



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6223576
Dated/दिनांक : 12-05-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	02-06-2025 19:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	02-06-2025 19:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Information And Broadcasting
Department Name/विभाग का नाम	Ministry Of Information And Broadcasting
Organisation Name/संगठन का नाम	National Film Development Corporation Limited
Office Name/कार्यालय का नाम	Pune, Maharashtra
क्रेता ईमेल/Buyer Email	buycon2.nfain.mh@gembuyer.in
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CA Firm
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	12 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Years Of Experience/अनुभव के वर्षों से स्टार्टअप छूट/ and Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes

Bid Details/बिड विवरण	
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	3 Days
Estimated Bid Value/अनुमानित बिड मूल्य	300000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	IDBI Bank
ePBG Percentage(%) /ईपीबीजी प्रतिशत (%)	3.00
Duration of ePBG required (Months)/ईपीबीजी की अपेक्षित अवधि (महीने).	28

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

Beneficiary/लाभार्थी :

Mumbai
Mumbai
(Nfdc- National Film Archive Of India)

MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. If the bidder is a Startup, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to their meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
3. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
4. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
5. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
6. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
7. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:The CA firm should have conducted three Statutory/Internal audit in last 10 years of any organization working on SAP ERP Platform.

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:The CA firm should have conducted three Statutory/Internal audit in last 10 years of any organization working on SAP ERP Platform.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:Number of Full time Partner: 02 Nos.

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:Number of Full time Partner: 02 Nos.

Number of XX fulltime CA's required and YY professional audit staff:Number of Full time Partner: 04 Nos.

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1747056761.pdf](https://www.icaai.org/~/media/Files/2017/1747056761.pdf)

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Compliance with law & regulations , Governance of company , Compliance with contracts , Review system & processes , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functions	Sales, Services and Revenue , Operational & Administrative , Fixed assets, depreciation and amortisation , Purchase & Procurement , Receivables , Payables , Cash and Bank Balance , Owners Capital , Human Resource & Payroll
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	quarterly
State	NA

Specification	Values
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	Yes

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Jainulah Deen	411004,National Film Archive of India Govt. of India, Ministry of I&B Law College Road Pune - 411 004	1	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 3

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

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

3. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

4. Forms of EMD and PBG

Successful Bidder can submit the Performance Security in the form of Payment online through RTGS / internet banking also (besides PBG which is allowed as per GeM GTC). On-line payment shall be in Beneficiary name

NFDC - National Film Archive of India

Account No.
0019104000162791
IFSC Code
IBKL0000019
Bank Name
IDBI
Branch address
WARDEN ROAD, MUMBAI

. Successful Bidder to indicate Contract number and name of Seller entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer in place of PBG within 15 days of award of contract.

5. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

NFDC - National Film Archive of India (Payable at Mumbai)
A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

6. **Buyer Added Bid Specific ATC**

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

7. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

8. **Buyer Added Bid Specific SLA**

File Attachment [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any

Category item bunched with it.

4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

SCOPE OF WORK FOR HIRING OF INTERNAL AUDITORS

NFDC - National Film Development Corporation Ltd., Pune intend to engage partnership/limited liability partnership firms of Chartered for conducting Internal Audit in NFDC - National Film Development Corporation Ltd., Pune for the financial year 2025-2026 and 2026-2027 for a period of one (2) year. The detailed scope of work for engaged firm is as follows:

OBJECTIVES OF INTERNAL AUDIT

1. To review and evaluate internal control systems and procedures to determine reliability and integrity of information and documents.
2. To ensure that the NFDC-NFAI maintains proper accounting records as required by law and follows prescribed accounting standards and practices and policies consistently.
3. To assess adequacy of systems and procedures for procurement, obtaining sanction for disbursement and utilization of resources.
4. To ensure compliance of statutory laws, rules and regulations.
5. To review corporate Governance practices.
6. Evaluation of performance management system with reference to yearly plan and budget.
7. To assess the adequacy of the internal financial control systems and procedures for safeguarding the interest of the NFDC-NFAI, detecting fraud or irregularities and safeguarding the assets of the NFDC-NFAI
8. To review Internal Financial control on financial reporting.
9. Fixed Asset Verification
10. Inventory Verification.

