



AIRPORTS ECONOMIC REGULATORY AUTHORITY OF INDIA

NOTICE INVITING TENDER

FOR

**"ENGAGEMENT OF CHARTERED ACCOUNTANT FIRM FOR
PREPARATION OF ANNUAL STATEMENT OF ACCOUNTS AND
CONSULTANCY (INCLUDING TAXATION) WORK OF THE AIRPORTS
ECONOMIC REGULATORY AUTHORITY OF INDIA (AERA) FOR THE
FINANCIAL YEAR 2020-21"**

**AERA BUILDING
ADMINISTRATIVE COMPLEX SAFDARJUNG AIRPORT
NEW DELHI - 110 003**

Handwritten signature/initials

F. No. A-12036/1/2015-Estt
Airport Economic Regulatory Authority of India

**AERA Building,
Administrative Office,
Safdarjung Airport,
New Delhi-110003.**

Dated: 17, Feb, 2020

Limited Tender Enquiry

Subject: Engagement of Chartered Accountant firm for preparation of Annual Statement of Accounts and Consultancy (including Taxation) work of the Airports Economic Regulatory Authority of India (AERA) for the financial year 2020-21.

Airports Economic Regulatory Authority of India (AERA) is a statutory body under the Ministry of Civil Aviation set up by an act of Parliament in year 2008. The Accounts of the AERA are prepared according to the Airports Economic Regulatory Authority Annual Statement of Accounts and Records Rules, 2009 and audited by Comptroller and Auditor General of India (CAG). AERA invites eligible Chartered Accountant firms located in NCR area to submit their applications in prescribed proforma as at Annexure-II alongwith the documents/information as detailed in the enclosed documents. The application form, scope of work and terms & conditions of engagement are available on Authority's website www.aera.gov.in under the heading Tenders. The completed application form along with the documents may be submitted in a sealed envelope super-scribing "Engagement of Chartered Accountant firm" to the Under Secretary (F&A), Airports Economic Regulatory Authority of India, AERA Building, Administrative complex, Safdarjung Airport, New Delhi-110003, on or before **06.03.2020**


(Ram Krishan)
Director (P&S)

Airport Economic Regulatory Authority of India

Subject: Engagement of Chartered Accountant firm for preparation of Annual Statement of Accounts and Consultancy (including Taxation) work of the Airports Economic Regulatory Authority of India (AERA) for the financial year 2020-21.

Background

Airports Economic Regulatory Authority of India (AERA) is a statutory body under the Ministry of Civil Aviation set up by an act of Parliament in year 2008. The Accounts of the Authority are prepared as prescribed in Airports Economic Regulatory Authority Annual Statement of Accounts and Records Rules, 2009 and audited by Comptroller and Auditor General of India (CAG).

The AERA is a statutory body set up in 2009 and having its office at New Delhi with sanctioned staff strength of 32.

The accounts of the AERA are presently being maintained on TALLY.

The services of the Chartered Accountant firm are required as per the Scope and Terms and Conditions as mentioned in the tender documents.

Eligibility Criteria:-

- ❖ Firm should be empaneled with C&AG and registered with Institute of Chartered Accountants of India (ICAI).
- ❖ Firm should be registered with Income Tax and Goods and Service Tax (GST)
- ❖ Firm should have more than 10 years of existence as practicing firm in the work of preparation of Annual /final Accounts in double entry system & at least one partner should be FCA.
- ❖ Firm should have experience of at least five assignments in handling of accounting and financial management service of Central Govt/State Govt/PSU and experience of handling Account of Autonomous body having grant of 15 Crores or more. Client satisfaction certificates be also enclosed.
- ❖ CA firm should not be blacklisted by any institution/organization and government undertaking. A notarized self-declaration on duly stamp paper should be attached.

Documentary proof (including ICAI Certificate, C&AG Certificate, Audited Financial Statements, and Self Declaration) should be submitted by the firm for each condition as mentioned above.

