



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/4972879
Dated/दिनांक : 22-05-2024

Bid Document/ बिड दस्तावेज़

| Bid Details/बिड विवरण | |
|--|--|
| Bid End Date/Time/बिड बंद होने की तारीख/समय | 05-06-2024 20:00:00 |
| Bid Opening Date/Time/बिड खुलने की तारीख/समय | 05-06-2024 20:30:00 |
| Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से) | 180 (Days) |
| Ministry/State Name/मंत्रालय/राज्य का नाम | Ministry Of Civil Aviation |
| Department Name/विभाग का नाम | Airports Authority Of India (aai) |
| Organisation Name/संगठन का नाम | Airports Authority Of India ,rhq Nr - Rangpuri |
| Office Name/कार्यालय का नाम | Aai Rhq Nr |
| Item Category/मद केटेगरी | Custom Bid for Services - Engagement of auditor for conducting concurrent audit of CATC Allahabad for FY 24 25 |
| Contract Period/अनुबंध अवधि | 11 Month(s) 5 Day(s) |
| Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) | 33 Lakh (s) |
| Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष | 5 Year (s) |
| Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है | Yes |
| MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट | No |
| Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट | No |
| Document required from seller/विक्रेता से मांगे गए दस्तावेज़ | Experience Criteria,Bidder Turnover,Certificate (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 |
| Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया | No |

| Bid Details/बिड विवरण | |
|--|-----------------------------|
| ITC available to buyer/क्रेता के लिए उपलब्ध आईटीसी | Yes |
| 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 | 5 Days |
| Estimated Bid Value/अनुमानित बिड मूल्य | 979400 |
| Evaluation Method/मूल्यांकन पद्धति | Total value wise evaluation |

EMD Detail/ईएमडी विवरण

| | |
|-----------------------------|---------------------|
| Advisory Bank/एडवाइजरी बैंक | State Bank of India |
| EMD Amount/ईएमडी राशि | 16600 |

ePBG Detail/ईपीबीजी विवरण

| | |
|-------------------|----|
| Required/आवश्यकता | No |
|-------------------|----|

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). 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 :

Manager
Aai Rhq Nr, Airports Authority of India (AAI), Airports Authority of India ,RHQ NR - Rangpuri, Ministry of Civil Aviation
(Poonam Chauhan)

Splitting/विभाजन

Bid splitting not applied./बोली विभाजन लागू नहीं किया गया

MII Compliance/एमआईआई अनुपालन

| | |
|-------------------------------|-----|
| MII Compliance/एमआईआई अनुपालन | Yes |
|-------------------------------|-----|

1. 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.
2. 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 / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. 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.
4. 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

Introduction about the project /services being proposed for procurement using custom bid functionality:[1716385031.pdf](#)

Pre Qualification Criteria (PQC) etc if any required:[1716385039.pdf](#)

Scope of Work:[1716385047.pdf](#)

Payment Terms:[1716385052.pdf](#)

Penalties:[1716385061.pdf](#)

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:[1716385071.pdf](#)

GEM Availability Report (GAR):[1716385079.pdf](#)

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

| Parameter Name | Max Marks | Cutoff Marks | Qualification Methodology Document |
|----------------------------|-----------|--------------|------------------------------------|
| Legal status of the bidder | 20 | 10 | View File |
| Financial capacity | 20 | 10 | View File |
| Experience of Partners | 20 | 10 | View File |
| Experience of employess | 15 | 10 | View File |
| Assignment undertaken | 15 | 10 | View File |
| Presentation | 10 | 1 | View File |

Total Minimum Qualifying Marks for Technical Score: 51

QCBS Weightage(Technical:Financial):75:25

Custom Bid For Services - Engagement Of Auditor For Conducting Concurrent Audit Of CATC Allahabad For FY 24 25 (1)

Technical Specifications/तकनीकी विशिष्टियाँ

| Specification | Values |
|--|--|
| Core | |
| Description /Nomenclature of Service Proposed for procurement using custom bid functionality | Engagement of auditor for conducting concurrent audit of CATC Allahabad for FY 24 25 |
| Regulatory/ Statutory Compliance of Service | YES |
| Compliance of Service to SOW, STC, SLA etc | YES |
| Addon(s)/एडऑन | |

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

| ITC on GST/जीएसटी पर इनपुट कर क्रेडिट | ITC on GST Cess/जीएसटी उपकर कर क्रेडिट |
|---------------------------------------|--|
| 100% | NA |

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

| S.No./क्र. सं. | Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी | Address/पता | The quantity of procurement "1" indicates Project based or Lumpsum based hiring. | Additional Requirement/अतिरिक्त आवश्यकता |
|----------------|---|--|--|--|
| 1 | Poonam Chauhan | 110037,Airports Authority of India Operational Offices New ATS Complex, IGI Airport , New Delhi - 110037 | 1 | N/A |

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. Forms of EMD and PBG

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

Airports Authority of India
Account No.
30284331773
IFSC Code
SBIN0010648
Bank Name
STATE BANK OF INDIA
Branch address
AAI Rangpuri branck 10648

Bidder to indicate bid number and name of bidding 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 along with bid.

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.

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.

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---

भारतीय विमानपत्तन प्राधिकरण
AIRPORTS AUTHORITY OF INDIA



Tender REF: AAI/CATC ALLAHABAD/Concurrent Audit/2024-25

ENGAGEMENT OF AUDITOR FOR
CONDUCTING CONCURRENT AUDIT
CATC ALLAHABAD
For FY 2024-2025

Additional Terms & Conditions

AIRPORTS AUTHORITY OF INDIA
NORTHERN REGION



**AIRPORTS AUTHORITY OF INDIA
Northern Region**

**Name of Work: ENGAGEMENT OF AUDITOR FOR CONDUCTING CONCURRENT AUDIT FOR CATC
(CIVIL AVIATION TRAINING COLLEGE) ALLAHABAD FOR F.Y. 2024-2025**

AAI invites Tender from Chartered Accountant / Cost and Management Accountant firms for conducting concurrent Audit of CATC ALLAHABAD for the FY 2024-25.

The Estimated Cost of the tender is Rs. 8,30,000 (Rupees Eight Lakh Thirty Thousand Only) plus GST (as applicable) The detail scope of audit, stations to be audited along with terms and conditions is available at URL address <https://gem.gov.in/>

AIRPORTS AUTHORITY OF INDIA
RHQ-NR

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General Information: Organization

- 1.1 Airports Authority of India (AAI) was constituted by an Act of Parliament and came into being on 1st April 1995 by merging erstwhile National Airports Authority and International Airports Authority of India. The merger brought into existence a single organization entrusted to accelerate the integrated development, expansion and modernization of the air traffic services, passenger terminals, operation areas and cargo facilities at the airports in the country.
- 1.2 AAI manages a total of 133 Airports, which includes 110 operational airports and 23 non-operational airports. These operational airports include 28 Civil Enclaves and 08 airports under private control (2 JV airports plus 06 PPP airports under long term lease). 35 out of total 110 operational airports have international operations.
- 1.3 The Functions of AAI:

As an Air Navigation Service Provider

- a. Control and manage the Indian airspace extending beyond the territorial limits of the country, as accepted by ICAO.
- b. Ensure the safety and efficiency of flights.
- c. Make provision for cutting edge technology for Communication Navigation and Surveillance of the Indian airspace.

1.4 Sources of Revenue/Income

AAI's revenue is broadly categorized as Traffic and Non-Traffic revenue.

(a) Traffic revenues are generated from:-

- a. RNFC fees collected for providing CNS & ATC services to aircraft over the Indian air space.
- b. Landing/Parking fees for providing landing and parking facilities to aircraft at Airports.
- c. User Development Fees collected for providing passenger facilities in the terminal building

- (b) Non-Traffic Revenues are generated from:-
- a. Concessions – Rents / license fee paid by concessioners for area inside and outside the Terminal Building
 - b. Parking and Airport Access
 - c. Car Rental Operations
 - d. Lease of Land
 - e. Advertising – Advertisements placed on airport walls
 - f. Any other contracts for concession fees including master concessionaries etc.
- (c) Apart from the above AAI also earns revenues from leasing out of Mumbai Airport, Delhi Airport, Jaipur Airport, Lucknow Airport, Guwahati Airport, Ahmedabad Airport, Mangalore Airport etc. to Private Operators.
- (d) **Other Income**
- a Interest Income
 - b Profit on sale of fixed assets
 - c Employee related recoveries
 - d Income from training institutes
 - e Miscellaneous Income
 - f Interest and Penalties
 - g Dividend received-JVC/Subsidiaries

1.5 Major Areas of Expenditure:

- a Construction/Development of Airports, Terminal Buildings, Runways, Taxi Track etc.
- b Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
- c Works Contract including AMC & Capital Expenditure
- d Security Services provided by Government Agencies like CISF, State police, DGR etc.
- e Hiring of Manpower
- f Hiring of Vehicles
- g Legal Services
- h Transportation of Goods by Road/Air
- i Professional Services
- j Telecommunications Services
- k Expenditure on CSR activities
- l Import of spares and Foreign Services
- m Services provided by Government Agencies like Meteorological Department.

1.6 AAI is 100% owned by the Government of India. Its share capital & reserves as on 31st March 2023 is INR 15661.86 crores.