LIST OF REQUIREMENT (SCOPE AND EXTENT OF COVERAGE OF AUDIT

Sl. No.	Scope	Periodicity/Extent of coverage
1.	Sales, Revenue, Expenditure: Verification of all heads of revenue, expenditure along with all the supporting document.	Quarterly – 100%
2.	Procurement (pre award and execution) : (a) Contracts of value up to Rs.5 lakhs (b) Contracts of value between Rs.5 lakhs to Rs.10 lakhs (c) Contracts of value above Rs.10 lakhs Ensure that the guidelines as per procurement manual are duly complied with. It will also include checking of performance bond/guarantee for validity and safe custody, insurance and risk management procedure.	Quarterly – 100%
3.	Contracts on nomination basis : Verification of contract/PO awarded on nomination basis and single tender basis valuing Rs.1.5 lakh and above.	Quarterly – 100%

4.	Contractors' bills : Checking of running account bills with respect to quantity and quality of work, certification of work, adjustment of advances, application of penalty clause etc. as per the terms of contract.	Quarterly – 100%
5.	Payroll : Verify whether : (a)Salaries, wages and other deductions are authorized and recorded on a timely basis and payroll deductions are determined in accordance with legal requirements and are paid to government and other specified parties as per specified timelines. (b)All authorized employee benefit plans and related costs are appropriately controlled and administered. (c)PAO claims are properly administered.	Quarterly – 100% Quarterly – 50% Half yearly– 100%
6.	Human Resource & Establishment: (a) Leave records (b) Payment of all types of advances to the employees (c) Review of sub ledgers and recovery of advances (d) LTC records (e) Pay fixation (f) Training & development	Half yearly – 50% Quarterly – 100% Quarterly – 100% Half yearly – 50% Half yearly – 100% Half yearly – 100%
7.	Bank reconciliations: Verification of BRS of all the bank accounts including outstanding entries in the previous BRS.	Quarterly – 100%
8.	Receivables: Periodical age wise/unit wise analysis of all receivables with respect to pricing, tenure of credit and collection.	Quarterly -50%
9.	Accounts : Vouching of all vouchers (cash, bank, JVs)	Quarterly -50%
11.	Inventories: (a)Periodical Physical verification of inventories. (b)Reporting the variances as per physical verification and as per books of account (c)Valuation in accordance with the applicable accounting policies prescribed by ICAI (d) Identification of slow moving and excess inventories and its periodical reporting to management with suggesting measures.	(a), (b), (c) – Yearly -50% (d) – quarterly – 50%
12.	Fixed Assets: (a)Conduct of the Physical verification of fixed assets in accordance with the applicable Accounting policies. (b)Reporting the variances as per physical verification and as per Books of Account. (c)Check whether proper records are maintained including Fixed Assets Register and Depreciation is properly calculated and accounted for in accordance with the applicable Accounting policies.	Yearly – 100% Yearly – 100% Yearly – 100%

