

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	16-05-2025 11:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	16-05-2025 11:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Civil Aviation
Department Name/विभाग का नाम	Airports Authority Of India (aai)
Organisation Name/संगठन का नाम	Airports Authority Of India
Office Name/कार्यालय का नाम	Rhq Wr
क्रेता ईमेल/Buyer Email	buycon91.mca.mh@gembuyer.in
Item Category/मद केटेगरी	Financial Audit Services - Engagement of Auditor for conducting Concurrent Audit of Aurangabad Airport for FY 2025 26; CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	33 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	7 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No

Bid Details/बिड विवरण	
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	3 Days
Estimated Bid Value/अनुमानित बिड मूल्य	830000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज़ ब्रेकअप आवश्यक है	Yes

EMD Detail/ईएमडी विवरण

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

ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

Regional Executive Director, WR
RHQ WR, Airports Authority of India (AAI), Airports Authority of India, Ministry of Civil Aviation
(Airports Authority Of India)

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

Excel Upload Required/एक्सेल में अपलोड किए जाने की आवश्यकता :PRICE BID - [1746170318.xlsx](#)**Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा****Number of Years of firm/company's existence as per ICAI certificate:AS PER ATC****Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:AS PER ATC****Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:AS PER ATC****Number of partners/ qualified professionals in full time employment with DISA/CISA qualificationAS PER ATC****Number of XX fulltime CA's required and YY professional audit staff:AS PER ATC****Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1746170513.pdf](#)**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document

As per evaluation criteria 1 to 5	90	50	View File
Presentation	10	1	View File

Total Minimum Qualifying Marks for Technical Score: 51

QCBS Weightage(Technical:Financial):75:25

Presentation Venue: Venue will be intimated through email

Financial Audit Services - Engagement Of Auditor For Conducting Concurrent Audit Of Aurangabad Airport For FY 2025 26; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Engagement of Auditor for conducting Concurrent Audit of Aurangabad Airport for FY 2025 26
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Engagement of Auditor for conducting Concurrent Audit of Aurangabad Airport for FY 2025 26
Type of Industries/Functions	Aviation related Services
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/प्रेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/प्रेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
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S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Shubhangi Vinod Tupare	431007,Office of Airport Director, Aurangabad Airport Jalna Road, Chikkalthana, Aurangabad, Maharashtra 431007	1	N/A

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

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

3. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

4. Forms of EMD and PBG

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

AIRPORTS AUTHORITY OF INDIA

Account No.

33964986659

IFSC Code

SBIN0001174

Bank Name

STATE BANK OF INDIA

Branch address

58, NEHRU ROAD, VILE PARLE EAST, MUMBAI 400099

Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

5. Buyer Added Bid Specific ATC

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

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and

conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
16. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action

in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी

गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

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

<u>S.No</u>	<u>Aurangabad Airport</u>
1	Engineering Department
2	Operations Department
3	ATC/ANS/CNS Department
4	Technical Department
5	IT Department
6	Commercial Department
7	Land Management Department
8	Finance Department
9	Legal Department
10	HR/Admin Department
11	Security Department