Scope of Work:

1. Tax Deducted at Source

- a.) Filing of quarterly & annual e-TDS returns i.e. form 24Q (192A for Salary), 26Q (194C, 194J, 194I for other than salary) along with corrections/rectification and fetching the data accordingly.
- b.) To attend notices of revision/rectification received during the year & contest the demand raised by Income Tax Department and liasoning with Income Tax department as and when required.
- c.) Revision/Rectification if any, in returns mentioned above including previous years



- d.) Clearing/Rectifying/Nullifying of demand notices received from Income Tax department
- e.) Timely providing hard and soft copies of quarterly Form 16 & 16A.
- f.) Timely providing hard and soft copies of annual Form 16 (Part A & Part B) The data of part B will be provided by AERA
- g.) To review the Annual Tax Computation of staff and provide the consultancy if any required.
- h.) To update AERA about various amendments taking place in INCOME TAX laws/ rules, regulations, circulars, directions, etc. from time to time.

2. Preparation of Annual Statement of Accounts

- a) Preparation of Annual statement of accounts of the Authority for the financial year 2020-21.
- b) Vetting of the Annual Statement of account.
- c) To advise and assist, timely, on various issues/matters/query which will be raised by C&AG auditors during audit/transaction audit/Internal Audit with regards to Annual Statement of Accounts or other accounts related works.
- d) Making all entry in Tally software for the FY 2020-21.

Consultancy Service: -

- a. Update the AERA officials about various amendments taking place in tax laws/ rules, regulations, circulars, directions etc. from time to time and assist in making policy for the same to the extent applicable on AERA.
- b. Assisting in drafting the reply to be submitted for various notices received from GST / Service Tax Authorities.

3. Filing of TDS GST Returns :-

- a. To prepare/check/scrutinize and file all GST returns of the Authority as applicable to AERA within the prescribed time as required under GST Act and file original/revised GST returns of AERA (including preparation of necessary schedules and attachments required for filing the return).
- b. Verifying the data for TDS on GST payment, generation of challan, filing of monthly TDS on GST return, issuance of certificate etc.
- c. Preparation of GST Annual Return if applicable .
- d. Reply of queries raised by Statutory Auditor and Internal Auditor in connection with GST.

4. Refunds

To monitor refunds of GST from Central Board of Indirect tax and Custom along with details and Appeal Effect orders and update the refund status to AERA and preparation of letters in this respect to be submitted to the Deptt if applicable.



5. Scrutiny/assessment of Return

To represent AERA before GST Officer(s) or commissioner(s) of Central Board of Indirect Tax and Customs and to perform all the necessary work (including drafting & submission of replies, rectification, etc. to questionnaire/notices received from GST/Service tax Department & GST Intelligence) for successful completion of scrutiny, assessments including re- assessments.

The scope of Work and time lines for dispose off the works are summarized in a tabulated form:-

SL. No.	Description of work	Time lines
1.	Making entries of all vouchers in tally software	From April 2020 to March 2021. Data may be entered by the last day of respective month on regular basis.
2	Preparation of Annual Statement of Accounts of the Authority and vetting of the same before submission to the Authority for approval and onward transmission to C&AG by Finance Division.	Till 15 May ,2021
3.	Calculation of Tax Deducted at Source on monthly basis and deposit of the same with the Govt authority.	Before 7 th of every month.
4.	Filing of TDS return on quarterly basis including revised returns if required	Within the time schedule for filling of TDS return as per statutory provision.
5.	Generation of Form 16 and Form 16 A.	By 31 May 2021
6.	Assisting the Authority during the Account audit by C&AG	As and when required.
7.	Assisting the Authority in any other account related work	As and when required.
8.	Filling of GST return and issuing of GST certificate.	Within the time schedule for filling of GST return and per statutory provision.

[b] The fee shall be paid on quarterly basis subject to condition that all scope of work for each quarter must be completed within the each quarter.

6. Preparation of the Bid:

CA firm's Bid will consist of three (3) components:

- (a) Bank Draft/Pay Order of Earnest Money Deposit
- (b) the Technical Bid, and
- (c) the Financial Bid

Note: Bank Draft/Pay Order of Earnest Money as mentioned in Instruction Sheet above shall be placed in Envelope I. **If the Bank Draft/Pay Order of Earnest Money Deposit is not found proper then technical and financial bids will not be entertained.** The "Technical Bid" shall be placed in Envelope –II and the "Financial Bid" should be placed in Envelope-III.

7. The Technical Bid:

The Technical Bid shall not include any information related to financial bid and any technical bids containing information related to financial bid shall be declared non-responsive & shall be summarily rejected.