13.	Provisions: To ensure that all the known liabilities have been provided after duly authorization including retirement benefits and claims in respect of employees. To ensure actuarial valuation as per applicable accounting standards.	Yearly – 100%
14.	Payables: Periodical age-wise/ party wise analysis of all payables in respect to creditors- Domestic, Imports Capital Projects-EMD, Security Deposit etc.	Quarterly.
15.	Township : (a) To check whether the allotment, occupation and vacation of quarters is in accordance with the laid down practices. (b) Receipt of revenue. (c) Stores management. (d) Repair and maintenance of building and roads.	Half yearly – 50%
16.	Investments: (a) Periodic physical verification of investment and deposits (b) To ensure that the booking of income on investments and deposits as per the terms of investment made (c) Ensure that the DPE guidelines on the subject are duly complied with.	Yearly – 100% (only at corporate office)
17.	Compliance to DPE guidelines : To go through the DPE guidelines and compliance thereof in company and point out any variation /deviation.	Quarterly – 100% (only at corporate office)
18.	CSR activities : (a) Contracts of the value below Rs. 10 Lacs (b) Contracts of the value equal to or more than Rs. 10 Lacs	Half yearly – 50% Half yearly – 100%
19.	IFC: Perform a diagnostic review of existing internal financial control system from the management’s perspective and to identify deficiencies, if any. Provide recommendations to mitigate such deficiencies. Identifying significant accounts and mapping with business processes and sub-processes for identification of financial reporting risks (materiality, quantitative & qualitative judgment), Recommend on documentation guidelines and Advice on updating the IFC Framework. (c) Provide recommendations on ways that the NFDC-NFAI may address control weaknesses. (d) Review of risk and control matrices including documentation of controls i.e., entity level controls, pervasive IT controls and process level controls. (e) Any other activities/studies/reports if necessary, in connection with development of Internal Financial Control Framework not covered above.	Yearly – 100% Yearly – 100% Yearly – 100%
20.	Statutory Compliances : To ensure compliance of all the applicable statutes and laws governing the organization that all the taxes and statutory dues are deposited in time and the required reports and returns have been filed periodically on time.	Quarterly – 100%
21.	Adjustment of advance given in respect to work orders and their adjustment with work done and adjustment of advances (CPWD).	Quarterly-100%

22.	Report on the inter unit reconciliation to be done monthly.	Quarterly-100%
23.	Other areas which NFDC-NFAI Management may consider necessary in the course of working of the units.	

Note: The firm undertaking internal audit has to ensure that all essential and significant areas of audit have been covered by them and no important area of audit has been left out.

AUDIT FEE & REPORTING REQUIREMENTS

Audit fee

- i. Audit Firms are required to quote the audit fees for Internal Audit of NFDC-NFAI.**
- ii. If required man days are not fulfilled by the audit firm after award of contract then payment will be deducted proportionately.**
- iii. No other expenses like TA/ DA / Boarding/Lodging will be reimbursed by the NFDC-NFAI.**
- iv. GST or any other tax as applicable will be paid extra as per respective Tax Act.**
- v. The Firm shall be eligible for payment up to 25% of audit fee for each phase. Such fee shall be released only after submission of report for that phase followed by the bill and all supporting evidences/documents required to process such bills including wrap up discussion report with management for each Phases.**
- vi. The bill of fees should be duly accompanied by details of man power deployed in each phase of the audit assignment.**

Reporting requirement

On completion of the Audit of the respective Audit Unit of each phase, the following steps should be followed before finalization of the report and the partner of the firm should meet and discuss the audit observations.

- (i) The salient audit observations of the respective preliminary Audit shall be discussed with the Senior Accountant, Pune and designated officers of Corporate Head Office at Mumbai so that timely corrective action may be taken and based on the outcome, a draft composite Audit Report covering all the Audit areas within the scope shall be compiled/prepared, including additional information if any, that may be provided/obtained during such discussions and rectifications carried out on the instance of audit. The report should also contain specific suggestions for improvements, if any.
- (ii) Based on the outcome of the discussions, the Audit Report thus compiled shall be structured as outlined hereunder:

Internal Audit Reports should be divided into five separate parts, namely:

Part-I Compliance and Report:

This part shall cover the comments of the Auditors on the adequacy of the compliance and action taken for rectification of errors/discrepancies pointed out by previous auditor pertaining to earlier phase and also Phase-I of the current year. It shall also contain the confirmation regarding implementation of policies, systems, controls etc. to avoid the recurrence of such irregularities in future. It may be ensured that the compliance report on audit observations pointed out in reports relating to earlier audits is made and corrective actions taken on those points are furnished in the Audit Report. In other words it may be ensured while conducting the audit, compliance report of the audit observations pointed out in the earlier report of preceding period, is furnished along with the corrective action taken. **Physical Verification of Fixed Assets report shall also be given.**

Part-II Important Observations / Findings:

This part shall contain all such significant discrepancies observed during the current Audit and the observations in which, the auditor feels immediate attention of management specifying the financial implications, if any. In this part Auditor shall also bring the important areas requiring improvement and their recommendation, if any. Also to indicate the improvements made by the NFDC-NFAI based on the audit observations. Further to report any deviations/observations from policies, systems and procedures of NFDC-NFAI

Part-III Report on Testing of Effectiveness of Internal Controls:

Perform Internal Financial control Audit as given in Scope of Work and submit the report giving recommendations on the ways that the NFDC-NFAI may address control weaknesses. The Auditors would be required to include their findings in Part-III of their report.

Part-IV Report on Contracts/POs placed on single tender & nomination basis:

It has been decided that internal auditors will report separately on Contracts/Purchase Orders (POs) placed on single Tender/Nomination basis. The coverage of such contracts and the format for such contracts and the format for such reporting is included in the statement below which may kindly be adhered to.

Part-V Detailed Report:

In this part, the Auditor shall furnish the detailed results of the Audit and Auditors confirmation whether NFDC-NFAI's system/guideline/propriety has been adhered to in the areas viz. works including O&M contracts, procurement, operation, establishment records in Finance & HR, establishment expenses, other expenses, depreciation, Commercial billing & its realization/reconciliation, maintenance of fixed assets register, current assets, capital work in progress, mandatory spares, stores, inter unit accounts, review of accounts, township, guest house provision of liabilities.

The Internal Auditor's report shall be in the same sequence as given in the scope of audit and in case any item is not applicable to the audit unit, the same should be mentioned as nil.

The report should be supplemented, in each Phase, by a statement indicating:

- (I) Particulars of records along with their volume (i.e. total no. of vouchers in each category for each phase) and value/volume checked as compared to the total volume and value of transactions viz. BRV/BPV/CRV/CPV etc. Similar statistics are required with reference to audit of contracts with the total no. of contracts awarded and the percentage of audit done.
- (II) A report indicating the number of Tender/Contracts awarded on single tender & nomination basis in two categories viz. (i) Value more than Rs. 5 Lac and (ii) Value up to Rs. 5 Lac and furnish the same in the following statement indicating the contracts selected for review.

Sl.No.	Package Name	Awarded Party	LOA No. & Date	Award Value (Rs. Lac)	Whether Proprietary items/Source Standardization/Urgency	Policies & Procedures for award of contracts have been adhered to (Yes/No), if No, state the reasons
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- (III) A summary report indicating the important observations for each phase and for each area.
- (IV) A statement indicating the audit personnel deployed (designation) including the visits of partners and the period of audit for each substation. It is expected that the entire scope is covered in a systematic manner and to facilitate the reporting as per the requirement.
- (V) The report should be furnished for each audit unit/office separately.

MAN-DAYS REQUIREMENT

S. No.	Name of the units	Minimum man day requirement		
		Partners	Qualified Assistants	Assistants(including at least one semi qualified assistant)
1	NFDC-NFAI, Pune	16	24	48

1. The firm has to quote rates for NFDC-NFAI, Pune Office as per the man-days requirement.
2. The allocation of manpower by audit firm amongst phases will be as follow:-
 - i) Quarter ended June : 25%
 - ii) Quarter ended September : 25%
 - iii) Quarter ended December : 25%
 - iv) Quarter ended March : 25%
3. The man-days requirement is exclusive of travel time.
4. For better monitoring of audit assignment, NFDC-NFAI shall maintain records of man power deployed for each phase by the Firm. A man day shall consist of minimum 8 hours each day and shortfall in working hours will be adjusted on pro rata basis. However, there will not be any additional payment for the manpower deployed in excess of the minimum man days.