IMPORTANT POINTS TO NOTE

| | | |
|----|--|--|
| 1 | GeM TENDER REFERENCE NO. | AAI/CATC ALLAHABAD/CONCURRENT AUDIT/2024-25 |
| 2 | TENDER INVITED FOR | ENGAGEMENT OF AUDITOR FOR CONDUCTING CONCURRENT AUDIT FOR CATC ALLAHABAD FOR F.Y. 2024-25 AND SUBMISSION OF AUDIT REPORT ON QUARTERLY BASIS. |
| 3 | BID SECURITY / EMD | RUPEES 16,600/- (RUPEES SIXTEEN THOUSAND SIX HUNDRED ONLY) |
| 4 | MODE OF PAYMENT FOR EMD | THROUGH RTGS/NEFT IN THE CURRENT ACCOUNT OF AAI/MSME CERTIFICATE |
| 5 | AAI BANK DETAILS FOR REMITTING THE EMD | Name of the Bank: STATE BANK OF INDIA Branch: AAI RANGPURI BRANCH 10648 IFSC Code: SBIN0010648 Account No-30284331773 Beneficiary Name: AIRPORTS AUTHORITY OF INDIA. |
| 6 | VALIDITY OF THE TENDER | 180 DAYS FROM THE LAST DATE OF SUBMISSION OF BID ON GEM PORTAL. |
| 7 | PUBLISHING OF TENDER DOCUMENTS ON AAI WEBSITE (WWW.AAI.AERO) | |
| 8 | START DATE ON GeM Portal | |
| 9 | END DATE & TIME ON GeM PORTAL | |
| 10 | TIME PERIOD FOR RAISING QUERY BY THE TENDERER | FIVE WORKING DAYS FROM THE DATE OF PUBLISHING TENDER |
| 11 | TIME PERIOD FOR FURNISHING OF REPLY BY THE CONSIGNEE/BUYER | |
| 12 | TIME & DATE OF OPENING OF TECHNICAL BID | |
| 13 | TENTATIVE TIME & DATE OF OPENING OF PRICE BID | AFTER EVALUATION BY THE COMMITTEE |
| 14 | WHETHER REVERSE AUCTION (RA) ACTIVATED | AS PER GeM PROVISIONS |
| 15 | CORRESPONDENCE DETAILS OF THE BUYER/ CONSIGNEE | |
| 16 | WEBSITE ADDRESS OF AAI | WWW.AAI.AERO |

NOTICE INVITING ONLINE TENDER

1. Online tenders through e-procurement mode are invited by AAI for Engagement of Chartered Accountants / Cost and Management Accountants Firms for Concurrent Audit Services for financial year 2024-25
2. The tender document is made available through Gem Portal mode and open for downloading free of cost from AAI official website <https://www.aaiaero> and GEM Portal <https://gem.gov.in> during the period as mentioned in NIT.
3. The tender document consists of **two volumes**- Volume I: Technical Bid and Volume II: Price Bid.
4. The complete tender document shall be submitted online as per tender offer on or before the due date and time of submission. Tender documents through offline mode will not be entertained in any case.
5. The Bid security (EMD) as per Clause 3 of Section-III shall be paid as described in the Tender Document.
6. The offer (both Technical & Financial) must be valid for a minimum of 180 days from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
7. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in **Volume I Technical Bid** and bidders are advised to submit below mentioned documents to qualify for opening of financial bid ;

(a)The bidder should submit self-declaration in the covering letter as mentioned in Format-I, section-VI stating that the bidder has not been blacklisted /debarred by any Government department/agency /falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

(b) All the documents required to meet the eligibility criteria, as per Format-IV of Section-VI along with relevant documents in the Tender Document, Technical Bid shall be uploaded through e- procurement Gem portal after scanning in .pdf format. The Tenderer may submit Self attested copies of the documents. The Tenderer has to produce the original documents for verification before issuing the award letter. Failure to produce the original documents will be treated as void/ non-responsive and is liable to get rejected.

8. The prospective Tenderer shall submit queries, if any, through GeM portal as per the mentioned deadline, so that the queries can be clarified. The bidders' queries will be Clarified through GeM portal only.
9. The last date of online submission of offers will be as per the given date & time as provided in NIT unless otherwise notified. In the event of changes in the schedules, the same will be notified through <https://www.aai.aero> and GEM Portal <https://gem.gov.in>.
10. If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection.

Volume-ISCOPE OF AUDIT

The scope of Audit along with reporting requirements in the desired format are part of NIT and specified as follows. Audit is to be carried out by the firm for systematic examination of all financial transactions and related documents to ensure the accuracy and compliance with the Audit system, procedures and guidelines of AAI, CAG and other Statutory Authorities. Audit has to be carried out in respect of following Airport of AAI:

| S.No | CATC ALLAHABAD |
|------|----------------------------|
| 1 | Engineering Department |
| 2 | Operations Department |
| 3 | ATC/ANS/CNS Department |
| 4 | Technical Department |
| 5 | IT Department |
| 6 | Commercial Department |
| 7 | Land Management Department |
| 8 | Finance Department |
| 9 | Legal Department |
| 10 | HR/Admin Department |
| 11 | Security Department |

A list of scope of work has been indicated as follows. It is pertinent to mention that these are an indicative list and not an exhaustive list of scope of work. The auditor has to examine the areas as mentioned in the scope of work from all angles to ensure that all the Directorates has followed the laid down procedures in carrying out the job and the proper records have been maintained in support of that **Reporting may be made in the desired format and uploaded in Google drive.** The link for the same may be submitted along with the report.

| SCOPE OF AUDIT | | |
|--------------------|--|--|
| 1. Traffic Revenue | | |
| Sl. No. | Area of Audit | Scope of audit |
| 1.1 | Raising of bills in respect of airlines. | <p>To check whether the traffic revenue bills for the year have been raised as per the current and applicable tariff to the concerned Airport and bills has been raised in time as per AAI policy.</p> <p>In-depth checking of all invoices generated in any one months in each quarter along with verification of all related records, processing of data in AIMS and checking of accuracy of the invoices raised through AIMS and porting to SAP.</p> <p>The in-depth checking of the revenue billing is to be made by cross verifying the data available in ATC automation system with the flight movement and PAX Data submitted by airlines, AOCC Data, CA 12/CA 17 Data, flight strips etc.</p> <p>As there is a manual intervention for porting the data from the system operated by ATC to AIMS, even if where the ATC automation system is available, there is a possibility of human error in omission/ duplication of data leading to wrong billing to the Airlines.</p> <p>In view of the above, to ascertain the correctness of the billing or otherwise, it is desired for an in-depth checking of the billing made in this process for one month in each quarter and the differences if any, to be reported as per Format 1.1.</p> |
| 1.2 | Raising of Interest Bills for delay in payment | <p>In case of delay in payment of bills by the airlines, to quantify the amount of interest and to check whether interest bills to that extent have been raised and realized or not.</p> <p>The differences if any, to be reported as per Format 1.2.</p> |

| | | |
|-----|--|---|
| 1.3 | Reconciliation of TDS(Revenue) | Party-wise reconciliation of TDS booked in GL and that appearing in 2 6 A S and to report differences, if any as per Format 1.3. |
| 1.4 | Outstanding dues and security deposit (TRAFFIC) | <p>To check the schedule of debtors to verify that the schedule is showing bill- wise details of the debtors and to report the list of dues not having the bill-wise details separately.</p> <p>To verify the outstanding dues to analyze the reasons for outstanding and action taken for recovering the dues and to report accordingly.</p> <p>To verify the availability of security deposit so as to examine the sufficiency of amount of SD to cover the dues and to report the deficit, if any, in this regard.</p> <p>Age wise analysis of the outstanding dues and the reasons for the outstanding.</p> <p>To be reported as per Format 1.4</p> |
| 1.5 | Credit facility provided to casual & Scheduled operator's vis-a-vis the credit policy scheduled of AAI | <p>To check the procedure followed in providing credit facility to all the casual & scheduled operators during the year under audit, the security deposit/advance if any, obtained against the credit facility and the outstanding dues if any.</p> <p>To cover all the scope as enumerated in case of point no. 1.4</p> <p>To be reported as per Format 1.5</p> |

| 2. NON-TRAFFIC REVENUE:- COMMERCIAL/LAND/OPERATION | | |
|--|--|--|
| 2.1 | Raising of bills in respect of concessionaires/lessees etc. | <p>In-depth checking of all invoices raised against concessionaires/lessees in any one month in each quarter during the relevant F.Y. under audit to find out the difference in billing amount by comparing with agreement clauses if any.</p> <p>To check the booking of revenue in the proper revenue code in GL and to report the differences if any.</p> <p>To verify the Reconciliation of billing under Centralized Billing and Payment system by the Commercial/Land/Operation Directorate at station/RHQ.</p> <p>To be reported as per Format 2.1</p> |
| 2.2 | Scrutiny of Commercial/Land/Operation Contracts. | <p>All running contracts has to be verified in detail to ascertain that the commercial manual, policies and procedure, have been followed in the award of contract. In case of ongoing contracts, the escalation factors as per agreement and invoicing.</p> <p>To be reported as per Format 2.2</p> |
| 2.3 | Outstanding dues. (NON TRAFFIC REVENUE) Commercial/Land/Operation | <p>Defaulting contractors/Agencies, if any. Age wise analysis of the outstanding dues. Whether sufficient amount of security deposit is available against the dues and the reasons for the outstanding. Court/arbitration cases if any, is pending against the defaulting parties need to be examined and status to be indicated. Raising of interest claim for delay in payment and invoicing/realization of interest also to be reported.</p> <p>To cover all the scope as enumerated in case of point no. 1.4 and to report as per Format 2.3</p> |
| 2.4 | Space/land Audit(Commercial & Land) | <p>Review of space/commercial audits/land audit carried out by RHQ / Stations / CHQ and action taken if any against the same. Vacant space if any remaining unutilized.</p> <p>To report as per Format 2.4</p> |

| | | |
|--|---|---|
| 2.5 | Extension of contract | Extension of contract if any the reason for extension instead of awarding the contract through open tender and loss of revenue for not awarding the regular contract. To verify Extension contract in the lines of Manuals / Delegation of Power (DOP) |
| | | To examine abnormal/inordinate delay in awarding the contract, if any, and to report the loss of revenue. To be reported as per Format 2.5 |
| 3. Award of Engineering & Other Contracts by various Directorates i.e. Engineering, Planning, Operations, CNS, Technical, IT, CRSD, RCDU, FIU, BDU etc. | | |
| 3.1 | Scrutiny of contracts awarded during the year under audit. | To examine all the running contracts including projects (more than Rs. 5 crores for CHQ and more than Rs.50 lacs for RHQ and metro Airports and Rs.25 Lakhs at other airports) awarded by various directorates during the year under audit to verify the correctness of the procedure followed in awarding the contract in accordance with DOP/Procurement manual/ Works manual / technical instructions / CVC guidelines received from time to time and to report the deviation if any, as per Format 3.1 Also, in case of Capital Projects, evaluate the Project implementation to verify the time and cost overrun to AAI, if any, and report the same. |
| 4. Processing and Payment of Bills | | |
| 4.1 | To check that the payments have been made as per the terms and conditions of the work order/agreement | To check that the payments including projects (more than Rs.1 crore at CHQ, more than Rs.50 Lakhs at RHQ and Metro Airports and Rs.10 Lakhs at other Airports) have been made as per the terms and conditions of the work order/agreement and the deviation if any, to be reported as per Format |

| | | |
|-----|--|--|
| 4.2 | To check the time lag between the submission of bill/invoice by the vendor/contractor and payment of the same. | To check the time lag between the submission of bill/invoice by the vendor/contractor to the concerned directorate and Concerned Dte. to Finance for payment and date of payment. To check the time lag between the submission of bill/invoice in finance and payment of the same to vendor/contractor. To be reported as per Format 4.2 The Auditor to verify the uploading of Tax Invoice in SAP against the payment for one month in each quarter. 4.2[a] |
| 4.3 | EoT | Approval for grant of extension of time(EoT) for the contract to be correlated with the hindrance register. Deviation if any, to be reported as per Format 4.3 |
| 4.4 | Extra, deviated and substituted items | Approval for extra, deviated and substituted items if any in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated and substituted items need to be reported as per Format 4.4 Reporting of Capital item booked under Repair and maintenance |
| 4.5 | Statutory Compliances | Statutory Compliances like EPF, ESI, Labour Cess, TDS, GST etc have been duly complied with by Contractor before release of payment. Format 4.5 To verify the pending GST ITC for one month in each quarter to ensure GST is uploaded in GSTR2A. Deviation if any, to be reported as per Format 4.5(a) |
| 4.6 | Payment in respect of pre-GST contract | Payment to vendor/supplier in respect of pre-GST contract has been made after due adjustment in the invoice with respect to anti profiteering clause in GST. Deviation if any, to be reported as per Format 4.6 |

