

**TENDER DOCUMENT FOR
ENGAGEMENT OF CHARTERED ACCOUNTANT FIRM FOR
INTERNAL AUDIT
AT
SRFTI**

www.srfti.ac.in

Satyajit Ray Film & Television Institute, Kolkata

(An academic institute under ministry of information & broadcasting Government of India)

E.M Bypass Road, P.O- Panchasayar, Kolkata-700094, West Bengal, India

Schedule:

Date from which Tender Documents can be downloaded: 03.05.2023 at 11.00 AM.

Last Date for Submission of Tender :16.05.2023 Upto 5.00 PM.

Opening of Technical Bid :18.05.2023 at 3.00 PM.

**APPOINTMENT OF INTERNAL AUDITOR IN SATYAJIT RAY FILM & TELEVISION INSTITUTE, KOLKATA FOR THE
FINANCIAL YEAR 2023-24.**

Sub: Tender for Engagement of Internal Auditor

Ref: Tender Notice No:G.24(209)/Accts/SRFTI/20-21

Date: 02.05.2023

Sealed tenders are invited under two bid system (i.e. Technical & Financial) by the **Satyajit Ray Film & Television Institute, Kolkata** for engagement of Internal Auditor initially for the Financial Year 2023-24 which may be renewed to further two years subject to satisfactory performance.

The tender document with complete details of tender including experience required, scope of work and terms and conditions can be downloaded from the website *****www.srfti.ac.in.

The last date for submission of Sealed tender is: **16.05.2023 upto 5:00 PM**. The technical Bids will be opened on **18.05.2023 at 3:00 PM**.

Earnest Money Deposit (EMD): The Earnest Money Deposit (EMD) of Rs. 10,000/- (Rupees Ten Thousand only) must be submitted in the form of Demand Draft drawn in favour of "Satyajit Ray Film & Television Institute, Kolkata payable at KOLKATA along with tender documents. EMD will be refunded to the unsuccessful bidders without any interest within one month of completion of the tendering process. EMD received from the successful bidder will be kept as Security Deposit till the completion of the assignment. Tenders received late or without EMD shall be summarily rejected.

TWO BID SYSTEM shall be followed for this tender. Bidder should take due care to submit tender in accordance with requirement in sealed covers. Bid Evaluation Criteria, shall be the basis for evaluation of tenders. Bids submitted with incomplete information or information not in conformity with the Bid Documents will summarily be rejected. All the terms and conditions stated in the Bid Document are final in nature and request for any subsequent alterations/modifications will not be entertained. While submitting the Bids, the Bidders must exercise utmost care to fill up the bid in all respect as per the specified terms and conditions. Submission of the bids amounts to acceptance of all terms and conditions mentioned therein.

Tender are invited from Chartered Accountant Firm for appointment as Internal Auditors for the Financial Year 2023-24.

Background:

Satyajit Ray Film & Television Institute (SRFTI) established in 1995 and named after the legendary Indian filmmaker Satyajit Ray is located in the city of Kolkata, India. The Institute provides higher education in the field of art and technology of professional film making and television production. The Institute is an autonomous body funded by Ministry of Information and Broadcasting (MIB), Govt. of India. SRFTI being a member of CILECT (International Association of Film & Television Schools), was ranked among the best film schools in the world in the year 2019.

Notice Inviting Tender (NIT):

Proposals are invited from eligible Chartered Accountant Firm for engagement as Internal Auditors of SRFTI vide a service contract with specific terms and conditions. The contract shall be initially for a period of one year i.e. Financial Year 2023-24, which may be renewed for another one year on yearly basis subject to satisfactory performance of the Firm and with the mutual consent of both the parties. Interested Chartered Accountant Firm can download the Tender document containing detailed terms and conditions, scope and eligibility criteria from the official website: www.srfti.ac.in.

The proposals (both technical and financial) by eligible Chartered Accountant Firms shall reach the Office of the undersigned within due date and time (i.e. **16.05.2023 upto 5:00 PM**.) in the prescribed format and manner. Proposals received after due date and time shall be rejected.

One Firm can submit only one NIT. If a Firm submit more than one NIT, all the NITs submitted by that Firm will be rejected.