TIMELINES FOR CONDUCTING INTERNAL AUDIT

The internal audit shall be conducted in accordance with the timelines as specified below:-

S.No.	Particulars	2025-2026 Due Date
A	Internal audit for quarter ended June 2025 (Phase – I)	
	Submission of final Audit report	31.07.2025
B	Internal audit for quarter ended September 2025 (Phase – II)	
	Submission of final Audit report	31.10.2025
C	Internal audit for quarter ended December 2025 (Phase – III)	

	Submission of final Audit report	31.01.2026
D	Internal audit for quarter ended March 2024 (Phase-IV)	
	Submission of final Audit Report	15.04.2026

Note:

1. Any delay beyond 15 days in furnishing of internal audit report consequently for two phases due to non-deployment of manpower or any other reason attributable to the audit firm within stipulated dates mentioned as above will render audit firm to disqualify for future assignment and their nomination will not be considered for subsequent years.
2. Internal Audit for F.Y 2025-2026 and FY 2026-2027 shall be carried out on quarterly basis for which timelines shall be decided later at the time of extension of contract.

FORMAT FOR APPLICATION

1. Name of the Firm:

2. Registration No. of the Firm :
(Institute of Chartered/Cost Accountants of India)

3. i. Date of Registration of the Firm :

ii. Type of firm : Partnership firm/ LLP firm/Proprietor

4. Details of Head Office & Branch Office(s): Head Office:

Address	Date of Establishment	Contact No(s)	E-mail

Branch Office 1

Address	Date of Establishment	Contact No(s)	E-mail

Branch Office 2

Address	Date of Establishment	Contact No(s)	E-mail

(Insert further branch office(s), if any)

5. Details of Partners in the Firm/Limited Liability Partnership:

S.No.	Name of the Partner	Membership No.	Membership Status ACA/ACMA/ FCA/FCMA	CISA/DISA/IS A or equivalent qualification	Date of Joining the firm As Partner
1					
2					
3					
4					
5					
6					

(Please attach certificate issued by institute of chartered accountants of India (ICAI)/ Institute of cost accountants of India (ICAI) in support of information furnished at Sl. No. 1, 2, 3, 4 and 5 above)

6. Is the partner of Firm/LLP:-

Sr. No.	Particulars.	Yes/ No
a.	Dismissed Government Servant.	
b.	Removed from approved list of vendors.	
c.	Demoted to a lower class of vendors.	
d.	Having business banned/suspended by any government in the past.	
e.	Convicted by a court of law.	
f.	Retired engineer/official from engineering Department of Govt. of India within last two years.	
g.	Direction of partner of any other company/ firm enlisted with CPWD or any other department.	
h.	Member of Parliament or any State Legislative Assembly.	

7. Is any Partner/Person working with the applicant is a near relative of the officer/ official of NFDC-NFAI: Yes/No.

8. Details of Qualified Assistants (i.e Chartered Accountants employed by the firm)

Sl.no.	Name of the Assistant	Membership No.	Whether ACA/ACMA/FCA/FCMA (Please attached membership certificate issued by respective institutes for each qualified assistant)	Date of joining the firm as qualified assistant
1			It is not necessary, as the membership number is sufficient for this.	
2				
3				
4				

9. Details of Experience in PSU Sector:

Sl.no.	Name of the Company	Year of audit	Type of audit – whether statutory/internal audit (please attach copy of appointment letter for each year & for every company)
1.			
2.			
3.			