| | | |
|------------------|--|--|
| 4.7 | Payment to foreign vendors | Payment to foreign vendors/suppliers have been made after deduction of tax on the basis of Tax withholding certificate/15 CB as the case may be. In case TDS is borne by AAI the same has been made according to the terms of the contract. Deviation if any, to be reported as per Format 4.7 |
| 4.8 | Compliance with FEMA rules | To check the payments made to vendors/suppliers in compliance with FEMA rules. Deviation if any, to be reported as per Format 4.8 |
| 4.9 | Custom duties & IGST on Imported items | In case of contract inclusive of custom duties, Payment of custom duties has been made as per the rate quoted by the vendor/supplier. Verification of status of GST ITC against the Imported items. Deviation if any, to be reported as per Format 4.9 |
| 5. Assets | | |
| 5.1 | Checking of Fixed Assets Register | To check Fixed Assets Register to examine the assets are having all required details e.g. Description, Quantity, Location, make, name of the supplier/contractor etc. and to report the deviation if any, as per Format 5.1 |
| 5.2 | Physical verification of Fixed Asset | Physical verification of fixed Assets if any carried out during the year and the reconciliation thereof, with fixed asset register. Discrepancies, if any, to be reported as per Format 5.2 |
| 5.3 | Sale / disposal of assets | To check the accounting entries passed for disposal/sale of assets if any and the deletion of assets so sold / disposed of from the FAR. Deviation if any, to be reported as per Format 5.3 |
| 5.4 | Fixed Assets Register v/s General Ledger | Verification of balances as per Fixed Assets Register and General Ledger and difference if any to be reported as per Format 5.4. |

| | | |
|---|--|---|
| 5.5 | CWIP | <p>To check capitalization of asset as per the accounting policy.</p> <p>Delays in the installation of assets, resulting in non-capitalization of asset any. Verification of capitalization of assets during the year against <u>cost center</u> and segment.</p> <p>To verify each and every item lying in CWIP to examine the status of physical progress so as to ensure that assets due for capitalization as per accounting policy of AAI has been capitalized and in case of delay in progress, to report for the delay and the reasons there of.</p> <p>To be reported as per Format 5.5</p> |
| 6. Bank and Cash | | |
| 6.1 | Bank reconciliation | <p>Bank reconciliation complete in all respect including action for open item has been carried out on regular basis. Unauthorized debits in the Bank statements, if any and corrective action taken in this regard.</p> <p>To be reported as per Format 6.1</p> |
| 6.2 | Cash Insurance | <p>To examine the insurance coverage of cash in chest/cash in transit.</p> <p>To be reported as per Format 6.2</p> |
| 6.3 | Bank Guarantee | <p>To verify the SFMS confirmation of all the BGs, timely renewal of expired BGs and updating the records in SAP etc.</p> <p>To be reported as per Format 6.3, 6.4 & 6.5</p> |
| 7. Review of Trial Balance, Ledgers and Subsidiary Records | | |
| 7.1 | Review of booking of income and expenditure/assets and liabilities | <p>To check income and expenditure/assets and liabilities have been booked in the proper Account Code and segment. Wrong booking, if any appearing under any head of account to be reported as per Format 7.1</p> |

| | | |
|------|---|---|
| 7.2 | Review of Subsidiary Records | All Ledger balances (Assets and Liabilities) should be supported by the subsidiary ledgers. To be reported as per Format 7.2 |
| 7.3 | Review of Interim GL | Appropriate records are built up for depreciation, income tax calculations, Interim GL (GR/IR, WBS, Freight, Custom duty, Staff Interim GL) To be reported as per Format 7.3 |
| 7.4 | Compliance of accounting policies/ accounting standard | Accounts are prepared on the basis of accounting policies and as per the accounting standard etc. To be reported as per Format 7.4 |
| 7.5 | Deposits and Advances | Deposits with others if any and action taken to get the refund of deposits where they have become refundable. To be reported as per Format 7.5 |
| 7.6 | Review of Earnest Money Deposit and Security Deposit | Review of Earnest Money Deposit and Security Deposit if any lying for more than 3 years against the completed contract to ensure the same have been accounted for as per accounting policy. To be reported as per Format 7.6 |
| 7.7 | Committed expenditure | Provision of liabilities made in respect of committed expenditure or not. To be reported as per Format 7.7 |
| 7.8 | Contingent liabilities | Provision made in respect of Contingent liabilities. To be reported as per Format 7.8 |
| 7.9 | Old balances | Review of old balances, if any. To be reported as per Format 7.9 |
| 7.10 | Journal vouchers | Review of all JV passed, uploading of supportings against a voucher. To be reported as per Format 7.10 |

| | | |
|---|------------------------------------|---|
| 7.11 | Govt Audit Observations | Review of pending Govt Audit paras and Inspection Reports and replies thereof. To be reported as per Format 7.11 |
| 7.12 | Audit observations | Review of Audit observations for the year 2022-2023 and 2023-2024 and action taken thereon, if any To be reported as per Format 7.12 |
| 8. Taxation | | |
| 8.1 | TDS (Income Tax and GST) | Deposit of TDS (GST, Income tax & other tax deductions) and timely filing of TDS return. To be reported as per Format 8.1 |
| 8.2 | GST | Differences in GSTR 1 and GSTR 3B, Differences in GSTR 2A and GL, Differences in GSTR 2A and ITC availed and filing of GST returns. To be reported as per Format 8.2 |
| 8.3 | Interest / Penalty | Interest/Penalty paid if any with respect to payment of statutory taxes and duties. To be reported as per Format 8.3 |
| 8.4 | Notices from statutory authorities | Notices, if any, received from income tax GST, Service tax customs departments and action taken in this regard. To be reported as per Format 8.4 |
| 9. Tariff(Applicable for CHQ Tender)- Not Applicable to this tender. | | |
| 9.1 | Tariff Proposals | Review of various Tariff Proposals submitted to AERA during the F.Y. under audit along with present status of the same Scrutiny of MYTP workings as per policy. Checking the proposals with AERA guidelines Review the system of co-ordination with AERA for timely approval of tariff. To be reported as per Format 9.1 |

| | | |
|---|---|---|
| 9.2 | Review of Calculations for truing up | Review of calculations for truing up for the previous control period. Verify any significant variations while truing up. Verify the additions / deductions included due to truing up. To be reported as per Format 9.2 |
| 10. JVC [PPP-I] (Applicable for CHQ Tender)- Not Applicable to this tender. | | |
| 10.1 | compliance with various provisions of OMDA / Agreements relating to JVC | Reviewing the compliance with various provisions of OMDA/Agreements relating to JVC. To be reported as per Format 10.1 |
| 10.2 | Review of AAI Revenue Share | Quarterly Review of AAI Revenue Share and accounting of excess / shortfall, if any. Review of monthly revenue share from Mumbai / Delhi Review of action taken on the observations and realization of additional revenue To be reported as per Format 10.2 |
| 10.3 | Related Party Transactions | Review of all related party transactions and accounting thereof. To be reported as per Format 10.3 |
| 11. JVC [PPP-II (formerly known as SIU)] (Applicable for CHQ Tender)- Not Applicable to this tender. | | |
| 11.1 | Review of JVC Functions | Review of Memorandum of Understanding (MOU)/JV Agreement/ Share subscription cum Shareholder Agreement i.r.o. airports established thro' JV route Review of special assignments undertaken as per directives of Mgt / Ministry. To be reported as per Format 11.1 |
| 11.2 | Consultancy works | Review of consultancy works awarded To be reported as per Format 11.2 |
| 11.3 | Raising of claim bills | Raising of claim bills pertaining to RAB, CWIP, monthly concession fee, cost reimbursement claims relating to staff / others in terms of concession agreements and accounting of the same in the books of accounts at JVMU Airports. To be reported as per Format 11.3 |

| | | |
|--|---|--|
| 12. Land Management | | |
| 12.1 | Land Records | Area of land under possession, title deeds of Lands available & digitalization of land records. To be reported as per Format 12.1 |
| 12.2 | Land under encroachment | Area of land under encroachment and action taken for eviction. To be reported as per Format 12.2 |
| 12.3 | Land Lease | Area of land under lease, currency of agreements. Disputed cases if any and the amount involved Any legal/ Arbitration cases. To be reported as per Format 12.3 |
| 13. Legal and Arbitration | | |
| 13.1 | Legal Cases | Pending legal cases and their present status. Efforts taken to close old cases. Pending cases under PPE Act and their present position. Payments to lawyers. To be reported as per Format 13.1 |
| 13.2 | Arbitration Cases | Pending arbitration cases and their present status. Efforts taken to close old cases. Pending cases under PPE Act and their present position. Payments to Arbitrator. To be reported as per Format 13.2 |
| 14.) Observation of Govt. Audit/Internal Audit/Independent Auditor/Independent Engineers/Transaction Advisors (Engg., Planning, Operations, IT, Technical, CNS, CRSD, RCDU Commercial, JVC, BDU, Land etc.) | | |
| 14.1 | Observation of Govt. Audit/Concurrent Audit/ INTERNAL /Independent Auditor/Independent Engineers/Transaction Advisors | Review of various reports and action taken thereon and the observations against the same. To be reported as per Format-14. |

| | | |
|------|---|--|
| 15. | HR/Admin Department | |
| 15.1 | Maintenance of Leave Records and Service books of employees including Leave Encashment in SAP | Credit to leave account is given as per rules, Leave and Leave encashment is granted as per rules, Encashment is debited to Leave account, Leave account is credited with un-availed joining time as per entitlement. Updation of service records in SAP. To be reported as per Format – 15.1 |
| 15.2 | Leave availed vis a vis leaves sanctioned and maintenance of records thereof | To check absentee statement and SAP leave record for correct date of leave availed and posting in SAP leave records To be reported as per Format – 15.2 |
| 15.3 | Empanelment of Hospital and Hotels | To Check empanelment of Hospital and Hotels are done by following codal procedure and to check whether such empanelment is current nature and live or renewal is due. To be reported. |

Notes:-

- 1) The above mentioned "Scope of work" is indicative and not exhaustive. Scope of work shall include providing professional assistance for all the activities /matters related to Concurrent Audit.
- 2) The selection of the auditor will be on the basis of minimum eligibility criteria as mentioned in section II, Volume-1 of Additional Terms & Conditions. Financial bid shall be opened only in respect of technically qualified bidders.
- 3) Decision of AAI in all matters regarding appointment of auditor, their eligibility, the stages at which scrutiny of eligibility will be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.