8. Technical Bid Format:

The Chartered Accountant Firm shall submit technical bid as per the format of the Technical Bid given in this tender document.

Note:- Submission for the Technical Bid other than in prescribed format will result in the Bid being deemed non-responsive & shall be summarily rejected.

9. Financial Bid:

All information provided in C.A. firm's "Financial Bid" will be treated as confidential. The Financial Bid is to be submitted in the requisite form enclosed. No proposed schedule of payment should be included in CA firm's Financial Bid. CA firm shall quote the rates in Indian National Rupees only.

10. BID SECURITY

The firm shall deposit Bid Security (Earnest Money Deposit) for an amount of Rs 10,000/- in the form of an Account Payee DD in favour of Airports Economic Regulatory Authority of India (AERA), Safdarjung Airport, New Delhi- 110003, payable at New Delhi from Nationalised/Schedule Bank alongwith the Tender document. The Bid Security will remain valid for a period of Ninety days beyond the final bid validity period. Any Tender not accompanied by Bid Security shall be rejected.

11. Submission and Opening of Bids:

An authorized Partner of the Chartered Accountant Firm shall initial (along with seal) all pages of the Technical and Financial Bid. The Technical Bid to be sent to the authority shall be placed in a sealed envelope clearly marked as "Technical Bid". Similarly, the original Financial Bid shall be placed in a sealed envelope clearly marked as "Financial Bid" and with a warning "DO NOT OPEN WITH THE TECHNICAL BID". The envelopes (Annexure A to E) and Earnest Money Deposit, Technical Bid and Financial Bid) shall be placed into an outer envelope and sealed. The outer envelope shall bear the submission address, tender number and title of assignment. If the Financial Bid is not submitted by the Chartered Accountant Firm in a separate sealed envelope and duly marked as indicated above, this will constitute grounds for declaring both Technical and Financial Bids non-responsive & therefore will not be considered and shall be summarily rejected. Bids shall be delivered at the indicated submission address of authority office on or before **06/03/2020 upto 3:00 P.M.**

12. Evaluation of Bids:

The envelope 1 shall be opened first. If the Earnest Money Deposit are not found to be in order, then the bid shall be treated as non-responsive and shall not be evaluated further.



13. Evaluation of Technical Bids:

The eligibility criterion will be first evaluated as defined in Tender Document for each bidder. Detailed technical evaluation will be taken up in respect of only those bidders, who meet with the basic eligibility criteria. Each technically successful bidder will qualify for financial evaluation.

14. Financial Evaluation:

Financial bids of technically qualified bidder shall be opened publicly and read out; and the L-1 ranked bidder will be invited for signing of the Agreement.

15. Performance Guarantee:

The Chartered Accountant Firm will furnish within 10 days of the issue of Work Order, an Account Payee Demand Draft/Fixed Deposit Receipt in favour of **"Airports Economic Regulatory Authority of India"** payable at New Delhi, from any nationalized or scheduled commercial Bank in India for an amount equivalent to 10% (Ten Percent) of the total contract value (excluding GST) towards Performance Guarantee valid for a period of Six (6) months beyond the stipulated date of completion of services. The Bank Guarantee will be released after six months and rectification of errors, if any, found during appraisal/approval of the final deliverable by Competent Authority whichever is later.

16. Penalty for Delay in work:

In case of delays in completion of work, a penalty equal to Rs. 1,000/- per day subject to maximum 25% of the entire contract value will be imposed and shall be recovered from payments due to performance guarantee. However in case of delay due to reasons beyond the control of the Chartered Accountant Firm, suitable extension to time may be granted by Competent Authority of AERA on written request of firm well in advance. The decision of the department in this regard shall be final and binding upon the Chartered Accountant Firm.

17 Inputs & Outputs:

(a) The stipulated period for completion of work for one financial year shall be maximum two months and the total completion period for one financial year should not exceed two months.

(b) The team members shall be deployed on exclusive basis and shall be responsible for carrying out the complete Scope of Work under the tender document. The office timings and holidays shall be as per the existing system in AERA.

(c) AERA will provide the required office space to the team. However, the team members shall arrange their stationery, Laptop, CDs latest software, boarding & lodging, travels etc. at their own cost.