10. Details of Experience in conducting audit in organization working on SAP ERP Platform :

S.No.	Name of the Company	Year of Audit	Type of Audit – Whether Statutory/Internal Audit (Please attach copy of appointment letter for each year & for every company)
1			
2			
3			

11. Income Tax PAN No. of the Firm

12. GST Tax Registration No. :

13 Firms of Chartered Accountants registered as MSME will submit the certificate for registration as MSME.

14 Bank details for NEFT :

1.	Bank Name	
2.	Branch Name and Address	
3	Bank Account Number & Type of Account	
4.	IFSC Code	

Note: A Cancelled Cheque is to be enclosed in support of details as filled in Sr. No. 14 above.

15 Turnover of the Firm:-

TURNOVER (F.Y.) (in Rs. Lakhs)	2023-2024	2022-2023	2021-2022

16 It is confirmed that all the requirements as per format for application to the tender documents have been complied with.

17 We confirm that we have not taken any deviation from the terms & conditions, of the tender documents.

I/We certify that the information given above is true to the best of our knowledge. I/We also understand that if any of the information is found wrong, my/our tender will not be considered.

Date

Signature of Partner with Name & Seal of the Audit Firm

Note: 1. Firm is required to upload signed and sealed copy of this document as compliance to Scope of Work.

QUALIFICATION / ELIGIBILITY CRITERIA

The qualification criteria are as under:-

- i. Bidder firm should have conducted three Statutory/Internal audit in last 5 years of any organization working on SAP ERP Platform.
- ii. Bidder firm should not have suffered any financial loss for more than one year during the last three years.
- iii. Audit firms should have office at Pune, Maharashtra

SELECTION CRITERIA (POINT ALLOCATION)

Sl. No	Particulars	Points to be allocated	Maximum Points	Supporting Documents
1.	Year of establishment of the Audit firm/Limited Liability Partnership Firm.	10 Years 1 Point for each year. Cutoff date shall be 31.03.2025	10 (ten)	Registration certificate of the firm issued by the Institute of Chartered accountants of India and / or Institute of Cost Accountants of India. Information related to year of establishment of Head Office(s) & Branch office(s), addresses, details of partners and their membership nos. etc. as Indicated in the Certificate.
2.	No. of Partners in the Firms/Limited Liability Partnership Firm who with the Firm for a minimum period of year as on date of application.	a) Four (4) points for each Partner who is ACA/ACMA. b) Five (5) points for each Partner who is FCA/FCMA.	20 (twenty)	Registration certificate of the firm issued by the Institute of Chartered accountants of India and / or Institute of Cost Accountants of India. Information related to year of establishment of Head Office(s) & Branch office(s), addresses, details of partners and their membership nos. etc. as Indicated in the Certificate.
3.	No. of Qualified Assistants (Chartered/Cost accountants) employed with the firm.	a) FCA/FCMA 03 per person b) ACA/ ACMA 2 per person	15 (fifteen)	Copy of details filed with the Institute of Chartered/Cost Accountants of India.
4.	Experience of the Firm in Organization working on SAP ERP Platform as Statutory /Internal Auditor (Experience in 2024-25 not to be considered).	3 (Three) per year of Audit (fraction of the year to be ignored).	15 (Fifteen)	Copies of appointment letters /orders for statutory audit/ internal audit of any entity. Certificate shall be submitted from the entity that they are SAP compliant.

5.	Experience of the firm in internal audit of Central/State PSU (Audits of 2024-25 not to be considered)	Mini-ratna and above 5 (Five) per audit and other PSUs 2 per audit.	20 (Twenty)	Copies of appointment letters/orders for internal audit in any Central /State Govt. PSU. (Excluding banks and insurance PSUs.)
6.	Turnover of the internal audit clients during F.Y. 2021- 22, 2022-23 and 2023-24	a) More than Rs. 200 Cr.& up to Rs.- 500 Cr.per client per year (2 points) b) More than Rs. 500 Cr.& up to Rs. 1000 Cr. per client per year (4 points) C) More than 1000Cr. per client per year (6 points)	20 (twenty)	Copies of relevant pages of audited financials for all the clients for F.Y. 2021- 2022 , 2022-2023 & 2023-24 to be enclosed.