Section-I

STATION TO BE AUDITED AS PER SCOPE OF WORK

Station/Airport to be audited during 2024-25

| Sl. No. | Classification A Cities | Classification B Cities | Classification C Cities |
|---------|----------------------------|----------------------------|----------------------------|
| 1 | | CATC ALLAHABAD | |

Note I : The classification of cities has been defined as per the notification issued by the Institute of Chartered Accountant of India.

Manpower and Mandays Requirement

| City Classification "B cities" | | |
|--------------------------------|------------------------------|--|
| Manpower and other expenditure | No. of Manpower (Per Qtr) | No of Man-days |
| Partner | 1 | For 1st to 3rd Qtr-1day each and for 4th Qtr 2 days |
| CA/CMA Qualified | 2 | For 1 st to 3 rd Qtr-3 days each and for 4 th Qtr 6 days |
| Semi Qualified | 4 | For 1 st to 3 rd Qtr-8 days each and for 4 th Qtr 11 days |

Reporting Format

Section-I

CATC ALLAHABAD

1. Traffic revenue

1.1) Checking of Traffic Revenue billing

| Sl. No. | Invoice No. | Name of the Airlines | Dt. of Invoice | Amount | Difference in billing | Observation |
|---------|-------------|----------------------|----------------|--------|-----------------------|-------------|
| | | | | | | |
| | | | | | | |

1.2) Interest for Delay in Payment

| Sl.No. | Name of the Airlines | Outstanding Amount as on Q1/ Q2/Q3/ Q4 | Interest Due as on Q1/ Q2/Q3/ Q4 | Interest Bill Raised till Q1/ Q2/Q3/ Q4 | Observation |
|--------|----------------------|--|----------------------------------|---|-------------|
| | | | | | |

1.3) Difference in TDS(Revenue)- Traffic and Non-Traffic

| Sl.No. | Name of the Party | Amount in GL | Amount in 26 AS | Difference | Observation |
|--------|-------------------|--------------|-----------------|------------|-------------|
| | | | | | |

1.4) Dues in respect of Debtors

| Sl. No. | Name of the party | Status i.e. corporate or non-corporate | Dues less than 1 year | Dues 1 year to 2 year | Dues 2 year to 3 year | Dues more than 3 Years | Security Deposit | Case under Court/ arbitration | Observation |
|---------|-------------------|--|-----------------------|-----------------------|-----------------------|------------------------|------------------|-------------------------------|-------------|
| | | | | | | | | | |

1.5) Status of operator casual / scheduled

| Sl no. | Name of the operators | Dt of grant/renewal of credit facility | Amount of outstanding | Amount of SD | Observation |
|--------|-----------------------|--|-----------------------|--------------|-------------|
| | | | | | |

2. Commercial

2.1) Checking of Non-Traffic Revenue billing

| Sl. No. | Invoice No. | Name of the Concessionaire/Lessee | Dt. of Invoice | Invoice Amount | Difference in billing Amount | Observation |
|---------|-------------|-----------------------------------|----------------|----------------|------------------------------|-------------|
| | | | | | | |

2.2) Scrutiny of Commercial Proposals

| Sl.No. | Name of the contract | Date of Contract | Period of the Contract | Value of the contract | Deviation from Policy and procedure, if any |
|--------|----------------------|------------------|------------------------|-----------------------|---|
| | | | | | |

2.3) Outstanding Dues (Non Traffic Revenue)

| Sl.No. | Name of the party | Status i.e. corporate or non-corporate | Dues less than 1 year | Dues 1 year to 2 year | Dues 2 year to 3 year | Dues more than 3 Years | Security Deposit | Case under Court/arbitration | Observation |
|--------|-------------------|--|-----------------------|-----------------------|-----------------------|------------------------|------------------|------------------------------|-------------|
| | | | | | | | | | |

2.4) Report on Space occupied in Excess of Allotment

| Sl. No. | Name of the contract | Contract period | Value of the contract | Area allotted | Area Occupied | Differential Amount billed, if any | Observation |
|---------|----------------------|-----------------|-----------------------|---------------|---------------|------------------------------------|-------------|
| | | | | | | | |

2.5) Contracts on extension during 2024-2025

| Sl. No. | Name of the contract | Contract period | Value of the contract | Extended up to | Dt of fresh Tender | Awarded Amount | Loss of Revenue for not awarding the contract earlier |
|---------|----------------------|-----------------|-----------------------|----------------|--------------------|----------------|---|
| | | | | | | | |

3. Award of Engineering & Other Contracts

3.1) Scrutiny of Engineering and other Contracts Ops, CNS, Tech, IT, etc.

| Sl. No. | Name of the contract | Period of the contract | Amount of the contract | Deviation from Policy and procedure, if any |
|---------|----------------------|------------------------|------------------------|---|
| | | | | |

4. Processing and payment of bills of the contractors/suppliers

4.1) Scrutiny of Payment of Bills

| Sl. No. | Invoice No. | Name of the contract | Invoice Amount | Awarded value of the contract | Deviation from Policy and procedure, if any |
|---------|-------------|----------------------|----------------|-------------------------------|---|
| | | | | | |

4.2) Time lag in submission and payment of bills

| Sl. No. | Invoice No. | Name of the contract | Date of invoice submitted by the contractor | Date of invoice submitted in finance | Date of payment | Amount of the Invoice | Observation |
|---------|-------------|----------------------|---|--------------------------------------|-----------------|-----------------------|-------------|
| | | | | | | | |

7.7) Cases of short provision/excess provision in liabilities code

| Sl. No. | A/C code | Description of the liabilities | amount | Short /excess provision | Observation |
|---------|----------|--------------------------------|--------|-------------------------|-------------|
| | | | | | |

7.8) Cases of Contingent liabilities not reported/short reported

| Sl.No | Description of the liabilities | A/C code | amount | Short /excess booking | observation |
|-------|--------------------------------|----------|--------|-----------------------|-------------|
| | | | | | |

7.9) Old Balances

| Sl.No. | A/C code | Description of the A/c Code | Amount | Observation |
|--------|----------|-----------------------------|--------|-------------|
| | | | | |

7.10) Journal Vouchers/Adjustment entries

| Sl.No. | A/C code | Description of the A/c Code | Amount | Observation |
|--------|----------|-----------------------------|--------|-------------|
| | | | | |

7.11) Govt. Audit Observation

| Sl. No. | Audit Observation | Date of Issue | Directorate | Reply submitted | Remarks |
|---------|-------------------|---------------|-------------|-----------------|---------|
| | | | | | |

7.12) Audit observation

| Sl. No. | Audit Observation | Date of Issue | Directorate | Reply submitted | Remarks |
|---------|-------------------|---------------|-------------|-----------------|---------|
| | | | | | |

8.) Taxation

8.1) Cases of Short/Excess TDS deposit

| Sl.No. | TDS (Income Tax) | TDS (GST) | Due Date | Date of Deposit | Short /excess deposit | Observation |
|--------|------------------|-----------|----------|-----------------|-----------------------|-------------|
| | | | | | | |

8.2) Differences in GST remittances and ITC availed

| Sl. No. | GST as per GSTR 3B | GST as per GSTR 1 | GST(ITC) as per GL | GST as per GSTR2A | ITC availed | Observation |
|---------|--------------------|-------------------|--------------------|-------------------|-------------|-------------|
| | | | | | | |

8.3) Interest and Penalty

| Sl. No. | Interest/Penalty paid on account of GST | Interest/Penalty paid on account of TDS (income tax) | Interest/Penalty paid on account of TDS (GST) | Interest/Penalty paid for late filing of Return (TDS, income tax) GST etc. | Interest/Penalty paid for any other tax related issues | Observation |
|---------|---|--|---|--|--|-------------|
| | | | | | | |

8.4) Notices from Statutory Authorities

| Sl. No. | Notices received from GST Authorities | Notices received from Income Tax Authorities | Notices received from other Statutory Authorities | Action taken thereon | Observation |
|---------|---------------------------------------|--|---|----------------------|-------------|
| | | | | | |

9) Tariff (Applicable for CHQ Tender)- Not Applicable to this tender.

9.1) Review of Tariff proposals

| Sl. No. | Tarrif Proposals | Date of Submission to AERA | Status of proposal | Observation |
|---------|------------------|----------------------------|--------------------|-------------|
| | | | | |

9.2) Review of calculation for truing up

| Sl. No. | Tarrif Proposals | Addition/deductions | Observation |
|---------|------------------|---------------------|-------------|
| | | | |

10. JVC (PPP-1) (Applicable for CHQ Tender)- Not Applicable to this tender.

10.1 Compliance with agreements relating to JVC

| Sl. No. | Commercial / Expenditure Proposals | Amount | Compliance/Non-compliance with agreements | Observation |
|---------|------------------------------------|--------|---|-------------|
| | | | | |

10.2 Revenue Sharing

| Sl. No. | Name of JVC | Description of Revenue | of Excess/shortfall amount | Observation |
|---------|-------------|------------------------|----------------------------|-------------|
| | | | | |

10.3 Related Party Transactions

| Sl. No. | Name of JVC | Description of Revenue /Expenditure | Excess/shortfall amount Booked | Observation |
|---------|-------------|-------------------------------------|--------------------------------|-------------|
| | | | | |

11.) JVC (PPP-II) (Applicable for CHQ Tender)- Not Applicable to this tender.

