



AIRPORTS AUTHORITY OF INDIA
INTERNAL AUDIT DEPARTMENT

Tender id:- AAI/CHQ/Finance/Internal Audit/2022-23

Tender id:-2022_AAI_124787_1

AAI invites Tender from major Chartered Accountant / Cost and Management Accountant firms for conducting Internal Audit of AAI for the FY 2022-23 and 2023-24 extendable for a further period of one year i.e.F.Y.2024-25.

The Estimated Cost of the tender is Rs.4,57,60,000 (Rupees Four Crores Fifty Seven Lakhs Sixty Thousand only) @ Rs.2,28,80,000/- (Rupees Two Crores Twenty Eight Lakhs Eighty Thousand only)p.a. The detail scope of audit, stations to be audited along with terms and conditions is available at E-tender portal with URL address <https://etenders.gov.in/eprocure/app>.

AIRPORTS AUTHORITY OF INDIA
Internal Audit Department, CHQ

Table of Contents

S. No.	Section	Description	Page No.
1.		General Information	3
2.		Important Points to Note	4
3.		Notice inviting Online Tender	5 - 6
4.	Section - I	Scope of audit	7 - 17
5.	Section - II	Technical Bid Eligibility and Evaluation Criteria	18 - 22
6.	Section - II	Financial Bid Evaluation Criteria	23
7.	Section - III	Special Terms and Conditions	24 - 27
8.	Section - IV	General Terms and Conditions	28-30
9.	Section - V	Instructions for Online Bid Submission	31-34
10.	Section - VI	Covering Letter Format I	35-37
11.		Unconditional Acceptance Letter Format II	38
12.		Undertaking Format III	39
13.		Technical Bid Format IV	40-41
14.		Financial Bid Format V	42-45
15.		SoP for conducting audit	46
16.		Proforma of Agreement Format-VI	47-50

General Information: Organisation

- 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 with the responsibility of creating, upgrading, maintaining and managing civil aviation infrastructure both on the ground and air space in the country.
- 1.2 AAI manages a total of 129 Airports, which include 23 International Airports, 9 Customs Airports, 77 Domestic Airports and 20 Civil Enclaves at Defence Airfields. AAI also provides Air Traffic Management Services (ATMS) over entire Indian Air Space and adjoining oceanic areas with ground installations at all Airports and 25 other locations to ensure safety of aircraft operations.
- 1.3 The functions of AAI include:
 - a. Design, Development, Operation and Maintenance of international and domestic airports and civil enclaves.
 - b. Control and Management of the Indian airspace extending beyond the territorial limits of the country, as accepted by ICAO.
 - c. Construction, Modification and Management of passenger terminals.
 - d. Development and Management of cargo terminals at international and domestic airports.
 - e. Provision of passenger facilities and information system at the passenger terminals at airports.
 - f. Expansion and strengthening of operation area, viz. Runways, Aprons, Taxiway etc.
 - g. Provision of visual aids.
 - h. Provision of Communication and Navigation aids, viz. ILS, DVOR, DME, Radar etc.
- 1.4 AAI is 100% owned by the Government of India. Its share capital & reserves as on 31st March 2018 is INR 14927 crores.

IMPORTANT POINTS TO NOTE

TENDER REFERENCE NO.	AAI/CHQ/Finance/Internal Audit/2022-23
TENDER INVITED FOR	Conducting Internal Audit of AAI for the FY 2022-23 and 2023-24
Works Completion Period	120 days for FY 2022-23 and 120 days 2023-24
BID SECURITY / EMD	Rs. 9,15,200/-
BID VALIDITY OF THE TENDER	2 nd December, 2022
PUBLISHING OF TENDER DOCUMENTS ON AAI WEBSITE & CPP PORTAL	4 th August, 2022
DOCUMENT DOWNLOAD / SELL START DATE & TIME	4 th August, 2022,
START DATE & TIME FOR CLARIFICATION THROUGH CPP PORTAL	4 th August, 2022,
END DATE & TIME FOR CLARIFICATION THROUGH CPP PORTAL	11 th August, 2022, 3 PM
START DATE & TIME FOR ONLINE SUBMISSION OF BID	4 th August, 2022,
LAST DATE & TIME FOR ONLINE SUBMISSION OF BID	19 th August, 2022, 3 PM
TIME & DATE OF OPENING OF TECHNICAL BID	22 nd August, 2022, 3 PM
TIME & DATE OF OPENING OF PRICE BID	31 st August, 2022, 3 PM
FOR FURTHER DETAILS PLEASE VISIT	https://www.aai.aero , https://etenders.gov.in/eprocure/app

