be only from Trusted Sources duly certified by NSCT as notified by Govt. of India, Ministry of Communication vide OM No. 20-271/2010 AS-I (Vol-III) dated 10.03.2021. Copy of circular/guidelines is attached as Section-21 of this NIT.

- 2.4.3 Bidder who is found violating these directions /guidelines of Govt. of India or any other guidelines in this regard shall be liable to face action from TCIL which may include non-award of work, cancellation of contract, rejection of goods supplied, getting the work done at risk and cost of the bidder, forfeiting the PBG, banning for future work for period up to **five (5) years** or any other action as deemed fit.

## 2.5 **RISK PURCHASE**

- a) In case, the sub-contractor/ Supplier is not performing its obligations under the contract, the notice shall be sent as per law to the sub-contractor informing that in case of non-performance by a particular date/period, the contract shall be terminated and the work/project will be executed (through a third party) at the risk and cost of the said sub-contractor/ supplier as per the terms of the contract.
- b) On completion of the specified period/date, the notice of termination shall be issued clearly specifying that the remaining work shall be executed (through a third party) at the risk and cost of the sub-contractor/supplier. Along with this notice of termination, intimation shall be sent to the said sub-contractor/supplier for joint preparation of inventory of the works performed/ supplies already undertaken by him. If the sub-contractor/supplier fails to turn up on an appointed date for joint preparation of inventory, in that situation he shall be proceeded ex parte and the inventory shall be prepared by TCIL/Employer and the same be sent to the sub-contractor/supplier.
- c) Further at the time of award of work to another sub-contractor/ Supplier, if the work is awarded at an additional cost than the original sub-contractor/ Supplier, another notice may be issued to the original sub-contractor/ Supplier specifying that the work has been awarded to another agency at the additional cost of such and such amount, and he is liable to pay that amount to TCIL.
- d) Demand notices may be sent to the original sub-contractor/ Supplier from time to time.

## 2.6 **GENERAL LIEN / SET-OFF**

- a) Whenever under this contract, any sum of money is recoverable from and payable by the supplier, the purchaser shall be entitled to recover such sum by appropriating in part or in whole the security deposit of the supplier, if a security is taken from the supplier. In the event of the security being insufficient or if no security has been taken from the supplier, the balance or the total sum recoverable, as the case may be, shall be deducted from any sum due to the supplier or which at any time thereafter may become due to the supplier under this or any other contract with the purchaser. Should this sum not be sufficient to cover the full amount recoverable, the supplier, shall pay to the purchaser on demand the remaining balance due.
- b) Any some of money (including refundable security deposit) due and payable to the supplier, under this contract or any other contract entered between the parties herein whether continuing or completed may be appropriated by TCIL and set off against any claim of TCIL of any nature whatsoever, arising under this contract or any other contract entered into between the parties, herein whether continuing or completed.

## 2.7 **REPEAT / ADD-ON ORDER**

- a) In exceptional situation where the requirement is of an emergent nature, the purchaser reserves the right to place repeat order up to 50% of the value of goods and services contained in the running tender/contract within a period of twelve months from the date of commissioning/ commercialization of the project (date of acceptance of APO of the items procured in case where no installation, commissioning is involved) at the same rate or a rate negotiated (downwardly) with the existing vendors considering the reasonability of rates based on prevailing market conditions and the impact of reduction in duties and taxes etc.
- b) Further if required, an additional order for 50% of the value of the goods & services limited to 100% of the value of goods and services contained in the running tender/contract may be placed within a period of twelve months from the date of commissioning/ commercialization of the project (date of acceptance of APO of the items procured in case where no installation,

commissioning is involved) on the existing vendors at the same rate or a rate negotiated (downwardly) considering the reasonability of rates based on prevailing market conditions and the impact of reduction in duties and taxes etc.(with due approval of the Board).

## 2.8 **PURCHASERS RIGHT TO VARY QUANTITIES**

TCIL will have the right to increase or decrease up to 25% of the value of goods and services specified in the schedule of requirements without any change in the unit price or other terms and conditions at the time of award of contract.

## 2.9 **FORCE MAJEURE**

The supplier shall be exempted from the responsibility for any non-performance arising from a case of force majeure or act of God, hereinafter called force majeure (a) war and (b) earthquake. If such circumstances should arise, the supplier shall inform the purchaser within 72 hours in writing of the existence of the fact before suspending work without penalty on either side from the period of such suspension not exceeding 3 months. Likewise, it must proceed to inform the end of such fact. As soon as the facts constituting a force majeure cease in their effects, the supplier shall restart or continue the fulfillment of its obligations agreed upon. Should suspension of work as explained above exceed three months, the contract shall be violable at the option of either party without penalty on either side.

## 2.10 **DISPUTE RESOLUTION**

- 1) The parties to this agreement/contract agree that they shall resolve all disputes or differences whatsoever arising between them under and/or in connection with and/or in respect of this Tender/NIT/Agreement/Purchase Order/MoU through a “Conciliation and Settlement Mechanism (CSM)” and the detailed guidelines/procedure for such CSM is annexed hereto as Section-16 of this NIT. That it is understood and agreed between the parties that the CSM annexed as Section-16 with the present agreement forms and shall be treated as part and parcel of the present agreement.
- 2) If the parties fail to resolve such disputes through the conciliation proceedings, then and only then, a party shall refer the dispute to arbitration as mentioned in the following manner:
  - a. All disputes or differences whatsoever arising among the parties under and/or in connection with and/or in respect of this Tender/NIT/Agreement/Purchase Order/MoU shall be referred to and decided by a sole arbitrator, who shall be appointed by the CMD, TCIL only. The arbitration shall be conducted in accordance with Arbitration and Conciliation Act of 1996, as amended from time to time, and the venue of the arbitration shall be in New Delhi.
  - b. Notwithstanding the generality of the above, it is a term of this contract that no person other than a person appointed by CMD, TCIL as aforesaid, should act as arbitrator and if for any reason that is not possible or any party does not agree to such appointment of Arbitrator by CMD, TCIL for whatsoever reason, then the matter is not to be referred to arbitration at all and such disputes shall be resolved under the mechanism provided by the state in form of Courts of Law/Ordinary Civil Courts for resolution of such disputes under applicable Laws.
- 3) The courts at New Delhi shall have exclusive jurisdiction in respect to any dispute pertaining to this agreement.
- 4) The parties shall continue to perform their respective obligations as per the Agreement during the pendency of proceedings under this clause.

### For Public Sector Undertaking / Government Departments:

In the event of any dispute or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Center Enterprise (CPSEs)/Port Trusts inter se and also between CPSEs and Govt. Depts/ organizations (excluding disputes relating to Railways, Income Tax, Customs & Excise Dept), such dispute or difference shall be taken up by either

party for its resolution through AMRCD as mentioned in DPE OM No. 05/003/2019-FTS-10937 dated 14<sup>th</sup> December 2022 and the decision of AMRCD on the said dispute will be binding on both the parties

### 2.11 **FALL CLAUSE**

- a) The prices once fixed will remain valid during the scheduled delivery period. Further, if at any time during the contract
- I. It comes to the notice of purchaser regarding reduction of price for the same or similar equipment/ service;
  - And/or
  - II. The prices received in a new tender for the same or similar equipment/service are less than the prices chargeable under the contract.

The purchaser, for the purpose of delivery period extension/during rate contract, if any, will determine and intimate the new price, taking into account various related aspects such as quantity, geographical location etc., and the date of its effect for the balance quantity/ service to the vendor. In case the vendor does not accept the new price to be made applicable during the extended delivery period and the date of its effect, the purchaser shall have the right to terminate the contract without accepting any further supplies. This termination of the contract shall be at the risk and responsibility of the supplier and the purchaser reserves the right to purchase the balance unsupplied quantity/ service at the risk and cost of the defaulting vendor besides considering the forfeiture of his performance security.

- b) The vendor while applying for extension of time for delivery of equipment/services, if any, shall have to provide an undertaking as “We have not reduced the sale price, and/ or offered to sell the same or similar equipment/ service to any person/organization including Department of central/state Government or any central/state PSU at a price lower than the price chargeable under the contract for scheduled delivery period.”

In case undertaking as in (b) above is not applicable, the vendor will give the details of prices, the name(s) of purchaser, quantity etc. to the purchaser, while applying extension of delivery period.

### 2.12 **OFFLINE DOCUMENTS**

The Bidder should submit all the bid documents (except Bank Guarantee/DD) online as indicated in the Tender /NIT schedule. The Tender Fees / EMD if paid through online mode), UTR No. is to be provided by bidder in their online bid. Only Bank Guarantee if required in tender/NIT schedule shall be taken in offline mode. O/o CGM (SCM), Fourth Floor, TCIL Bhawan, GK-1, New Delhi 110048.

### 2.13 **BANNING OF NON-PERFORMING VENDOR**

In case any of the vendor's work/PO/agreement is cancelled/terminated by TCIL after award, due to non-performance, the vendor may be banned/blacklisted up to 2 years or action as deemed fit may be taken by TCIL.

### 2.14 **AMENDMENT TO BID DOCUMENTS**

- a) At any time, prior to the date of submission of bids, TCIL may for any reason, whether at its own initiative or in response to a clarification requested by a prospective bidder, modify the bid documents by amendments, which shall be available on TCIL Website and the e-tendering portal.
- b) In order to give the required time to the prospective bidders, in which to take the amendments into action in preparing their bid, TCIL may at its discretion extend the deadline for submission of bid suitably.

**2.15 BID PRICE**

- a) The prices quoted by the bidder shall remain firm during the entire period of the contract and shall not be subject to variation (unless asked by TCIL). Clauses such as “at actual”, “extra”, “to be given later” etc. shall also be treated as non-responsive & are liable for rejection.

**2.16 MODIFICATION AND WITHDRAWAL OF BIDS**

- a) Bid withdrawal/modification shall not be allowed after end date and time of bid submission.
- b) Withdrawal of a bid between the deadline for submission of bids and the expiration of the period of bid validity specified in the tender or as extended, may result in the forfeiture of the bid security. Such defaulting vendor is liable to be debarred from participating in future bids for a period of up to 2 years.

**2.17 CLARIFICATION OF BIDS**

During evaluation of bids, TCIL may at its discretion ask the Bidder for clarifications / confirmations / deficient documents of its bid. The request for clarification and the response shall be in writing and no change in the price of substance of the bid shall be sought or permitted.

**2.18 PURCHASER’S RIGHT TO SEEK QUOTES DIRECTLY FROM OEM- Not Applicable****2.19 TERMINATION FOR DEFAULT**

- a) TCIL may, without prejudice to any other remedy for breach of contract, by written notice of default, sent to the supplier, terminate this contract in whole or in part.
- if the supplier fails to deliver any or all the services/goods within the time period specified in the contract, or any extension thereof granted by TCIL.
  - if the supplier fails to perform any other obligation(s) under the contract;
  - if the supplier, in either of the above circumstances, does not remedy his failure within a period of 15 days (or such longer period as TCIL may authorize in writing) after receipt of the default notice from TCIL.
  - Failure of the successful bidder to comply with the requirement of submission of performance security shall constitute sufficient ground for cancellation of the award of work and forfeiture of the bid security.
- b) In the event TCIL terminates the contract in whole or in part pursuant to above clause, TCIL may procure, upon such terms and in such manner as it deems appropriate, goods/services similar to those undelivered and the supplier shall be liable to TCIL for any excess cost for such similar goods/services. However, the supplier shall continue the performance of the contract to the extent not terminated.

