

AAI CARGO LOGISTICS AND ALLIED SERVICES COMPANY LIMITED
E- tender for Engagement of Cost Accountants Firm for Cost Audit Services

AAI Cargo Logistics and Allied Services Company Limited

AAICLAS Complex, Delhi Flying Club Road, Safdarjung Airport, New Delhi-110003



Tender for

**Engagement of Cost Accountants Firm for Cost Audit Services
of AAICLAS for the FY 2024-25**

Reference No. AAICLAS/CHQ/FIN/COST AUDIT/2025

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IMPORTANT POINTS TO NOTE

REFERENCE NO.	AAICLAS/CHQ/FIN/COST AUDIT/2025
TENDER INVITED FOR	Engagement of Cost Accountants Firm for Cost Audit Services of AAICLAS for the FY 2023-24
BID VALIDITY OF THE TENDER	90 days from the due date for submission of tender
Publishing Date	26.07.2024 at 18:00 Hrs.
Bid Submission Start Date	26.07.2024 at 18:00 Hrs.
Bid Submission End Date	06.08.2024 at 15:00 Hrs.
Bid Opening Date (Envelope- I)	06.08.2024 at 15:30 Hrs.
Bid Opening Date (Envelope- II)	To be intimated later through GEM Portal.
PLACE OF OPENING OF TECHNICAL BID	AAI CARGO LOGISTICS AND ALLIED SERVICESCOMPANY LIMITED CONFERENCE ROOM AAICLAS COMPLEX, DELHI FLYING CLUB ROAD,SAFDARJUNG AIRPORT, NEW DELHI-110003
For further details please visit	https://gem.gov.in/ https://aaiclas.aero/ (for reference only)

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NOTICE INVITING ONLINE TENDER

1. Online tenders through e-procurement mode are invited by AAI Cargo Logistics and Allied Services Company Limited ("AAICLAS") for Engagement of Cost Accountants Firm for Cost Audit Services for a period of 12 months.
2. The tender document is made available through e-procurement mode and open for downloading free of cost from AAICLAS's official website <https://aaiclas.aero/> (for reference only) and GEM Portal <http://gem.gov.in>.
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 on GEM Portal.
5. The offer (both Technical & Price) 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.
6. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in **Section-II 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, 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-III of Section- VI along with relevant documents in the Tender Document- Technical Bid shall be uploaded through GEM portal after scanning in .pdf format. ***The Tenderer may submit either Notarized or Self attested copies of the documents. The Tenderer has to produce the original documents for verification before issuing letter of award. Failure to produce the original documents will be treated as void / non-responsive and is liable to get rejected. Then the offer will be given to L2 to match the price of L1 for getting the award.***
7. The prospective Tenderer shall submit queries, if any, through GEM Portal in connection with this tender well in advance as per "**GEM Portal guidelines and Rules**", so that the queries can be clarified. The bidders' queries will be clarified by GEM Portal only.
8. 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, Manager (F), B BLOCK, AAICLAS Complex, Delhi Flying Club Road, Safdarjung Airport, New Delhi-110003 will notify the same only through GEM Portal <http://gem.gov.in>.

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9. If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection.

Chief Financial Officer

AAI Cargo Logistics and Allied Services Company Limited

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Safdarjung Airport, New Delhi-110003

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GENERAL INFORMATION

ORGANISATION

AAICLAS was incorporated on 11 August, 2016 under the Companies Act, 2013. The Company is primarily engaged in the business of cargo logistics and allied services. The cargo business was earlier a business division of AAI. The entire business activity related to this division has been transferred by AAI to the company w.e.f. 01.04.2017.

AAICLAS has presence in 26 states with cargo and other related services at 55 airports. The company intends to appoint Cost Auditor for audit of the Cost Accounting Records prepared under section 148 (1) of the Companies Act, 2013. The applications are invited from the firms of Cost Accountant, having requisite experience in Cost Audit of central & State PSUs.

Please visit AAICLAS website at <https://aaiclas.aero/> for more information about AAICLAS.