NOTICE INVITING ONLINE TENDER

1. Online tenders through e-procurement mode are invited by AAI for Engagement of Chartered Accountants / Cost and Management Accountants Firm for Internal Audit Services for the year 2022-23 and 2023-24 extendable for a further period of one year.
2. The tender document is made available through e-procurement mode and open for downloading free of cost from AAI official website <https://www.aai.aero> and CPP Portal <https://etenders.gov.in/eprocure/app> 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 tender offer on or before the due date and time of submission. Tender document through offline mode will not be entertained.
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 & Finance) must be valid for a minimum of 90 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 mention documents to qualify for the award of the contract.
 - 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 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 CPP portal as per the mentioned deadline, so that the queries can be clarified. The bidders' queries will be

clarified through CPP portal.

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 CPP Portal <https://etenders.gov.in/eprocure/app>.
10. If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection.

Sd/-

Senior Manager (F)

1. SCOPE 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 internal system, procedures and guidelines of AAI, CAG and other Statutory Authorities. Audit has to be carried out in respect of following Directorates of AAI:

1. Engineering Directorate
2. Planning Directorate
3. Operations Directorate
4. ANS/CNS Directorate
5. Technical Directorate
6. IT Directorate
7. Commercial Directorate
8. Land Management Directorate
9. Finance Directorate
10. Legal Directorate
11. CRSD/RCDU/FIU
12. JVC
13. BDU

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 will be made in the desired format made in the google sheet and no annexures to the report will be accepted.

(I) SCOPE OF AUDIT		
1. Traffic Revenue		
Sl. No.	Particulars	
a)	Raising of bills in respect of airlines. In-depth checking of all invoices raised against airlines in any two months during the relevant F.Y. under audit.	<p>It has to be checked whether the traffic revenue bills for the year have been raised in time as per AAI policy and in case of delay in payment of bills by the airlines whether interest bills have been raised or not.</p> <p>In-depth checking of all invoices generated in any two months along with verification of all related records, processing of data in AIMS and checking of accuracy of the invoices raised through AIMS.</p> <p>The in-depth checking of the revenue billing is supposed to be made by cross verifying the data available in ATC automation system with the flight movement data submitted by airlines, AOCC Data, CA 12 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 two months.</p>
b)	Reconciliation of TDS(Revenue)	Party-wise differences of TDS booked in GL and that appearing in 26AS.

c)	Outstanding dues and security deposit	Age wise analysis of the outstanding dues. Whether sufficient amount of security deposit is available against the dues of the airliners and the reasons for the outstanding.
d)	Credit facility provided to casual operators vis-a-vis the credit policy of AAI	The procedure followed in providing credit facility to all the casual operators during the year under audit, the security deposit/advance if any, obtained against the credit facility and the outstanding dues if any.
2. COMMERCIAL		
a)	Raising of bills in respect of concessionaires/lessees.	In-depth checking of all invoices raised against concessionaires/lessees in any two months during the relevant F.Y. under audit.
b)	Scrutiny of Commercial Contracts.	All running Commercial contracts has to be verified in detail to ascertain that the commercial manual, policies and procedure, have been followed in the award of contract.
c)	Outstanding dues.	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.
d)	Space Audit	Review of space/commercial audits carried out by RHQ/ Stations/ CHQ and action taken if any against the same. Vacant space if any remaining unutilised.
e)	Extension of contract	Extension of contract if any and the reason for extension instead of awarding the contract through open tender and loss of revenue for not awarding the regular

