

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	29-06-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	29-06-2026 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	buycon164.afheti.dl@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, AS PER ATC; 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	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
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	2

**बिड विवरण/Bid Details**

दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
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	3 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / <b>Estimated Bid Value in INR (Inclusive of all taxes)</b>	162840
<b>Payment Timelines</b>	Payments shall be made to the Seller within <b>30</b> 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)
<b>मूल्यांकन पद्धति/Evaluation Method</b>	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes

**ईएमडी विवरण/EMD Detail**

आवश्यकता/Required	No
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**ईपीबीजी विवरण /ePBG Detail**

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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**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. 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.

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

**एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :**

financial quote - [1781693701.xlsx](#)

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Number of Years of firm/company's existence as per ICAI certificate:**As per ATC

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:**As per ATC

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**As per ATC

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**As per ATC

**Number of XX fulltime CA's required and YY professional audit staff:**As per ATC

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, AS PER ATC; CAG Empaneled Audit Or CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , AS PER ATC
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , AS PER ATC
Type of Industries/Functions	AS PER ATC
Frequency of Progress Report	ANNUALLY
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	ANNUALLY
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
<b>एडऑन /Addon(s)</b>	
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
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**इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details**

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

**अतिरिक्त विशिष्ट 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	Shelly Jain	110003,AIRPORTS AUTHORITY OF INDIA, RAJIV GANDHI BHAWAN, SAFDARJUNG AIRPORT, NEW DELHI-110003	Project / Lumpsum Based	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 2</li> </ul>

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

**1. 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---**

**AIRPORTS AUTHORITY OF INDIA  
AAI GROUP GRATUITY FUND TRUST  
Rajiv Gandhi Bhawan  
Safdarjung Airport  
New Delhi-110003**

Additional Terms and conditions (ATC)

**For Tender on GeM Portal**

**E –TENDER FOR APPOINTMENT OF STATUTORY AUDITOR for Audit of Accounts of AAI GGF 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."**

**Subject: Tender is invited for "Appointment of Statutory Auditor for Audit of Accounts of AAI GGF 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 empaneled 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 AAIGGF 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)-AAIGGF, Airports Authority of India,(AAIGGF Trust).

**General information about AAIGGF Trust: -**

The trust was established on 25/03/1977 under the name International Airports Authority of India Employee Group Gratuity-cum-Life Assurance Scheme. From 01/09/2010 the name of trust has been changed to Airports Authority of India Group Gratuity Fund Trust.

Presently, AAI GGF Trust has funds of Rs.1298.87 Crores as on 31.03.2025 which are managed by IRDAI approved 4 Fund Managers.

**TERMS AND CONDITIONS for Tender:**

1.Type of Bid: Single Packet Bid ,,-

2. 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 GGF 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.

3. 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., Rs.46,000/- plus GST to carry out the work for one financial year.

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

- a)CAG empanelment letter of the CA Firm
- b)PAN CARD
- c)GST Registration Certificate
- d)ICAI certificate of registration
- e)Peer Review Certificate issued by ICAI
- f)Signed copy of tender document
- g)Delhi/NCR office address and contact details

5. 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 times lines 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.

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 GGF 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:** - Financial Bid may be submitted strictly as per above terms and conditions. Quotation not received as per above conditions is liable for rejection. AAIGGF 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 AAIGGF Trust and the Auditor shall have no rights to use the information for any purpose other than that expressly authorized by AAIGGF 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, AAIGGF 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 AAIGGF Trust  
GeneralManager (F&A)-Gratuity