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

Volume I-Continued

SCOPE OF AUDIT		
1. Traffic Revenue		
Sl. No.	Area of Audit	Scope of audit
1.1	Raising of bills in respect of airlines.	<p>To check whether the traffic revenue bills for the year have been raised as per the current and applicable tariff to the concerned Airport and bills has been raised in time as per AAI policy.</p> <p>In-depth checking of all invoices generated in any one months in each quarter along with verification of all related records, processing of data in AIMS and checking of accuracy of the invoices raised through AIMS and porting to SAP.</p> <p>The in-depth checking of the revenue billing is to be made by cross verifying the data available in ATC automation system with the flight movement and PAX DATA submitted by airlines, AOCC Data, CA 12/CA 17 Data, flight strips etc.</p> <p>As there is a manual intervention for porting the data from the system operated by ATC to AIMS, even if where the ATC automation system is available, there is a possibility of human error in omission/ duplication of data leading to wrong billing to the Airlines.</p> <p>In view of the above, to ascertain the correctness of the billing or otherwise, it is desired for an in-depth checking of the billing made in this process for one month in each quarter and the differences if any, to be reported as per Format 1.1.</p>
1.2	Raising of Interest Bills for delay in payment	<p>In case of delay in payment of bills by the airlines, to quantify the amount of interest and to check whether interest bills to that extent have been raised and realized or not.</p>
		The differences if any, to be reported as per Format 1.2.
1.3	Reconciliation of TDS(Revenue)	Party-wise reconciliation of TDS booked in GL and that appearing in 26 AS And to report differences, if any as per Format 1.3.
1.4	Outstanding dues and security deposit (TRAFFIC)	<p>To check the schedule of debtors to verify that the schedule is showing bill- wise details of the debtors and to report the list of dues not having the bill-wise details separately.</p> <p>To verify the outstanding dues to analyze the reasons for outstanding and action taken for recovering the dues and to report accordingly.</p> <p>To verify the availability of security deposit so as to examine the sufficiency of amount of SD to cover the dues and to report the deficit, if any, in this regard.</p> <p>Age wise analysis of the outstanding dues and the reasons for the outstanding.</p> <p>To be reported as per Format 1.4</p>

1.5	Credit facility provided to casual & Scheduled operator's vis-à-vis the credit policy scheduled of AAI	To check the procedure followed in providing credit facility to all the casual & scheduled operators during the year under audit, the security deposit/advance if any, obtained against the credit facility and the outstanding dues if any. To cover all the scope as enumerated in case of point no. 1.4 To be reported as per Format 1.5
2. NON-TRAFFIC REVENUE:- COMMERCIAL/LAND/OPERATION		
2.1	Raising of bills in respect concessionaires/lessees etc.	In-depth checking of all invoices raised against concessionaires / lessees in any one month in each quarter during the relevant F.Y. under audit to find out the difference in billing amount by comparing with agreement clauses if any. To check the booking of revenue in the proper revenue code in GL and to report the differences if any. To verify the Reconciliation of billing under Centralized Billing and Payment system by the Commercial/Land/Operation Directorate at station/RHQ. To be reported as per Format 2.1
2.2	Scrutiny of Commercial/Land/Operation Contracts.	All running contracts has to be verified in detail to ascertain that the commercial manual, policies and procedure, have been followed in the award of contract. In case of ongoing contracts, the escalation factors as per agreement and invoicing. To be reported as per Format 2.2
2.3	Outstanding dues. (NON TRAFFIC REVENUE) Commercial/Land/Operation	Defaulting contractors/Agencies, if any. Age wise analysis of the outstanding dues. Whether sufficient amount of security deposit is available against the dues and the reasons for the outstanding. Court/arbitration cases if any, is pending against the defaulting parties need to be examined and status to be indicated. Raising of interest claim for delay in payment and invoicing/realization of interest also to be reported. To cover all the scope as enumerated in case of point no. 1.4 and to report as per Format 2.3
2.4	Space/land Audit(Commercial & Land)	Review of space/commercial audits/land audit carried out by RHQ/ Stations / CHQ and action taken if any against the same. Vacant space if any remaining unutilized. To report as per Format 2.4
2.5	Extension of contract	Extension of contract if any the reason for extension instead of awarding the contract through open tender and loss of revenue for not awarding the regular contract. To verify Extension contract in the lines of Manuals / Delegation of Power (DOP)