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SCOPE OF WORK

Major areas to be covered during the course of Cost Audit:

1. The Cost Audit shall be carried out in accordance with the Cost Auditing Standards as prescribed by the Institute of Cost Accountants of India and will include such tests and controls, as the Auditor considers necessary under the circumstances. The scope of Cost Audit encompasses the examination and evaluation of the adequacy and effectiveness of the organization's system of cost control.
2. To conduct Cost Audit of the company in accordance with the provisions of the companies (Cost Records and Audit) Rules, 2014 (including any enactments or amendments made as may be applicable from time to time).
3. Verification & certification of annexures to the Cost Audit Reports.
4. Verification & certification of cost Proforma maintained by the company as per the companies (Cost Records and Audit) Rules, 2014.
5. Verifying all the Cost Statements (prepared on monthly/quarterly/annually basis) showing the quantitative information as per rules & elements of cost of each product or service and net margin in total as well as per unit of goods & services be maintained.
6. Complete review of all the elements of cost like material, employee, utilities, direct expenses, repairs and maintenance, Depreciation, Overheads- works, administration, selling & distribution, corporate, quality, pollution control, finance cost etc.
7. Checking whether cost collection, allocation & apportionment has been done cost center-wise.
8. Verifying the accuracy of technical data used in apportionment of overheads, if any.
9. Checking of Consolidation of cost accounting records of all stations of AAICLAS for Company as a whole.
10. Cost Audit firm so appointed shall convert the Audit report along with the annexures in XBRL mode for e-filing, if required.
11. Analyzing the prevalent system and advising on plugging the loopholes in the existing costing mechanism and helping in devising a system for costing methodology to derive the maximum benefits for the company.
12. The Cost auditor is required to give a presentation to the Board of AAICLAS after final submission of the report(s) to the management of the company.

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Section II

Volume -I Technical Bid

1. Eligibility Criteria:

The Bidder should fulfil all the following parameters for evaluation of Technical Bid: -

- (i) The Bidder should be a Partnership Firm / LLP of Cost Accountants registered in India having experience of 10 (Ten) years.
- (ii) The Bidder should have average annual gross receipts / turnover (total consultancy fee, filing fee etc. charged in the process of usual business but excluding other Income) of Rs. 4 (Four) Lakhs in the last 3 (Three) completed financial years i.e. 2020-21, 2021-22 and 2022-23
- (iii) The Bidder should have minimum 3 (Three) full time qualified CMAs as partners out of which at least 1 (One) should be having at least 8 years of post-qualification experience in the cost audit field.
- (iv) The Bidder should have minimum 3 (Three) paid qualified CMAs (other than partners) out of which at least 1 (One) should have minimum 3 years post qualification experience in cost audit field.
- (v) The Bidder should have undertaken similar cost audit assignments of at least 3 (Three) Central /State PSU / Listed / Public Limited Company having annual turnover of Rs.200 crores or more for a continuous period of at least one year in the last 3 financial years i.e. F.Y. 2020-21, 2021-22 and 2022-23.
- (vi) The Bidder should have full time office in Delhi/NCR.
- (vii) The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India. The firm/partner associated should not be penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them as on the date of application.
- (viii) The bidder shall be free from any disqualification under Sub-section (3) of Section 141 of the Companies Act, 2013.
- (ix) 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. A self-declaration is to be submitted from bidder on Company/Firm letter head.

2. Evaluation criteria: -

Evaluation will be done only for the bidders satisfying all the parameters of eligibility criteria.

The Bidders/Applicants should fulfil the following Evaluation criteria:

S. No.	Evaluation Criteria	Maximum Marks	Documents to be submitted
1.	<p>Legal Status of the Bidder</p> <p>The Bidder should be a Partnership Firm / LLP of Cost Accountants registered in India having experience of 10 (Ten) years.</p> <p>Marks for 10 years' experience will be 5. For each additional full year of experience, 1 additional mark will be awarded subject to maximum of 10 marks.</p>	10	Self-Certified copy of Registration issued by Institute of Cost Accountants of India.