Notes:-

1. All above mentioned supporting documents along with application (format of application) will constitute “Technical Bid”.

2. The Bidder will mention self-evaluated score against each parameter and will provide related documentary evidence against each parameter given above. The self-evaluated scores of the Bidder will be verified by the Evaluating Committee of NFDC-NFAI based on the documentary evidence provided. The scores given by the Committee after verification with the documentary evidences as provided by the Bidder shall be considered final.

3. Only those firms who secure at least 70% and above marks as per selection criteria mentioned above shall be considered for opening of Financial bid.

4. In case of tie, the following sequence shall be adopted for selection:

- (a) The Audit Firm having longer experience will be given preference based on the year of establishment.
- (b) The Audit Firm with a higher number of Fellow Members of the Institute of Chartered Accountants or Cost Accountants of India as partners will be considered.
- (c) The Audit Firm with a higher number of Associate Members of the Institute of chartered Accountants and Cost Accountants of India as partners will be considered.

For the purpose of selection of the Internal Audit Firm in case of tie, only clause (a) mentioned above will be considered. However, in a situation where even after considering clause (a), the tie continues, the remaining clauses i.e. (b) to (e) will be considered individually until the tie is broken.

All bidders are requested to upload the price breakup in their Financial Bid as follows:

Sl. No.	Name of units	Partner fee (a)	Qualified assistants Fee (b)	Assistants Fee (c)	Grand total (a+b+c))
1	NFDC-NFAI, Pune				
	GST (if applicable)				
	Total :				

On opening the financial bids:

In case the L1 firm is Non MSE, the price quoted by MSE firm within the range of L1 +15% will be asked to match the price of L1 firm. In case the MSME firm matches the L1 price, order will be placed on MSE firm. In case the MSE firm does not match the price of L1 firm, the next lower offer of the MSE firm within the range of L1 + 15% will be asked to match the price of L1 & so on.

In case no MSE firm (within the range of L1+15%) matches the price of L1 firm, order will be placed on L1 (non-MSE) firm.

The present Statutory Auditor (as appointed by the C&AG) of NFDC-Head Office at Mumbai will not be eligible for bidding in compliance with the provisions of section 144 of the Companies Act, 2013. Accordingly, the following shall also not be eligible for bidding:-

- Any of the partners of the firm doing Statutory audit of the NFDC-Head Office at Mumbai (to be referred as statutory audit firm).
- Any of its parents, subsidiary or associate entity, if any,
- Any other entity whatsoever, in which the statutory audit firm or any of its partners have significant influence or control.
- Any other entity whose name or trademark or brand is used by the statutory audit firm or any of its partners.

LIST OF DOCUMENTS TO BE SUBMITTED ALONG WITH THE APPLICATION:

Interested audit firms are advised to go through contents of the tender documents carefully and submit all self-attested copies of the following documents in proper sequence along with the bid as described hereinafter:

1. Registration certificate of the firm issued by the Institute of Chartered Accountants of India and / or Institute of Cost Accountants of India, Information related to year of establishment of Head Office & Branch Office(s), addresses, details of partners and their membership nos. etc. as indicated in the Certificate will be treated as conclusive and final information for evaluation of tenders.
2. Membership certificates of the qualified assistants issued by the Institute of Chartered Accountants of India and / or Institute of Cost Accountants of India.

3. Copies of appointment letters for Statutory/Internal audit in organizations working on SAP ERP Platform.
4. Copy of PAN Card.
5. Copy of GST Registration.
6. A cancelled cheque of the Bank to which Fee payments will be made.
7. A copy of complete tender document duly signed and sealed as a token of acceptance of all terms and conditions.