		<p>To examine abnormal/inordinate delay in awarding the contract, if any, and to report the loss of revenue.</p> <p>To be reported as per Format 2.5</p>
3. Award of Engineering & Other Contracts by various Directorates i.e. Engineering, Planning, Operations, CNS, Technical, IT, CRSD, RCDU, FIU, BDU etc.		
3.1	Scrutiny of contracts awarded during the year under audit.	<p>To examine all the running contracts including projects (more than Rs. 5 crores for CHQ and more than Rs.50 lacs for RHQ and metro Airports and Rs.25 Lakhs at other airports) awarded by various directorates during the year under audit to verify the correctness of the procedure followed in awarding the contract in accordance with DOP/Procurement manual/ Works manual / technical instructions / CVC guidelines received from time to time and to report the deviation if any, as per Format 3.1</p> <p>Also, in case of Capital Projects, evaluate the Project implementation to verify the time and cost overrun to AAI, if any, and report the same.</p>
4. Processing and Payment of Bills		
4.1	To check that the payments have been made as per the terms and conditions of the work order /agreement	<p>To check that the payments including projects (more than Rs.1 crore at CHQ, more than Rs.50 Lakhs at RHQ and Metro Airports and Rs.10 Lakhs at other Airports) have been made as per the terms and conditions of the work order/agreement and the deviation if any, to be reported as per Format 4.1</p>
4.2	To check the time lag between the submission of bill/invoice by the vendor /contractor and payment of the same.	<p>To check the time lag between the submission of bill/invoice by the vendor/contractor to the concerned directorate and Concerned Dte. to Finance for payment and date of payment. To check the time lag between the submission of bill/invoice in finance and payment of the same to vendor/contractor. To be reported as per Format 4.2</p> <p>The Auditor to verify the uploading of Tax Invoice in SAP against the payment for one month in each quarter.</p> <p>4.2[a]</p>
4.3	EoT	<p>Approval for grant of extension of time(EoT) for the contract to be correlated with the hindrance register. Deviation if any, to be reported as per Format 4.3</p>
4.4	Extra, deviated and substituted items	<p>Approval for extra, deviated and substituted items if any in the contract by the appropriate Competent Authority as per DoP.</p> <p>The deviation if any, along with justification for carrying out extra/deviated and substituted items need to be reported as per Format 4.4</p> <p>Reporting of Capital item booked under Repair and maintenance</p>

4.5	Statutory Compliances	Statutory Compliances like EPF, ESI, Labour Cess, TDS, GST etc have been duly complied with by Contractor before release of payment. Format 4.5 To verify the pending GST ITC for one month in each quarter to ensure GST is uploaded in GSTR2A. Deviation if any, to be reported as per Format 4.5(a)
4.6	Payment in respect of pre-GST contract	Payment to vendor/supplier in respect of pre-GST contract has been made after due adjustment in the invoice with respect to anti profiteering clause in GST. Deviation if any, to be reported as per Format 4.6
4.7	Payment to foreign vendors	Payment to foreign vendors/suppliers have been made after deduction of tax on the basis of Tax withholding certificate/15 CB as the case may be. In case TDS is borne by AAI the same has been made according to the terms of the contract. Deviation if any, to be reported as per Format 4.7
4.8	Compliance with FEMA rules	To check the payments made to vendors/suppliers in compliance with FEMA rules. Deviation if any, to be reported as per Format 4.8
4.9	Custom duties & IGST on Imported items	In case of contract inclusive of custom duties, Payment of custom duties has been made as per the rate quoted by the vendor/supplier. Verification of status of GST ITC against the Imported items. Deviation if any, to be reported as per Format 4.9
5. Assets		
5.1	Checking of Fixed Assets Register	To check Fixed Assets Register to examine the assets are having all required details e.g. Description, Quantity, Location, make, name of the supplier/contractor etc. and to report the deviation if any, as per Format 5.1
5.2	Physical verification of Fixed Asset	Physical verification of fixed Assets if any carried out during the year and the reconciliation thereof, with fixed asset register. Discrepancies, if any, to be reported as per Format 5.2
5.3	Sale / disposal of assets	To check the accounting entries passed for disposal/sale of assets if any and the deletion of assets so sold / disposed of from the FAR. Deviation if any, to be reported as per Format 5.3
5.4	Fixed Assets Register v/s General Ledger	Verification of balances as per Fixed Assets Register and General Ledger and difference if any to be reported as per Format 5.4.

