

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	13-07-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	13-07-2026 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Civil Aviation
विभाग का नाम/Department Name	Airports Authority Of India (aai)
संगठन का नाम/Organisation Name	Ans,finance,hr,engineering,tech,ops,commercial,general Store,it
कार्यालय का नाम/Office Name	Delhi
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :hod9.aai.ndl@gembuyer.in Buyer Email id: ipillai@aai.aero
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit of Financial statement and filing of itr and replying to Income tax deptnt; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	3 Year(s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3

बिड विवरण/Bid Details

दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	4
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Single Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	162840
Payment Timelines	Payments shall be made to the Seller within 30 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

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

ईपीबीजी विवरण /ePBG Detail

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

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

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
---	-----

सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	15
---	----

ट्रेड्स भुगतान संबंधी विवरण/TReDS Payment Details

This Bid provides for Trade Receivables Discounting System (TReDS) as Preferred mode of payment. For MSME sellers, payments may be processed through a TReDS exchange in which the Buyer is registered, subject to applicable policy and regulatory guidelines. Accordingly, sellers intending to avail payment through TReDS are required to be registered with at least one TReDS exchange in which the buyer is registered.

- 1. Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
- 2. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.**
- 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.**

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - Audit Of Financial Statement And Filing Of Itr And Replying To Income Tax Deptnt; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit of Financial statement and filing of itr and replying to Income tax deptnt
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	Audit of financial statement and filing of itr and replying to any queries raised by Income tax deptt
Type of Industries/Functions	Approved superannuation trust
Frequency of Progress Report	Annual
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Annual Audit reporting
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
--	----

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Indu Parameswaran Pillai	110003,AIRPORTS AUTHORITY OF INDIA, RAJIV GANDHI BHAWAN, SAFDARJUNG AIRPORT, NEW DELHI-110003	Project / Lumpsum Based	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 3

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

1. Generic

OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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।/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.

---धन्यवाद/Thank You---

NOTICE INVITING TENDER

Subject: Tender is invited for “Appointment of Statutory Auditor for Audit of Accounts of AAI EDCP Trust for the Financial Year 2025-26, FY2026-27 and FY 2027-28 and e-filing of income tax returns and replying to queries raised by Income Tax Department, if any irrespective of AY, during the period.”

Bid is invited from CA Firms who are empanelled with C&AG and have Peer Review certificate issued by ICAI and based in Delhi/NCR for the work “Appointment of Statutory Auditor for Audit of Accounts of AAI EDCP Trust for the Financial Year 2025-2026 ,FY 2026-27,FY 2027-28 and e-filing of income tax returns and replying to related queries raised by Income Tax Department if any irrespective of AY for a period of 3 years and one day from date of award of contract” - by General Manager (F&A)-AAI EDCP, Airports Authority of India,(AAI EDCP Trust).

General information about AAI EDCP Trust: -

Airports Authority of India has created a duly approved Superannuation Pension Trust namely “AAI Employees Defined Contribution Pension Trust” vide Trust Deed dated 11.02.2019 to manage the Pension fund of its eligible employees inhouse. Funds are invested with IRDAI approved Fund Managers and Annuity pension policies are purchased from the Annuity service providers based on application submitted by the superannuated employees. The total fund value of invested funds as on 31.03.2025 is Rs.1241 Crores approx.

TERMS AND CONDITIONS:-

1. The quoted audit fees shall be inclusive of all charges. 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 EDCP Trust. Rates quoted shall be firm & all inclusive and shall not be quoted with price variation / discount clause etc. The GST(as applicable) shall be payable extra and 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 rates quoted and thus additional claim on account of GST shall not be entertained at any cost. The bidder shall quote the price in Indian rupees.

1. The estimated cost of the proposed Audit work for 3 financial year is Rs. 1,38,000/- plus GST [Rupees one lakh thirty-eight thousand only plus GST as applicable] i.e., (138000/3=Rs.46,000/-) plus GST **to carry out the work for one financial year.**

2. Bid Document required to be submitted by Bidder:- Self attested copy of the following documents:-

- a) C&AG empanelment letter of the CA firm,
- b) PAN Card,
- c) GST Registration certificate
- d) ICAI certificate citing firm registration,
- e) Peer Review Certificate issued by ICAI,
- f) Signed copy of tender document
- g) Delhi/NCR office address and contact details.

3. **Type of Bid:** Single Packet Bid.