11.1 Review of JVC functions

| Sl. No. | Name of JVC | MoU/Agreement/Special Assignment | Observation |
|---------|-------------|----------------------------------|-------------|
| | | | |

11.2 Review of Consultancy Works

| Sl. No. | Name of JVC | Consultancy Works | Observation |
|---------|-------------|-------------------|-------------|
| | | | |

11.3 Raising of Claims

| Sl. No. | Name of JVC | Details of Claims | Observation |
|---------|-------------|-------------------|-------------|
| | | | |

12.) Land

12.1) Land Record

| Sl. No. | Total Area of Land | Total Land for which title deed is available | Observation |
|---------|--------------------|--|-------------|
| | | | |

12.2 Land under Encroachment

| Sl. No. | Description of Land under encroachment | Area of Land under Encroachment | Action Taken | Observation |
|---------|--|---------------------------------|--------------|-------------|
| | | | | |

12.3 Land Lease

| Sl. No. | Name of the Party | Description of the Lease | Lease period | Lease rent per annum | Dues | SD | Observation |
|---------|-------------------|--------------------------|--------------|----------------------|------|----|-------------|
| | | | | | | | |

13. Legal and Arbitration Cases

13.1 Review of Legal Cases (Engg., Operations, Commercial, JVC, BDU, Land)

| Sl. No. | Details of Legal cases | Name of the Party | Date of registration | No. of hearings made | Date of Last hearing | Amount Involved | Amount paid to Lawyer | Present Status | Observation |
|---------|------------------------|-------------------|----------------------|----------------------|----------------------|-----------------|-----------------------|----------------|-------------|
| | | | | | | | | | |

13.2 Review of Arbitration cases (Engg., Operations, Commercial, JVC, BDU, Land etc.)

| Sl. No. | Details of Arbitration cases | Name of the Party | Date of appointment of Arbitrator | No. of hearings made | Date of Last hearing | Amount Involved | Amount paid to Arbitrator | Present Status | Observation |
|---------|------------------------------|-------------------|-----------------------------------|----------------------|----------------------|-----------------|---------------------------|----------------|-------------|
| | | | | | | | | | |

14.) Review of Govt. Audit/Internal Audit/Independent Auditor/Independent Engineers/Transaction Advisors (Engg., Operations, Commercial, JVC, BDU, Land etc)

| Sl. No. | Details of Observations | Action taken thereon | Observation |
|---------|-------------------------|----------------------|-------------|
| | | | |

15.1 Maintenance of Leave Records and Service books of employees including Leave Encashment in SAP.

| Sl. No. | Name of employee | No, of days applied | No. of days paid | difference | Remarks |
|---------|------------------|---------------------|------------------|------------|---------|
| | | | | | |

15.2. Leave availed vis a vis leaves sanctioned and maintenance of records thereof

| Sl. No. | Name of employee | Attendance as per SAP | as per Absentee statement | difference |
|---------|------------------|-----------------------|---------------------------|------------|
| | | | | |

Eligibility Criteria

| Sl. No. | Minimum Eligibility Requirement | Supporting Document to be submitted |
|---------|---|--|
| (i) | <p>Legal Status of the Bidder</p> <p>The Bidder should be a Partnership Firm / LLP of Chartered Accountant / Cost and Management Accountant registered in India having experience of 15 (Fifteen) years or more.</p> | Self-Certified copy of Registration issued by Institute of Chartered Accountants of India/Institute of Cost and Management Accountant of India. |
| (ii) | <p>Financial Capacity</p> <p>The Bidder should have average annual gross receipts / turnover (total of consultancy fees / Professional fees, filing fee etc. charged in the process of usual business but excluding other Income) of Rs.33 Lakhs (Rupees Thirty Three Lakhs) in each of the last 3 (Three) completed financial years.</p> | ITR/Assessment order and audited financial statements of the firm (Balance Sheet, Profit and Loss Account) duly certified. |
| (iii) | <p>Experience of Partners</p> <p>The Bidder should have minimum 5 (Five) full time qualified CA/CMA partners associated with the firm for a minimum period of 5 years and having a 10 years of post-qualification experience in statutory / internal audit.</p> | <p>List of the partners along with the resume giving the brief details of relevant experience in Audit and the membership no. The list should be attested by Managing Partner / Senior Partner establishing the fulfilment of criteria.</p> <p>The resume should separately mention the work done and period of experience in audit.</p> |
| (iv) | <p>Experience of Employees</p> <p>The Bidder should have minimum 5 (Five) paid qualified CA/CMA (other than partners) out of which at least 2 (Two) should have minimum 5 years post qualification experience in statutory / internal audit.</p> | List of qualified CA's along with the Segment handled, membership no. and post qualification experience in Audit to be submitted. The list shall be certified by the Managing Partner / Senior Partner establishing the fulfilment of criteria. The resume should separately mention the work done and period of experience in audit. |

| | | |
|--------|---|---|
| (V) | <p>Assignment Undertaken The bidder should have carried out</p> <p>a) one audit assignment of at least 80% or more than the estimated cost put to the tender (annual value) during last 5 years.</p> <p>or</p> <p>b) Two audit assignment of at least 50% or more than the estimated cost put to the tender (annual value) during last 5 years.</p> <p>or</p> <p>c) Three audit assignment of at least 40% or more than the estimated cost put to the tender (annual value) during last 5 years.</p> <p>Out of the above assignment so carried out, the Bidder should have undertaken audit assignments of at least 1 (one) Central/State PSU or Listed / Public Limited Company having annual turnover of Rs.500 crores or more for a continuous period of at least one year in the last 3 financial years.</p> | <p>List of assignment showing the Organization name, nature of Assignment undertaken, F.Y. for which assignment undertaken, date of completion of assignment and turnover of the organization audited for the relevant F.Y. duly certified by the ManagingPartner / Senior Partner.</p> <p>Award letter and certificate of completion/certificate of continuation of service in case of ongoing assignment on company Letter head clearly indicating services provided, financial year of provision of service, etc) and Audited Balance Sheet & P&L of the client for determining the turnover should be submitted as Proof of execution of services/ other credentials.</p> |
| (vi) | The Bidder should have full time office in respective state where audit to be conducted. | Proof of address, Ownership documents, lease / rent deed, electricity/ water bill etc. |
| (vii) | The bidder should not have been debarred/black listed/disqualified by any regulators/ statutory body in India. | Self-declaration |
| (viii) | EMD amount & details /MSME Certificate | |

1) Evaluation criteria: -

The Bidders/Applicants should fulfil the Eligibility Criteria for participating in the tender. Evaluation will be done only for the bidders satisfying all the parameters of eligibility criteria.

| S. No. | Evaluation Criteria | Marks |
|--------|---|-------|
| i) | Legal Status of the Bidder Minimum marks for 15 years' experience will be 10. For each additional full year of experience, 1 additional mark will be awarded subject to maximum of 20 marks. | 20 |
| ii) | Financial capacity Minimum marks for having average annual turnover / receipts of Rs.33 Lakh in the last 3 completed financial years will be 10. For each additional Rs.33 Lakh turnover / receipts, additional 1 mark will be awarded subject to maximum of 20 marks. | 20 |
| iii) | Experience of Partners Minimum marks for the criteria will be 10. The bidder having additional partner having experience of 10 years and more in statutory / internal audit will be awarded one additional mark for each additional partner subject to maximum of 20 marks. | 20 |
| iv) | Experience of Employees Minimum marks for the criteria will be 10. The bidder having additional employee (CA/CMA) having experience of 5 years and more in statutory / Internal audit will be awarded one additional mark for each additional employee subject to maximum of 15 marks. | 15 |
| v) | Assignment Undertaken The bidder should have carried out a) one audit assignment of at least 80% or more than the estimated cost put to the tender (annual value) during last 5 years. or b) Two audit assignment of at least 50% or more than the estimated cost put to the tender (annual value) during last 5 years. or c) Three audit assignment of at least 40% or more than the estimated cost put to the tender (annual value) during last 5 years. Out of the above assignment so carried out, the Bidder should have undertaken audit assignments of at least 1 (one) Central/State PSU or Listed / Public Limited Company having annual turnover of Rs.500 crores or more for a continuous period of at least one year in the last 3 financial years. | 15 |

| | | |
|-----|---|----|
| | a) Minimum marks for undertaking similar statutory / internal audit assignments of at least 1 (one) Central /State PSU / Listed / Public Limited Company having annual turnover of Rs.500 crores or more for a continuous period of at least one year in the last 3 financial years will be 10. For each additional similar assignment handled for a continuous period of at least 1 year during last 3 financial years, additional 1 mark will be awarded subject to maximum of 15 marks. | |
| vi) | Presentation Presentation on the experience of conducting the internal audit, the road map / procedure / methodology / approach to be followed for conducting and reporting the each and every scope of audit. | 10 |

Agency should have obtained minimum of 50 marks in Technical bid to get technically qualified.

Selection Criteria/Evaluation Process

The final selection of the successful bidder from the technically qualified bidders will be done by considering combined score of the bidders from technical as well as financial bid in the following manner: -

The method of evaluation of technical and financial bid will be as follows.

75% weightage will be given to the technical evaluation score and 25% weightage to be given to the financial evaluation using the formula as given below:

$$SIB = [(F \text{ Low} \div F \text{ Bid}) \times 0.25] + [(T \text{ Bid} \div T \text{ High}) \times 0.75]$$

SIB = Score of Individual Bid

F Low = Lowest Financial Bid amongst all Bidders

F Bid = Actual Financial Bid submitted by a bidder

T Bid = Technical Score of a Bidder

T High = Highest Technical Score amongst all Bidders.

The bidder with the highest score (SIB) becomes the successful Least Price Bidder (L1), the bidder with the second highest score (SIB) becomes (L2), and so on and so forth.

In case of a tie, preference will be given to the bidder with higher financial score i.e., having quoted the lower fee. In case of a tie in financial as well as technical score, AAI can award the assignment to any one of the bidders at its sole discretion.

Financial Bid Evaluation

Price Bids shall be opened only for bidders technically qualified in terms of NIT

The price shall be firm and inclusive of all applicable taxes & duties **except** GST as applicable. GST is required to be quoted separately in the price bid. Non-quoting of GST separately in the price bid will be deemed to be included in the price quoted. Thus, additional claim on account of GST shall not be entertained at any cost.

While quoting the price, the bidder shall consider all expenses **including** travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure. No claim for expenditure other than the price quoted will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with price variation / discount clause etc.

The bidder shall quote the price in Indian rupees for the entire scope of work as per Price Bid format.

OPENING OF TENDER

- i. A proposal shall be considered responsive (after getting required clarification / documents if any as mentioned in Technical Bid) if -
- a) It is received by the proposed Due Date and Time.
 - b) It contains the information and documents as required in the Tender Document.
 - c) It contains EMD.
 - d) It contains information in formats specified in the Tender Document.
 - e) It mentions the validity period as set out in the document
 - f) It provides the information in reasonable detail. AAI reserves the right to determine whether the information has been provided in reasonable detail.
 - g) There are no significant inconsistencies between the proposal and the supporting documents.
 - h) The Technical qualification conforms to as specified in the eligibility criteria in the tender.
- A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.
- ii
- a) The E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received through online prior to closing time and date of the tenders will be taken as valid.
 - b) chances will be given to the bidders after the closing date to complete the submission by giving required documents/ short fall of documents as per Gem Provision.
 - c) AAI would have the right to review the Technical Qualification and seek clarifications wherever necessary. AAI reserves the right to call for any other details or information from any of the bidder(s).
 - d) AAI reserves the right to extend the date of receiving/opening of the bids.
 - e) AAI reserves the right to reject any tender or tender which in its opinion is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by AAI in respect of such Tenders.
- iii
- a) The Financial bid of those bidders who are technically qualified, shall be opened after technical evaluation and bidders would be intimated later through GEM Portal and EMD will be returned to the unsuccessful / rejected tenderers.
 - b) The date and time will be intimated to tenderers whose offers are found suitable and Cover II of such tenderers will be opened on the specified date and time. The Financial Bids of the technically qualified bidders shall be opened as per GeM portal, on a specified date and time and Venue, to be intimated to the Technically Qualified bidders through GeM.
 - c) If there is a discrepancy between words and figures, the figures written in words shall prevail.
 - d) AAI reserves all rights to accept or reject any or all bids without assigning any

reason thereof.