5.5	CWIP	<p>To check capitalization of asset as per the accounting policy. Delays in the installation of assets, resulting in non-capitalization of asset any. Verification of capitalization of assets during the year against <u>cost center</u> and segment.</p> <p>To verify each and every item lying in CWIP to examine the status of physical progress so as to ensure that assets due for capitalization as per accounting policy of AAI has been capitalized and in case of delay in progress, to report for the delay and the reasons there of.</p> <p>To be reported as per Format 5.5</p>
6. Bank and Cash		
6.1	Bank reconciliation	<p>Bank reconciliation complete in all respect including action for open item has been carried out on regular basis. Unauthorized debits in the Bank statements, if any and corrective action taken in this regard.</p> <p>To be reported as per Format 6.1</p>
6.2	Cash Insurance	<p>To examine the insurance coverage of cash in chest/cash in transit.</p> <p>To be reported as per Format 6.2</p>
6.3	Bank Guarantee	<p>To verify the S F M S confirmation of all the BGs, timely renewal of expired BGs and updating the records in SAP etc.</p> <p>To be reported as per Format 6.3, 6.4 & 6.5</p>
7. Review of Trial Balance, Ledgers and Subsidiary Records		
7.1	Review of booking of income and expenditure/assets and liabilities	<p>To check income and expenditure/assets and liabilities have been booked in the proper Account Code and segment. Wrong booking, if any appearing under any head of account to be reported as per Format 7.1</p>
7.2	Review of Subsidiary Records	<p>All Ledger balances (Assets and Liabilities) should be supported by the subsidiary ledgers.</p> <p>To be reported as per Format 7.2</p>
7.3	Review of Interim GL	<p>Appropriate records are built up for depreciation, income tax calculations, Interim GL (GR/IR, WBS, Freight, Custom duty, Staff Interim GL)</p> <p>To be reported as per Format 7.3</p>
7.4	Compliance of accounting policies/accounting standard	<p>Accounts are prepared on the basis of accounting policies and as per the accounting standard etc.</p> <p>To be reported as per Format 7.4</p>
7.5	Deposits and Advances	<p>Deposits with others if any and action taken to get the refund of deposits where they have become refundable.</p> <p>To be reported as per Format 7.5</p>
7.6	Review of Earnest Money Deposit and Security Deposit	<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>To be reported as per Format 7.6</p>

7.7	Committed expenditure	Provision of liabilities made in respect of committed expenditure or not. To be reported as per Format 7.7
7.8	Contingent liabilities	Provision made in respect of Contingent liabilities. To be reported as per Format 7.8
7.9	Old balances	Review of old balances, if any. To be reported as per Format 7.9
7.10	Journal vouchers	Review of all JV passed, uploading of supportings against a voucher. To be reported as per Format 7.10
7.11	Govt Audit Observations	Review of pending Govt Audit paras and Inspection Reports and replies thereof. To be reported as per Format 7.11
7.12	Audit observations	Review of Audit observations for the year 2022-2023 and 2023-2024 and action taken thereon, if any To be reported as per Format 7.12
8. Taxation		
458.1	TDS (Income Tax and GST)	Deposit of TDS (GST, Income tax & other tax deductions) and timely filing of TDS return. To be reported as per Format 8.1
8.2	GST	Differences in GSTR 1 and GSTR 3B, Differences in GSTR 2A and GL, Differences in GSTR 2A and ITC availed and filing of GST returns. To be reported as per Format 8.2
8.3	Interest/ Penalty	Interest/Penalty paid if any with respect to payment of statutory taxes and duties. To be reported as per Format 8.3
8.4	Notices from statutory authorities	Notices, if any, received from income tax GST, Service tax customs departments and action taken in this regard. To be reported as per Format 8.4
9. Tariff(Applicable for CHQ Tender)		
9.1	Tariff Proposals	Review of various Tariff Proposals submitted to AERA during the F.Y. under audit along with present status of the same Scrutiny of MYTP workings as per policy. Checking the proposals with AERA guidelines Review the system of co-ordination with AERA for timely approval of tariff. To be reported as per Format 9.1
9.2	Review of Calculations for truing up	Review of calculations for truing up for the previous control period. Verify any significant variations while truing up. Verify the additions / deductions included due to truing up. To be reported as per Format 9.2