		contract.
3. Award of Engineering & Other Contracts by various Directorates		
a)	Scrutiny of contracts awarded during the year under audit.	To examine all the contracts (more than Rs.5 crores at CHQ, more than Rs.1 crore at RHQ and metro Airports and Rs.50 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.
4. Processing and Payment of Bills		
a)	Verification of submission, processing and payment of contractor Bills.	<p>To check that the payments (more than Rs.1 crore at CHQ, more than Rs.50 Lakhs at RHQ and Metro Airports and Rs.25Lakhs at other Airports) have been made as per the terms and conditions of the work order/agreement.</p> <p>To check the time lag between the submission of bill/invoice by the vendor/contractor and forwarding of the same to finance for payment by the concerned directorate.</p> <p>To check the time lag between the submission of bill/invoice in finance and payment of the same to vendor/contractor.</p> <p>Approval for grant of extension of time(EoT) for the contract to be correlated with the hindrance register at site.</p> <p>Approval for extra, deviated and substituted items if any in the contract by the appropriate Authority as per DoP.</p> <p>Statutory Compliances like EPF, ESI, Labour Cess, TDS, GST etc have been duly complied with by Contractor before release of payment.</p>

		<p>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.</p>
		<p>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.</p> <p>In case TDS is borne by AAI the same has been made according to the terms of the contract</p> <p>Payments made to vendors/suppliers in compliance with FEMA rules.</p> <p>In case of contract inclusive of custom duties, Payment of custom duties has been made as per the rate quoted by the vendor/supplier.</p>
5. Assets		
a)	Capitalisation of fixed assets and Verification of Fixed Asset Register	<p>Checking of Fixed Assets Register having all required details e.g. Description, Quantity, Location, etc.</p> <p>Accounting entries passed for disposal/sale of assets if any and the deletion of assets from the FAR.</p> <p>Delays in the installation of Assets, resulting in non-capitalisation of asset if any.</p> <p>Capitalisation of asset as per the accounting policy</p> <p>Verification of balances as per Fixed Assets Register and General Ledger and difference if any.</p> <p>Physical verification of fixed Assets if any carried out during the year and discrepancies, if any, observed and the reconciliation with fixed asset register.</p>
6. Bank and Cash		

a)	Bank and Cash	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. Insurance coverage of cash in chest/cash in transit.
b)	Bank Guarantee	Confirmation of BG, timely renewal of expiring BGs and updating the records in SAP etc.
7. Compilation of Accounts		
a)	Review of Trial Balance, Ledgers and Subsidiary Records	<p>Review of booking of income and expenditure in the respective A/c Code. Wrong balances, if any appearing under any head of account and action taken to rectify such balances.</p> <p>Appropriate records are built up for depreciation, income tax calculations, Interim GL (GR/IR, WBS, Freight, Custom duty, Staff Interim GL)</p> <p>Review of Subsidiary Records. All Ledger balances (Assets and Liabilities) should be supported by the subsidiary ledgers.</p> <p>Accounts are prepared on the basis of accounting policies and as per the accounting standard etc.</p> <p>Deposits with others if any and action taken to get the refund of deposits where they have become refundable.</p> <p>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.</p> <p>Provision of liabilities made in respect of committed expenditure or not.</p>

		<p>Provision of Contingent liabilities</p> <p>Review of all JVS passed</p> <p>Review of old balances, if any.</p> <p>Segment classification</p>
b)	Govt Audit Observations	Review of pending Govt Audit paras and Inspection Reports and replies thereof
8. Land Management		
a)	Land Lease	<p>Area of land under possession, title deeds of Lands available & digitalisation of land records.</p> <p>Area of land under encroachment and action taken for eviction.</p> <p>Area of land under lease, currency of agreements. Disputed cases if any and the amount involved Any legal/ Arbitration cases.</p>
9. Legal		
a)	Legal and Arbitration cases	Pending legal & arbitration cases and their present status. Efforts taken to close old cases. Pending cases under PPE Act and their present position. Payments to lawyers.
10. Taxation		
a)	Income Tax (TDS), GST and Custom Duty	<p>Deposit of TDS (GST, Income tax & other tax deductions) and timely filing of TDS and GST returns and other statutory compliances.</p> <p>Differences in GSTR 1 and GSTR 3B, Differences in GSTR 2A and GL.</p> <p>Input tax credit for GST is correctly availed.</p> <p>Penalty paid if any with respect to payment of statutory taxes and duties.</p> <p>Notices, if any, received from income tax GST, Service tax customs</p>