- e) The decision of AAI in all matters regarding Engagement of Chartered Accountants/ Cost and Management Accountants Firm for Concurrent Audit Services will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAI in this regard.

Note:-

1. The Technical bid submitted by the bidder shall comprise of:
 - (i) The original financial instrument or original letter containing complete remittance details of NEFT/RTGS transfer towards EMD or MSME Certificate.
 - (ii) Covering Letter as specified in Format I.
 - (iii) Unconditional Acceptance Letter as specified in Format II.
 - (iv) All documentary evidences as specified in Evaluation criteria in Format III
 - (v) Technical bid Format- (iv)
2. Documentary Evidence
 - (i) Technical bid of only those bidders will be evaluated whose Documents are found in order.
 - (ii) Detailed Technical evaluation will be carried out based on the Technical Bid along with all documentary evidence as mentioned above. In case any document is not submitted, bidder will be given another opportunity to submit the same once for all.
 - (iii) Non-submission of requisite documents after the same will lead to disqualification from Tender process.
3. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
4. Self-declaration needs to be signed by authorized signatory(s).
5. During evaluation of the bids, if required, AAI may at its discretion ask the Bidders for clarification of their bids or any other document previously asked or now required as deemed fit by the Competent Authority.
6. Decision of AAI in all matters regarding appointment of Auditor, their eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.

SPECIAL TERMS AND CONDITIONS

Section - III

Volume-I

1. PERIOD OF AUDIT

The engagement of Auditor is for Concurrent audit of Financial Year 2024-25. The contact can be extended for a further period of 1 year as per existing rates, terms and conditions with mutual consent.

2. PAYMENT TERMS

No Advance shall be paid by AAI. The payment shall be released after the submission of the respective quarterly report and subject to approval of Competent Authority.

All payment shall be subject to recoveries towards statutory deductions. The payment will be made by electronic transfer.

3. EARNEST MONEY DEPOSIT (EMD)

The Firm / Organization shall submit the Earnest Money Deposit (EMD) for Rs.16600/-(Rupees Sixteen Thousand Six Hundred Only) in the form of RTGS/NEFT/IMPS only in favour of "Airports Authority of India payable at New Delhi. Firms exempted to pay EMD as per GOI Rule, are required to submit the certificate issued by the concerned department (like -MSME, NSIC etc.) The EMD of the unsuccessful bidders shall be returned as soon as the Auditor is appointed. The EMD of the successful bidder shall be adjusted against security deposit (SD). No interest shall be paid on EMD deposited by the party.

Details of AAI Bank Accounts is given as below: -

| Particulars | Details |
|---------------------|-----------------------------|
| Bank Account No. | 30284331773 |
| Name of Bank | State Bank of India |
| Name of Beneficiary | Airports Authority of India |
| Bank Address | AAI Rangpuri Branch 10648 |
| IFSC Code | SBIN0010648 |

4. SECURITY DEPOSIT

The Successful bidder shall be required to pay 10% of the contract value towards security deposit. SD so required can be deposited by the bidder or can be deducted by AAI from the each of the payment to be made. The SD amount so recovered/deposited will be released after 6 months from the successful completion of the contract. No interest shall be paid on SD deposited by the party.

5. The above bid amount is inclusive of professional fees, TA/DA, local conveyance, lodging & boarding etc. except GST/applicable taxes. No other payment shall be made except the amount quoted above. The payment shall be released after acceptance and approval of the report by the Competent Authority.
6. The audit team should consist of minimum of 1 nos of Partner, 2 nos of qualified CA/CMA having experience of minimum 10 years in the audit and 4 nos of semi qualified staff having experience of minimum 5 years in the audit.
7. The audit team will conduct audit as per Compendium of standards on Concurrent Audit issued by the Institute of Chartered Accountants of India and in consultation with concerned officials at CHQ/RHQ/Airport. It is also important to ensure that all aspects are reviewed from the proprietary angle and all expenses, cost and revenue need to be examined from this angle. The policy decisions of AAI and procedures adopted should be reviewed and commented upon including changes suggested. The Internal controls, Delegation of Powers are to be monitored for compliance as well as appropriateness. The various management decisions adversely impacting profitability or wastages of resources may also be brought in the report.
8. **REPORT SUBMISSION:** The auditor has to commence the audit concurrently and submit the final audit report as per the following schedule:
 - a) April 2024 to June 2024, date of submission of audit report: 31.07.2024
 - b) July 2024 to Sept 2024, date of submission of audit report: 25.10.2024
 - c) Oct 2024 to Dec 2024, date of submission of audit report: 25.01.2025
 - d) Jan 2025 to March 2025, date of submission of audit report: 25.04.2025

The draft Audit report is to be submitted to Executive Director (Finance)/RED/Airport Director. After an exit meeting with Executive Director (Finance)/RED/Airport Director, Immediate corrective action after the exit meeting may be taken to ensure to cover the deficiency in the Audit, if any for acceptance of audit report. The final Audit Report shall be submitted as per the given timeline. The Concurrent Audit report along with relevant information should be submitted in the prescribed format only. No statement other than the prescribed format will be accepted and no payment will be made till the acceptance of the report by the Competent Authority. The auditor has to submit detailed content of the audit carried out in the respective format for the better understanding of the management as well as for making decision systematic improvement. **Reporting may be made in the desired format and uploaded in Google drive. The link for the same may be submitted along with the report.**

9. **CONFIDENTIAL REPORT:** The Auditors are required to report all cases of revenue leakages, excessive or unreasonable expenses, misuse of powers, favours or disfavors having financial impact, fraud on or by authority, improper awarding of contracts, theft, unlawful or unprofessional activity or activity beyond the ethical boundaries or any other aspects without any limitation of any kind where interest of the authority or any stake holder is getting adversely affected. Such report shall be dealt with in a confidential manner and actions will be initiated without any reference of source. The secrecy in terms of Official Secrets Act will be followed by

all concerned about such report and will be shared only on need to know basis. A copy of the confidential report may please be sent to ED (Finance)/ RED /Airport Director of the AAI.

10. PENALTY: - If Concurrent Audit is not conducted and Audit Report is not submitted as per the requirement no payment will be made till the report complete in all respect is submitted to the competent authority for acceptance. A penalty @ 2% of the awarded value of the contract subject to maximum @ 10 % per week will be levied for the delay in submission of report beyond the prescribed period of time. Delay in finalization of Concurrent Audit and submission of Audit Report for reasons beyond the control of the Auditors may be condoned with the approval of the competent Authority at CHQ/RHQ/Airport.

Note: - In addition to quality of Audit In depth Audit in all respect at least for one month in a quarter is mandatory and accordingly reporting & submission of Audit report should be made by the firm.

1. CLARIFICATIONS ON TENDER DOCUMENTS

A prospective Tenderer requiring any clarification on the Tender Document may notify through GEM portal, only within the specified period.

In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

2. AMENDMENT OF TENDER DOCUMENT

Before the deadline for submission of tender, the Tender Document may be modified by AAI by issue of addendum/corrigendum.

Addendum/corrigendum, if any, will be hosted at GEM Portal and shall become a part of the tender document. All Tenderers are advised to see the GEM Portal for any addendum/ corrigendum to the tender document which may be uploaded up to 1 day prior to the deadline for submission of Tender as finally stipulated.

To give prospective Tenderers reasonable time in which to take the addendum/ corrigendum into account in preparing their tenders, extension of the deadline for submission of tenders may be given if considered necessary by AAI.

3. REJECTION OF BID/CANCELLATION OF CONTRACT

AAI reserves the right to reject the conditional or incomplete offer.

AAI also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Contract, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of action.

AAI reserves the right to cancel the tender/contract without assigning any reason. If the firm/organization gives wrong information in its offer, AAI reserves the right to reject such offer at any stage or to cancel the contract, if awarded & forfeit the EMD.

4. WORK NOT TO BE LET OUT

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted, except as specifically approved by AAI.

5. CONFIDENTIALITY CLAUSE

Any and all information in written, electronic media or oral form and disclosed to the Auditor shall at all times remain the legal and absolute property of AAI and the Auditor shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

6. TERMINATION OF SERVICES

The engagement of Auditor can be terminated by the Management of AAI without assigning any reason, whatsoever, at any time during the contract period by giving 7 days' notice.

7. SETTLEMENT OF DISPUTES

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by AAI management subject to a written appeal by the Auditor to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.

If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration.

8. SIGNATURE OF BIDS/OFFERS

The offer must be duly signed and stamped on each page by the Authorized Representative of the Bidder.

The Firm's (Bidder's) name stated on the proposal shall be the exact legal name of the firm.

Erasures or other changes in the offer shall be authenticated by the initials of the persons signing the bid.

9. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
10. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.
11. Bidder shall have proper infrastructure including lap top, internet connection, stationery, etc. to carry out the work when they are required to work in AAI premises. Authority shall be providing only necessary furniture and electric connection to the Auditor when they are required to work in AAI's premises.
12. The soft copies of the data/information as well as the printouts of the data/information provided during the contract period, shall be the property of AAI and the Auditors shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of AAI at any stage.

13. AAI shall be authorized to make statutory deductions as applicable from the amount payable to the Auditor.
14. The successful bidder shall intimate the names of the persons employed by him or going to employ, who are relatives (wife, husband and dependent parents, grand-parents, children, grandchildren, brothers, sisters, uncle, aunts, cousins and their corresponding in laws) of AAI employees.
15. All the above terms & conditions, scope of work and guidelines as mentioned shall form part & parcel of NIT and would be treated as terms and conditions of the contract.
16. The unconditional acceptance letter (Format - II) and Undertaking (Format - III) of section VI are prerequisite documents and to be submitted in technical bid (Envelope I). In case of any deficiencies & requisite documents are not submitted in Envelope I by the firm, the bid of the firm will be rejected and financial bid (Envelope II) of the firm will not be opened.
17. The Audit Assignment will be terminated / cancelled in the following cases:
 - (a) If the firms obtain the appointment on the basis of false information / false statement.
 - (b) If the firm does not take up audit in terms of appointment letter within one month.
 - (c) If the firm does not submit the audit report, complete in all respects, as per terms of appointment within stipulated time.
 - (d) If the performance of the firm is not found satisfactory.
 - (e) If any fraud/embezzlement is detected subsequently and not reported to AAI.
 - (f) If the firm does not maintain the confidentiality requirement in terms of professional code of conduct and appoint/utilize the services of those who are not employee/ partner/director of the firm.
18. Payments shall be made on production of original invoices indicating GST No. and after acceptance of the report by the Competent Authority.
19. The Audit firm must be familiarized with the scope of the audit and consider the same before quoting for the tender. To obtain first-hand information on the Assignment and scope, firm may visit concerned section / Concurrent Audit Team (RIAC) CHQ/RHQ/Airport for any clarification.
20. Details as per Technical bid- Format-IV must be submitted.

