

Children's Film Society, India

An Autonomous body under the Ministry of Information and Broadcasting, Govt. of India
 Children's Film Society, India , Films Division Complex, 8th Floor, Dr.G. Deshmukh Marg, Mumbai 400026.
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 Website: <http://www.cfsindia.org>
Tender Document for Website Maintenance

SUBJECT: APPOINTMENT OF INTERNAL AUDITOR (IA) IN CHILDREN'S FILM SOCIETY, INDIA, MUMBAI FOR THREE FINANCIAL YEARS 2020-2021, 2021-2022, AND 2022-2023.

ABOUT CFSI:

Children's Film Society, India (CFSI) is an autonomous organization registered under Societies Registration Act, 1860 and functioning under administrative & financial control of Ministry of Information & Broadcasting, Govt. of India with an aim to provide clean & healthy entertainment to children through medium of films. CFSI is engaged in production and exhibition of children's film , and organizes film screening , free of charge, for children.

Tendering Process

Tender is invited for **Appointment of Internal Auditor for three years for F.Ys. 2020-21, 2021-2022, & 2022-2023**". The tender shall be submitted online on Central Public Procurement Portal of Government of India. It can be accessed at <https://eprocure.gov.in/cppp>. The tender shall be submitted in two in two parts i.e. (i) Technical Bid and (ii) Financial Bid. Both parts of bid are to be submitted to Children's Film Society, India along with the Bid Security i.e Earnest Money Deposit (EMD) of 5% of the Tender Value and Tender Fee of **Rs.1000 (Rupees One Thousand only)**. The bidders registered with MSME ,as defined in MSE Procurement Policy issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with the Central Purchase Organisation or the concerned Ministry or Department are exempted from submission of Bid Security (EMD).

Submission of Tender

Event	Date
Availability of RFP Document at https://eprocure.gov.in/eprocure/app Website	14th August 2020 1000 hrs
Last date and time for online submission of completed RFP document	4rd September 2020 1500 hrs
Opening of online Technical Bid, evaluation and short listing for financial bid	7th September 2020 1200 hrs
Opening of online Financial Bid	10th September 2020 1100 hrs
Awarding of online contract	14th September 2020 1100 hrs
Submission of hard copy documents	15th September 2020 1100 hrs

Tender Fee: ₹.1,000/-(Rupees One Thousand Only)-(Non-refundable)

Tender Value (Base price) Rs. 2,49,500/- (Rupees Two lakh Forty-nine Thousand Five Hundred Only) for all the services mentioned in the tender

DUTIES AND RESPONSIBILITIES OF INTERNAL AUDITOR:

(a) The Internal Auditor will be required to carry out Internal Audit at CFSI Mumbai Office as per Societies Registration Act, and The Charitable Trust Act as well as other applicable Acts in Standard Format of Accounting prescribed by Ministry of Finance from time to time. The Internal Auditor will be required to carry out internal audit at CFSI Office on quarterly basis in a time bound manner i.e Q1,Q2,Q3,Q4 audit shall be completed by end of July, October, January, and April respectively.

(b) The Internal auditor will be required to carry out assessment of internal control system of CFSI in details and submit report to CEO, CFSI.

(c) The Auditor will be required to submit audit schedule / plan within 15 days of receipt of the Contract, stating the major areas which would be covered during the audit at CFSI office.

(d) The Auditor will be required to depute his audit team in the following manner:

S.No	Description	Minimum No of Employees to be	Minimum No of days for which the team should be present:
1	2	3	4
1	Team deputed to carry out the internal audit OF CFSI office for the first 3 quarters.	Should consist of at least one CA with 5 years' experience, one CA intermediate/IPCC and one assistant.	The team will be required to be present at the CFSI for carrying out audit for a minimum of 3 days for each quarter.
2	The team deputed to carry out the internal audit for the last quarter and Consolidation and Finalization of financial statements at the yearend of CFSI office.	Should consist of at least one CA with 5 years' experience, two CA intermediate / IPCC.	The team will be required to be present at the CFSI for a minimum of two weeks for carrying out audit, Consolidation and Finalization of financial statements.