Important Information:

Sl. No.	Particulars	Information
01	Start Date or availability of Tender document in the official website.	03.05.2023 at 11.00 AM
02	Earnest Money Deposit.	Rs.10,000/-
03	Last date and time for receipt of Tender at West Bengal Pollution Control Board.	16.05.2023 Upto 5.00 PM
04	Date and time for opening of Technical Bid.	18.05.2023 at 3.00 PM
05	Address for submission of Tender.	Satyajit Ray Film & Television Institute, Kolkata E.M Bypass Road, P.O- Panchasayar, Kolkata-700094, West Bengal, India
06	Contact Phone No.	033 24329435
07	Website	www.srfti.ac.in

Note: In case the last date for receipt of NIT happens to be a holiday for SRFTI for any reason, the activity will be held on the immediate next working day at the same time & place.

Terms of Reference

1. Eligibility Criteria:

The interested Bidders shall have to comply to the following criteria to participate in the tendering process:-

1. Must be registered with the Institute of Chartered Accountants of India and working for not less than 05 years as on 1st April 2023. (Self-Attested copy of Registration Certificate issued by Institute to be furnished.)
2. Must be having minimum one Fellow partner and three Associated members for partnership firm and in case of proprietary firm one FCA is essential as on 30th April 2023 (Self-Attested copy of latest Constitution Certificate from Institute to be furnished).
3. Must be having a minimum five years of experience as on 30th April, 2023 in conducting audit in Statutory Board/Corporation or other PSU and Autonomous Institute of Central Government in West Bengal whose annual turnover should necessarily exceed Rs. 10.00 crore. (Self-Attested copies of Appointment Letters/Agreements/Work Orders issued by such organization/Bodies along with extract of Audited Financial Statements in support of income or expenditures to be furnished)
4. Must be registered under Goods & Service Tax Act. (Self-Attested GST Registration Certificate to be furnished.)
5. Must be having minimum Average Annual Income of Rs.20 Lakh during the last 3 Financial Years i.e. from 2020-21 to 2022-23. (Self-Attested copies of Audited Profit & Loss Accounts and Balance Sheets to be attached. Provisional Profit & Loss Accounts and Balance Sheets will not be considered except for the FY 2022- 23.)
6. The Chartered Accountant Firm must have at least FCA and the firm should have at least six (06) audit staff/article clerk.

2.Detailed scope of Work:

1. The SRFTI intends to appoint Internal Auditor for the Financial Year 2023-24. Duration of the internal audit for the Financial Year 2023-24 will be for nine months and the same will tentative to start from July 2023 to till March 2024. The audit report must be submitted within 15 days from the date of completion of Audit. If satisfactory service is provided the same will be extended for another 1 year.
2. Internal audit of books of accounts and ancillary records and submission of report on that basis.
3. Review all statutory obligation compliance such as Income Tax, Goods & Service Tax, Professional Tax, TDS, Provident Fund (EPF & NPS) etc. and other statutory recoveries for employees under deputation from any Govt. organization.
4. To check and verify all the records relating to receipts of Grant-in-aid from Central/State Govt., collection of tuition fees, hostel fees, admission fees from students and receipts from other sources such as license fees, electricity charges, location hire charge guest house charges and receipts from other projects/avenues etc.
5. Verification of security deposits of students and vendors as per contract.
6. To identify the defaulter vendor/students/organizations etc.
7. Review and verify all the records of expenditure relating to various projects. (including all vouchers)
8. Complete checking and scrutiny of out sourced manpower bills as per tender and work order.
9. Reconciliation of expenditure statement of CCW (Civil), CCW (Electrical) and CPWD (FTI, Arunachal Pradesh)
10. Review and checking of the Grants received and its utilization as per terms and conditions during the Financial Year for the specific Projects/Programs etc.
11. To check all the transactions with the Cash Book & Bank Books with the Bank Statement including Treasury single Account and Investment register should also be verified.
12. To verify Stock Register for Capital items in general for the Institute. To assess and evaluate the utilization of Capita Assets of the Institute including branch office if any.
13. To physically verify the consumable items and non consumable (fixed assets) items in general for all academic and non academic departments of the Institute.
14. Quarterly checking of Receipts Payments, Income Expenditure & Balance Sheet.
15. To follow the guidelines on Internal Audit Procedures issued by ICAI.
16. The Audit Report shall also incorporate the management response of each observation.

3. Audit Report:

The Audit Reports to be submitted along with corrective/Suggestive measures, if any, are to be submitted immediately on completion of audit as per format of internal audit report as prescribed by ICAI.