(d) The AERA will not be responsible for mis-happening of any kind caused during the course of assigned work to employee of Chartered Accountant Firm. It shall be the entire responsibility of Firm. Further if during the course of checking of official document, any document found tampered, Firm will be responsible for it. Firm will maintain confidentiality /secrecy of all the documents during the period of agreement and even after period of agreement.

(e) Any misconduct/misbehavior on the part of team member /manpower deployed by the firm will not be tolerated and such person will have to be replaced immediately upon instructions from the AERA.

(f) Tender should be signed by the authorized person. Authorization letter in favour of person signing the tender should be enclosed.



18. Payment Schedule :

60% payment for the work be made only after successful completion and submission of financial statement for the year 2020-21. 20% payment for the work will be made only after the approval of financial statements by the competent authority and remaining 20% payment of work will be made after audit of accounts & financial statements by C&AG. TDS under Income Tax and GST will be deducted as per rules. No out of pocket expenses of any nature shall be reimbursed to CA firm.

19. Arbitration

All disputes or difference of any kind whatsoever arising out of or in connection with the contract or the carrying out of the work, whether during the progress of the work or after the completion and whether before or after the termination, abandonment or breach of the contract shall be referred to by either party (AERA or the vendor) to the arbitration of a single arbitrator nominated by the Secretary, Airports Economic Regulatory Authority of India. The arbitration shall be governed by Arbitration and Conciliation Act, 1996 or any statutory modification thereof. The venue for arbitration shall be New Delhi. The award of the Arbitrator shall be binding on both parties.

20. Termination of the Contract by AERA

The Chartered Accountant firm shall be responsible for complete compliance of the terms & conditions of the Tender documents/Agreement. Any breach or failure to perform will result into termination of the work order/contract as well as authority may take other legal recourse as deemed fit. AERA shall have a right to terminate the contract after giving a show cause notice of 7 days to the CA firm in case of following events:

- (i) If the CA firm fails to deposit performance guarantee and or fails to start the work within 10 days from the date of issue of work order.
- (ii) In case, the financial statement of year is not submitted within 30 days beyond the stipulated time limit.
- (iii) If the performance of firm is found unsatisfactory by the authority.

21. Consequences of Termination

In case of termination of contract by AERA or by CA firm

- (i) Performance guarantee submitted by the CA firm shall be forfeited.
- (ii) Penalty as specified above shall be deposited by the CA firm & shall be recovered by authority.
- (iii) The work shall be got done from another firm at the risk & cost of the defaulting Firm & the additional cost shall be borne by CA firm.
- (iv) The Firm shall be black listed and Intimation shall be sent to ICAI and C&AG of India.

22. AERA has complete right to either accept or reject any or all the bids without assigning any reason what so ever in the interest of Department/Government & the same will be acceptable to bidder.

23. AERA may consider for award the work for next year i.e. 2021-22 to the firm at the terms and conditions on satisfactory competition of the work for the F.Y. 2020-21, however, it shall be at the discretion of the Competent Authority of AERA.



24. In case of any dispute arising out of this agreement between AERA and the Firm, AERA will nominate any officer of AERA, a sole arbitrator to adjudicate and Conciliation Act 1996 as amended from time to time, shall be applicable.

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FORM -1: TECHNICAL BID SUBMISSION FORM

To,

The Under Secretary (F&A)
Airports Economic Regulatory Authority of India
AERA Building, Administrative Complex,
Safdarjung Airport, New Delhi-110003.

Dear Sir/Madam,

We, the undersigned, offer to provide the services for **Engagement of Chartered Accountant firm for preparation of Annual Statement of Accounts and Consultancy (including Taxation) work of the Airports Economic Regulatory Authority of India** in accordance with your Request for Bid dated _____. We have hereby submitted our Bid, which includes EMD, Technical Bid, and a Financial Bid sealed under a separate envelope.

We have submitted our Bid in individual capacity without entering in association with/as a Joint Venture. We hereby declare that all the information and statements made in this Bid are true and correct & we do accept that any misinterpretation contained in it may lead to our disqualification, summarily.

We undertake that we are not blacklisted by any Government, Semi Government, PSU or Autonomous bodies due to non-performance, corrupt or fraudulent practice or any other reason/Ground.