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2.	<p>Financial Capacity</p> <p>The Bidder should have average annual gross receipts/ turnover (total consultancy fee, filing fee etc. charged in the process of usual business but excluding other Income) of Rs. 4 (Four) Lakhs in the last 3 (Three) completed financial years i.e. 2020-21, 2021-22 and 2022-23.</p> <p>Marks for the meeting criteria for having minimum average annual turnover / receipts of Rs. 4 Lakhs in the last 3 completed financial years will be 5. For each additional Rs. 4 (Four) Lakhs / receipts, additional 1 mark will be awarded subject to maximum of 10 marks.</p>	10	Audited financial statements of the firm (Balance Sheet, Profit and Loss Account) duly certified.
3	<p>Experience</p> <p>The Bidder should have minimum 3 (Three) full time qualified CMAs as partners out of which at least 1 (One) should be having at least 8 years of post-qualification experience in the cost audit field.</p> <p>Marks for meeting the minimum criteria will be 5.</p> <p>The Partner who will associate /deal with AAICLAS should be named. The Partner having 8 years of post-qualification experience should only be named. The bidder having the partner so named having experience of more than 8 years will be awarded one additional mark for each additional year of experience in cost audit subject to maximum of 10 marks.</p>	10	<p>List of the partners along with the resume giving the brief details of relevant experience in Cost Audit and the membership no. The list should be attested by Managing Partner / Senior Partner establishing the fulfilment of criteria.</p> <p>The resume should separately mention the work done and period of experience in Cost Audit.</p>
4.	<p>Service Provider Resources</p> <p>The Bidder should have minimum 3 (Three) paid qualified CMAs (other than partners) out of which at least 1 (One) should have minimum 3 years post qualification experience in cost audit field.</p> <p>Minimum marks for the criteria will be 5. The above qualified employee who will associate /deal with AAICLAS should be named. Employees having 3 years of post-qualification experience should be named. The bidder having the employee so named having experience of more than 3 years will be awarded 1 additional mark for each additional year of experience in cost audit subject to maximum of 10 marks.</p>	10	List of qualified CMAs' as per payroll listing along with the Segment handled, membership no. and post qualification experience in Cost Audit. The list shall be certified by the Managing Partner / Senior Partner establishing the fulfilment of criteria.

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5.	<p>Assignment Undertaken The Bidder should have undertaken similar cost audit assignments of at least 3 (Three) Central /State PSU / Listed / Public Limited Company having annual turnover of Rs. 200 crores or more for a continuous period of at least one year in the last 3 financial years i.e. F.Y. 2020-21, 2021-22 and 2022-23. Marks for meeting the mandated criteria will be 5. 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 10 marks.</p>	10	<p>List of assignments with organization name, nature of assignment undertaken, F.Y. for which assignment undertaken, date of completion of assignment and turnover for the relevant F.Y. The list shall be certified by the Managing Partner / Senior Partner.</p> <p>Proof of execution of services / other credentials (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.</p>
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Mandatory criteria's		
6.	The Bidder should have full time office in Delhi/NCR.	Proof of address, Ownership documents, lease / rent deed, electricity / water bill etc.
7.	The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India. The firm/partner associated should not been penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them as on the date of application.	The bidder shall submit Self-declaration on its' letter head regarding same.
8.	The bidder shall be free from any disqualification under Sub-section (3) of Section 141 of the Companies Act, 2013.	The bidder shall submit Self-declaration on its' letter head regarding same.

Note: -

1. The Bidder scoring at least 35 marks in technical criteria apart from meeting minimum specified eligible criteria in all the categories will be selected as Technically Qualified Bidder.
2. The Technical bid prepared by the bidder shall comprise of:
 - (i) Covering Letter as specified in Format I.
 - (ii) Unconditional Acceptance Letter as specified in Format II.
 - (iii) Evaluation criteria and Technical Bid as specified in Format III along with all documentary evidences.
3. Documentary Evidence
 - (i) Technical bid of only those bidders will be evaluated whose Evaluation Criteria

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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.
 - (iii) Non-submission of requisite documents after the same will lead to disqualification from Tender process.
4. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
 5. Self-declaration needs to be signed by authorized signatory(s).
 6. During evaluation of the bids, AAICLAS 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, if required.
 7. Decision of AAICLAS 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 AAICLAS in this regard.

Volume -II Financial Bid Evaluation

Price Bids shall be opened only for technically qualified bidders.

The price shall be firm and inclusive of all applicable taxes & duties **except** GST as applicable.

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 AAICLAS on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with price variation / discount clause.

The bidder shall quote the price in Indian rupees for the entire scope of work as per Price Bid format/ BoQ Template (Format -IV).

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.