**2.20 TERMINATION FOR INSOLVENCY**

TCIL may at any time terminate the contract by giving written notice to the supplier, without compensation to the supplier, if the supplier becomes bankrupt or otherwise insolvent as declared by the competent court; provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to TCIL.

- 2.21 At any time, in case it comes to the knowledge of TCIL any of wrong information related with eligibility of the bidder or non-compliance to any terms and conditions of tender, then TCIL reserves the right to cancel or reject the bid of such bidder, cancel the tender or take any other action as deemed fit in accordance with tender terms and conditions.



**2.22 ADDITIONAL CLAUSES FOR DEBARMENT:**

- A. A bidder or any of its successor, shall be debarred from participating in any procurement process undertaken by TCIL for a period not exceeding **three (3) years** if he has been convicted of an offence as under:
- a) under the Prevention of Corruption Act, 1988; or
  - b) the Indian Penal Code or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.
- B. A bidder or any of its successor, shall be debarred from participating in any procurement process undertaken by TCIL for a period not exceeding **two (2) years** if the following code of integrity as per rule 175 of GFRs 2017, is breached:
1. prohibition of
    - a) making offer, solicitation or acceptance of bribe, reward or gift or any material benefit, either directly or indirectly, in exchange for an unfair advantage in the procurement process or to otherwise influence the procurement process.
    - b) any omission, or misrepresentation that may mislead or attempt to mislead so that financial or other benefit may be obtained or an obligation avoided.
    - c) any collusion, bid rigging or anticompetitive behaviour that may impair the transparency, fairness and the progress of the procurement process.
    - d) improper use of information provided by the procuring entity to the bidder with an intent to gain unfair advantage in the procurement process or for personal gain.
    - e) any financial or business transactions between the bidder and any official of the procuring entity related to tender or execution process of contract; which can affect the decision of the procuring entity directly or indirectly.
    - f) any coercion or any threat to impair or harm, directly or indirectly, any party or its property to influence the procurement process.
    - g) Obstruction of any investigation or auditing of a procurement process.
    - h) ***making false declaration or providing false information*** for participation in a tender process or to secure a contract;
  2. disclosure of conflict of interest.
  3. Disclosure by the bidder of any previous transgressions made in respect of the provisions of sub-clause (i) with any entity in any country during the last three years or of being debarred by any other procuring entity.
- C. A bidder or any of its successor, shall be debarred from participating in any procurement process undertaken by TCIL for a period not exceeding **two (2) years** if the following is breached:
- (i) If a Bidder withdraws the proposal or increases the quoted prices after opening of the Proposal and during the period of Bid validity period or its extended period, if any.
  - (ii) In case of a successful Bidder, if the Bidder fails to sign the Agreement in accordance with the terms and conditions (including timelines for execution of the Agreement) of this tender or fails to furnish the Performance Bank Guarantee in accordance with the terms and conditions (including timelines for furnishing PBG) of this tender.
  - (iii) During the Bid process, if a Bidder indulges in any act as would jeopardize or unnecessarily delay the process of bid evaluation and finalization.
- D. The debarment in all cases shall be automatically extended to all its allied firms. In case of Joint ventures/Consortium is debarred all partners shall also stands debarred for a period

specified in debarment order. The names of partners should be clearly specified in the debarment order.

**END OF SECTION-2**

**SECTION – 3****SPECIAL CONDITIONS OF CONTRACT**

*(In case clauses/ sub-clauses have any difference mentioned in this NIT at different places, the conditions mentioned in Section-3 shall prevail)*

**3.1 ESTIMATED COST :** The estimated cost is **Rs Twelve lakhs** and Bid quoted below 90% value of estimated cost will be rejected.

**3.2 PAYMENT TERMS:** Fee for internal audit shall be paid on quarterly basis after completion of discussion on the report and after the approval of internal audit report by Audit Committee.

**3.3 PERFORMANCE SECURITY**

- a) The successful bidder will submit Performance Security for an amount equal to 5% of contract value valid for a period of 15 months
- b) PBG to be submitted in the prescribed format from a SFMS enabled Scheduled Commercial Bank through SFMS Platform as per details below:

Name of Beneficiary and its Details	Name	Telecommunications Consultants India Limited
	Address	TCIL Bhawan, Greater Kailash-1, New Delhi-110048
Name of Beneficiary Bank and its Details	Name	ICICI Bank Limited
	Account No	000705005880
	Address	9-A PHELPS Building, Connaught Place, New Delhi- 110001
	Unique Identifier Code	TC503394486 (UID to be mentioned in field 7037 of the BG advising message code)
	IFS Code	ICIC0000007

- c) The proceeds of performance security shall be payable to TCIL in case of breach of any of the terms and conditions of the contract/PO/tender by the vendor. Recovery/adjustment due to LD or any other loss to TCIL shall be in addition to point (e).
- d) The performance security will be discharged by TCIL after completion of supplier's obligations, including any warranty obligations, under the contract.
- e) Failure of the successful bidder to submit the Performance Security or bidders' failure to complete its obligations under the contract shall constitute sufficient ground for the annulment of the award / cancellation of the award of work and forfeiture of the bid security/performance security.
- f) Additionally, TCIL reserves the right to debar such defaulting bidder from participating in future bids for a period up to 2 years.

**3.4 TIME LINE FOR ASSIGNMENT**

The time schedule of Internal Audit shall be as under:

Sl.	Particulars	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter
1	Commencement of Audit	1 <sup>st</sup> July	1 <sup>st</sup> Oct.	1 <sup>st</sup> Jan	1 <sup>st</sup> Apr.
2	Draft Report	15 <sup>th</sup> July	15 <sup>th</sup> Oct.	15 <sup>th</sup> Jan.	15 <sup>th</sup> Apr.

3	Compliance Report	of 22 <sup>nd</sup> July	22 <sup>nd</sup> Oct.	22 <sup>nd</sup> Jan.	22 <sup>nd</sup> Apr.
4	Final Report	25 <sup>th</sup> July.	25 <sup>th</sup> Oct.	25 <sup>th</sup> Jan.	25 <sup>th</sup> Apr.

### 3.5 **PERIOD OF CONTRACT**

The period of contract shall be for one (01) year i.e., for FY 2024-25 which may be extended for one more year (i.e., FY 2025-26) on satisfactory performance of the bidder for successful completion of the internal audit, on the same terms & conditions and audit fees.

### 3.6 **PENALTY FOR DELAY IN COMPLETION OF WORK**

Penalty for delay in work completion, wherever referred under this tender/PO, shall mean and refer to the amount, which the supplier agrees to pay in the event of delay in delivery of services, breach of contract etc. as the case may be.

- a. The date of delivery of the services stipulated in the acceptance of the tender should be deemed to be the essence of the contract and delivery must be completed not later than the dates specified therein. Extension will not be given except in exceptional circumstances subject to conditions as enumerated in the contract/tender including levying of penalty in terms of Clause B below.
- b. While granting extension of delivery period, the penalty shall be levied as follows:  
Should the supplier fail to provide services within the stipulated time, the purchaser shall be entitled to levy penalty @0.5% of the value of the purchase order for each week of delay or part thereof or a period up to 8 (Eight) weeks and thereafter @ 1.0% of the value of the purchase order for each week of delay or part thereof or another 8 (Eight) weeks of delay

### 3.7 **TAXES (GST)**

#### GST invoice / Debit Note / Credit Note:

- a. It shall be the responsibility of Bidder / Supplier / Contractor / Vendor to raise Tax Invoice (e-invoice wherever applicable) as per the provisions of GST Laws and send to TCIL promptly.
- b. The Bidder / Supplier / Contractor / Vendor shall ensure that Tax Invoice contains all the requirements as per GST Law from time to time, for eg. E-Way bill along with transportation details etc, wherever applicable. TCIL GST Number to be mentioned on the Invoices as advised by TCIL, etc.
- c. The Bidder / Supplier / Contractor / Vendor shall ensure to issue Debit / Credit Note (wherever applicable) as prescribed under GST Act and send to TCIL within the prescribed time limit. All documents should be received well in advance so as to enable TCIL to claim eligible credit.

#### GST Compliances:

- d. The Bidder / Supplier / Contractor / Vendor shall ensure
  - To issue Tax Invoice / Debit Notes / Credit Notes to enable TCIL to claim tax benefit on or before the stipulated time period provided by the GST law.
  - To file its GST Returns (GSTR – 1 and GSTR – 3B) within the time limits prescribed in GST Laws with all Debit and Credit Note details, so as to ensure availing ITC Credit of GST by TCIL.
  - To declare correct information on invoice and GSTN viz. the amount, the place of supply, rate of tax etc.
  - To issue all Tax Invoices / Debit Notes / Credit Notes to the registered premise of TCIL for availing of credit and ensure that the place of supply as per GST law is same as registered premise of TCIL.

- e. The Bidder / Supplier / Contractor / Vendor shall ensure to keep its GST Numbers active at all times and in case the same is blacklisted, cancelled or blocked etc by GST Authorities, the same needs to be promptly intimated to TCIL.

Tax Indemnity:

- f. There should not be any loss of ITC of GST to TCIL due to default of bidder. In case of any financial loss including interest, same will be recovered from the Bidder / Supplier / Contractor / Vendor for delay / non-compliance on the part of the Bidder / Supplier / Contractor / Vendor.
- g. In case, the eligibility of ITC of GST is questioned or denied to TCIL on account of default by the Bidder, the same would be recovered by TCIL from the Bidder / Supplier / Contractor / Vendor.
- h. No payment shall be made by TCIL against Performa Invoice issued by Bidder / Supplier / Contractor / Vendor. Payment will be made only against Valid Tax Invoice as per GST Laws.
- i. In case of delay in deposit of Tax & filling GSTR-1 by the Bidder / Supplier / Contractor / Vendor, the input tax credit will not be available to TCIL and as a result TCIL to pay the total output tax without availing input tax credit and in such case the financial loss including interest shall be recovered from the Bidder / Supplier / Contractor / Vendor.

Documents:

- j. Self-declaration along with evidence that the Bidder / Supplier / Contractor / Vendor is not blacklisted.
- k. An undertaking from the Bidder / Supplier / Contractor / Vendor that information provided by him is correct and in case of any loss, the Bidder / Supplier / Contractor / Vendor is fully responsible.

**3.8 RELEASE OF GST PAYMENT ALONG WITH PAYMENT OF RA BILL**

- a) In all projects, where running bill continue to be raised periodically, GST shall be paid along with running bill but amount equivalent to GST of previous RA bill as well as current RA shall be withheld if GST of previous bill is not paid/reflecting at time of payment of next (current) RA bill.
- b) At the time of final bill of the project, GST shall be paid only if payment of all GST dues of the project by vendor is visible in GST portal.
- c) The above shall be applicable for all projects involving payment in multiple trenches (Running bill).

**Note: As payment of GST dues in statutory requirement hence no undertaking is required separately for this from vendor.**

**END OF SECTION-3**

**SECTION-4****SCOPE OF WORK & TECHNICAL SPECIFICATIONS****A. INTERNAL AUDIT SCOPE**

Scope of Internal Audit includes the following areas related to operational Units as well as Projects in India and shall be covered by the Internal Auditors while undertaking the audit assignment in TCIL.