		departments and action taken in this regard.
11. Tariff		
a)	Review of various <i>Tariff Proposals</i> submitted to AERA during the F.Y. under audit along with present status of the same	<p>Scrutiny of MYTP workings as per policy.</p> <p>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</p> <p>Checking the proposals with AERA guidelines</p> <p>Review the system of co-ordination with AERA for timely approval of tariff.</p>
b)	Review of Govt Audit observations and reply thereof	

	<p>Report of Transaction Advisors</p> <p>Govt Audit observations</p>	<p>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</p> <p>Review of Report of Transaction Advisors for PPP transactions and compliance of the same</p> <p>Review of Govt Audit observations and reply thereof</p>
13. <u>BDU</u>		
	<p>Review of all revenue contracts awarded during the last 3 financial years</p> <p>Review of all expenditure contracts during FY 2022-23</p> <p>Review of Govt Audit observations and reply thereof</p>	

II) LIST OF STATIONS TO BE AUDITED AS PER SCOPE OF WORK

List of Airports to be audited during 2022-23

Sl. No.	Category A	Category B	PPP Airports
1	CHQ	Bagdogra	Lucknow
2	RHQ/NR	Patna	Guwahati
3	RHQ/SR	Raipur	Trivandrum
4	RHQ/WR	Leh	
5	RHQ/ER	Udaipur	
6	RHQ/NER	Vijaywada	
7	Kolkata	Bhopal	
8	Chennai	Indore	
9	Trichy	Imphal	
10	Goa	Agartala	
11	Pune		
12	Bhubaneshwar		

List of Airports to be audited during 2023-24

Sl. No.	Category A	Category B	PPP Airports
1	CHQ	Port Blair	Mangalore
2	RHQ/NR	Ranchi	Ahmedabad
3	RHQ/SR	Jammu	Jaipur
4	RHQ/WR	Srinagar	
5	RHQ/ER	Varanasi	
6	RHQ/NER	Bangalore	
7	Kolkata	Madurai	
8	Chennai	Vishakhapatnam	
9	Calicut	Aurangabad	
10	Juhu	Vadodara	
11	Amritsar	Hyderabad	

Volume –I - Technical Bid

1) Eligibility Criteria

Sl. No.	Minimum Eligibility Requirement	Supporting Document to be submitted
(i)	Legal Status of the Bidder 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.	Self-Certified copy of Registration issued by Institute of Chartered Accountants of India/Institute of Cost and Management Accountant of India.
(ii)	Financial Capacity The Bidder should have average annual gross receipts / turnover (total of consultancy fee, filing fee etc. charged in the process of usual business but excluding other Income) of Rs.5 (Five) crores in each of the last 3 (Three) completed financial years.	ITR/Assessment order and audited financial statements of the firm (Balance Sheet, Profit and Loss Account) duly certified.
(iii)	Experience of Partners The Bidder should have minimum 5 (Five) full time qualified CA/CMA partners associated with the firm for a minimum period of 10 years and having a 10 years of post-qualification experience in internal audit.	List of the partners along with the resume giving the brief details of relevant experience in Internal Audit and the membership no. The list should be attested by Managing Partner / Senior Partner establishing the fulfilment of criteria. The resume should separately mention the work done and period of experience in Internal Audit.
(iv)	Experience of Employees 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 internal audit.	List of qualified CA's as per payroll listing along with the Segment handled, membership no. and post qualification experience in Internal Audit. 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 Internal Audit.
(v)	Assignment Undertaken	List of assignment showing the

	<p>The bidder should have carried out</p> <p>a) one audit assignment (internal or statutory) 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 (internal or statutory) of at least 40% or more than the estimated cost put to the tender (annual value) during last 5 years.</p> <p>or</p> <p>c) Four audit assignment (internal or statutory) of at least 20% 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 internal audit assignments of at least 1 (one) Central/State PSU or Listed / Public Limited Company having annual turnover of Rs.5000 crores or more for a continuous period of at least one year in the last 3 financial years.</p>	<p>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 Managing Partner / 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 Delhi/NCR.	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

The Bidder meeting minimum specified eligible criteria in all the categories as specified above will be selected as Technically Qualified Bidder.