4. The contract shall be awarded to the lowest quoted bid in GeM portal as per GeM procedure.

6. SCOPE OF WORK:

The Statutory Audit will be carried out in accordance with the Standards of Auditing issued by ICAI and ensuring that all statutory compliances as per Trust Deed, Trust Rules, applicable Rules and Guidelines issued by Govt of India and ICAI and other Statutory Authorities. The Audit will include tests and controls, as the auditors feel necessary under the circumstances. Income Tax Return shall be filed as per statutory timelines and applicable guidelines and CA firm will assist in submission of reply to any query raised by Income Tax Department irrespective of the Assessment year to which it pertains during the tenure of appointment.

6.1. The major areas to be covered are as under: -

- a. Draft Financial statements will be shared with Auditors along with supporting documents for Audit. It will be the duty of Auditors to examine the same and issue Audit report thereof within statutory timelines.
- b. Financial statements should be compared to the summary of transactions and events recorded in the underlying accounts.
- c. Ensure Compliance with Accounting Standards issued by ICAI.
- d. Assessing the consistency of accounting policies that are applied while the financial statements are prepared by the management and also the disclosure to the effect should be adequate.
- e. Transactions are duly supported by proper supporting documents and there is clear linkage between books of accounts and reports, Bank Book, Bank statement, fund statement and other supporting.
- f. Checking the maintenance of books of accounts and records.
- g. Checking the bank reconciliation statements.
- h. Checking of Fund statements etc.
- i. Guiding the Trust for reporting/compliances/query etc if any sought by the Trustee or bring into Trustee's notice any change/new/updates in the applicable guidelines to be complied by the Trust.
- j. Verification of accounting transaction and balances through necessary test on check basis, enquiries, and verification.
- k. To file ITR (after completion of Audit/issuance of Audit Report) within timelines and also assist in submission of reply to any query raised by Income Tax Department irrespective of the Assessment year to which it pertains during the tenure of appointment.
 1. The above-mentioned "Scope of work" is indicative and not exhaustive. Scope of work shall include all activities statutorily required by Statutory Auditors.

7. Audit Procedures: In the case of an audit, the Statutory auditor is required to express his opinion as to whether the financial statements give a true and fair view of the state of affairs of the assessee in the case of the balance sheet and in the case of the profit and loss account/ income and expenditure account, of the profit/loss or income/expenditure. As regards the audit report, he is required to give his opinion as to whether the particulars are true and correct. In giving his report, the Statutory auditor will have to use his professional skill and expertise and apply such audit tests as the circumstances of the case may require, considering the contents of the audit report. He will

have to conduct the audit by applying the generally accepted auditing procedures which are applicable for any other audit.

8.Statutory auditor's Responsibility: Auditors' responsibility is to express an opinion on these financial statements based on audit. They should conduct this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

9.PAYMENT TERMS: No Advance shall be paid by AAI EDCP Trust. Year-wise schedule of payment shall be as under:-

FY-2025-26

(i) 80% of the quoted fees will be released on completion of statutory audit, furnishing the audit report and filing of ITR for financial year. The remaining 20% of quoted fees will be released only after completion of 12 months period.

FY-2026-27

(i) 80% of the quoted fees will be released on completion of statutory audit, furnishing the audit report and filing of ITR for financial year. The remaining 20% of quoted fees will be released only after completion of 12 months period.

FY-2027-28

(i) 80% of the quoted fees will be released on completion of statutory audit, furnishing the audit report and filing of ITR for financial year. The remaining 20% of quoted fees will be released only after completion of 12 months period

10.AAI shall be authorised to make statutory deductions as applicable from the amount payable.

11.REJECTION OF BID/CANCELLATION OF CONTRACT: - Bid may be submitted strictly as per above terms and conditions. Quotation not received as per above conditions is liable for rejection. AAIEDCP Trust reserves the right to cancel the bid 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 terminate the contract, if awarded.

12.WORK NOT TO BE LET OUT - Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted

13.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 AAIEDCP Trust and the Auditor shall have no rights to use the information for any purpose other than that expressly authorized by AAIEDCP Trust.

14.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 Chairman, AAIEDCP Trust Board, subject to a written appeal by the Auditor to the Chairman whose decision shall be final to the parties hereto.

15.PENALTY - In the event of any delay in the submission of the Audit Report, e-filing of the Income Tax Return as per new Income Tax Act, or in responding to queries raised by the Income Tax Department beyond the due dates, a penalty of maximum up to 10% of the awarded contract value will be levied from the amount payable.

For AAIEDCP Trust
General Manager (F&A)-AAI EDCP