<b>1.</b>	<b>OPERATIONAL AUDIT</b>
<b>I</b>	<b>INTRODUCTION OF PROJECT / UNIT</b>
	Brief of project
<b>II</b>	<b>PROGRESS / IMPLEMENTATION OF PROJECT</b>
	<b>(Objective: Delays are properly monitored &amp; controlled)</b>
	Project name
	Scheduled date of start
	Scheduled date of completion
	Actual date of completion
	% of TCIL's margin
	Contract value
	Value of work done till date
	% of work completed
	Bills raised
	Bills realized
	Bills unrealized
	Unbilled
	Extensions available up to (with/without LD)
	Escalation of cost due to client
	Terminations, if any (with reasons & status thereof)
	Project monitoring on fortnightly basis and report to the concerned directors
	Obtain GANTT chart and MIS report for checking progress of project, if any.
	For delay of project, check hindrance register maintained.
	Check documents in support of hindrances and action taken in this regard.
	Verify any LD clauses invoked if applicable and action taken in this regard to counter the same.
	Check reasons of escalation in the cost estimate based on actual expenditure incurred and quantum of impact on profit from the project. Action taken to remedy the situation whether adequate or not.
	Customer complaint on failure of contractual obligation on TCIL part and action taken are adequate.
<b>III</b>	<b>MAINTENANCE WORK STATUS/ AGEING (O&amp;M)</b>
	<b>(Objective: Delays are properly monitored &amp; controlled)</b>
	Maintenance period
	Date of start of maintenance period
	Date of completion of maintenance
	Maintenance bills raised till date
	Maintenance work contract value
	Unbilled maintenance period work
	Unbilled maintenance work in rupees

	Total bills to be raised
	Total bills raised (pkg. wise status- primarily for pmgsy works)
	TCIL's security (SD/PBG/FDR) with client
<b>IV</b>	<b>MANPOWER MANAGEMENT</b>
	<b>(Objective: No idling of Manpower &amp; adequacy of leave intimation system)</b>
	Get composition of staff at project.
	Check if the staff is commensurate with size of project as per standard norms.
	Check system of leave booking/absentee statement intimated to HQ
<b>V</b>	<b>FUND MANAGEMENT</b>
	<b>(Objective: to see there is no idleness of holding funds)</b>
	Check if the collection and payments are under CMS, if under CMS check the system of drawl of funds are within authorized limit and limits are fixed on accepted norms basis.
	In case the branch does not come under CMS, check that project do not keep excess cash balances and FDRs taken with approval of HQ. or funds remitted back to HQ promptly.
<b>VI</b>	<b>CONTRACTUAL</b>
	<b>(Objective: Appointment of Contractors within Accepted Norms and Provision of various Contracts are complied with)</b>
	Obtain copy of agreement entered with the client and check salient clauses affecting financial and other obligations.
	Obtain List of sub-contractors, consultants and agreement entered with them
	Check contractors/consultants' agreement for salient clauses relating to payment terms etc. vis-à-vis actual transactions with them during the audit period.
	Check basis of appointment of contractors and verify their records of appointment to see that they satisfy all criteria of selection.
	Methodology to appoint subcontractor/service provider to confirm that it is as per provision of purchase manual.
<b>VII</b>	<b>INTERNAL CONTROL</b>
	All circulars & guidelines issued by management to be followed.
	Assessment of risk involved in all the processes.
<b>2.</b>	<b>COMPLIANCE AUDIT</b>
	<b>STATUTORY COMPLIANCES (PAYMENT OF STATUTORY DUES/ RETURN SUBMISSION ETC.)</b>
	<b>Objective: All legal compliances are observed)</b>
	checking the correctness of compliance report submitted
	Labor cess
	Minimum wage act
	GST (input, output)
	GST TDS
	TDS
	Stamp Act (if cash payment exceeds Rs. 5000)
	All returns to be filed timely (copy of return required)
	Interest/ penalty levied
	PF
	Bonus

	Legal Notices ( if any)
	Status of assessment of taxes and check pending cases with statutory authority with reasons and justifications.
	Timely payment to MSME suppliers / vendors (MSME act)
	Check that statutory prescribed records/returns such as relating to taxes TDS, GST & etc. for personal & others are maintained and filed in time.
	Check pending cases with Statutory Authority. (e.g., VAT, Service Tax, TDS & GST Demand Letters from Departments)
	Check proper recovery of taxes and deposit with prescribed authority, if any as per local laws.
<b>3</b>	<b><u>FINANCIAL AUDIT</u></b>
<b>I</b>	<b>HEAD QUARTER</b>
<b>i</b>	<b>INVESTMENT OF SURPLUS FUNDS</b>
	<b>(Objective: to see there is no idleness of holding funds)</b>
	To see that investment of surplus funds is made as per guidelines issued by Ministry of finance/Department of Public Enterprises from time to time.
	Check if the collection claims and payments are received under CMS.
	To see that directives of audit committee/board regarding CAR of banks in which investment is made is followed.
	To see that fund position is reviewed periodically with reference to balance with banks in countries abroad.
	Verifies the fixed deposit register to see that this is kept up to date on day-to-day basis and head office control account & remittance accounts are reconciled periodically.
	To see that surplus funds are not kept in current account.
	To report idling of funds if any.
	To check whether new avenues giving higher yields and within norms are being tapped.
	Comparison of rates of returns with private sector banks and new avenues.
	Suggesting use of technologies for efficient cash management system.
<b>ii</b>	<b>TREASURY MANAGEMENT</b>
	It is examined that there is adequate security for the cash, cheques, unused receipt books and other valuables;
	It is examined that cash cover is taken for cash in transit and cash-in-safe, as well as fidelity guarantee in respect of the employees handling cash.
<b>iii</b>	<b>FIXED ASSETS</b>
	<b>(Objective: Proper records and existence of Fixed Assets)</b>
	To see that all assets are capitalized at a cost which is incurred to bring the assets working condition for its use.
	All items received are properly examined, counted and accounted for in the books of accounts.
	The location of the fixed assets of the company is properly shown in the fixed assets register.
	There is a system of marking assets with easily identifiable numbers.
	To ensure that physical verification of assets is carried out at least once in a year with representative of internal audit.
<b>iv</b>	<b>HEDGING FOR CURRENCY &amp; MATERIAL PROCUREMENT</b>
	<b>Objective: (Payable/Receivable on A/c of foreign currency or commodity are timely hedged)</b>
	Check forward cover against foreign currencies are taken in accordance with Market perception.
	Booking of Profit/Loss for forward covers is done as per Accounting Standard.



	To verify Derivatives planning.
<b>v</b>	<b>ACCOUNTING MATTERS</b>
	<b>Recognition of revenue:</b> To ensure that income is booked as per accounting policy for income recognition in respect of the project.
	To review the ledger of EMDs given in the form of cash/FDRs to various clients along with tenders. For the purpose to ensure the recoveries of EMD after submission of performance guarantee/award of work to other party in case of unsuccessful bid.
	To claim recoverable and advances given to third parties with an objective of its recovery/adjustment within the time prescribed in the agreement.
	To see that control accounts are periodically reconciled with projects.
	To check Bank Reconciliation Statement periodically and ensure that credit is given by the banks in agreed time and debits regarding commission and charges are made as per agreement.
<b>vi</b>	<b>BILLING AND THIRD-PARTY PAYMENTS</b>
	To examine that bills are raised in time as per agreement and are realized in time. To see that project wise bill register is maintained. To test check 3rd party bills to see that system and controls are adequate for verification of claims and payments. To check that statutory prescribed records/returns such as relating to GST, TDS & GST TDS are maintained and filed in time. To check proper recovery of taxes and deposit with prescribed authority. To check clause in agreement with Service Providers are complied with. To check expenditure is within the cost estimates. To check propriety of expenses and basis of appointment of service provider. To ensure that optimum benefit is derived from expenditure and service provider is competent to provide services efficiently.
<b>vii</b>	<b>STAFF PAYMENTS</b>
	To see staff payments like Medical Reimbursement, Children Education Allowance, LTC Expenses and Traveling expenses are passed and paid as per entitlement of Official/Officer and are in accordance of the rules framed by the company in this regard.
<b>viii</b>	<b>DIRECT TAX</b>
	To see direct taxes liability, income tax and returns are filed in time and advance taxes are deposited within prescribed. To further see that all available rebates/exemptions have been availed. To monitor the status of assessment and follow up of appeals against assessment orders with Appellate Authority i.e., Commissioner (Appeals) and Income tax Tribunal.
<b>ix</b>	<b>SYSTEM AUDIT</b>
	To carryout continuously System Analysis / Audit and Value Engineering for further improvement.
<b>II</b>	<b>PROJECT</b>
<b>i</b>	<b>RECEIVABLES / SUNDRY DEBTORS / BILLING</b>
	<b>(Objective: Collection are as per terms &amp; no delay/dispute adequate measures are taken to speed up collection)</b>
	> 3 years
	> 2 years

	> 1 years
	Below a year
	Unbilled
	Not Due
	Provisions against bad debts
	Bad Debts written off during year (debtors to be reviewed in detail with latest status)
	Corresponding creditors
	Client wise turnover debtors ratio
	LD (deducted by client / imposed on creditors)
	ECGC and other insurance covers to ensure timely realization of dues.
	All deductions by clients to be entered in books of accounts
	Close monitoring of outstanding dues on fortnightly basis & report to the concerned director
	Timely legal actions taken to realize the old dues in spite of best efforts
	Reasons for delay are ascertained and corrective action to realize the bills are adequate.
	Check MIS on receivable tally with books and correctly reported.
	All the bills realized as per the terms of agreement with clients
<b>ii</b>	<b>BILLING ON CLIENT</b>
	<b>(Objective: No delay in raising proper bills on client)</b>
	Timely invoicing as per payment terms & conditions of agreements & e-invoicing provisions
	Project wise bill register (client vs. sub-contractor with % margin)
	Reasons for any delay in billing (if any).
	Test check (in depth) of bills raised on client & check that systems & controls are adequate for raising & realization of bills.
	Value of work done and bills raised are correctly reported to mis
<b>iii</b>	<b>UNBILLED WORKS</b>
	<b>(Objective: No delay in raising Unbilled works on client)</b>
	Value of work done
	Value of work certified & billed
	Value of work certified & unbilled
	Value of uncertified work (WIP as on date)
<b>iv</b>	<b>PAYABLES / CREDITORS / BILLS RAISED BY VENDORS &amp; SUB-CONTRACTORS</b>
	<b>(Objective: Bills are Passed as per the terms of agreement)</b>
	Details of non-moving creditors for 3 years
	Test check payments of other sub-contractor & suppliers
	Bills / vouchers of creditors pending for payment (matched with books of accounts)
	Back-to-back recoveries as per deducted by client
	Verification of latest RA bills of all sub-contractors including MB's, PO's / LOI's
	Amount of risk and cost (contractor wise)
	To check clause in agreement with Service Providers / suppliers / Vendors are complied with.
	To check propriety of expenses and basis of appointment of service provider / Supplier / Vendors.
	To ensure that optimum benefit is derived from expenditure and service provider / Supplier / Vendors is competent to provide services efficiently.
	Basis of Provisions booked
	Check Purchase/sub-Contractor Bill Registers are upto date and proper & timely booked in books of accounts
	Check MIS on vendor's overdue advances & recoveries and action on same are adequate.