SPECIAL TERMS AND CONDITIONS

1. PERIOD OF CONTRACT

The Period of engagement of Auditor shall be One (1) year from the date of acceptance of award of Contract by the Auditor.

2. PAYMENT TERMS

No Advance shall be paid by AAICLAS. The payment shall be released after the filing of XBRL to MCA.

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

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Submission of Tender

COVER - I DETAILS: TECHNICAL BID

The following documents shall be submitted online only:

S. No.	Particulars	Page no. of scanned documents
(i)	Scanned copy of the Self-Certified copy of Registration issued by Institute of Cost Accountants as per Evaluation Criteria no. 1	
(ii)	Scanned copy of duly certified Audited financial statements (Balance Sheet & Profit and Loss Account) for FY 2020-21, 2021-22 and 2022-23 as per Evaluation Criteria no. 2.	
(iii)	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 Evaluation Criteria no. 3.	
(iv)	Scanned copy of Payroll listing for the qualified CMA along with membership no., the Segment handled and years of post- qualification experience in Cost Audit, same should be certified by Managing partner /senior partner as per Evaluation Criteria no. 4.	
(v)	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 and turnover for the relevant F.Y 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 on company letterhead indicating services provided, Financial year/Time Period of provision of service etc.) as per Evaluation Criteria no. 5	
(vi)	Audited Balance Sheet and P&L of the client as per Evaluation Criteria no. 5	
(vii)	Scanned Copy of Proof of Address as per Evaluation Criteria no. 6	
(viii)	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 and the firm/partner associated should not been penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them as on the date of application as per Evaluation Criteria no. 7.	
(ix)	Scanned copy of PAN, TAN, and GST No. of the Firm/LLP	
(x)	Scanned copy of filed Format I, Format II and Format III	
(xi)	Scanned copy of the Self declaration as per Evaluation Criteria no. 8.	

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COVER II - DETAILS: PRICE BID

Price should be quoted in the spread sheet file (.xls format) available in GEM Portal.

Disclosure /mention of quoted price in technical bid documents shall lead to rejection of the bid outright. Scanned copy of blank format duly signed shall be uploaded along with Technical bid.

For evaluation purpose the uploaded offer documents will be treated as authentic and final. The price bid submitted through e-procurement mode only will be taken up for the purpose for evaluation. No hard copy shall be submitted for reference purpose.

3. EVALUATION PROCESS:

- i. A proposal shall be considered responsive (after getting required clarification / documents if any as mentioned in Note 3, Volume 1 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 information in formats specified in the Tender Document.
 - e) It mentions the validity period as set out in the document
 - f) It provides the information in reasonable detail. The AAICLAS reserves the right to determine whether the information has been provided in reasonable detail.
 - g) There are no significant inconsistencies between the proposal and the supporting documents.
 - h) The Technical qualification conforms to as specified in the eligibility criteria in the tender.
 - i) A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.
 - j) The AAICLAS 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 the AAICLAS in respect of such Tenders.
 - k) The AAICLAS would have the right to review the Technical Qualification and seek clarifications wherever necessary.
- ii. Since the tender involves selection based on pre-qualification criteria, the TIA (Tender Inviting Authority) will examine and seek clarification, if any and list out the firms, which are found technically suitable and **Cover-II Price Bid** of such tenders only will be opened.**

 - a) 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.
 - b) 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.

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- c) The decision of AAICLAS in all matters regarding engagement of Cost Accountants Firm for Cost Audit Services will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAICLAS in this regard.

4. OPENING OF TENDER

- a) The Technical Bid shall be opened on the date and time of opening of technical Bid as mentioned in “**Important Points to Note**” of NIT in the presence of the interested bidders or their authorized representatives.
- b) The Financial bid of those bidders who are technically qualified, shall be opened after technical evaluation and bidders would be intimated later through GEM Portal.
- c) AAICLAS reserves the right to extend the date of receiving/opening of the bids.
- d) AAICLAS reserves the right to call for any other details or information from any of the bidder(s).

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5. Selection Criteria

The final selection of the successful bidder from the technically qualified bidders will be done on the basis of as financial bid. The bidders will be ranked based on their bid as L1, L2, L3 etc...starting from lowest bid as L1. The L1 bidder will be awarded the assignment.

In case of a tie in Financial Bid between the lowest bidders, the technical scores of those bidders will be considered, and, the bidder having the highest technical score amongst them will be awarded the assignment.