4. Process of Audit:

1. Auditor's field personnel will segregate the audit observations and discuss the same with the concerned office head for having an in depth understanding of the issue and prepare the draft audit report accordingly.
2. The draft audit report will be discussed by senior level personnel of the Audit Firm with the departmental heads/In-charge of the SRFTI. If the auditor is satisfied the para will be dropped or otherwise the para could be considered and incorporated in the Audit Report.
3. All the document receipt during the course of audit should be return after completion of the audit. It shall be your responsibility to ensure that all documents and information received from the institute will be used exclusively for the internal audit purposes and should be kept confidential and not to be disclosed to third party at any point of time.
4. In case any serious financial irregularity and Points relating to grave deficiencies, if found the same may be communicated to the Management immediately without waiting for the time of submission of the report.

5. Responsibilities of the Service Provider:

Following are the responsibilities of the Firm (Service Provider) :-

1. Engage at least 200 working days for each Financial Year.
 - a) One Semi qualified (with three years' experience)
 - b) Two experienced Audit Assistant as per requirement on regular basis (at least B.Com or above)
2. Personnel deployed should ensure proper conduct of the deployed personnel in the office premises.

3. The personnel deployed should be polite, cordial and efficient. The Firm shall be responsible for any act of indiscipline on the part of the persons deployed.

6. Other Terms and Conditions:-

1. The SRFTI intends to appoint Internal Auditor for the Financial Year 2023-24. Duration of the internal audit for the Financial Year 2023-2024 will be for nine months and the same will tentative to start from first week of July 2023 to till second week of March 2024. The audit report must be submitted within 15 days from the date of completion of Audit.
2. The Chartered Accountant Firm should furnish the profile of the Firm with specific proposal, if any and program of the Audit work in details.
3. The Chartered Accountant Firm should furnish valid Constitution Certificate as on 30.04.2023 issued by the Institute.
4. The audit fees should be quoted inclusive all charges such as conveyance, food and lodging etc. No accommodation will be provided to the Internal Auditor during the period of audit. GST will be paid extra as applicable.
5. The payment of audit fees will be made within 30 days from the date of the receipt of the bill by online mode on receipt of pre-receipted bill in duplicate and after the submission of Internal Audit reports in triplicate satisfactorily in line with audit objectives and terms and conditions.
6. No advance payment will be made on any account.
7. The Firm shall start providing services (actual engagement of personnel) within 10 days of issue of Letter of Award/Intimation.
8. The audit will be conducted during the office hours of the Board.
9. Tenders without EMD and Tender cost shall be summarily rejected.
10. The Earnest money deposit (EMD) of successful bidder will be converted into Security Deposit (SD) amount for the period of contract and will be refunded on request of the bidder after completion of entire audit work.
11. If the successful bidder denied to work or not responding within prescribed time then EMD of the successful bidder will be forfeited.

12. Tender shall be submitted in prescribed/official tender document only. If submitted in any other form, the same shall be summarily rejected.
13. Each page of tender documents is required to be signed by the Nodal Partner of CA firm. The documents/certificates in support along with the tender shall also be signed by the Nodal Partner.
14. The Institute reserves the right to terminate the appointment in whole or in part in case of performance found unsatisfactory.

7. Instructions to Bidders:-

i) Submission of the Proposal

The proposal shall be submitted in a sealed envelope at **Satyajit Ray Film & Television Institute, Kolkata** E.M Bypass Road, P.O- Panchasayar, Kolkata-700094, West Bengal, India with clear inscription as “PROPOSAL FOR ENGAGEMENT OF INTERNAL AUDITOR OF SRFTI, NIT REFERENCE NO.....” on top of it before due date and time.

- a) The Proposal shall be in two parts i.e. Cover-A and Cover-B. “Cover-A” shall contain the Technical Proposal and “Cover-B” shall contain the Financial Proposal.
- b) Technical and Financial Proposal shall be submitted separately in sealed covers with clear inscription as “TECHNICAL/FINANCIAL PROPOSAL; NIT REFERENCE NO” On top of respective covers and both the sealed envelopes shall be sealed in a third envelop with required inscription on it as mentioned in Clause(a) above.
- c) Any material omission in the proposal shall make the proposal unacceptable at the discretion of the management and the bid will be liable to be rejected.
- d) The Proposal shall remain valid till 120 days of the date of submission of the proposal or award of the assignment whichever is earlier.

ii) Contents of the Proposal

- a) The technical proposal in addition to proof of eligibility shall contain:
 - i) All the information, documents and clarifications as required under **Annexure-I**.
 - ii) Copy of the Tender Document signed on every page by the duly authorized Signatory.
- b) The Financial Proposal shall be submitted in the format given in **Annexure-II**.