We undertake that the information and documents provided in the technical bid are true and have not been altered. If any information/documents are found false or altered, the employer may take suitable action against the consultant.

Further, EMD in the Shape of Demand Draft of **Rs.10000/- (Rs. Ten Thousand only)** in favour of "Airports Economic Regulatory Authority of India", payable at New Delhi is enclosed.

Yours Sincerely,

Authorized Signature [In full]: _____

Name and Designation of Signatory: _____

Name & Address of Firm: _____

Seal of Firm: _____

Annexure-B

Name of Work: Engagement of Chartered Accountant firm for preparation of Annual Statement of Accounts and Consultancy (including Taxation) work of the Airports Economic Regulatory Authority of India (AERA) for the financial year 2020-21.

CHARTERED ACCOUNTANT FIRM'S ORGANIZATION AND EXPERIENCE

Name of the CA firm	
Address of Head Office of CA firm in Delhi & NCR	
Address of Branch Office (s)	
Year of Establishment	
Contact Details (Including Phone no. and E-mail)	Landline Phone No.
	Mobile No:
	Email:
PAN No. of Firm	
C&AG Empanelment No.	
ICAI Registration No.	
GST Registration No.	
Turnover of the Firm for Last three years (2016-17, 2017-18 and 2018-19) as per Audited Financial statements.	2016-17
	2017-18
	2018-19
	Average Turnover
No. of total partner in firm	
No. of FCA Partners in the firm	
No. of Full time CA employees in the firm	
Name of similar assignments (minimum 5) handled in Central Government/ State Government/ autonomous body/PSUs/ Total number of such Assignments under-taken by firm so far. The Complete details of each assignment should be given in Annexure-C	
Any award received by the Firm	

*Supporting documents/certificates should be attached for relevant details.

Annexure-C

Name of Work: Engagement of Chartered Accountant firm for preparation of Annual Statement of Accounts and Consultancy (including Taxation) work of the Airports Economic Regulatory Authority of India (AERA) for the financial year 2020-21.

CHARTERED ACCOUNTANT FIRM'S ORGANIZATION AND EXPERIENCE

1.	Assignment Name:	
2.	Name of Client:	
3.	Address:	
4.	Duration of assignment (months):	
5.	Actual duration of completion of work (months)	
6.	Start Date (month/year): Completion date (month/year)	
7.	Value of the contract (in Rs.)	
8.	Actual Amount received from Client for the work (in Rs.)	
9.	No. of Total CAs (Partner & Employee both) handled the assignment.	
10.	Description of actual services/works* provided in the assignment:	
11.	Declare that no partner/Chartered Accountant /Employee of the firm of auditors has been held guilty of professional misconduct by the Institute of Chartered Accountants of India (Yes /No)	

*(Copy of work order and completion certificate both from Employer should be furnished)

Firm's Name:

Signature of Authorized Representative:

Seal of Firm: _____

FORM: FINANCIAL BID SUBMISSION FORM

To:

The Under Secretary (F&A)
Airports Economic Regulatory Authority of India
AERA Building, Administrative Complex,
Safdarjung Airport, New Delhi-110003

Dear Sir/Madam,

We, the undersigned, offer to provide the Services for **Engagement of Chartered Accountant firm for preparation of Annual Statement of Accounts and Consultancy (including Taxation) work of the Airports Economic Regulatory Authority of India (AERA) for the financial year 2020-21.**

in accordance with your Request for Bid dated _____ and our Bid. Our attached Financial Bid is for the sum of _____ in words and figures _____. This amount is inclusive of all taxes but excluding of GST.

No fees, gratuities, rebates, gifts, commissions or other payments have been given or received in connection with this Bid.

We understand you are not bound to accept any Bid you receive.

Yours sincerely,

Authorized Signature

Name: _____

Name of Firm _____

Address _____

Annexure-E

Name of work: Engagement of Chartered Accountant firm for preparation of Annual Statement of Accounts and Consultancy (including Taxation) work of the Airports Economic Regulatory Authority of India (AERA) for the financial year 2020-21.

FORM: FINANCIAL BID

Lump sum Total Professional fee per financial year 2020-21 [including all other taxes/fees etc.] excluding GST	
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Authorized Signature _____

Name _____

Name of Firm:

Address: _____

Seal of Firm: _____