3	Advice, guide and compliances of Income Tax and Societies Registration Act, Charitable Trust Act, and other relevant Acts applicable to CFSI.		
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The auditor will be required to discuss the internal audit reports with CEO, CFSI office before its finalization for each quarter, for which the Internal Auditor will be required to meet the CEO, CFSI office and discuss and incorporate their comments before issuing final internal audit report.

For Consolidation of Annual Final accounts, the Internal auditor shall be responsible for standardization of accounting heads, arranging heads, and standardization of formats for final accounts, as required under Rules of Accounting Standards issued by Government of India from time to time.

The Internal Auditor shall audit books of accounts of CFSI as per timeline issued by Ministry of Finance, as per their notification from time to time. Further, the Internal Auditor shall also be fully responsible for the consolidation of final annual accounts of CFIS and start Internal audit from 16th April and complete by end of May or any other dates specified by CFSI.

The internal audit report for each quarter is to be prepared in three parts as given below for CFSI, Mumbai:-

Part - I : Management Summary and Suggestions including internal checks and balances

Part - II : Detailed Internal Audit Report (for Current Quarter)

Part – III : Follow up and Action Taken Report (for Previous Reports)

Further, a Consolidated Management Summary for each quarter to be submitted to CEO,CFSI.

It will be the duty of the internal auditor to obtain / follow up the corrections / rectifications / action taken for each objection and incorporate the same in consolidation management summary to be presented to CEO,CFSI.

The senior partner of Lead CA Firm will have to present the consolidated management summary of internal audit report for each quarter to CEO,CFSI.

For all matters, the CFSI internal auditors will co-ordinate with CEO & Accounts Officer/Admin Officer (Addl. Charge) CFSI Mumbai, 8th Floor, Phase –I, Films Division Complex, 24. Dr. G. D. Marg, Mumbai – 400026, Tel. : 022 23521120. Email : accounts@cfsindia.org, aco.cfsi-mh@gov.in

Other Terms and Conditions

1. Initially the appointment of Internal Auditor will be for the financial year i.e. 2020- 2021 only. However, the CFSI may extend the appointment for each financial years i.e. 2021-22 and 2022-23 **with a 5% escalation per annum**. The extension will be made for each financial year separately at the sole discretion of CFSI depending on the satisfactory services. The appointment of Internal Auditor cannot be for more than three years in total.
2. However, the base price for the fees to be quoted by the Lead CA Firm in the Financial Bid at Annexure III will be approximately Rs. 2,45,900/- (Rupees Two lakh Forty Five Thousand Nine Hundred Only) for all the services mentioned in the tender.
3. The average annual turnover of the Children's Film Society, India (CFSI) for the last five years is Rs.47 lakhs
4. The documents / certificates in support along with the tender shall also be signed by the Authorized partner. All documents should be numbered and an index of pages should also be submitted.
5. Tender shall be submitted in prescribed / official tender document only. If submitted in any other form, the same shall be summarily rejected.
6. Upon verification, evaluation / assessment, if in case any information furnished by the firm is found to be false / incorrect, their bid shall be summarily rejected and no correspondence on the same shall be entertained.
7. The bidder shall submit EMD of 5% of the tender value. Tenders without EMD will be summarily rejected, except Exempted bidders The Earnest Money Deposit (EMD) of successful bidder will be refunded on receipt of Performance Security (Security Deposit) amount for the period of contract. The successful bidder shall submit the Performance Security of 10% of the tender value. The Performance Security will be

refunded on request of the bidder beyond 60 days after completion of Internal audit in all respect. No interest will be paid on EMD and Security Deposit. The bidders registered with MSME ,as defined in MSE Procurement Policy issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with the Central Purchase Organisation or the concerned Ministry or Department are exempted from submission of Bid Security (EMD).