iii) Evaluation and Selection

- a) The proposals shall be evaluated in two stages i.e. technical evaluation and financial evaluation.
- b) The Financial Proposals shall be opened of those Firms who will qualify in the technical evaluation.

c) Selection will be based on the Quality & Cost. The qualifying score in technical evaluation is 60 out of 100. Format for evaluation of Technical Proposal is given below: -

d) Financial Proposals shall be opened in the presence of the technically qualified firms' representatives, who choose to attend in person at the address given below:-

Satyajit Ray Film & Television Institute, Kolkata

E.M Bypass Road, P.O- Panchasayar, Kolkata-700094, West Bengal, India

Date of Opening of Financial Proposals shall be communicated to the technically qualified firms.

e) For financial evaluation, Price excluding GST shall be taken into consideration

iv) Award of Contract

a) Contract shall be awarded to the firm whose evaluated bid price will be the lowest in financial bid.

b) In case two or more technically qualified firms quote the same lowest price, the firm with the higher mark in the technical bid shall be awarded the contract.

c) In case two or more technically qualified firms having same technical scores quote the same lowest price, the firm having the highest average annual Income in last 3 Financial Years immediately preceding to the year of award among the lowest bidders shall be awarded the contract.

d) Any effort by a firm to influence SRFTI in its decision on bid evaluation or placement of Work Order may result in rejection of the firm's offer.

ANNEXURE-I

Profile of the Applicant (To be furnished along with the Technical Proposal **Cover "A"** on the Letter Head of the Firm)

Sl. No.	Particulars	Details
01	Name and Address of the Chartered Accountants Firm.	
02	Date of Registration with Institute of Chartered Accountants of India. (Self-Attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished.)	Date of Incorporation/Registration: Date of Opening of Main Office or Branch Office:
03	No. of FCA Partners as on 30 th April, 2023. (Self Attested copy of latest Constitution Certificate from Institute of Chartered Accountants of India to be furnished.)	
04	Name, Designation, Contact No .and Address of the Contact Person/Local Representatives.	
05	Years of experience (as on 30 th April, 2023) in conducting Internal Audit whose annual turnover should necessarily exceed Rs 10 Crores. (Self-Attested copies of Appointment Letters/Agreements/Work Orders issued by such Organizations along with extract of Audited Financial Statements in support of income or expenditures to be furnished of such Organizations.)	Separate sheet may be attached, if needed comprising of following details: 1. Name of Client 2. Date of Contract 3. Duration of Engagement 4. Contract Value 5. Contract Status (Completed/Ongoing)

06	No. of Staff of the Firm (Self-Attested copy of documentary Evidence in this respect to be furnished.)	
07	Date of Registration under Goods & Service Tax Act. (Self-Attested Goods and Service Tax Registration Certificate to be furnished).	
08	Annual Income of the Firm for last three Financial Years i.e. From 2020-21 to 2022-2023. (Self-Attested copies of Audited Profit & Loss Accounts and Balance Sheets to be attached. Provisional Profit & Loss Accounts and Balance Sheets will not be considered except for the F.Y.2022-23.)	
09	Any other details the Firm would like to furnish (Example: Awards & Accreditations.)	

Note:(I) Information may be furnished in separate sheet(s) wherever necessary.
(ii) In case of documents, they should be self-Attested photocopies.

We hereby agree with all the terms and conditions of the SRFTI and we hereby undertake to abide by same.

Date :

Place:

Satyajit Ray Film & Television Institute

Authorized Signatory

(Signature and Seal of the Authorized Signatory)

ANNEXURE-II

FINANCIAL PROPOSAL (To be furnished in Cover "B" on the Letter Head of the Firm)

Name and Address of the Bidder:

Price Details:

Sl. No .	Particulars	Rate Par Annum(Rs.) (Including GST)
01	Audit Fees for the scope of work as per SRFTI	
	TOTAL	

The Consolidated Audit fee should be quoted inclusive of TA/DA/Boarding/Lodging etc. Total Price Excluding

GST: Rs

(in words)

..... GST will be paid at the
applicable rate.

Note :If there is a discrepancy between words and figures, the amount in words shall prevail.

We hereby agree with all the terms and conditions of the SRFTI and we hereby undertake to abide by same.

Date :

Place:

Authorized Signatory

(Signature and Seal of the Authorized Signatory)