Bidders to follow the following procedure to submit the bids online through the e-Procurement portal <http://gem.gov.in>.

1. The bidders shall go through the Additional Terms and Conditions(ATC) document and shall comply with each clause of all the sections of the ATC document.
2. Online bids through GeM portal are invited by Airports Authority of India(AAI) for "Engagement of Auditor for conducting Concurrent Audit for CATC ALLAHABAD F.Y 2024-25".
3. Not more than one Bid shall be submitted by a bidder or by a firm of bidders. No two or more concerns in which an individual is interested, as Managing Director/Partner shall bid for the execution of the same works. If they do so, all such Bids shall be liable to be rejected.
4. The tender document consists of two volumes –Volume-I Technical Bid (all Technical documents including unconditional acceptance of the offer) and Volume-II – Financial(Price) Bid.
5. The tender fee EMD (Rs.16600/-) is to be remitted to the Current account of Airports Authority of India as per bank details mentioned at Sl. No.5 under the heading "Important Points to NOTE". Copy for the RTGS/NEFT details along with UTR number is to be uploaded on the GeM portal by the tenderer/bidder.
6. The offer (both Technical & Financial bid) must be valid for a minimum period of 180 days from the last date of submission of bid on GeM Portal.
7. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Section-II Volume I Technical Bid and accordingly bidders are advised to submit below mentioned documents in support of eligibility criteria.
 - i. The bidder shall submit self-declaration in the covering letter (Format-I) stating that the bidder has not been blacklisted/debarred by any Government department/agency falling under the denied entity list of DGFT, Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.
 - ii. Letter of Unconditional acceptance of the offer as per Format-II.
 - iii. All the documents required to meet the eligibility criteria, as per Section-VI Format-I in the Tender Document i.e., Technical Bid shall be uploaded through GeM procurement portal after scanning in .pdf format. The tenderer may submit either Notarized or Self attested copies of the documents. The successful bidder has to produce the original documents for verification before issuance of letter of award.
8. Self-declaration needs to be signed by Managing Partner/Senior Partner or by authorized signatory(s) authorized by the Partner to sign the document. Bidder should do Online Enrolment in this Portal.

9. Bidder then login into the portal giving user id / password chosen during enrolment.
10. After downloading / getting the tender schedules, the Bidder should go through them carefully and then submit the documents as per the tender document, otherwise, the bid will be rejected.
11. Bidder should consider of the corrigendum published before submitting the bids online.
12. Bidder, in advance, should prepare the bid documents to be submitted as indicated in the tender schedule and they should be in PDF/XLS formats. If there is more than one document, they can be clubbed together.
13. Bidder should arrange for the EMD as specified in the tender.
14. The bidder should read the terms and conditions and accepts the same to proceed further to submit the bids.
15. The bidder has to submit the tender document(s) online well in advance before the prescribed time to avoid any delay or problem during the bid submission process.
16. There is no limit on the size of the file uploaded at the server end. However, the upload is decided on the Memory available at the Client System as well as the Network bandwidth available at the client side at that point of time. In order to reduce the file size, bidders are suggested to scan the documents in 75-100as per Gem DPI so that the clarity is maintained and also the size of file also gets reduced. This will help in quick uploading even at very low bandwidth speeds.
17. The **Tender Inviting Authority (TIA)** will not be held responsible for any sort of delay or the difficulties faced during the submission of bids online by the bidders due to local issues.
18. The bidder may submit the bid documents online mode only, through this portal. Offline documents will not be handled through this system.
19. After the bid submission, the bid summary has to be printed and kept as an acknowledgement as a token of the submission of the bid. The bid summary will act as a proof of bid submission for a tender floated and will also act as an entry point to participate in the bid opening event.
20. Successful bid submission from the system means, the bids as uploaded by the bidder is received and stored in the system. System does not certify for its correctness.
21. The bidder should see that the bid documents submitted should be free from virus and if the documents could not be opened, due to virus, during tender opening, the bid is liable to be rejected.
22. Tenderer is required to submit their tender through online in the form of Two Cover System on or before scheduled bid due date of closing and time as notified in NIT. The tender received after the due date and time will not be entertained.
23. Tenderer should submit the tender for Engagement of Chartered Accountants / Cost and Management Accountants firm by AAI in accordance with the Instructions to Bidders & Terms & Conditions of Tender.

Format-I(To be uploaded online)

LETTER OF SUBMISSION - COVERING LETTER TO BE SUBMITTED IN COVER 1
(ON THE LETTER HEAD OF THE BIDDER)

Date:

To

Sir,

Sub: E -TENDER FOR ENGAGEMENT OF CHARTERED ACCOUNTANT / COST AND MANAGEMENT ACCOUNTANT FIRM FOR CONCURRENT AUDIT

Being duly authorized to represent and act on behalf of _____ (Hereinafter referred to as "the Bidder") and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the project referred above.

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

| S. No. | Particulars | Page no. of scanned documents |
|--------|--|-------------------------------|
| (i) | Copy of the financial instrument or letter containing complete remittance details of NEFT / RTGS transfer towards EMD or certificate issued by the concerned department (like -MSME, NSIC) for exemption of depositing EMD. | |
| (ii) | Scanned copy of the Self-Certified copy of Registration issued by The Institute of Chartered Accountants of India/ The Institute of Cost Accountant of India as per Eligibility Criteria no. i | |
| (iii) | Scanned copy of duly certified Audited financial statement (Balance Sheet & Profit and Loss Account) for FY 2020-21, 2021-22 and 2022-23 as per Eligibility Criteria no. ii | |
| (iv) | Scanned copy of the List of Partners and Resume of the partners giving the brief details of relevant experience with membership no., same should be attested by Managing partner /senior partner as per Eligibility Criteria no. iii | |

| | | |
|--------|---|--|
| (v) | Scanned copy of list of qualified CA/CMA along with membership no., the Segment handled and years of post-qualification experience in internal / statutory Audit, same should be certified by Managing partner /senior partner as per Eligibility Criteria no. iv. | |
| (vi) | Scanned copy of List of Assignments with organization name, nature of assignment undertaken, F.Y. for which assignment undertaken, date of completion of the assignment certified by Managing Partner/Senior Partner AND Proof of execution of services, other credentials (Award Letter and certificate of completion/continuation of service in case of ongoing assignment indicating services provided, Financial year/Time Period of provision of service etc. on letterhead of the client duly certified by the client) as per Eligibility Criteria no. v | |
| (vii) | Audited Balance Sheet & P&L of the client as per Eligibility Criteria no. v | |
| (viii) | Scanned Copy of Proof of Address as per Eligibility Criteria no. vi | |
| (ix) | Scanned copy of the Self declaration as mentioned in Format I. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per Eligibility Criteria no. vii | |
| (x) | Scanned copy of PAN, TAN, and GST No. of the Firm/LLP | |
| (xi) | Scanned copy of filed Format I, Format II and Format III | |
| (xii) | Scanned copy of entire set of tender documents including blank format of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance. | |

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

We hereby declare that we have not been black listed/ debarred by any Government department/agency / falling under the denied entity list of DGFT / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India

Signature of the bidder or:-----

Authorised Signatory:___

Name of the bidder:-----

Company Seal:-----

Format - II

UNCONDITIONAL ACCEPTANCE LETTER
TO BE SUBMITTED IN E-TECHNICAL BID IN COVER 1

(Refer Clause for technical bid of NIT)

To,

The General Manager(F&A)
AIRPORTS AUTHORITY OF INDIA
Regional Head Quarter(NR)
Rangpuri, New Delhi 110037.

Subject :- ACCEPTANCE OF AAI's E-TENDER CONDITIONS

Sir,

1. E-tender documents have been downloaded by me. I/we hereby certify that I/we have inspected and read the entire terms and conditions of the e-tender documents made available to me/us which shall form part of the contract agreement and I / we shall abide by the conditions / Clauses contained therein.
2. I/We hereby unconditionally accept the e-tender conditions of AAI's e-tender documents in its entirety for the above services.
3. The contents of Additional Terms & conditions and guidelines of the NIT of the E-Tender Documents has been noted wherein it is clarified that AAI reserves the right to reject the e-tenders without assigning any reason thereto.
4. I/We declare that I/We have not paid and will not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAI asks for bribe/gratification, I/We will immediately report it to the appropriate authority in AAI.

Yours faithfully,

Date: _____
(Signature of the e-tenderer)

FORMAT-III

UNDERTAKING TO BE SUBMITTED BY BIDDER'S (ON LETTER HEAD) IN COVER 1

I/ we, _____, Proprietor/Partner/Legal Attorney/Director/
Accredited Representative of _____, solemnly declare that:

1. I/We am/are submitting Offer/Bid for the work of _____
_____ against NIT No./ Tender ID _____ Dated _____ and I/We offer
to execute the work in accordance with all the terms & conditions of the bid.
2. Myself/Our Partners/Directors don't have/had any relative as employee of **Airports
Authority of India**.
3. All copy of documents, credentials and documents submitted along with this Bid are
genuine, authentic, true and valid.
4. I/We hereby authorize department to seek references/clarifications from the Bankers
and/or other departments/statutory bodies.
5. We hereby undertake that we shall register and obtain license from the Competent
Authority under the contract labour (Registration and Abolition Act) as relevant, if
applicable.
6. *I/We hereby confirm that we have registration with CMPF/EPF Authorities. We shall
make necessary payments as required under law.

Or

*I/We hereby undertake that we shall take appropriate steps for registration as relevant
under CMPF/EPF Authorities. We shall make necessary payments as required under the
law. (***Delete whichever is not applicable**)

7. I/We have not been banned or delisted by any Govt. / Quasi Govt. Agencies or PSUs (In
case of joint venture all partners are covered).

If any information and document submitted is found to be false/incorrect at any time,
authority may cancel my/our Bid and action as deemed fit may be taken against me/us,
including termination of the contract, forfeiture of all dues including Earnest Money and
banning/delisting of our firm and all partners of the firm etc.