10. <u>JVC [PPP-I] (Applicable for CHQ Tender)</u>		
10.1	compliance with various provisions of OMDA / Agreements relating to JVC	Reviewing the compliance with various provisions of OMDA /Agreements relating to JVC. To be reported as per Format 10.1
10.2	Review of AAI Revenue Share	Quarterly Review of AAI Revenue Share and accounting of excess / shortfall, if any. Review of monthly revenue share from Mumbai/ Delhi Review of action taken on the observations and realization of additional revenue To be reported as per Format 10.2
10.3	Related Party Transactions	Review of all related party transactions and accounting thereof. To be reported as per Format 10.3
11. <u>JVC [PPP-II (formerly known as SIU)] (Applicable for CHQ Tender)</u>		
11.1	Review of JVC Functions	Review of Memorandum of Understanding (MOU) / JV Agreement / Share subscription cum Shareholder Agreement i.r.o. airports established thro JV route Review of special assignments undertaken as per directives of Mgt / Ministry. To be reported as per Format 11.1
11.2	Consultancy works	Review of consultancy works awarded To be reported as per Format 11.2
11.3	Raising of claim bills	Raising of claim bills pertaining to RAB, CWIP, monthly concession fee, cost reimbursement claims relating to staff / others in terms of concession agreements and accounting of the same in the books of accounts at JVMU Airports. To be reported as per Format 11.3
12. Land Management		
12.1	Land Records	Area of land under possession, title deeds of Lands available & digitalization of land records. To be reported as per Format 12.1
12.2	Land under encroachment	Area of land under encroachment and action taken for eviction. To be reported as per Format 12.2
12.3	Land Lease	Area of land under lease, currency of agreements. Disputed cases if any and the amount involved Any legal/ Arbitration cases. To be reported as per Format 12.3
13. Legal and Arbitration		
13.1	Legal Cases	Pending legal cases and their present status. Efforts taken to close old cases. Pending cases under PPE Act and their present position. Payments to lawyers. To be reported as per Format 13.1

13.2	Arbitration Cases	Pending arbitration cases and their present status. Efforts taken to close old cases. Pending cases under PPE Act and their present position. Payments to Arbitrator. To be reported as per Format 13.2
14.) Observation of Govt. Audit/Internal Audit/Independent Auditor/Independent Engineers/Transaction Advisors (Engg., Planning, Operations, IT, Technical, CNS, CRSD, RCDU Commercial, JVC, BDU, Land etc.)		
14.1	Observation of Govt. Audit/Concurrent Audit/ INTERNAL /Independent Auditor/Independent Engineers/Transaction Advisors	Review of various reports and action taken thereon and the observations against the same. To be reported as per Format-14.
15.	HR/Admin Department	
15.1	Maintenance of Leave Records and Service books of employees including Leave Encashment in SAP	Credit to leave account is given as per rules, Leave and Leave encashment is granted as per rules, Encashment is debited to Leave account, Leave account is credited with un-availed joining time as per entitlement. Updation of service records in SAP. To be reported as per Format – 15.1
15.2	Leave availed vis a vis leaves sanctioned and maintenance of records thereof	To check absentee statement and SAP leave record for correct date of leave availed and posting in SAP leave records To be reported as per Format – 15.2
15.3	Empanelment of Hospital and Hotels	To Check empanelment of Hospital and Hotels are done by following codal procedure and to check whether such empanelment is current nature and live or renewal is due. To be reported.