	Test check in depth sub-contractors' bills to see that systems and controls are adequate for submission & verification of claims / payments including site visits
<b>v</b>	<b>PROFITABILITY</b>
	<b>(Objective: Analyzation of Financial Performance of Project)</b>
	Profitability as per budgets
	Profitability as per books(actual)
	% Deviation (actual to budget)
	<b>(Copy income chart required)</b>
<b>vi</b>	<b>COST ESTIMATE AUDIT</b>
	<b>(Objective: EXPENDITURE WITHIN APPROVED COST ESTIMATE to maximize the profitability)</b>
	Pre bid cost estimate
	cost estimate approved by management (entered & updated in ERP also)
	Guidelines & circular for preparation of cost estimate (realistic, logical & scientific & reflecting true scenario of market with due diligence & linked with pre bid cost estimate & etc.) issued by management
	timely revision for deviations (actual vs estimates)
	separate cost estimate for O&M contracts
	(copy of approved cost estimates required)
<b>vii</b>	<b>ADVANCES TO CONTRACTORS / SUPPLIERS</b>
	<b>(Objective: To claim recoverable and advances given to third parties with an objective of its recovery/adjustment within the time prescribed in the agreement)</b>
	Calculation of interest on interest bearing advances
	Recovery / adjustment of advances as per contract / agreement
	Close monitoring of advances to sub-contractors to ensure timely suitable actions for recovery
	Status to be given along with corresponding credits & provision created for doubtful advances and action taken against defaulting contractors.
<b>viii</b>	<b>ADVANCES FROM CLIENTS</b>
	<b>(Objective: Timely adjustment / recovery of Advances given)</b>
	Timely adjustment of advance received as per payment terms / contract / agreement in the books of accounts
	Statement of advance received & secured
	Utilization chart of advance received as per requirement of clients
	Statutory compliances (GST) on advance received
	Details of cash loss on GST (e.g., advances & etc.)
<b>ix</b>	<b>ADVANCES TO STAFFS</b>
	<b>(Objective: Timely adjustment / recovery of Advances given)</b>
	Timely submission of bills by staffs against advance received by staffs
	Timely adjustment / recovery of advances to staffs in the books of accounts
<b>x</b>	<b>INSURANCE COVERAGE / INSURANCE CLAIMS</b>
	<b>Objective: Project Manpower, Assets, 3rd Party Liability adequately secured)</b>
	Examination of insurance policies {CAR, EAR, WC, Fire & Theft of Assets, Cash (Chest & Fidelity) etc.} as to its adequacy for the project as per terms and that they are nor lapsed and

	renewed in time.
	Any losses at the project whether claim filed with the insurance co.or not progress of recovery from insurance co.
	Timely lodging of claims & status of follow-ups of pending insurance claims
	To examine claim/settlement ratio of particular Insurance Co.
	Beneficiary shall be TCIL to protect the interest of co.
	(copy of insurance cover required)
<b>xi</b>	<b>BANK GUARANTEES</b>
	Bank guarantees expired as on date
	Check that guarantee is as per terms.
	Bank guarantees renewed as on date
	BG confirmation from banks (Through SFMS)
	BG to seen physically
	Invoked BG & its treatment
	BG status updation in ERP
<b>xii</b>	<b>ACCOUNTING MATTERS</b>
	<b>(Objective: Accounts are kept up to date in all respect &amp; reconciled)</b>
	Obtain latest trial balance.
	Scrutiny of ledgers
	Check that up-to-date entries are passed in book of accounts. (real time accounting)
	Test check of payment vouchers.
	Check all TK Forms relating to previous closing of accounts are completed.
	Cash count certificate as on date
	Odd balances of books of accounts
	Project wise booking of expenses & profitability
	Bank reconciliation statement & verification of its outstanding items
<b>xiii</b>	<b>FIXED ASSETS</b>
	<b>(Objective: Proper records and existence of Fixed Assets)</b>
	Check Proper fixed Assets Register are kept as per prescribed proforma.
	Check periodical verification of Assets are carried out and any differences are properly dealt with and reported to H.Q.
<b>xiv</b>	<b>SECURITY DEPOSIT (BG/FDR/WITH HELD AMOUNT) WITH CLIENT</b>
	Amount security deposit with client
	Due date of release of security deposit
	Actual date of release of security deposit
	FDR's given against security deposit
	Amount of security deposit refunded
<b>xv</b>	<b>SECURITY DEPOSIT RECEIVED</b>
	Amount security deposit from suppliers / vendors / sub-contractors
	Due date of renewing of security deposit
	Actual date of release of security deposit
	FDRs received against security deposit
	Amount of security deposit forfeited

<b>xvi</b>	<b>VOUCHING &amp; VERIFICATIONS</b>
	<b>(Objective: VOUCHING TO BE CARRIED OUT TO THE MAXIMUM EXTENT )</b>
<b>xvii</b>	<b>OTHER FINANCIAL OBSERVATIONS</b>
	List of tenders issued / awards of works with committee reports including fall clause
	Gift, local assets & attendance register
	Log books of vehicles
	Delegation of financial powers if any exceptions/ deviation to be reported
	Follow-up action of last audit report & persisting issues to be discussed
	To check whether previous audit reports are adequately replied and acted upon.
	Proper books keeping system
	All the outstanding queries are reminded for compliance.
	Details of project wise out of cash
<b>xviii</b>	<b>LEGAL ACTIONS/ CASES</b>
	No. of defaulting contractors
	Amount outstanding against defaulting cont.
	No. of legal cases ought to be initiated
	Status of legal cases
<b>xix</b>	<b>INVENTORY</b>
	<b>Objective: Control over Receipt, Issue, Storage is adequate)</b>
	Check proper priced stock ledger are kept wherever applicable.
	There is adequate internal control for receipt and issue of material.
	There is system of physical verification of stock and reconciliation.
	Details of inventory & obsolete inventory
	To examine whether there is a need to have ABC control of inventory specially in departmental work.
	Any shortage or excess are properly dealt with.
<b>xx</b>	<b>PLANT &amp; MACHINERY GIVEN ON RENT</b>
	<b>(Objective: Adequate returns on hiring and proper control)</b>
	Check proper records are kept for hiring out Plant& Machinery.
	Check hiring rates are charged as approved by Management.
	Check idleness percentage of those equipment's and reasons for idleness.
	Check MIS of hiring out of machines.
<b>xxi</b>	<b>MAJOR EXPENDITURE AUDIT</b>
	<b>(Objective: To check major expenditure like Machinery Hiring, Rent, Vehicle Hiring etc. are in order).</b>
	Check propriety of expenses and basis of appointment of Service Provider.
	Check clauses in agreement with Service Providers are complied with.
	Check that expenditure incurred is within the Delegation of Powers of Project Director.
	Check expenditure is within the cost estimates.
<b>xxii</b>	<b>RISK BASED INTERNAL AUDIT</b>
<b>4</b>	<b><u>INFORMATION SYSTEMS AUDITS</u></b>
	<b><u>(Objective: IT Resources are used productively and properly secured)</u></b>
	All transactions should be entered in ERP & if any deviations that should be pointed out

	Regular back-ups & proper maintenance of data
	All software installed are legal and properly authorized.
	For other application & operating software version are installed as per company policies.
	AMCs are maintained for software & hardware & latest versions of software are installed wherever necessary.
	System are adequately secured against viruses.
	Check system are physically secured against theft and environment hazards.
	Check management policies relating to e-mail (no personal email id's to be used), internet usage etc. are being followed by project.
	Check important data of the company on spread sheet or any software are retained in an organized manner for easy reference and use in future.
<b>5</b>	<b><u>SUPPLY CHAIN MANAGEMENT (SCM)</u></b>
	<b>(Objective: to see that procedure prescribed for pre-qualification of vendors for various types of materials are procured by the company through an advertisement has been followed.)</b>
	The standing committee for pre-qualifications of vendors is as per monetary limits placed for purchases of material as per purchase manual.
	To check the list so prepared is reviewed and kept updated by carrying additions and deletions at regular intervals.
	In case of open tenders and limited tenders to examine whether procedure as per purchase manual has been followed.
	To check that single tenders are resorted only to those items for which there is no alternative source is available or it is a spare of machinery installed for which as per management decisions, spare is to be used of original supplier only.
	To see that no repeat orders are placed beyond the period of six months in case purchases were earlier made on the basis of limited/open tender basis. these are placed only after getting the certificate from user department/material management division to the effect that rates have not gone down for these items on the basis of survey done by them. also repeat orders are restricted to the quantity earlier ordered in the purchase order.
	To see whether tenders for pre-tie-up of vendors are being issued in time.
	To see whether procedure prescribed in purchase manual is being followed.
	To see application of liquidated damages for delays.
	To examine that yearly rate contracts are entered with the supplier/service provider on the basis of open tender.
	To examine orders for material/services are within cost estimates of the project or provision is there in the budget estimates. in case of non-provision or inadequate provision whether approval of competent authority is obtained before placement of order.
	On pre-tender tie up or consortium arrangements, analysis of various options available is carried out by divisional head along with the officer of the rank not less than CGM for tie up with reputed company. While analyzing the factors like preference of client, preference of equipment, the market hold the manufacturer sources preference of the funding agency and maintenance service etc. are kept in view.
	To confirm that approval of Chairman and Managing Director is accorded for such tie-ups.
	Pre tender tie up as transparent manner in the best interest of the organization.
	Memorandum Of Understanding for such tie up is in consultation with representative of finance for vetting by legal department is formulated.
	To confirm that terms are legally sound and are in the interest of the company.

	Any relaxation or waiver off from the purchase procedure is duly approved by CMD with concurrence of D(F) on the recommendation of standing committee.
	To see that performance guarantee as prescribed for tender documents is received within reasonable time of intimation of acceptance of tender towards due and proper fulfillment of the contract.
	EMD's are received at the scale prescribed in purchase manual and any deviations from these scales are approved by CMD on exceptional basis.
	To check that EMD is refunded to successful bidder on receipt of performance guarantee and to unsuccessful tenderers on finalization of tenders/submission of tender.
	To see that suppliers supply the material within stipulated delivery period, LD clause is invariably given in the purchase order.
	To see that transit insurance is taken invariably from Indian Insurance companies on the basis of rates taken from all insurance companies and on the basis of lowest quoted rates. to further see that in purchase orders, clause is invariably incorporated to make it obligatory on the part of suppliers to make declaration on fax to insurance company directly under intimation to TCIL for dispatches being made, name of the vessel, number of packets and value at 110% for C&F value.
	to see that warranties are insisted on back-to-back basis.
	to see that all terms regarding inspection and payment terms against purchased material embodied in letter of credit are duly complied with.
	To check whether project get material in time in accordance of philosophy of JIT (just in time) and as per execution schedule of project.
	To check delays in procuring /placement of purchase orders.
	To check system of evaluation of bids.
	To check taxation aspect to suggest methods of saving in cost.
<b>6</b>	<b>PAYROLL GROUP AUDIT</b>
	<b>Objective: For purposes of audit control, the employees are brought under the following categories:-</b>
	Employees on consolidated pay.
	Employees deputed from State/Central Govt./Public Sector Undertakings on deputation
	Other than those coming under (i) &(ii).
	It is ensured that claims of pay and allowances, benefits of leave, provident fund are regulated according to conditions of contract of personnel policy.
	All rate changes reflecting promotions, reversion, grant of increments are checked to see that they are processed in accordance with the rules applicable to them approved by competent authorities.
	In case of advances it is seen that advance is paid with the sanction of the authority. The personal ledgers of the employees are examined from time to time to see that the PRG Group is regularly affecting recoveries and long overdue advances where regular recoveries are not affected are enquired and reported.
	It is ensured that the interest at the appropriate rate is charged and recovered from the employees.
	Statutory deductions such as Provident fund, Income Tax etc. are test checked to see that these are being affected in such manner and at such rates as are prescribed under the relevant laws/rules.
	Recoveries made from pay rolls for remittances to Government Departments, Statutory Bodies are reviewed from time to time to see that these are properly assessed and remitted regularly and within the due dates to the respective units and in the prescribed manner.
	It is checked that fixation of pay is as per pay rules.
	It is checked that no payment of House Rent Allowance is made where employee is provided with the Companies accommodation or share accommodation with Spouse/Parents/Children which is provided by Govt. organization.