NOTES:

- a) The Financial Bid as per Format IV has to be submitted ON-LINE only.
- b) In case of a tie in financial bids as well as technical scores, AAICLAS can award the bid to the Cost Auditor who have already provided the services in the previous year(s) to the AAICLAS.
- c) In case of both them have served as Cost Auditor previously, the firm which has been registered as a Firm of Cost Accountant earlier will be awarded the tender.
- d) In case of a tie in financial bid and technical score, where none of the bidders being Cost Auditors have served AAICLAS before as Cost Auditor, the firm having registered earlier as a firm of Cost Accountant will be awarded the tender.
- e) AAICLAS reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- f) 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.
- g) If there is a discrepancy between words and figures, the figures written in words shall prevail.

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8) SIGNATURE OF BIDS/OFFERS

The offer must contain the name, designation, residence and place of business of the person or persons making the offer and must be duly signed and stamped on each page by the bidder with his usual signature.

Offer by a partnership firm must be furnished with full names of all partners and be signed with the partnership name, followed by the signature(s) and designation(s) of the authorized partner(s) or other authorized representative(s).

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) Rejection of offer/Cancellation of contract

If the firm/organization gives wrong information in its offer, AAICLAS reserves the right to reject such offer at any stage or to cancel the contract, if awarded.

10) Appointment of the cost auditor shall be subject to the approval by the Board of AAICLAS & ratified by the AGM.

GENERAL TERMS AND CONDITIONS

1. CLARIFICATIONS ON TENDER DOCUMENTS

A prospective Tenderer requiring any clarification on the Tender Document may notify through queries, only within the specified period. Request for clarifications, if any, must be received as per “**Important Points to Note**” of NIT for submission of tenders. Details of such queries raised and clarifications furnished will be given through GEM Portal without identifying the names of the Bidders who had raised the queries.

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 AAICLAS by issue of addenda/corrigendum.

Addendum/corrigendum, if any, will be hosted at GEM Portal and shall become a part of the tender document. All Tenderers are advised to see the GEM Portal for 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/ corrigendum into account in preparing their tenders, extension of the deadline for submission of tenders may be given if considered necessary by AAICLAS.

3. REJECTION OF BID

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

AAICLAS 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 Agreement, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of action.

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 AAICLAS.

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

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6. Termination of services

The engagement of Auditor can be terminated by the Management of AAICLAS 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 the AAICLAS 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 Mediation by referring to individual mediator as per AAI Mediation Policy (please refer Annexure A). CEO, AAICLAS shall appoint mediator from the available panel with AAI.

In case no final settlement has been arrived at between parties after mediation or partially settled, the unresolved dispute(s), on invocation by the aggrieved party shall be referred for adjudication by arbitration by a Sole Arbitrator to be appointed by CEO, AAICLAS, after obtaining consent of the other party.

- 8.** Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
- 9.** 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.
- 10.** Bidder shall have proper infrastructure including laptop, internet connection, stationery, etc. to carry out the work when they are required to work in AAICLAS premises. Authority shall be providing only necessary furniture and electric connection to the Auditor when they are required to work in AAICLAS's premises.
- 11.** 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 AAICLAS 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 AAICLAS at any stage.
- 12.** AAICLAS shall be authorized to make statutory deductions as applicable from the amount payable to the Auditor.
- 13.** 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 AAICLAS employees.
- 14.** All the above terms & conditions, scope of work and guidelines as mentioned in **Section I to Section VI** shall form part & parcel of NIT and would be treated as terms and conditions of the contract.

INSTRUCTIONS FOR ONLINE BID SUBMISSION

Bidders to follow the following procedure to submit the bids online through the GEM Portal <http://gem.gov.in>.