Signature (with Stamp of Firm): _____

Name & Designation of Authorized Signatory: _____

Date _____ Place _____

To be uploaded online and submitted in cover 1)

TECHNICAL BID

| | | | | | | | |
|-----|--|--------|--------------------------|----------------------|--------------------------------|----------------------|----------------------------------|
| 1. | Name of the Firm / LLP | | | | | | |
| 2. | Complete Postal Address: | | | | | | |
| 3. | Pin code / Zip code | | | | | | |
| 4. | Contact Information Office Phone Number: Mobile Number: E Mail: Name & Designation of Contact Persons | | | | | | |
| 5. | Year of Establishment: (enclose the copy of the Registration Certificate) | | | | | | |
| 6. | Nature of Business | | | | | | |
| 7. | Registration Details (attach proof) Firm/LLP Registration Number & Date: PAN & TAN: GST Registration No.: Others, if any: | | | | | | |
| 8. | Details of Partners with professional qualifications: The Partner who will associate /deal with AAI should be specified. The Partner having 10 years of post-qualification experience and more should only be named. | | | | | | |
| 9. | Details of Employees with professional qualifications The employee who will associate /deal with AAI should be specified Employees having 5 years of post qualification experience and more should only be named | | | | | | |
| 10. | Details of experience supported with copy of work order/ agreement and Completion certificate. | S. No. | Year for which appointed | Name Of the PSU/Unit | Gross turnover of the PSU/Unit | Nature of Assignment | Date of completion of assignment |
| | | | | | | | |
| 11. | Turnover of Partnership | S. No. | F.Y. 2020-21 | F.Y. 2021-22 | F.Y. 2022-23 | | |

| | | | | | |
|-----|---|---------------------------------------|------|--------------------------|--------------|
| | Firm/LLP (Year wise) | | | | |
| 12. | Debarred/black listed by CBI/CVC/any other Government agencies | Yes/ No | | | |
| 13. | Details of EMD: - | Demand Draft no. / RTGS /NEFT UTR No. | Date | Name and address of Bank | Amount (INR) |
| | | | | | |
| 14. | Bank Account Particulars: Name of the A/c holder Complete Bank Account No. ___, Account type (SB/ CA) Name of the Bank Branch & Address Branch contact phone Nos.11- digit IFS code | | | | |

I / we hereby confirm that the particulars given above are correct and complete and also undertake to inform any future changes to the above details.

Name, seal & signature of the Authorized signatory

SECTION-VI

FORMAT-V

FINANCIAL BID

(To be uploaded online and submitted in **COVER 2**)
As per GeM Portal

SECTION-VII

SOP for conducting Concurrent Audit

1. The senior partner of CA/CMA Firms appointed for conducting Concurrent Audit of respective Region/Airport/CHQ and reporting on quarterly basis, AAI along with his team members will approach respective ED's at CHQ /REDS/APDs and discuss the Scope of work and the Audit Plan of the firm. In depth Audit in all aspect at least one month in each quarter should be carried out and should be covered in each quarter report.
2. The EDs/REDS/APDs after discussing with the Concurrent Auditor, will intimate and coordinate with all the Officials to keep the records as requisitioned by the Auditors and ready for their inspection/verification/Auditing as per the schedule submitted by the firm.
3. The EDs/REDS/APDs will immediately deploy a Nodal Officer from the Section /Department to co-ordinate with all other Officers/Officials to facilitate the Auditor to carry out the assigned work of Concurrent Audit by them smoothly.
4. A system should be evolved to record the number of visits made by the Sr. Auditor and his team to the Section for carrying out Audit inspection/ Job.
5. As required in the reporting system, designed for Concurrent Audits, the compliance status of previous Audit Reports and Government Audit Reports / Para needs to be made available to the Auditors.
6. All the related documents, files, approvals, reports, work orders, agreements, correspondence with the statutory bodies/Authorities, vouchers / invoices / bills etc. should be made available to Auditors. EDs/REDS/APDs may ensure for full cooperation and timely submission of requisite documents to the Auditors during the course of Audit.
7. Regarding viewing the SAP (ERP) System by the Auditor, it has been decided that the Coordinator /Nodal Officer from the concerned Section will open the SAP system by using his ID to enable the Auditor to verify the details.
8. Reports as per requirement can also be downloaded by the concerned officer from SAP system for handing over to the Auditor for their verification.
9. During the course of Audit, the EDs/REDS/APDS should also interact with Auditors time to time and review the progress of Audit Program and arranged to provide document as per Scope of work to meeting the requirement of records of the section.

Proforma of Agreement

(To be executed on a stamp paper of Rs.100/- to be obtained by the bidder in its name)

Agreement No. _____

This AGREEMENT (herein after called the "Agreement") is made on the _____ day of the month of _____ 2024, between, AAI (hereinafter called the "AAI" which expression shall include their respective successors and permitted assigns, unless the context otherwise requires) and,

_____ (hereinafter called the "AUDITOR" which expression shall include their respective successors and permitted assigns).

WHEREAS

- a. AAI issued a tender vide NIT No. **AAI/CATC ALLAHABAD/CONCURRENT AUDIT/2024-2025 dated** for Appointment of Chartered Accountants/ Cost and Management Accountants Firm for Concurrent Audit Services of AAI on quarterly basis and submission of Audit report accordingly after in-corporating in depth Audit after at least one month in each quarter for the FY 2024-25.
- b. The Auditor submitted its proposals for the aforesaid work, whereby the Auditor represented to AAI that it had the required professional skills, and in the said proposals the Auditor also agreed to provide the Services to AAI on the terms and conditions as set forth in the tender and this Agreement; and
- c. AAI, on acceptance of the aforesaid proposals of the firm, awarded the audit to the Auditor vide its Letter of Award dated (the "LOA"); and
- d. In pursuance of the LOA, the parties have agreed to enter into this Agreement.

NOW, THEREFORE, the parties thereto hereby agree as follows:

1. **Scope of work and deliverables:** The scope of work shall be as per details given under clause "Scope of Work" in tender document. The scope is illustrative and not exhaustive. The Auditor should understand the scope of the audit from GM(Finance) IA before submission of the tender.
2. **Terms of Payment:**
 - I. While making the payment, statutory deductions as applicable, shall be made by AAI.
 - II. AAI will make the payment through e-mode only to Auditor's Bank account as per e-payment details submitted in the tender document.
3. **Commencement and Completion**

A. **Effective date of Agreement:** This Agreement shall come into force and

effect on the date of this Agreement (the "Effective Date"). All terms and conditions given in above mentioned tender shall be treated as integral part of this agreement.

B. Commencement of Services: The Concurrent Auditor shall commence the Services within a period of 10 (Ten) days from the date of Letter of Award (LOI), unless otherwise agreed by the Parties, in writing.

C. Completion of Services: The time schedule for completion of various elements of services will be as given as per clause "Terms of Payments" in tender document.

4. Confidentiality

- a) Auditor shall treat all matters in connection with the Contract as strictly confidential and undertakes not to disclose, in any manner whatsoever, information, documents, technical data, experience, etc. given to him by AAI without the prior written consent of AAI.
- b) Auditor further undertakes to limit the access of confidential information to those of its employees, Implementation Partners etc. who reasonably require the same for the proper performance of the Contract and the Auditor shall ensure that each of them has been informed of the confidential nature of the information and made aware of the confidentiality and non-disclosure clause stated at Clause 4(a).

5. Expiration of Agreement

Unless terminated earlier, this Agreement shall, unless extended by the Parties by mutual consent shall expire upon expiry of a period of 90 (ninety) days from the delivery of the final deliverable as per clause "Terms of Payments" in tender document.

6. Termination of Agreement

- a. AAI reserves the right to terminate the contract on occurrence of any of the following events:
 - i. Any document, information, data or statement submitted by the firm in its Proposals, based on which the Auditor was considered eligible or successful, is found to be false, incorrect or misleading;
 - ii. The Auditor fails to commence services as required under this agreement.
 - iii. The Auditor fails to complete any of the required services as per the tender due to which AAI fails to meet statutory time limit for finalization and submission of Concurrent Audit Report.
 - iv. The Auditor fails to perform as per the scope of the audit.

7. Liabilities :

Without prejudice to any express provision of this contract, Auditor shall be solely responsible for any delay, lack of performance, breach of agreement and/or any default under this contract. Auditor shall remain liable for any damages due to its gross negligence within the next 18 months after the issuance of the provisional acceptance certificate of the contract. The amount of liability will be to 100% of the contract value.

8. Force Majeure :

If at any time during the existence of this contract either party is unable to perform in whole or in part any obligations under this contract because of war, hostility, military operations, civil commotion, sabotage, quarantine, restrictions, acts of God and acts of Government (including but not restricted to postponement or deferment of implementation of Ind AS), fires, floods, explosions, epidemics, strikes, or any other labour trouble, embargoes, then the date of fulfilment of any obligations engagement shall be postponed during the time when such circumstances are operative. Any waiver/ extension of time in respect of the delivery of any instalment or part of the service shall not be deemed to be waiver / extension of time in respect of the remaining deliveries.

If operation of such circumstances exceed three months, either party will have the right to refuse further performance of the contract in which case neither party shall have the right to claim eventual damages.

The party which is unable to fulfill its obligations under the present contract must within 15 days of occurrence of any of the causes mentioned in this clause shall inform the other party of the existence or termination of the circumstances preventing the performance of the contract. Certificate issued by Chamber of Commerce or any other competent authority connected with the case shall be sufficient proof of the existence of the above circumstances and their duration. Non-availability of professional manpower will not be an excuse to the Concurrent Auditor for not performing their obligations under the Contract.

9. Settlement of Disputes

A. Amicable settlement

The parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Agreement or the interpretation thereof.

B. Dispute resolution

- i. The Parties agree to use their best efforts for resolving all Disputes arising under or in respect of this Agreement promptly, equitably and in good faith,

and further agree to provide each other with reasonable access during normal business hours to all non-privileged records, information and data pertaining to any Dispute. Any dispute, difference or controversy of whatever nature how so ever arising under or out of or in relation to this Agreement (including its interpretation) between the Parties, and so notified in writing by either party to the other Party (the "Dispute") shall, in the first instance, be attempted to be resolved amicably within thirty(30) days of notice. After the expiry of said period of notice of 'dispute' without any written amicable settlement, it shall be deemed that such a dispute is not resolvable by amicable settlement. However, at any time, both the parties can extend the said period of 30 days by mutual agreement in writing.

10. Arbitration

- a. Any dispute or difference whatsoever arising between the parties out of or relating to the construction, meaning, scope, operation or effect of this contract or the validity or the breach thereof shall be settled by arbitration by a sole arbitrator to be appointed by Chairman of AAI. The provisions of Arbitration and Conciliation Act 1996 shall apply to such arbitration proceedings.

The venue of arbitration shall be New Delhi.

- b. This Agreement and the rights and obligations of the Parties shall remain in full force and effect, pending the Award in any arbitration proceedings hereunder.

In witness whereof the parties have executed these presents in the day and the year first above written.

Signed and Delivered for and on behalf of
M/s _____

(Authorized Signatory)

Date : _____ Place: _____

IN PRESENCE OF TWO WITNESSES

1. _____

2. _____