	Ensuring that there is a proper system of checking and reconciliation of unpaid salaries and wages along with their recording in control accounts.
	The amount of pay, special pay, personal pay have been arrived as per entitlement in accordance with the rules framed by the management
	Pay rolls are checked independently by another person.
	To check that no payment is made for unauthorized absence and leave without pay and where absence is on account of authorized leave, leave pay/salary is computed correctly.
	The various allowances are drawn and paid correctly as per the rules and rates subject to the conditions laid down by the management from time to time. The eligibility shall be checked in particular in all cases wherever required with reference to duty.
	To check on test basis income tax is calculated on income of employees based on the declaration & TDS is deducted and deposited in time and TDS returns are filled in time. To see that Form 16 is given to the employees in time.
	Review the procedure for recruitment, determination of employee benefits including bonus, recovery of dues and settlement of employees' accounts including PF & Gratuity
	To ensure that Government Rules/Direction and company policy is followed in right spirit.
	To see that there is proper sanction of each post operated upon.
	To see that total strength do not exceed the required strength.
	To ensure the accuracy of closing balances appearing in personal advances of employees.
	To see whether recruitment is as per sanctioned posts for regular employees and also to see that sanctioned posts are in tune with present requirements taking into account the ever-changing Scenario / Environment.
	To check whether contract employees / casual are as per Budget / Project cost estimates.
	To check idling /surplus staff and its deployment.
<b>7</b>	<b>HRD</b>
	<b>SERVICE RECORD</b>
	<b>(Objective: To see the following on periodic basis)</b>
	Check if the staff is commensurate with size of project as per standard norms.
	Check system of leave booking.
	Authenticated service records of each employee are available.
	Entries in respect of increments/promotions etc. are duly and promptly made in the service card and attested by competent authority.
	No alteration is made in the date of birth without the sanction of the competent authority;
	The service cards are kept in the safe custody of some responsible person.
	Leave records are maintained in the proper form and entries in respect of leave taken is recorded promptly.
	To check whether surplus staff is re-trained, retained and re-oriented for effective utilization in productive areas to cover planning issues.
<b>8</b>	<b>ADMINISTRATION</b>
	<b>(Objective: To see the following on periodic basis)</b>
	Examine approvals for hiring office/residential accommodation;
	Examine applications/approvals for housing loans and compliance of various requirements by the employees.
	Examine contracts awarded for repairs and maintenance of office buildings, air-conditioners etc.
	Examine proposals for disposal of furniture and office equipment etc.
	Check that residential telephones provided as per norms fixed by the company.



	Check whether administration has obtained all necessary hypothecation deeds/comprehensive Policy in respect of vehicles for which company has given loans
<b>9</b>	<b>PERSONNEL</b>
	Examine maintenance of leave records and test check with reference to approved leave applications.
	Check maintenance of LTC entitlement records with reference to LTC availed as per approved applications/cancellations of LTC.
	Examine whether Govt. directives on intimation of vacancies to employment Exchange etc. are complied with at the time of outside recruitment.
	Examine whether company's policy regarding advertising vacancies for recruitment is compiled with.
	Examine whether the Govt. directives with reference to Scheduled Caste/Tribe etc. have been complied with.
	Examine whether selection is done by a duly constituted committee and approved by competent authority as per company's policy.
	Examine whether the employee strength is within the sanctioned strength, grade wise.
	To ensure that employees are appointed as per government guidelines and according to company's policies in a transparent and unbiased manner.

Audit needs to be done Units wise (units as maintained in ERP System). List of units (as maintained in ERP) is attached herewith. Some of the units are located other than HQ. List of Major locations other than HQ, where audit needs to be conducted is also attached. List of units and locations is indicative only and may change according to TCIL's requirement.

**Note:**

1. Out of pocket expenses will be reimbursed only to the extent of travelling expenses for outstation audit as per TCIL policy. Other than travelling expenses for outstation audit no other out of pocket expenses shall be reimbursed. No travelling/conveyance expense shall be reimbursed for audit conducted at Delhi/NCR. Air travel expenses, if required, will be reimbursed only to the partner of the firm.
2. Assignment of work in FY 2025-26 is only subject to satisfactory performance of FY 2024-25.
3. If progress/performance of the audit team is not found satisfactory, TCIL management reserves the right to terminate the appointment of the Firm.
4. The audit firm, along with its subsidiaries / JVs, may be debarred from getting any assignments in TCIL in future, in the following cases:
  - a. If the firm secures the contract on the basis of misrepresentation of information or mis-statement of facts at the time of submission of bids.
  - b. If the audit firm is found to have sub-contracted the work.
  - c. If the audit firm does not take-up audit in terms of the appointment letter/PO.
  - d. If the audit firm does not submit the Audit Report, complete in all respects, in terms of the appointment/PO

**List of Units (as per ERP)**

Sl.	Division	Particulars	Priority (ABC)
1	T-Fiber	T-Fibre	A
2	APFSL	APSFL	A
3	IT	IT-BSNL- CDR	A
4		IT Division	A

5		Cyber Security	<b>A</b>
6	Postal	Department of Post	<b>A</b>
7	S& TC	S & TC Division / BCN	<b>A</b>
8	Civil	UP Projects - Navodaya Vidyalaya	<b>A</b>
9	Civil	Chhattisgarh Tourism	<b>A</b>
10	Civil	Meghalaya (Tura)/AAI	<b>A</b>
11	Navy	Navy - South, West, East, north	<b>A</b>
12	Telecom & IT- IV	BSNL SUPEREDGE (Co. 185)	<b>A</b>
13	WB	WIRELINE BUSINESS	<b>B</b>
14	WI	WIRELESS INFRASTRUCTURE	<b>B</b>
15	HQ	Pan Africa Project	<b>B</b>
16	HQ	ICT School - Uttarakhand (Co.100)	<b>B</b>
17	Telecom & IT - II	Smart Classroom Project-MH	<b>B</b>
18	Civil	National Institute of Technology civil project	<b>B</b>
19	Civil	Other new civil projects	<b>B</b>
20	Civil	NVS - J&K, Punjab, Haryana, Rajasthan, Manipur, Tripura, Assam, Meghalaya & Mizoram (Including Various Civil Works)	<b>B</b>
21	Civil	Rajasthan Civil Project	<b>B</b>
22	Civil	Construction work at monuments for Archeological Survey of India	<b>B</b>
23	Telecom & IT - II	Gujarat TPA / KLI /KFON Project / Maharashtra TPA	<b>C</b>
24	RS	Railway Signalling/Northern Central railway-Allahabad	<b>C</b>
25	Civil	Jabalpur, Rewa & Chhindwada, Bhopal, Indore, Betul (Maintenance Work)	<b>C</b>
26	Civil	ESIC Delhi	<b>C</b>
27	Civil	Northern Eastern & HPJ	<b>C</b>
28	HQ	Miscellaneous HQ Project including foreign	<b>C</b>
29	BBNL	BBNL Broadband	<b>C</b>
30	Def	BSNL Defence work - U.P., Uttarkhand, Rajasthan	<b>C</b>
31	Civil	Rural Electrification Project	<b>C</b>
32	Civil	FSCL (Faridabad Smart City Project)-Civil New Anticipated	<b>C</b>
33	Civil	Bihar Health Society/Bihar/EMRS-Ranchi	<b>C</b>
34	Civil	TPICA for underground and overground specialized integrated EMP protected hardened structured	<b>C</b>
35	Civil	UP Projects - Spiritual circuit	<b>C</b>

<b>List of Location/offices of TCIL</b>	
<b>Sl.</b>	<b>Location</b>
1	TCIL Hyderabad, Telangana
2	TCIL Vijaywada, Andhra Pradesh
3	TCIL Lucknow, Uttar Pradesh
4	TCIL Raipur, Chhattisgarh
5	TCIL Guwahati, Assam
6	TCIL Jaipur, Rajasthan
7	TCIL Mumbai, Maharashtra
8	TCIL Ranchi, Jharkhand
9	TCIL Jammu, Jammu and Kashmir
10	TCIL Dehradun, Uttrakhand
11	TCIL HQ, Delhi

## **B. FORMAT OF INTERNAL AUDIT REPORT**

Internal Audit Reports should be divided into different paras, namely-

### **PARA- 1 IMPORTANT OBSERVATIONS, OBJECTIONS AND RESERVATIONS**

This para should contain the auditor's comments on

- (i) all such irregularities or occurrences which the auditors desire to bring it to the notice of management, along-with their financial implications, if any.
- (ii) bring out deviations (non - compliances) by units from (with) policies, systems and procedures prescribed by TCIL and
- (iii) non-compliance to all regulatory requirements applicable.

The observations should be arranged in self-contained paras with suitable titles.

### **PARA – 2 onwards DETAILED REPORT WITH SUGGESTIONS**

These paras shall comprise auditor's detailed observations. However, non-compliance with the matters / areas identified in Para 1 of the report, should also be invariably detailed in these paras.

The following may also be kindly ensured:

- a) The report should be supplemented, in each phase, by a statement indicating:
  - i. Particulars of records checked along with their volume and value as compared to the total volume and value of the transactions. Auditors should mention period of audit covered and should also mention the entry date of the last document verified by them in the ERP system.
  - ii. A statement indicating the audit staff deployed, their designation and the period of deployment in each phase.
- b) The report should also contain references to areas where no adverse observations have been noted and specific suggestions for improvement, if any, shall be highlighted for each area.
- c) The results of audit should be discussed with Head of unit and Finance Heads of units in each phase and important observations should be brought to their notice so that timely corrective actions may be taken. The report should be prepared after duly taking into account the additional information that may be provided / obtained at such discussions.
- d) The Unit-wise reports are to be submitted in single hard copy for each phase of audit to the Corporate

Internal Audit Department of TCIL at HQ, Delhi. Soft Copy of Internal Audit Report have also to be submitted in MS Excel/Word through email.

\*\*For Category-A & B audit is to be done half yearly and one Physical visit is to be done to outstation site. For Category -C (Annual Audit), if required only 1 physical visit is to be done to outstation site.

### **C. AUDIT TEAM**

The selected firms would have to deploy at least two number of Chartered /Cost Accountants and two number semi- qualified persons and article assistants / Audit staff for reasonable duration of time for conducting and completion of each Audit report. The Head of Finance of the units will coordinate with the Audit Team for smooth functioning of the audit. It should be ensured that the audit team is headed at all times by a Chartered / Cost Accountant with a team member having prior experience of auditing on the SAP / ERP platform. The senior partner of the firm will be required to attend quarterly Audit Committee meetings (generally held at TCIL Corporate Office at New Delhi) to brief the significant matters covered under Audit reports issued.

### **D. DOCUMENTS**

Documents prepared by the Internal Auditor will be the Property of the TCIL and TCIL will be free to make any modifications/alterations in the document. All plans, drawings, specifications, designs, reports and other documents prepared by the Internal Auditor in performing the Services shall become and remain the property of the TCIL, and the Internal Auditor shall, not later than upon termination or expiration of this Contract, deliver all such documents to the TCIL, together with a detailed inventory thereof. The Internal Auditor shall not use them for any purposes without the prior written approval of the TCIL. The Internal Auditor will be required to sign a Non-Disclosure Agreement as per format (Section-).