2) 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. A maximum of 100 marks will be allocated for the technical bid. The evaluation of Technical capabilities of the bidders will be completed first as per the following 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. 5 Crores in the last 3 completed financial years will be 10. For each additional Rs. 1 (one) crore 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 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 Internal audit will be awarded one additional mark for each additional employee subject to maximum of 20 marks.	15
v)	Assignment Undertaken a) Minimum marks for undertaking similar internal audit assignments of at least 1 (one) Central /State PSU / Listed / Public Limited Company having annual turnover of Rs.5000 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.	15
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

Financial Bid Evaluation

Price Bids shall be opened only for bidders technically qualified.

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 / BoQ Template. (Format - V)

The total amount quoted for all the units for both the year together will be considered for evaluation of financial bid and the award will be made to a single firm for all the units for both the year accordingly.

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 is Digitally Signed.
 - c) It contains the information and documents as required in the Tender Document.
 - d) It contains EMD.
 - e) It contains information in formats specified in the Tender Document.
 - f) It mentions the validity period as set out in the document
 - g) It provides the information in reasonable detail. AAI reserves the right to determine whether the information has been provided in reasonable detail.
 - h) There are no significant inconsistencies between the proposal and the supporting documents.
 - i) 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) only one chance will be given to the bidders after the closing date to complete the submission by giving required documents.
 - 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 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 CPP 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 in the presence of their representatives, who choose to be present, on a specified date and time and Venue, to be intimated to the Technically Qualified bidders.
 - c) The bidder getting the maximum combined score (Technical and financial) out of 100 will be selected as the successful bidder.

- d) If there is a discrepancy between words and figures, the figures written in words shall prevail.
- e) AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- f) The decision of AAI in all matters regarding engagement of Chartered Accountants/ Cost and Management Accountants Firm for Internal 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 Bidders scoring at least 50 marks in technical criteria apart from meeting minimum specified eligible criteria in all the categories will be selected as Technically Qualified Bidder.
2. The eligible bidders will be required to make a presentation on conducting the internal audit i.e. the road map / procedure / methodology / approach to be followed for conducting and reporting the each and every scope of audit.
3. 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.
 - (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
4. 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.
5. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
6. Self-declaration needs to be signed by authorized signatory(s).
7. 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.
8. 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.

Volume – IV

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.

SPECIAL TERMS AND CONDITIONS**1. PERIOD OF CONTRACT**

The Period of engagement of Auditor shall be Two (2) years from the date of acceptance of award of Contract by the Auditor, which may be renewed for another year subject to satisfactory performance of the Firm and with the mutual consent of both the parties.

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.9,15,200/- (Rupees Nine Lakh Fifteen Thousand Two 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.	
Name of Bank	State Bank of India
Name of Beneficiary	Airports Authority of India
Bank Address	Rajiv Gandhi Bhavan, Safdarjung Airport, New Delhi -110003
IFSC Code	

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 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 Internal Audit issued by the Institute of Chartered Accountants of India and in consultation with concerned officials at Internal Audit Department, CHQ. 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 Audit report of the CHQ, AAI is to be submitted quarterly to Executive Director (Finance) - Internal Audit within 30 days at the end of each quarter, after an exit meeting with GM(Finance) Internal Audit. Immediate corrective action after the exit meeting may be taken to ensure to cover the same in the Audit Report for acceptance. Audit Report shall be submitted within 10 working days of Exit Meeting of the Audit. The Concurrent Audit report along with relevant information should be submitted in the prescribed format only. The desired format will be provided to the successful bidder in due course before the start of Audit. 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.
9. **CONFIDENTIAL REPORT:** The Auditors are required to report all cases of revenue leakages, excessive or unreasonable expenses, misuse of powers, favours or disfavours 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-IA) of the AAI for onward submission to the Competent Authority.
10. **PENALTY:** - If Concurrent Audit is not completed and Audit Report is not submitted as per the requirement within prescribed period of time penalty @ 2% per week subject to maximum of 10% of the value of the contract will be levied. 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.