8. Whenever deemed necessary, CFSI may seek clarifications on any aspect from the participant firm. However, that would not entitle the participant to change or cause any change in the substance of the offer submitted or price offered
9. The technical bid will be evaluated as per the eligibility criteria and other terms and conditions mentioned in this tender document.
10. CFSI reserves the right to issue a **corrigendum** to this tender document as and when required which would be a supplement to the main tender document. Any Corrigendum to this tender will be notified through the websites <http://www.cfsindia.org>
11. If any date mentioned above happens to be a holiday, then the next working day will be the relevant date.
12. CFSI reserves the right to cancel this tender process at any time without assigning any reason before the selection of Lead CA Firm and the tendered shall not be entitled to claim any damage or compensation due to such cancellation.
13. This tender is subject to the **jurisdiction** of the local courts at Mumbai only. All disputes arising out of the tender process shall have the jurisdiction of the local courts at Mumbai only.
14. Tenders shall be in the **Two-bid system** i.e. having the Technical Bid as well as Financial Bid.
15. CFSI will not accept any claim other than professional fee / charges etc. specified in financial bid.
16. The Lead CA Firm should not have any disputes with any of the client. If any disputes come to knowledge of CFSI at any point of time, then the services of Lead CA Firm would be terminated.
17. Any tender received not in conformity the aforesaid terms and conditions may not be considered and same will be rejected.
18. TDS if applicable will be deducted at prescribed rates as per Income Tax Act, 1961.
19. In case a bidder withdraws unilaterally after submission of Bid Security (EMD) will be forfeited.

20. Any defect in services of internal audit work, shall be rectified, without any additional cost.
21. The lead CA firm must have **annual turnover of Rs.5 lakh for any one year or consolidated turnover of rs.10 lakh for last 3 years.** i.e.(2017-18, 2018-19 & 2019-20)
22. The lead CA firm must have **experience of at least 5 years** of Internal audit.
23. The Internal Auditor shall be fully responsible for **Maharashtra Professional Tax (M.P.T)** work and file its returns (monthly, quarterly, annually as applicable) and guide, attend to notices issued by M.P.T authorities till its final disposal up-to First Appeal . The base price is approximately Rs.41,000/- (Rupees Forty One Thousand Only) for entire work of M.P.T
24. The Internal Auditor shall be fully responsible for **Employees Provident Fund (E.P.F)** work and file its returns (monthly, quarterly, annually as applicable) and guide, attend to notices issued by E.P.F authorities till its final disposal up to first Appeal level. The base price is approximately Rs.14,400/- (Rupees Forteen Thousand Four Hundred Only) for entire work of E.P.F.
25. The internal auditor shall be fully responsible for **Income Tax for Salary & Non-salary** and file its returns (monthly, quarterly, annually as applicable) and guide, attend to notices issued by Income Tax Dept till its final disposal upto first Appeal level. The base price is approximately Rs.24,000/- (Rupees Twenty Four Thousand Only) for entire work of entire work of Income Tax for Salary and Non-salary, also **Non-Residence (As an when required)** The base price is approximately Rs.12,000/-.
26. The internal auditor shall be fully responsible for **Annual Income Tax Return of CFSI** work relating to and file its returns and guide, attend to notices issued by Income Tax Dept till its final disposal up to first Appeal level. The base price is approximately Rs.8,500 (Rupees Eight Thousand Five Hundred Only) for entire work of Annual Income Tax Return of CFSI.
27. The internal auditor shall be fully responsible for **Goods and Service Tax (G.S.T)** work and file its returns (monthly, quarterly, annually as applicable) and guide, attend to any notices issued by GST authorities till its final disposal up to first Appeal level. The base price is approximately Rs.63,000/- (Rupees Sixty Three Thousand Only) for entire work of G.S.T.
28. The Internal auditor shall **issue Certificate in Form 15CA and CB**, where ever required under the Income Tax Act, prevailing from time to time. (The base price is approximately Rs,2000/- (Rupees Two Thousand Only) per Certificate

29. The payment of internal audit fees will be released subject to timely submission of final internal audit report by CA firm
30. The contract shall be only between CFSI and Lead CA Firm which will be built around the terms and conditions of this tender document. The contract should be accepted and signed by the Lead CA Firm within a week failing which their EMD will be forfeited.
31. The terms and conditions of the contract shall constitute the entire agreement between the Lead CA Firm and CFSI. Any change will be binding only if the amendment are made in writing and signed by a competent authority of CFSI and the Lead CA Firm.
32. Any dispute arising shall be referred to the sole **Arbitration**. The selection of arbitration will be made by CEO, CFSI. The arbitrator's decision shall be final and binding on both the parties.
33. The Lead CA Firm will ensure that no information or data about the policies of CFSI is taken out in any form including electronic form or otherwise. The firm shall also undertake that any information data signed by the staff of the Firm is not provided to any third party or misused. In case there is such an instance, CFSI reserves the right to take action against the Firm as deemed fit.
34. The Firm shall be responsible for any damage to equipment, property and third party liabilities caused by acts on part of its auditors / representatives.
35. The Lead CA Firm shall ensure that the audit work is started and completed as per the time schedule mentioned in the tender document. In case of delay in the satisfactory performance and completion of audit work, **penalty @ Rs.500/- per week** shall be applicable for each quarter of audit for a maximum of 30 days. Beyond 30 days, CFSI reserves the right to cancel the contract, forfeit the EMD/ Security Deposit and get the work completed from alternate sources at the risk and cost of the defaulting firm.
36. In the event of **Force Majeure** occurring within the contracted period, the delay in performing internal audit can be extended by CFSI on receipt of written request of Lead CA Firms.
37. The CFSI reserves the right to cancel the contract in the following cases:
- (i) The Lead CA Firm fails to comply with the terms and conditions of the contract.
 - (ii) The Lead CA Firm fails to deliver the services on time.
 - (iii) The Lead CA Firm becomes bankrupt or goes into liquidation.

Upon receipt of the said cancellation notice, the Lead CA Firm shall discontinue contract and matters connected with it.

38. The Tender document shall be arranged in the following order:

- i) Demand draft for EMD and cost of tender.
- ii) Index containing Page Numbers.
- iii) Technical Bid and the related documents.
- iv) Signed tender documents.

v) Financial Bid in a separate envelope.

INFORMATION SHEET

Particulars of Lead CA Firm for appointment as Internal Auditor of CFSI

(a) Name of the Firm:

(b) Incorporated asin year.....at.....

(c) Whether any legal/arbitration proceedings are instituted against the Firm or the firm has lodged any claim in connection with works carried out by them. If yes, please give details.

(d) Registered Office Address Name of the Nodal Partner Designation Telephone Numbers Fax Numbers E-mail Mobile No.

(e) Registration details with Statutory Bodies: (enclose attested photocopy of documents) Goods & Service Tax Registration No.: Income Tax No. (PAN): C&AG Registration No.:

(f) Details of Partners of the Firm:

S.No	Name	Qualification	Associated with Firm Since

(g) Details of Full Time Chartered Accountants in the Firm:

S.No	Name	Qualification	Associated with Firm Since

(h) Total Staff Strength of the Firm:

(i) EMD Details:

Particulars	Amount (Rs.)	Draft No	Date	Bank	Branch

(j) List of Clients where the firm has carried out Statutory and Internal audit and also mention the year of audit

(k) Name of Clients (PSU's / Autonomous Bodies) of which Statutory audit was assigned through C&AG's office and conducted in any of the last 5 years.

(l) Any other information Firm would like to furnish:

Signature with Stamp

Date

TECHNICAL BID

Sr	Particulars	Details to be provided as on the closing date of this NIT	
General Information			
1	Name of the Lead CA Firm		
2	Date of registration of Lead CA firm		
3	Registered / Main Office Address		
4	Name of Nodal Partner		
5	Contact No. of Nodal Partner		
6	No. of Branches in India (Attach a list along with address)		
7	No. of Associate CA Firms (Attach a list with details)		
8	Details of Demand Draft submitted towards cost of tender		
9	Details of Demand Draft submitted towards Earnest Money Deposit.		
10	Please specify whether applying individually or through consortium.		
Eligibility Criteria			
		For Lead CA Firm	For Associate CA Firms (if applying through consortium)
1	Whether the Lead CA Firm is empanelled with C&AG (Yes/No) IF YES, mention registration number with C&AG		Not Required
2	Whether the firm meets all the eligibility Criteria applicable to them. (Yes / No)		
3	Total no. of years of experience of the Firm.		
4	No. of Partners (Provide a list of names with ICAI membership No.)		
5	No. of Qualified CA Employees (other than Page 22 of 24 partners) (Provide a list of names with ICAI membership No.)		
6	Whether the Lead CA firm has its registered / main Office/ branch office at Mumbai (Yes / No)		
7(a)	Whether the Firm has an experience of conducting requisite no. of statutory and /or internal audit of eligible clients / organization.		
7(b)	Total No. (specify) and Names of eligible Autonomous Bodies / Registered Society/ Charitable Trusts/ Statutory Bodies / Educational Institution/ PSU for which the Firm has carried out statutory / internal audit. (Enclose a list).		

8(a)	Whether the Firm fulfills the eligibility criteria with respect to minimum annual turnover required.		
8(b)	Details for annual turnover for - FY 2017-18: FY 2018-19 : FY 2019-20: Turnover for last three years:		
9(a)	Whether the Firm fulfills the eligibility criteria with respect to minimum average Income as per Income Tax Return.		
10	Whether the Associate CA Firms are independently eligible for bidding. (Yes/No) (if Yes, attach undertaking for the same)		
11	Whether an undertaking/consent obtained from the Associate CA Firm. (Yes/No) (if Yes, attach certificate for the same)		

(Note: The documents/certificates required in the technical bid would be attached in the order they are mentioned. Further, the details provided here must be true and correct, a declaration in this regard is to be submitted)

Signature of Nodal Partner
With name and firm Seal

FINANCIAL BID

The interested Lead CA firm may quote their professional fees (all inclusive) in the following format:-

S. No	Particulars	Amount in ₹.
1	Annual Professional fee for Internal Audit on quarterly basis and then consolidation and assistance in finalization of books of accounts for FYs 2020-21,2021-22 and 2022-23 with all schedules, accounting policies and notes on accounts at the end of financial year and the consolidation and finalization of the financial statements for Head Office at the end of financial year.	
2	<p>Goods and service tax (G.S.T) work and file its returns (monthly, quarterly and annually as applicable) and guide, attend to any notices issued by g.s.t authorities till its final disposal up to first assessment level.</p> <p>1) Monthly 2) Quarterly 3) Annually</p> <p>For FYs 2020-21,2021-22 and 2022-23</p>	
3	<p>Employees provident fund (E.P.F) work and file its returns (monthly, quarterly and annually as applicable) and guide, attend to any notices issued by e.p.f authorities till its final disposal up to first assessment level.</p> <p>1) Monthly 2) Quarterly 3) Annually</p> <p>For FYs 2020-21,2021-22 and 2022-23</p>	
4	All work of income tax for Salary, Non-Salary & Non-Residence (As an when required) and file its returns (monthly, quarterly, annually as applicable) and guide, attend to notices issued by Income Tax Dept. till its final disposal up to first assessment level.	

5	Maharashtra Professional Tax (M.P.T) work and file its returns (monthly, quarterly and annually as applicable) and guide, attend to any notices issued by M.P.T authorities till its final disposal up to first assessment level. 1) Monthly 2) Quarterly 3) Annually For FYs 2020-21,2021-22 and 2022-23	
6	work of Annual Income tax of CFSI and file its returns and guide, attend to notices issued by Income Tax authorities till its final disposal up to first assessment level.	
7	Issue of Certificate in Form 15 CA and CB as pe Income Tax Act, prevailing from time to time	
	Total Annual Professional fee	
	GST @	
	Grand Total	

Grand Total Professional fees in words

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Signature of Nodal Partner
With name and firm Seal

Note: No other cost/ amount would be paid over and above the aforesaid proposal amount.