### **E. LIMITATION OF LIABILITY**

The total liability of bidder for all claims connected with the scope of work (including but not limited to negligence), whether in contract, tort, statute or otherwise, is limited to the professional fees paid for the services.

**END OF SECTION-4**

**SECTION – 5****PRICE BID SCHEDULE**

To: CGM (SCM), TCIL

Dear Sir,

I/We \_\_\_\_\_ Chartered Accountants /Cost Accountants firm herewith enclose Financial Bid for selection of my/our firm as Internal Auditor for TCIL \_.

The quoted price of entire scope of work is given hereunder:

S/N	Consultancy Service description	Basic Price Quote	GST %	Price incl. GST	HSN/SAC Code
1.	Lump-sum Annual Internal Audit Fees for 1 year (FY 2024-25)				

We further declare that the above quoted total lump- sum charges are firm and shall not be subject to any variation for the entire period of the engagement for the specifiedscope except for statutory variation in taxes & duties.

**Notes:**

- a) The offer is valid for a period up to 120 days from the date of bid opening.
- b) Lowest Bid (L-1) will be on the basis of Grand Total.
- c) Bidder shall mandatorily mention the 8 digit / 6 digit applicable HSN / SAC code of all the quoted items.
- d) In case of change in rate due to change in Taxes/Duties the rate shall be applicable on prorata basis based on actual nos. of applicable days.

**END OF SECTION-5**

**SECTION - 6**

**BID SECURITY BANK GUARANTEE (EMD) FORMAT**

Whereas ..... (hereinafter called “the Bidder”) has submitted its bid dated ..... For the supply of ..... Vide Tender No. .... dated ..... KNOW ALL MEN by these presents that WE ..... OF ..... Having our registered office at ..... (hereinafter called “the Bank”) are bound unto Telecommunications Consultants India Limited (hereinafter called “the Purchaser”) in the sum of Rs. .... for which payment will and truly to be made of the said Purchaser, the Bank binds itself, its successors and assigns by these present.

THE CONDITIONS of the obligation are:

1. If the Bidder withdraws his bid during the period of bid validity specified by the Bidder on the Bid form or
2. If the Bidder, having been notified of the acceptance of his bid by the Purchaser during the period of bid validity
  - (i) fails or refuses to execute the Contract, if required; or
  - (ii) The successful bidder fails to submit performance security within the prescribed time. or
  - (iii) The proceed of EMD shall be payable to TCIL in case of breach of any of the terms and conditions of the contract/PO/tender by the vendor.

We undertake to pay to the Purchaser up to the above amount upon receipt of its first written demand, without the purchaser having to substantiate its demand, provided that in its demand, the purchaser will note that the amount claimed by it is due to it owing to the occurrence of one or both of the two conditions, specifying the occurred condition or conditions.

This guarantee will remain in force upto and including THIRTY (30) days after the Period of bid validity and any demand in respect thereof should reach the Bank not later than the specified date/dates.

Signature of the Bank Authority.

Name

Signed in Capacity of

Name & Signature of witness

Full address of Branch

Address of witness

Tel No. of Branch

Fax No. of Branch

**END OF SECTION-6**

**SECTION-7**

**AUTHORIZATION LETTER**

**Format for Authorization letter to be submitted by Bidder**

Know all men by these presents that we (name of Company) \_\_\_\_\_  
\_\_\_\_\_, incorporated in India under the Companies Act, 1956 and having its Registered Office  
at \_\_\_\_\_. (India) ("Hereinafter called the Company") DOTH hereby  
nominate, constitute and appoint (Name, Designation) \_\_\_\_\_, S/o  
\_\_\_\_\_ to be true and lawful authorized signatory in fact and at law of the Company for and in  
the name and on behalf of the Company, to do, execute and perform all or any of the following acts,  
deeds, matters and things namely:-

1. To represent the Company to all intents and purposes in connection with the matters pertaining to signing & submission of (NIT No, NIT Date, NIT Description)\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_and all affairs ancillary or incidental thereto.
2. AND the Company hereby agrees that all acts, deeds and things lawfully done by the said authorized signatory shall be construed as acts, deeds and things done by the Company itself and the Company hereby undertakes to ratify and confirm all and whatever its authorized signatory shall lawfully do or cause to be done for and on behalf of the Company by virtue of the powers hereby given.

In witness whereof (Name , Designation) \_\_\_\_\_, \_\_\_\_\_of the Company acting for and on behalf of the Company under the authority conferred by the Board of Directors of the Company in its \_\_\_\_\_ meeting held on (Date) \_\_\_\_\_ has signed this Authorization Letter at (place)\_\_\_\_\_on this (Date) \_\_\_\_\_.

The signatures of (Name , Designation) \_\_\_\_\_ given below are hereby certified.

Signature : \_\_\_\_\_  
\_\_\_\_\_

SIGNATURES OF (Name , Designation) \_\_\_\_\_

Signature : \_\_\_\_\_  
\_\_\_\_\_

**WITNESS:-**

Signature:\_\_\_\_\_

(Name , Designation):\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**END OF SECTION-7**



**SECTION-8**

**NO-CONVICTION CERTIFICATE**

**[To be submitted on the Letterhead of the Bidder]**

Offer No.: \_\_\_\_\_

Date: \_\_\_\_\_

To  
[Head of Department]  
Telecommunications Consultants India Limited,  
TCIL Bhawan, Greater Kailash-I,  
New Delhi-110 048 (INDIA)

Sub: Self Declaration of not been blacklisted for [NIT No.] dated [NIT date]

Dear Sir,

This is to notify you that our Firm /Company/ Organization <provide Name of the Firm/ Company/ Organization> intends to submit a proposal in response to [NIT No.] dated [NIT date] for [NIT Name].

In accordance with the above, we declare that:

- a. We are not involved in any major litigation that may have an impact of affecting or compromising the delivery of goods / services as required under this [NIT No] dated [NIT date].
- b. We are neither banned/ debarred/ blacklisted/ put on holiday list nor action for banning / debarment / blacklisting / holiday listing has been initiated by any Central/ State Government/ agency of Central/ State Government of India or any other country in the world/ Public Sector Undertaking/ any Regulatory Authorities in India or any other country in the world for any kind of fraudulent activities on any ground including but not limited to indulgence in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice as on date of submission of the Bid.

Yours sincerely,

(Signature of the Authorized signatory of the Bidding Organisation)

Name:

Designation:

Contact details (including E-mail):

Business Address:

Date:

Seal:

**END OF SECTION-8**

**SECTION-9**

**BID SUBMISSION FORM**

Offer No.:

Date:

To: [Head of Department], TCIL

Dear Sir,

In response to your Tender No. \_\_\_\_\_, we hereby submit our offer herewith.

1. Bidder Name : \_\_\_\_\_

2. Website Address : \_\_\_\_\_

3. Email Address : \_\_\_\_\_

4. Address for Communication : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. Telephone Number : \_\_\_\_\_

6. Fax/Telefax Number : \_\_\_\_\_

7. Authorised Person - Name : \_\_\_\_\_  
Designation : \_\_\_\_\_  
Mobile No. : \_\_\_\_\_  
Email ID : \_\_\_\_\_

8. Alternate Person Name: : \_\_\_\_\_  
Designation : \_\_\_\_\_  
Mobile No. : \_\_\_\_\_  
Email ID : \_\_\_\_\_

9. PAN Number : \_\_\_\_\_

10. GST Regn. No. with Address : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11. Beneficiary's complete Bank Details.  
Bank Account No. : \_\_\_\_\_  
IFSC / NEFT Code : \_\_\_\_\_  
Name of the Bank : \_\_\_\_\_  
Address of the Branch : \_\_\_\_\_

12. Particulars of EMD  
Amount : Rs. \_\_\_\_\_  
Mode of Payment (DD/BG) : \_\_\_\_\_  
DD/BG No. : \_\_\_\_\_  
Date : \_\_\_\_\_  
Name of the Bank : \_\_\_\_\_

Address of the Bank : \_\_\_\_\_  
 Validity of BG : \_\_\_\_\_

13. Particulars of Tender Fee

Amount : Rs. \_\_\_\_\_  
 DD No. : \_\_\_\_\_  
 Date : \_\_\_\_\_  
 Name of the Bank : \_\_\_\_\_  
 Address of the Bank : \_\_\_\_\_

14. Turnover of the Bidder in last 3 years:-

Year	Year Annual Report attached at Page No.	Turnover in Rs. (Lakh)
<b>Average Turnover</b>		

15. Are you a MSME Unit. If yes, please furnish Registration Details, Name of the DIC/State.

\_\_\_\_\_

16. If you are MSME, is it owned by SC/ST Entrepreneurs or Women Entrepreneurs? If Yes, please specify the Name of the Owner who is SC or ST or Women Entrepreneur (as applicable).

\_\_\_\_\_

17. Following Documents are submitted to substantiate other eligibility criteria.

- i) \_\_\_\_\_
- ii) \_\_\_\_\_
- iii) \_\_\_\_\_

**DECLARATION**

1. We have read and understood the terms & conditions of the above-mentioned tender and comply to all Terms & Conditions of the Tender.  
 (In case of any deviation, the Bidder must attach a separate sheet clearly mentioning the Clause No. of the Tender and Deviation thereto)
2. We certify that the information mentioned above are true and correct to best of our knowledge.

Place:  
Date:

Signature of Authorised Signatory with Seal  
Name:  
Designation:

**END OF SECTION -9**

**SECTION -10****PERFORMANCE BANK GUARANTEE (PBG Format)****(TO BE ISSUED BY A DELHI BRANCH)**

**M/s Telecommunications Consultants India Ltd.,  
TCIL Bhawan, Greater Kailash-I  
New Delhi – 110 048 (INDIA)**

(With due stamp duty if applicable)

**OUR LETTER OF GUARANTEE No. : \_\_\_\_\_**

In consideration of TELECOMMUNICATIONS CONSULTANTS INDIA LIMITED, having its office at TCIL Bhawan, Greater Kailash-I, New Delhi – 110 048 (INDIA) (hereinafter referred to as “TCIL” which expression shall unless repugnant to the content or meaning thereof include all its successors, administrators and executors) and having entered into an agreement dated \_\_\_\_\_/issued Purchase Order No. \_\_\_\_\_ dated \_\_\_\_\_ with/on M/s \_\_\_\_\_ (hereinafter referred to as “The Supplier” which expression unless repugnant to the content or meaning thereof, shall include all the successors, administrators, and executors).

WHEREAS the Supplier having unequivocally accepted to supply the materials/Services as per terms and conditions given in the Agreement dated \_\_\_\_\_ /Purchase Order No. \_\_\_\_\_ dated \_\_\_\_\_ and TCIL having agreed that the Supplier shall furnish to TCIL a Performance Guarantee for the faithful performance of the entire contract, to the extent of 10% (ten percent) of the value of the Purchase Order i.e. for \_\_\_\_\_.

We, \_\_\_\_\_ (“The Bank”) which shall include OUR successors, administrators and executors herewith establish an irrevocable Letter of Guarantee No. \_\_\_\_\_ in your favour for account of \_\_\_\_\_ (The Supplier) in cover of performance guarantee in accordance with the terms and conditions of the Agreement/Purchase Order.