GENERAL TERMS AND CONDITIONS

1. CLARIFICATIONS ON TENDER DOCUMENTS

A prospective Tenderer requiring any clarification on the Tender Document may notify through CPP 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 addenda/corrigendum.

Addendum/corrigendum, if any, will be hosted at CPP Portal and shall become a part of the tender document. All Tenderers are advised to see the CPP Portal for 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 addenda/ corrigenda 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 30 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) 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 GM(Finance).IA,CHQ before submitting the Proposal.

INSTRUCTIONS FOR ONLINE BID SUBMISSION

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

1. Bidder should do Online Enrolment in this Portal using the option “Online Bidder Enrolment” available in the Home Page. Then the Digital Signature enrolment has to be done with the e-token, after logging into the portal. The e-token may be obtained from one of the authorized Certifying Authorities.
2. Bidder then login into the portal giving user id / password chosen during enrolment.
3. The e-token that is registered should be used by the bidder and should not be misused by others.
4. DSC once mapped to an account cannot be remapped to any other account. It can only be inactivated.
5. The Bidders can update well in advance, the documents such as certificates, purchase order details etc., under **My Documents** option and these can be selected as per tender requirements and then attached along with bid documents during bid submission. This will ensure lesser upload of bid documents.
6. 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.
7. The BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for that tender. Bidders are allowed to enter the Bidder Name and Values only.
8. If there are any clarifications, this may be obtained online through the E-procurement Portal, or through the contact details given in the tender document. Bidder should take into account of the corrigendum published before submitting the bids online.
9. 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.
10. Bidder should arrange for the EMD as specified in the tender. The original should be posted/couriered/given in person to the Tender Inviting Authority, within the bid submission date and time for the tender.
11. The bidder should read the terms and conditions and accepts the same to proceed further to submit the bids.
12. 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.
13. 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 75-100 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.

14. *It is important to note that, **the bidder has to click on the Freeze Bid Button, to ensure that he/she completes the Bid Submission Process. Bids which are not Frozen are considered as Incomplete/Invalid bids and are not considered for evaluation purposes.***
15. 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.
16. The bidder may submit the bid documents online mode only, through this portal. Offline documents will not be handled through this system.
17. At the time of freezing the bid, the e-Procurement system will give a successful bid updation message after uploading all the bid documents submitted and then a bid summary will be shown with the bid no, date & time of submission of the bid with all other relevant details. The documents submitted by the bidders will be digitally signed using the e-token of the bidder and then submitted.
18. 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.
19. 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.
20. 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.
21. The time that is displayed from the server clock at the top of the tender Portal, will be valid for all actions of requesting bid submission, bid opening etc., in the e-Procurement portal. The Time followed in this portal is as per Indian Standard Time (IST) which is GMT+5:30. The bidders should adhere to this time during bid submission.
22. All the data being entered by the bidders would be encrypted at the client end, and the software uses PKI encryption techniques to ensure the secrecy of the data. The data entered will not be viewable by unauthorized persons during bid submission and not viewable by any one until the time of bid opening. Overall, the submitted bid documents become readable only after the tender opening by the authorized individual.
23. During transmission of bid document, the confidentiality of the bids is maintained since the data is transferred over secured Socket Layer (SSL) with 256-bit encryption technology. Data encryption of sensitive fields is also done.
24. The bidders are requested to submit the bids through online eProcurement system to the TIA well before the bid submission end date and time **(as per Server System Clock)**.
25. For any queries related to the Bid documents, the bidders are asked to contact by through CPP Portal strictly as per timelines notified in NIT. All queries will be replied by CPP Portal.

26. 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.
27. Tender Document can be submitted online only in the designated procurement portal eprocure.gov.in on or before the due date and time.
28. Tenderer should submit the tender for Engagement of Chartered Accountants / Cost and Management Accountants by AAI in accordance with the Instructions to Bidders & Terms & Conditions of Tender.