---X---X---

**ALL BIDDERS ARE REQUESTED TO UPLOAD THE PRICE BREAKUP IN
THEIR FINANCIAL BID AS FOLLOWS:**

Sl. No.	Name of units	Partner fee (a)	Qualified assistants Fee (b)	Assistants Fee (c)	Grand total (a+b+c)
1	NFDC-NFAI, Pune				
	GST (if applicable)				
	Total :				

On opening the financial bids:

In case the L1 firm is Non MSE, the price quoted by MSE firm within the range of L1 +15% will be asked to match the price of L1 firm. In case the MSME firm matches the L1 price, order will be placed on MSE firm. In case the MSE firm does not match the price of L1 firm, the next lower offer of the MSE firm within the range of L1 + 15% will be asked to match the price of L1 & so on.

In case no MSE firm (within the range of L1+15%) matches the price of L1 firm, order will be placed on L1 (non-MSE) firm.

The present Statutory Auditor (as appointed by the C&AG) of NFDC-Head Office at Mumbai will not be eligible for bidding in compliance with the provisions of section 144 of the Companies Act, 2013. Accordingly, the following shall also not be eligible for bidding:-

- Any of the partners of the firm doing Statutory audit of the NFDC-Head Office at Mumbai (to be referred as statutory audit firm).
- Any of its parents, subsidiary or associate entity, if any,
- Any other entity whatsoever, in which the statutory audit firm or any of its partners have significant influence or control.
- Any other entity whose name or trademark or brand is used by the statutory audit firm or any of its partners.

List of categories where trials are allowed:

- Simulators
- Ship's propulsion machinery, radars and sensors, navigation equipment, communication equipment, RO plants, compressors, cranes, boats, Pilotless Target aircraft, pumps, dehumidifiers etc.
- Aircraft engine/generator/flight deck equipment/air conditioning system/radars
- Tank engine/ generator/ air conditioning system
- Bullet Proof Helmet, Bullet Resistance Jacket
- Drones
- All-Terrain Vehicles (ATV)
- **Communication Equipment for Defense:**
 - Radio Sets:**
 - HF/VHF/FM Manpack Radio
 - Vehicle Radio Set
 - Tactical Communication Systems:**
 - Software Defined Radio (SDR) Systems
 - VHF/UHF Tactical Communication Systems
 - Handheld Satellite Phones (e.g., Iridium)
 - Combat Net Radio (CNR) Systems
 - Satellite Communication Systems:**
 - Very Small Aperture Terminal (VSAT) Systems
 - Satellite Phones
 - Mobile Satellite Communication Systems
 - Command and Control Systems:**
 - Battlefield Management Systems (BMS)
 - Tactical Data Links
 - Encryption Devices (e.g., VINBAX)
 - Surveillance and Reconnaissance Communication:
 - Unmanned Aerial Vehicle (UAV) Communication Systems
 - Ground Control Stations (GCS) for UAVs
 - Remote Video Terminals (RVTs)
 - Electronic Warfare (EW) Communication:**
 - EW Communication Jamming Systems
 - Communication Intelligence (COMINT) Systems
 - Network Infrastructure:**
 - Field Deployable Communication Nodes
 - Tactical Communication Switches
 - Mobile Communication Shelters
 - Navigation and Positioning Systems:**
 - GPS Receivers
 - Navigation Systems for Vehicles and Personnel
 - Specialized Communication Equipment:**
 - Underwater Communication Systems
 - Special Forces Communication Gear
 - Mountain Warfare Communication Equipment
- Contamination Monitor

- Fiber Reinforced Plastic Boat with Motor (RIBs)
- Bukhari Improved Version
- Fire Fighting Equipment's as per DGQA specifications
- Victim Location System with Breaching System
- HDPE Boats
- Pontoon Boats
- Medical equipment
- **Engineering and Mining Equipment for Bomb Disposal Units:**
- Modular protection vehicles
- High Altitude Clothing including Snow Boots