Hereby, we undertake to pay upto but not exceeding \_\_\_\_\_ (say \_\_\_\_\_ only) upon receipt by us of your first written demand accompanied by your declaration stating that the amount claimed is due by reason of the Supplier having failed to perform the Agreement and despite any contestation on the part of above named supplier.

The proceed of performance security shall be payable to TCIL in case of breach of any of the terms and conditions of the contract/PO/tender by the vendor.

This Letter of Guarantee will expire on \_\_\_\_\_ including 30 days of claim period and any claims made hereunder must be received by us on or before expiry date after which date this Letter of Guarantee will become of no effect whatsoever whether returned to us or not.

\_\_\_\_\_  
**Authorized Signature**  
**Manager**  
Seal of Bank  
Contact details

**END OF SECTION-10**

**SECTION -11**

**BRIEF CV OF KEY PERSONNEL**

(as per requirement of Clause-)

1. Name :
2. Date of Birth :
3. Educational Qualifications :
4. Total experience in Number of years :
5. Years with the bidder organization:
6. Experience (Last 10 years) (list of positions held, giving dates/ : duration, names of organizations, and brief responsibilities)
7. Internal Audit assignments worked on in the Telecom Sector along with, title of assignment, clients name, location & scope of work.

(Signature of the personnel)

(Signature of the bid signing authority)

**END OF SECTION-11**

**SECTION -12****PROFESSIONAL EXPERIENCE OF THE BIDDER**

1. Name of the bidder firm:
2. In years :
3. Collaborations/JVs (if any) :
4. Areas of Professional experience :
5. Internal Audit assignment in India in last 5 years:
  - i) Details of Assignments undertaken in Telecom/IT Sector:  
  
List of assignments with clients name, location duration in months against each assignment
  - ii) Details of Assignments undertaken in other than Telecom/IT Sector :  
  
List of assignments with clients name & location of assignment, Duration inmonths
6. Experience Abroad in last 5 years:
  - i) Details of Assignments undertaken in Telecom/IT Sector:  
  
List of assignments with clients name, location duration in months against each assignment
  - ii) Details of Assignments undertaken in other than Telecom/IT Sector :  
  
List of assignments with clients name & location of assignment, Duration inmonths
7. Summary:
  - i) Total No. of assignments undertaken in India :
  - ii) Total No. of assignments undertaken Abroad :

(Signature of contact person on behalf of the organization)

**END OF SECTION-12**

**SECTION -13**

**UNDERTKAING FOR NO CONFLICT OF INTEREST**

It is certified that no conflict of interest related to Scope of Work, specified in Section-4 of **Tender No. \_\_\_\_\_ dated \_\_\_\_\_ 2023**, the Internal Audit Firm is applying for exists as on date with any of the department or parties for this work and that during the assignment we will not undertake any work /job which may affect the interest of the TCIL.

(Authorized signatory)

Name:

Name of the bidder firm:

Date:

**END OF SECTION-13**

**SECTION -14****FORMAT OF NON-DISCLOSURE AGREEMENT**

THIS NON-DISCLOSURE / CONFIDENTIALITY AGREEMENT (“Agreement”) is made on the day of \_\_\_\_\_, 2024.

BETWEEN:

\_\_\_\_\_, a company incorporated under the laws of India, having its registered office at \_\_\_\_\_, (hereinafter the (hereinafter the “Disclosing Party”);

and

Telecommunications Consultants India Limited, a company incorporated under the laws of India, having its registered office at TCIL Bhawan, Greater Kailash I, New Delhi - 110048, (hereinafter the “TCIL”)

Each of \_\_\_\_\_ and TCIL are hereinafter referred to as a “Receiving Party”, and are together referred to as the “Receiving Parties”.

The Disclosing Party, \_\_\_\_\_ and TCIL hereinafter referred to individually as a “Party” and, collectively, as the “Parties”.

WHEREAS:

For the purpose of undertaking the assignment of Internal Audit in TCIL, which will include sharing of sensitive information (the “Potential Transaction”), the Disclosing Party wishes to allow the Receiving Parties access to Information (as defined hereinafter).

The Parties wish to regulate how Information is to be treated while in the possession or control of each Receiving Party so as to protect the interests of the Disclosing Party in accordance with the terms and conditions of this Agreement.

NOW THEREFORE, in consideration of the covenants contained herein, the sufficiency and adequacy of which is acknowledged by the Parties, IT IS HEREBY AGREED AS FOLLOWS:

**Definitions**

The following words and phrases used in this Agreement and the above Recitals, shall have the meanings set out below unless the context otherwise requires:

“Assignment” shall mean, the following:

Internal Audit in TCIL as per the scope of work.



“Control” shall mean, with respect to a Party, the ability to direct the management or policies of such Party, directly or indirectly, whether through the ownership of shares or other securities, by contract or otherwise, provided that in all events, any Party who has, direct or indirect, ownership of or the power to direct the vote of more than fifty percent (50%) of the voting share capital of a Party or the power to control the composition of the board of directors or other governing bodies of such Party, shall be deemed to constitute Control of that Party.

“Group” shall mean, with respect to a Party, such Party and any entity which directly or indirectly Controls, is Controlled by, or is under common Control with that Party;

“Information” shall mean all information of whatever nature (financial, technical, commercial, legal or otherwise), whether or not proprietary, in any form or medium (whether provided in documentary or by way of model or in other tangible or intangible form; and whether disclosed orally - once it is reduced to writing or in writing), relating to the business of the Disclosing Party or any member of its Group, supplied in connection with the Potential Transaction at any time from the date of this Agreement) to a Receiving Party or its Representatives, including without limitation, any information relating to: (i) the identity of the people involved in the Potential Transaction, (ii) the existence, content, nature, progress and evolution of the Potential Transaction and the fact that the Parties are considering the Potential Transaction; and (iii) the existence and the content of this Agreement and anything related to it.

“Proper Use” shall mean the use of Information wholly necessarily and exclusively for the purpose of the Potential Transaction.

“Representatives” shall mean, in relation to one Party, its directors, officers, employees, representatives, advisors (including lawyers, auditors and consultants) or partners,

### **Confidentiality Obligations**

In consideration of the provision of Information by the Disclosing Party (or by the Disclosing Party’s Representatives or by any employee or representative of the Disclosing Party’s Group) to a Receiving Party, such Receiving Party shall:-

keep all such Information confidential; and

use such Information only for the Proper Use; and

permit access to such Information only to such of its Representatives having a need to know such Information for the sole purpose of the Proper Use and not for any other purpose and shall ensure that each such person is made aware in advance of disclosure of the nature of the obligations of confidentiality contained in this Agreement; the Recipient shall procure that anyone to whom it discloses the Information complies with the terms of this Agreement as if they were a Party; and

return, within one (1) month following the expiry of this Agreement, all such Information to the Disclosing Party upon its written request or (at the Disclosing Party’s option) destroy all such Information and provide a notice to the Disclosing Party of such destruction or return (provided that the undertakings in this paragraph (d) shall not apply to Information which such Receiving Party or its Representatives must retain under any imperative applicable law, rule or regulation, including the

rules of any professional body, and it is also agreed that nothing in this sub-paragraph (d) shall prevent retention of:

any information and all documents and all other materials containing or reflecting any Information that may be strictly required for the purposes of defending or maintaining any litigation (including any administrative proceeding) relating to this Agreement or the Potential Transaction; and

copies of the Information and all documents and all other materials containing or reflecting any Information, strictly required to be retained under any applicable law, internal policy, stock exchange or court or regulatory agency or authority; and

copies of any computer records and files containing or reflecting any Information which have been created pursuant to automatic archiving, back-up procedures and document retention, which are not, through the use of such Receiving Party's best endeavours, practicable to expunge; and

where the Information is notified by the Disclosing Party to be the subject of any national or governmental security regulations, take such measures as may be required by such regulations to protect the Information; and

notify the Disclosing Party wherever specifically permitted by law, within a reasonable time, if any negotiations or discussions or any Information are required to be disclosed by law or regulation or regulatory authority and (i) where reasonably practicable to do so, shall co-operate with the Disclosing Party in relation to the manner of any such disclosure, and (ii) shall take any action which the Disclosing Party may reasonably elect to take to prevent (to the extent permissible under law and where reasonably practicable to do so) such disclosure and/or to challenge the validity of any such requirement.

### **Exceptions**

Without prejudice to any obligation imposed on and assumed by a Receiving Party under any imperative national or governmental security regulations or law, the obligations of confidentiality shall not apply to any Information which is:

in or has come into the public domain otherwise than as a result of a breach of those undertakings or of any other duty of confidentiality to any person; or

already in the possession of such Receiving Party on a non-confidential basis at the time that it is first supplied by the Disclosing Party, its Representatives or thereafter to have been received by such Receiving Party at any time in good faith from a third party who is not bound by any obligation of confidentiality in relation thereto; or

(in the case of technical information) to have been independently developed by employees of such Receiving Party without reference to the Information supplied by the Disclosing Party; or

independently developed by such Receiving Party or any of its Representatives whether on its own or jointly with (a) third party(ies);

Further permitted disclosure

Except as otherwise provided in this Agreement, a Receiving Party may not disclose Information of the Disclosing Party except in the following circumstances:

the disclosure is authorised in writing by the Disclosing Party to the extent as so authorised;  
the disclosure is made pursuant to applicable laws, a directive or order of a government entity or statutory authority or any judicial or governmental agency or a stock exchange, provided however that such Receiving Party shall promptly notify the Disclosing Party as specified in Clause 2(f) above, so as to enable the Disclosing Party to seek a protective order or other appropriate remedy; or

the disclosure is made to any arbitrator or expert appointed, either mutually or through a court directive, to resolve disputes under any final agreement entered into between the Parties under or in connection with the negotiations and discussions in respect of the Proper Use.

### **Ownership of Information**

Any Information disclosed or acquired hereunder shall remain the property of the Disclosing Party or the originator of such Information. No license under any trademark, copyright, patent, design rights or any other intellectual property right, is granted, whether expressly or by implication to a Receiving Party or its Group by the disclosure or acquisition of such Information. The disclosure of such Information shall not constitute any representation or warranty, express or implied, with respect to the accuracy or completeness of any Information made available to a Receiving Party or its Group, In particular but without prejudice to the generality of the foregoing, no responsibility or liability is or will be accepted by the Disclosing Party or its Group, their respective Representatives regarding the accuracy and completeness (or otherwise) of any Information made available to a Receiving Party or its Group, however, the Disclosing Party shall be liable to such Receiving Party for any liability, costs, lawyers fee etc. for (i) Information given fraudulently or (ii) the infringement of trademarks, patents, copyright, design rights or any other intellectual property rights belonging to third parties.

### **General**

A failure or neglect by either Party to enforce or exercise (in whole or in part) at any time any of the provisions of this Agreement shall not be construed or be deemed to be a waiver of its rights hereunder nor in any way affect the validity of the whole or any part of this Agreement nor prejudice such Party's rights to take subsequent action.

Neither Party shall assign this Agreement or any part thereof without the prior written consent of the other.

Without affecting any other rights and remedies that any Party may have, damages will not be an adequate remedy for any breach by a Receiving Party of any of the provisions of this Agreement; and therefore the Disclosing Party shall be entitled to claim injunctive relief in respect of any breach by a Receiving Party of this Agreement without the requirement to prove specific damage;

This Agreement shall be governed by and construed in accordance with the laws of India and the Parties submit to the exclusive jurisdiction of the courts at New Delhi, India.