Notes: –

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

Volume–I - Technical Bid

1) Eligibility Criteria

Section – II

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 fees / Professional fees, filing fee etc. charged in the process of usual business but excluding other Income) of Rs.33 Lakhs (as per GeM) 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 5 years and having a 10 years of post-qualification experience in statutory / internal audit.	List of the partners along with the resume giving the brief details of relevant experience in Audit and the membership no. The list should be attested by Managing Partner/Senior Partner establishing the fulfilment of criteria. The resume should separately mention the work done and period of experience in 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 statutory / internal audit.	List of qualified CA's along with the Segment handled membership no. and post qualification experience in Audit to be submitted. The list shall be certified by the Managing Partner / Senior Partner establishing the fulfilment of criteria. The resume should separately mention the work done and period of experience in Audit.

(V)	<p>Assignment Undertaken</p> <p>The bidder should have carried out</p> <p>a) one audit assignment of at least 80% or more than the estimated cost put to the tender (annual value) during last 5 years.</p> <p>or</p> <p>b) Two audit assignment of at least 50% or more than the estimated cost put to the tender (annual value) during last 5 years.</p> <p>or</p> <p>c) Three audit assignment of at least 40% or more than the estimated cost put to the tender (annual value) during last 5 years.</p> <p>Out of the above assignment so carried out, the Bidder should have undertaken audit assignments of at least 1 (one) Central/State PSU or Listed / Public Limited Company having annual turnover of Rs.500 crores or more for a continuous period of at least one year in the last 3 financial years.</p>	<p>List of assignment showing the Organization name, nature of assignment undertaken, F.Y. for which assignment undertaken, date of completion of assignment and turnover of the organization audited for the relevant F.Y. duly certified by the 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)	<p>The Bidder should have full time office in Maharashtra State .</p>	<p>Proof of address, Ownership documents, lease/rent deed, electricity/ water bill etc.</p>
(vii)	<p>The bidder should not have been debarred / black listed / disqualified by any regulators/ statutory body in India.</p>	<p>Self-declaration</p>
(viii)	<p>EMD amount & details /MSME Certificate</p>	

1) Evaluation criteria: -

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

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

	For each additional similar assignment handled for a continuous period of at least 1 year during last 3 financial years, additional 1 mark will be awarded subject to maximum of 15 marks.	
vi)	Presentation Presentation on the experience of conducting the internal audit, the road map / procedure / methodology / approach to be followed for conducting and reporting the each and every scope of audit.	10

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

Selection Criteria/Evaluation Process

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

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

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

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

SIB = Score of Individual Bid

F Low = Lowest Financial Bid amongst all Bidders

F Bid = Actual Financial Bid submitted by a bidder

T Bid = Technical Score of a Bidder

T High = Highest Technical Score amongst all Bidders.

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

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

ITEM RATE BOQ					
AIRPORTS AUTHORITY OF INDIA					
ENGAGEMENT OF AUDITOR FOR CONDUCTING CONCURRENT AUDIT OF AURANGABAD AIRPORT FOR F.Y. 2025-26					
NAME OF THE BIDDER/BIDDING FIRM/COMPANY :					
SL.NO.	ITEM DESCRIPTION	QUANTITY	UNITS BASIC RATE (IN FIGURES) TO BE ENTERED BY THE BIDDER	TOTAL AMOUNT WITHOUT TAXES IN RS.	PRICE SCHEDULE TOTAL AMOUNT WITH TAXES IN RS.
1	ENGAGEMENT OF AUDITOR FOR CONDUCTING CONCURRENT AUDIT OF AURANGABAD AIRPORT, FOR F.Y. 2025-26	ONE - AUDIT WORK			
TOTAL IN FIGURES					
QUOTED RATE IN WORDS					