29. Assistance to Bidders:

- a. Any queries relating to the tender document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority for a tender or the relevant contact person indicated in the tender.
- b. For any Technical queries related to Operation of the Central Public Procurement Portal Contact at: 24 x 7 Toll Free Telephonic Help Desk
Number Tel: 0120- 4200462, 0120-001002.
E-Mail: CPPP-doe@nic.in; support-eproc@nic.in

Note: Bidders are requested to kindly mention the URL of the Portal and Tender Id in the subject while e-mailing any issue along with the Contact details. For any issues / clarifications relating to the tender(s) published kindly contact the respective Tender Inviting Authority.

In order to facilitate the Vendors / Bidders as well as internal users from AAI, Help Desk services are available for the e-tender portal <https://etenders.gov.in/eprocure/app>. The Help desk services shall be available on all working days (**except Sunday**) between **0800-1900 hours** and shall assist users on technical issues related to the use of the e-tender portal.

- a. For any technical assistance with regard to the functioning of the portal the bidders as well as AAI users may contact according to the escalation matrix as mentioned below:

SLN o	Support Persons	Escalation Matrix	E-Mail Address	Contact Numbers	Timings*
1.	Help Desk Team	Instant Support	eprochelp@aai.aero	011-24632950, Ext-3512	0800-2000 Hrs. (MON - SAT)
2.	Mr. Sanjeev Kumar AGM(IT)	After 4 Hours of Issue	etendersupport@aai.aero or sanjeevkumar@aai.aero	011-24632950, Ext-3523	0930-1800 Hrs. (MON-FRI)
3.	Mr. Dharmendra Kumar JGM(IT)	After 12 Hours	dkumar@aai.aero	011-24632950, Ext-3527	0930-1800 Hrs. (MON-FRI)
4.	General Manager(IT)	After 03 Days	gmitchq@aai.aero	011-24657900	0930-1800 Hrs. (MON-FRI)

* The Helpdesk services shall remain closed on all Govt Gazetted Holidays

- b. The above mentioned help desk numbers are intended only for queries related to the issues on e-tendering portal and help needed on the operation of the portal. For queries related to the tenders published on the portal, bidders are advised to contact concerned Bid Manager from AAI.

All the CA/CMA firms are requested to submit their Technical & Financial Bid through AAI e-tender portal by using digital signature of Class III that includes (a) signing and (b) encryption within.

In case of any assistance please contact above mentioned person/personnel along with the undersigned bid manager

Bid Manager :

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,
THE Dy. GENERAL MANAGER (FIN)- IA
AIRPORT AUTHORITY OF INDIA
NEW OFFICE COMPLEX
SAP, NEW DELHI-110003

Sir,

Sub: E -TENDER FOR ENGAGEMENT OF CHARTERED ACCOUNTANT / COST AND MANAGEMENT ACCOUNTANT FIRM FOR INTERNAL 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).	
(ii)	Scanned copy of the Self-Certified copy of Registration issued by ICAI/ICMI as per Eligibility Criteria no.i	
(iii)	Scanned copy of duly certified Audited financial statements (Balance Sheet & Profit and Loss Account) for FY 2019-20, 2020-21 and 2021-22 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 Payroll listing for the qualified CA/CMA along with membership no., the Segment handled and years of post-qualification experience in Internal 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: _____

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

(Refer Clause for technical bid of NIT)

To,
THE Dy. GENERAL MANAGER (FIN)- IA
AIRPORT AUTHORITY OF INDIA
NEW OFFICE COMPLEX
SAP, NEW DELHI-110003

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 Clause 1 of General information & guidelines of the Notice Inviting E-Tender 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)

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 authorise 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**)

8. 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).
9. 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 Authorised 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.	<u>Registration Details</u> <i>(attach proof)</i> 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 Firm/LLP (Year wise)	S. No.	F.Y. 2019-20	F.Y. 2020-21	F.Y. 2021-22			
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 Authorised signatory

Format-V Financial Bid (To be uploaded online and submitted in cover 2)**Financial Bid for Internal Audit for the FY 2022-23**

Sl. No.	Units to be audited	Audit Fee (inclusive of all charges boarding, travelling, out of pocket, etc. except GST) in Figures to be entered by the Bidder Rs.	GST in %	Total Amount with GST in Rs.	Total Amount with GST in words
1	CHQ, New Delhi				
2	RHQ/NR, New Delhi				
3	RHQ/SR, Chennai				
4	RHQ/WR, Mumbai				
5	RHQ/ER, Kolkata				
6	RHQ/NER, Guwahati				
7	Kolkata (Metro)				
8	Chennai (Metro)				
9	Lucknow (PPP)				
10	Guwahati (PPP)				
11	Trivandrum (PPP)				
12	Trichy				
13	Goa				
14	Pune				
15	Bhubaneswar				
16	Bagdogra				
17	Patna				
18	Raipur				
19	Leh				
20	Udaipur				
21	Vijaywada				
22	Bhopal				

23	Indore				
24	Imphal				
25	Agartala				

Note:

- a) The amount shall be conspicuously written both in figures as well as in words. In case of discrepancy between the amount offered in figures and words, the offer written in words shall only be considered.
- b) Rate should be quoted in the spread sheet file (.xls format) available in e Procurement Portal only and shall be signed digitally by a person or persons duly authorized to sign on behalf of bidders.
- c) Rates should be quoted for all the units listed above failing which the offer will not be considered for evaluation.

(Signature of the Tenderer with rubber stamp)

Place:Date:

Format-V Financial Bid (To be uploaded online)**Financial Bid for Internal Audit for the FY 2023-24**

Sl. No.	Units to be audited	Audit Fee (inclusive of all charges boarding, travelling, out of pocket, etc. except GST) in Figures to be entered by the Bidder in Rs.	GST in %	Total Amount with GST in Figures	Total Amount with GST in words
1.	CHQ, New Delhi				
2.	RHQ/NR, New Delhi				
3.	RHQ/SR, Chennai				
4.	RHQ/WR, Mumbai				
5.	RHQ/ER, Kolkata				
6.	RHQ/NER, Guwahati				
7.	Kolkata (Metro)				
8.	Chennai (Metro)				
9.	Mangalore (PPP)				
10.	Ahmedabad (PPP)				
11.	Jaipur (PPP)				
12.	Calicut				
13.	Juhu				
14.	Amritsar				
15.	Port Blair				
16.	Ranchi				
17.	Jammu				
18.	Srinagar				
19.	Varanasi				
20.	Bangalore				
21.	Madurai				

22.	Vishakhapatnam				
23.	Aurangabad				
24.	Vadodara				
25.	Hyderabad				

Note:

- a) The amount shall be conspicuously written both in figures as well as in words. In case of discrepancy between the amount offered in figures and words, the offer written in words shall only be considered.
- b) Rate should be quoted in the spread sheet file (.xls format) available in e Procurement Portal only and shall be signed digitally by a person or persons duly authorized to sign on behalf of bidders.
- c) Rates should be quoted for all the units listed above failing which the offer will not be considered for evaluation.

(Signature of the Tenderer with rubber stamp)

Place:Date:

SOP for conducting Concurrent Audit.

1. The senior partner of CA Firms appointed for conducting Concurrent Audit of CHQ, AAI along with his team members will approach various ED's at CHQ /REDs/APDs and discuss the Scope of work and the Audit Plan of the firm.
2. The EDs/REDs/APDs after discussing with the 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 detail 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 immediately.
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 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 _____ 2022, between, AAI (hereinafter called the “**AAI**” which expression shall include their respective successors and permitted assigns, unless the context otherwiserequires) 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/CHQ/FIN/INTERNAL AUDIT/2022 dated** for Appointment of Chartered Accountants/ Cost and Management Accountants Firm for Internal Audit Services of AAI for the FY 2022-23 & 2023-24.
- 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 Consultant shall commence the Services within a period of 7 (seven) 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 quarterly/annual standalone and consolidated financial statements.
 - 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 consultant 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 _____

(Authorised Signatory)

Date : _____ Place: _____ IN PRESENCE OF TWO WITNESSES

1. _____

2. _____