This Agreement shall be effective and binding from the date hereof.

Unless extended by mutual written consent by both Parties, this Agreement shall expire one (1) year from its date of execution. However, Parties agree that the confidentiality obligations under this Agreement shall survive for a period of one (1) year from the last disclosure of Information.

This Agreement is not intended to constitute, create, give effect to, or otherwise recognize a joint venture, partnership or formal business entity of any kind and the rights and obligations of the Parties shall be limited to those expressed set forth herein. Any exchange of Information under this Agreement shall not be deemed as constituting any offer, acceptance, or promise of any further contract or amendment to any contract which may exist between the Parties. For the avoidance of doubt, nothing contained herein shall compel or oblige any Party to enter into the transaction(s) contemplated hereunder with the other Party. Nothing herein shall be construed as providing for the sharing of profits or losses arising out of the efforts of either or both Parties. Each Party shall act as an independent contractor and not as an agent of the other Party for any purpose whatsoever and no Party shall have any authority to bind the other Party.

This Agreement contains the entire understanding between the Parties with respect to the safeguarding of the Information and supersedes all prior communications and understandings with respect thereto. No waiver, alteration, modification, or amendment of this Agreement shall be binding or effective for any purpose whatsoever unless and until reduced to writing and executed by authorised representatives of the Parties.

The rights, powers and remedies provided in this Agreement are cumulative and do not exclude the rights or remedies provided by law and equity independently of this Agreement.

If any provision of this Agreement is unenforceable in any jurisdiction, the unenforceability will not invalidate the remaining provisions or affect the validity or enforceability of the provision in relation to any other Party or in any other jurisdiction.

Subject to applicable law or the rules of any stock exchange or relevant regulatory body, any public announcement relating to the existence of this Agreement and/or discussions between the Parties in connection with the Potential Transaction shall be agreed in advance by both Parties in writing.

For public announcement required by law or stock exchange authorities or relevant regulatory bodies, the Parties shall endeavour, where possible, to consult each other on the content and timing of the public announcement to be made by the other Party. Where not possible, the Party under the obligation to disclose shall notify the other Party of any communication to be made in connection with this Agreement and the Potential Transaction. Such notification shall be made as soon as practicable and in any case with a reasonable period of time prior to such communication.

## **NOTICES**

All notices delivered in connection with this Agreement shall be in writing and English language and shall be delivered to the address of each Party mentioned hereinbefore, by registered mail or by facsimile transmissions and shall be deemed effective upon actual receipt.

## **Counterparts**

This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument.

IN WITNESS WHEREOF

SIGNED for and on behalf of Telecommunications Consultants India Limited

by .....  
(Signature)

Name .....

SIGNED for and on behalf of

by .....  
(Signature)

Name .....

WITNESSES: 1  
2.

**END OF SECTION-14**

**SECTION -15****FORMAT OF APPLICATION**

1. Name of the Firm:
2. Registration No. of the Firm:
3. Date of Registration of the Firm:
4. No of year of establishment of Firm:
5. Details of Partners who are FCA/FCMA:

Sl No.	Name of the Partner(s)	Membershi p No.	Qualification (FCA/FCMA)	Date of joining the firm as	Supportin g documen t
1.					(Form 18 of ICAI or Form M-5 of ICMAI needs to be submitted)
2.					
...					

6. Details of Partners who are ACA/ACMA:

Sl No	Name of the Partner(s)	Membershi p No.	Qualification (ACA/ACMA)	Date of joining the firm as Partner	Supportin g documen
1.					(Form 18 of ICAI or Form M- 5 of ICMAI needs to be submitted)
2.					
...					

7. Details of Branch Office(s) including HO:

S.No	HO/Branch	Address	Date of Establishment	Contact Person	Mobile number/other contact Nos.	E- mail ID
1.						
2.						
...						

8. Details of Partners/Qualified Assistants with CISA / ISA / DISSA / DISAC / Certification in Forensic

Accounting and Fraud Prevention from ICAI/ICMAI:

Sl No .	Name of the Partner(s)/Qualified Assistant	Members hip No.	Details of Certification course details - CISA / ISA / DISSA / DISAC / Certification in Forensic Accounting and Fraud Detection	Date of joining the firm	Supporting document
1.					Relevant Qualification Certificate
2.					

9. Details of Qualified Assistants:

Sl. No	Name of the Assistant	Membershi p No.	Qualificatio n (CA/CMA)	Date of joining the firm as Qualified Assistant	Supporting document
1.					Relevant Qualification Certificate and proof of joining date
2.					
...					

10. Details of Semi-Qualified Assistants:

Sl. No	Name of the Assistant	Whether CA-Inter /CMA-	Date of joining the firm as a	Supporting document
1.				Relevant Qualification Certificate and proof of joining of Firm
2.				
....				

11. Details of Experience of the Firm in CPSU as Statutory / Internal Auditors from FY 2018-19 and onwards:

Sl. No .	Name of the Company/Unit	Turnover in Rs. Cr.	Year of Audi	Type of Audit Statutory / Internal	Supporting doc
1.					Relevant experience certificate/email from company confirming work completion along with appointment letter
2.					
....					

12. Experience of firm as Statutory /Cost Auditors:

16. PAN No. of the Firm:
17. GST Registration No. :
18. Whether ever associated with any of TCIL's Audit Assignments : YES/NO
19. Certificate

It is confirmed that all the requirements of the EOI documents have been complied with. We hereby confirm that all terms & conditions as specified in the NIT and annexures thereto have been accepted by us.

This is to certify that all the information given above are accurate and any misstatement will be liable for rejection of our participation in EOI and blacklisting by TCIL as per Company's procedures.

None of our partner(s) or qualified employee(s) is a partner in any other audit firm which is applying for the current empanelment in TCIL.

Signature of Partner with  
Name & Seal of the Audit Firm

Note: All the documents submitted should be signed by a Partner with his / her name and under the seal of the firm.

**END OF SECTION-15**



## **SECTION -16**

### **Establishment of a Conciliation & Settlement Mechanism (CSM) for Contractual Disputes under the contract agreements with the Contractors / Concessionaires / Consultants in TCIL.**

#### **1. Objective:**

The TCIL has been entering into various contract agreements with the Contractors/ Concessionaires/ Consultants for implementing projects and obtaining services in various modes. Several disputes have been arising under these contract agreements. The associated legal costs and diversion of manpower of both parties are enormous. The early resolution/ settlement of claim, preferably through an out-of-court settlement process, is in the interest of all the stakeholders.

#### **2. The Standing Operating Procedure (SoP)**

The procedure given hereunder will be implemented for resolving disputes through conciliation mechanism:

- 1) If any commercial/contractual dispute arises between TCIL and Bidder/MoU partner/Vendor/Contractor, then any of the party shall send a reference about the dispute containing a written brief identifying the subject of the dispute to the CMD, TCIL along with a copy of such reference to other party for resolution of dispute through conciliation.
- 2) CMD, TCIL or his authorized representative shall, within seven days of receipt of such a reference, nominate an officer of TCIL to act as the conciliator and shall arrange to issue necessary intimation to both the parties.
- 3) Within three days of appointment of conciliator by CMD, TCIL both the parties shall intimate to the conciliator, the name of their respective officer(s) who shall be representing such a party in the conciliation proceedings. The maximum number of such officer(s) shall not be more than three and no legal practitioner/advocate shall be part of such a team.
- 4) Thereafter, both the teams of the parties shall meet on the dates as fixed by the conciliator, discuss the agenda and explore the possibilities of conciliation/settlement. First such meeting shall be held within Seven (7) days of the nomination of the conciliation team by both the parties. The venue for conducting conciliation proceedings will be TCIL Bhawan, Greater Kailash-I, New Delhi 110048.
- 5) The conciliator shall assist the parties in an independent and impartial manner in their attempt to reach an amicable settlement of their dispute.
- 6) The conciliator shall be guided by principles of objectivity, fairness and justice,

giving consideration to, among other things, the rights and obligations of the parties, the usages of the trade concerned and the circumstances surrounding the dispute, including any previous business practices between the parties.

- 7) The conciliator may conduct the conciliation proceedings in such a manner as he considers appropriate, taking into account the circumstances of the case, the wishes the parties may express, including any request by a party that the conciliator hear oral statements, and the need for a speedy settlement of the dispute.
- 8) The conciliator may, at any stage of the conciliation proceedings, make proposals for a settlement of the dispute. Such proposals need not be in writing and need not be accompanied by a statement of the reasons therefor.
- 9) The teams thereafter can meet any number of times under the guidance and supervision of Conciliator and will try to find a solution that is acceptable to both the parties. The conciliation may be successful or partially successful. On the points of dispute or part of a dispute wherein parties have agreed for a common ground, the officers representing each party shall seek approval of their respective company/entity. After that a settlement deed shall be drafted and signed by the authorized representatives of the parties. When the parties sign the settlement agreement, it shall be final and binding on the parties and persons claiming under them respectively and this shall not be challenged by any of the party in any court or under any law. The parties shall unequivocally affirm, declare and confirm in the settlement agreement that they have signed the agreement without any coercion, duress, inducement and were fully competent to sign the said agreement.
- 10) The conciliator shall endorse and authenticate the settlement agreement and furnish a copy thereof to each of the parties.
- 11) The conciliation process shall be concluded within 60 days of nomination of its representatives by the second party. However, the parties, with mutual consent can extend this period and then the conciliation proceedings shall be concluded in this extended period.
- 12) If no settlement is arrived between the parties in the time mentioned in clause 5) above, then the conciliation proceedings shall be deemed to have been failed.
- 13) The conciliator shall intimate the appointing authority the final outcome of the conciliation proceedings.

**3. Resort to arbitral or judicial proceedings:**

The parties shall not initiate, during the conciliation proceedings, any arbitral or judicial proceedings in respect of a dispute that is the subject-matter of the conciliation proceedings

except that a party may initiate arbitral or judicial proceedings where, in his opinion, such proceedings are necessary for preserving his rights.

**4. Admissibility of evidence in other proceedings.**

- 1) The parties shall not rely on or introduce as evidence in arbitral or judicial proceedings, whether or not such proceedings relate to the dispute that is the subject of the conciliation proceedings,—
  - (a) views expressed or suggestions made by the other party in respect of a possible settlement of the dispute;
  - (b) admissions made by the other party in the course of the conciliation proceedings;
  - (c) Proposals made by the parties or conciliator;
  - (d) The fact that the other party had indicated his willingness to accept a proposal for settlement made by the other party.

**5. Confidentiality.**

Notwithstanding anything contained in any other law for the time being in force, the parties shall keep confidential all matters relating to the conciliation proceedings. Confidentiality shall extend also to the settlement agreement, except where its disclosure is necessary for purposes of implementation and enforcement.

**6. Termination of conciliation proceedings.**

The conciliation proceedings shall be terminated on happening of any of the conditions below:-

- 1) by the signing of the settlement agreement by the parties, on the date of the agreement; or
- 2) by a written declaration of the conciliator, after consultation with the parties, to the effect that further efforts at conciliation are no longer justified, on the date of the declaration; or
- 3) by a written declaration of the parties addressed to the conciliator to the effect that the conciliation proceedings are terminated, on the date of the declaration; or
- 4) by a written declaration of a party to the other party and the conciliator, if appointed, to the effect that the conciliation proceedings are terminated, on the date of the declaration; or
- 5) by the lapse of time or extended time as provided in clause 2(12) above

**END OF SECTION-16**