- 1.** Online bids through GeM portal are invited by AAI CARGO LOGISTICS AND ALLIED SERVICES COMPANY LIMITED for **“E-Tender for engagement of Cost Accountants Firm for Cost Audit Services”**.
- 2.** Not more than one Bid shall be submitted by a Bidder. No two or more concerns in which an individual is interested, as Managing Director/Partner shall bid for the execution of the same works. If they do so, all such Bids shall be liable to be rejected.
- 3.** The tender document consists of two volumes –Volume-I Technical Bid and Volume-II – Financial (Price) Bid.
- 4.** The offer (both Technical & Financial bid) must be valid for a minimum period of 90 days from the last date of submission of bid on GeM Portal.
- 5.** Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Section-II Volume I Technical Bid and accordingly Bidders are advised to submit mentioned documents in support of eligibility criteria.
- 6.** Letter of Unconditional acceptance of the offer as per Format II of Section VI.
- 7.** Technical Bid shall be uploaded through GeM procurement portal after scanning in .pdf format. The tenderer may submit either Notarized or Self attested copies of the documents. The bidders have to produce the original documents for verification before issuance of letter of award.
- 8.** Self-declaration needs to be signed by Managing Partner/Senior Partner or by authorized signatory(s) authorized by the Partner to sign the document. Bidder should do Online Enrolment in this Portal.
- 9.** Bidder login into the GEM portal giving user id / password chosen during enrolment.
- 10.** After downloading / getting the tender schedules, the Bidder should go through them carefully and then submit the documents as per the tender document, otherwise, the bid will be rejected.
- 11.** Bidder should consider of the corrigendum published before submitting the bids online.
- 12.** Bidder, in advance, should prepare the bid documents to be submitted as indicated in the tender schedule and they should be in PDF/XLS formats. If there is more than one document, they can be clubbed together.
- 13.** The Bidder should read the terms and conditions and accepts the same to proceed further to submit the bids.
- 14.** 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.
- 15.** In order to reduce the file size, Bidder are suggested to scan the documents in 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.
- 16.** 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 Bidder due to local issues.
- 17.** The Bidder may submit the bid documents online mode through GEM portal.
- 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.

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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. 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. 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.
22. Tenderer should submit the tender for Engagement of **Cost Accountants Firm for Cost Audit Services** by AAICLAS in accordance with the Instructions to Bidder & Terms & Conditions of Tender.
23. **Assistance to Bidders:**

Any queries relating to the process of online bid submission or queries relating to GeM Portal in general may be directed to the GeM Portal Helpdesk. For any Technical queries related to Operation, Contact at:
Toll Free Telephonic Help Desk NumberTel:
1800-1023436, 1800-4193436.
E-Mail: helpdesk-gem@gov.in

Note: Bidders are requested to kindly mention the Tender Id in the subject while e-mailing any issue along with the Contact details.

- a. In case of any issues faced, please contact:

S. No.	Support Persons	E-Mail Address	Contact Number	Timings*
1.	Help Desk	eprochelp@aaiclas.aero	+91-11-24667770	0930-1800 Hrs. (Mon-Fri)

* The help desk services shall remain closed on all Govt. gazette holidays.

- b. The above-mentioned help desk numbers are intended only for queries related to the issues on GeM portal .

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Format-I

(To be uploaded online)

Section VI

LETTER OF SUBMISSION - COVERING LETTER
(ON THE LETTER HEAD OF THE BIDDER)

Date:

To

Chief Financial Officer
AAI Cargo Logistics and Allied Services Company Limited,
AAICLAS Complex, Delhi Flying Club Road,
Safdarjung Airport, New Delhi-110003

Sir,

Sub: E -TENDER FOR ENGAGEMENT OF COST ACCOUNTANTS FIRM FOR COST AUDIT SERVICES

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)	Scanned copy of the Self-Certified copy of Registration issued by Institute of Cost Accountants as per Evaluation Criteria no. 1	
(ii)	Scanned copy of duly certified Audited financial statements (Balance Sheet & Profit and Loss Account) for FY 2020-21, 2021-22 and 2022-23 as per Evaluation Criteria no. 2.	
(iii)	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 Evaluation Criteria no. 3.	
(iv)	Scanned copy of Payroll listing for the qualified CMA along with membership no., the Segment handled and years of post- qualification experience in Cost Audit, same should be certified by Managing partner /senior partner as per Evaluation Criteria no. 4.	

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(v)	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 and turnover for the relevant F.Y 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 on company letterhead indicating services provided, Financial year/Time Period of provision of service etc.) as per Evaluation Criteria no. 5	
(vi)	Audited Balance Sheet and P&L of the client as per Evaluation Criteria no. 5	
(vii)	Scanned Copy of Proof of Address as per Evaluation Criteria no. 6	
viii)	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 and the firm/partner associated should not been penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them as on the date of application as per Evaluation Criteria no. 7.	
(ix)	Scanned copy of PAN, TAN, and GST No. of the Firm/LLP	
(x)	Scanned copy of filed Format I, Format II and Format III	
(xi)	Scanned copy of the Self declaration as per Evaluation Criteria no. 8.	

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 is liable for rejection.

We hereby declare that we have not been penalized for any disciplinary proceedings and no disciplinary proceedings were pending against us as on the date of application.

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

Signature of the bidder or: _____ Authorised Signatory

Name of the bidder: _____

Company Seal: _____

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Format-II
(To be uploaded online)
Section VI

UNCONDITIONAL ACCEPTANCE LETTER

(To be given on Letter head along with Technical Bid)

To

Chief Financial Officer
AAI Cargo Logistics and Allied Services Company Limited,
AAICLAS Complex, Delhi Flying Club Road,
Safdarjung Airport, New Delhi-110003

Sub: - Acceptance of AAICLAS NIT conditions

Ref: **E -TENDER FOR ENGAGEMENT OF COST ACCOUNTANTS FIRM FOR COST AUDIT SERVICES**

Sir,

I/We have read all the clauses, terms and conditions of E-Tender by AAICLAS for “**ENGAGEMENT OF COST ACCOUNTANTS FIRM FOR COST AUDIT SERVICES**” and accept them unconditionally. I/We understand that in case of conditional offer my/our tender shall be summarily rejected.

I/We declare that I/We have not paid and shall not pay any bribe to any officer of AAICLAS for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAICLAS asks for bribe/gratification, I/We shall immediately report it to the appropriate authority in AAICLAS.

Sincerely yours'

(Signature of the Tenderer with rubber stamp)

Date:

Place:

AAI CARGO LOGISTICS AND ALLIED SERVICES COMPANY LIMITED
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Format-III
(To be uploaded online)
Section VI

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.	Details of Partners with professional qualifications:						
8.	Registration Details (attach proof) Firm/LLP Registration Number & Date: PAN & TAN: GST Registration No.: Others, if any:						
9.	Details of experience (should be supported with copy of work order/agreement: *Completion certificate to be enclosed.	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*
10.	Turnover of Cost Accountant Firm (Year wise)	S.No.	F.Y. 2020-21	F.Y. 2021-22	F.Y. 2022-23		
11.	Debarred/black listed by CBI/CVC/any other Government agencies	Yes/ No					
12.	Bank Account Particulars:						

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	<p>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</p>	
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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

AAI CARGO LOGISTICS AND ALLIED SERVICES COMPANY LIMITED
E- tender for Engagement of Cost Accountants Firm for Cost Audit Services

Format-IV
(To be uploaded online)
Section VI

FINANCIAL BID

<u>Financial Bid</u>								
Tender Inviting Authority: AAI Cargo Logistics and Allied Services Company Ltd.								
Name of Work: E-tender for Engagement of Cost Accountants Firm for Cost Audit Services for the FY 2024-25 in AAICLAS.								
Contract No: AAICLAS/CHQ/FIN/COST AUDIT/2025								
Name of the Bidder/ Bidding Firm / Company :								
<u>PRICE SCHEDULE</u>								
<u>(DOMESTIC TENDERS- RATES ARE TO BE GIVEN IN RUPEES (INR) ONLY)</u>								
(This BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevent columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Bidder Name and Values only)								
Sl. No.	SERVICE DESCRIPTION	Quantity	Units	Minimum Bid amount excluding GST in Rs. P	Professional Fees excluding GST in figures (To be entered by the Bidder) Rs. P	GST Amount in INR Rs. P	Total Amount Quoted excluding GST Rs. P	Total Amount Quoted Excluding GST In Words
1	2	3	4	5	6	7	8	9
1	Cost Audit services as per Scope of work as mentioned in Section I	1	Nos	100000.00	0.00		0.00	
Total in Figures							0.00	
Quoted Rate in Words								

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 GEM Portal only and shall be signed by a person or persons duly authorized to sign on behalf of bidders.
- c) 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.
- d) The above amount is inclusive of all other expenses to be incurred by auditor to carry out the audit work as per scope.

(Signature of the Tenderer with stamp)

Place:

Date: