Request for Proposal (RFP)

For: Provision of External Audit Services for the Ground Handling Project at Mawlana Jalaluddin Mohammad Balkhi International Airport (FY 2025)

Date: 18 November 2026

1. Overview of Balkh Air Services (BAS)

Established in June 2013, Balkh Air Services (BAS) is Afghanistan's first private ground handling company. It provides ground and cargo handling services to domestic and international airlines at M.J.M.B. International Airport in Mazar-e-Sharif and Khost International Airport, as well as airport maintenance services at M.J.M.B. International Airport.

BAS is the first private ground handling company in Afghanistan to become an IATA member and obtain ISAGO certification. With skilled staff and specialized equipment, BAS delivers safe, efficient, and reliable services in line with international standards.

The M.J.M.B. International Airport Ground Handling Project aims to develop a skilled aviation workforce, strengthen airport operations, improve revenue collection, and expand quality ground handling services.

Guided by safety, professionalism, quality, and teamwork, BAS is committed to supporting the growth of Afghanistan's aviation industry.

2. Introduction & Audit Objectives

The primary objective of this assignment is to express an independent professional opinion on the financial statements of the Ground Handling (GH) project for the fiscal year 2025. The audit provides independent assurance to confirm financial accuracy, identify operational gaps, and check system controls.

Scope of Services includes full examination of accounts (Financial Position, Income, Cash Flow, and Equity), verifying that transactions are backed by proper verifiable data, and performing joint bank account reconciliations to ensure full compliance with the formal MOTA project agreement.

3. Tender Conditions & Contractual Requirements

3.1 Contracting & Duration: By submitting a tender response, the firm agrees to be bound by the rules of this RFP and the underlying final contract. The required audit assignment, including the delivery of the finalized management letter and report, must be completed within four (4) weeks of the contract award.

3.2 General Policy Compliance: Bidders confirm that they will strictly comply with all applicable financial laws, state codes of practice, and BAS manuals (including Anti-Fraud, Procurement, and Financial Controls).

3.3 Modification & Rejection: Proposals must be clean and completed in full. BAS shall reject any tender response that contains data omissions, uncompleted sections, handwritten edits that lack an authorized signature, or late deliveries received after the formal deadline.

3.4 Disqualification Rules: Any attempt by a bidder to fix prices, collude with other networks, engage in direct or indirect canvassing, or obtain inside information regarding the evaluation panel will result in immediate disqualification from the procurement process.

3.5 Bid Opening Requirements: During the bid opening session, all company representatives are required to present the following original documents for verification:

- **Official Photo Identification:** Electronic ID or passport.
- **Business License:** A valid copy of the company's current operating license.
- **Tax Clearance Certificate:** A valid, up-to-date tax clearance certificate issued by the relevant authority.
- **Official Introduction Letter:** A formal letter from the bidder's company authorizing the individual to act as the official focal point for the bidding procedure.
- **Company Stamp:** Must be available on-site for the formal authentication of bid documents.

4. Confidentiality & Information Governance

(1) All information supplied to the firm by BAS, including technical project documents, flight volumes, or currency accounts, shall be treated as strictly confidential. Such information shall not be disclosed to any other external third party without prior explicit written managerial consent.

(2) Tender responses are submitted on the condition that the appointed firm will process operational or payroll personal data safely and solely under the direction of BAS instructions during the auditing period.

5. CORE CRITERIA SUMMARY

Evaluation Criteria	Weighting / Matrix Rule
Technical Quality (Corporate Experience)	30% Weighting (Minimum 3 years in audit/tax; aviation expert preferred)
Financial Proposal (Overall Price)	30% Weighting
Methodology and Approach	20% Weighting (Evaluated via technical approach and IFRS/ISA alignment)
Delivery Time	20% Weighting (Strict adherence to the 4-week finalization window)

6. PROCUREMENT TIMELINE & SUBMISSION DETAILS

Procurement Reference	Procedure & Timeline Instructions
Clarification Deadline	20 days from the official announcement date
Clarification Emails	finance@bas.af
Bid Opening Date and Time	Saturday, 19 December 2026, at 02:00 PM
Bid Opening Address	Next to Kabul International Airport, Meteorological Directorate, Second Floor, Revenue Regulation and Control Directorate.
Contact Details	+93 (0) 79 543 5953 / +93 (0) 78 867 6599

Annex to this RFP:

- Approved Terms of Reference (TOR)

Terms of Reference (TOR) for the External Audit of the Balkh international Airport Ground Handling Project-2025

1. **Background**

Balkh Air Services Company (**BAS**) is the Service Provider under the Contract for Concession of Ground Handling Services at Mazar-e-Sharif Airport with the Ministry of Transport and Civil Aviation (**MOTA**). The Contract provides for the provision of ground handling services at Mazar-e-Sharif Airport and establishes the contractual financial and operational arrangements governing those services.

The selected auditor must adhere to international auditing standards, ensuring the financial integrity and operational transparency of this project.

2. **Objectives of the Audit**

The audit aims to provide an independent opinion on the financial statements of the GH project for the fiscal year 2025. The objectives include:

2.1. **Examination of Financial Statements and Records**

- Review the relevant Statement of Financial Position, Statement of Comprehensive Income, Statement of Cash Flow, Statement of Changes in Equity and related notes, where maintained for the project/business activity.
- Examine the general ledger, journals, receipts, payment vouchers, invoices, payroll and other accounting records supporting the Services.
- Verify the completeness, accuracy, occurrence and classification of material transactions relating to the Contract.

2.2. **Ensuring Compliance**: The audit must align with International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), and International Standards on Auditing (ISA).

2.3. **Evaluating Internal Controls**: Review the adequacy and effectiveness of internal controls to ensure sound financial management and compliance with relevant agreements.

3. **Scope of Services**

The audit shall encompass the following activities:

3.1. **Financial Examination**:

- Review all accounts, including revenue, expenses, assets, liabilities, and equity, based on project agreement and IFRS/IAS standards.
- Ensure proper documentation supports all financial transactions.

3.2. **Internal Controls:**

- Verify the effectiveness of internal controls, accounting systems, and procurement policies.
- Ensure compliance with procedures for procurement, storage, and disposal of goods as per the project agreement.

3.3. **Bank Account Transactions:**

- Review withdrawals and deposits of the project bank account for compliance with the agreement.

3.4. **Expense Validation:**

- Trace expenses to ensure they are project-related. Any unrelated expenses must be identified and transferred to the account as per the agreement.

3.5. **Pre-Bid Interaction:**

- Conduct a pre-bid meeting to discuss methodologies and approaches with prospective bidders.

4. **Obligations of Balkh Air Services Company**

To facilitate a comprehensive and efficient audit, BAS will provide the following support:

- **Access to Information**: Full and timely access to relevant accounting records, general ledgers, transaction vouchers, invoices, receipts, bank statements, revenue records, payroll records, contracts, reports and supporting documentation.
- **Access to Operational Records**: Access to ground handling records necessary to reconcile operational activity with financial transactions.
- **Access to Personnel**: Availability of responsible finance, operations, ground handling and management personnel for interviews, explanations and document clarification.
- **Logistic Support**: Reasonable office space, internet connectivity and necessary facilities for the audit team during on-site work, as agreed with BAS.

5. **Duration of Services**

The audit assignment, including fieldwork, submission of the draft report, receipt and consideration of management comments, and delivery of the final audit report, shall be completed within four (4) weeks of contract award, unless otherwise agreed in writing by the parties.

6. Deliverables

The audit firm is required to submit the following formal deliverables:

6.1. Audit Reports

The audit reports must include the following:

- Detailed financial statements:
  - Statement of Financial Position
  - Statement of Comprehensive Income
  - Statement of Cash Flow
  - Statement of Changes in Equity
- Notes to the accounts.

6.2. Management Letter

- A detailed management letter identifying material internal-control weaknesses, financial risks, contractual compliance issues and actionable recommendations.

6.3. Executive Summary for MOTA

- A concise briefing report addressed to the Ministry of Transport and Civil Aviation, summarizing financial performance, revenue reconciliation, contractual compliance, key findings and recommended corrective actions.

7. Qualifications of the Audit Firm

The audit firm must meet the following criteria:

7.1. Registration and Experience:

- Must be registered and licensed from CPA afghanistan with at least 3 years of experience in auditing , taxation, and related advisory services.
- Proven experience in Afghanistan's aviation sector is preferable.

7.2. Global Recognition:

- Affiliation with one of the top 20 global audit firms.

7.3. Financial Capability:

- Annual Gross revenue totaling at least $100,000 over the combined period of 2021, 2022, and 2023.

7.4. **Team Composition:**

- **Team Leader:** CA/ACCA/CPA with 5+ years of relevant experience (aviation experience preferred).
- **Field Supervisors:** Two CA/ACCA affiliates/finalists with 3+ years of experience.
- **Field Workers:** Additional qualified staff as required.

8. Selection Method

The selection process will be based on technical and financial proposals, emphasizing relevant experience, methodology, and cost-effectiveness.

9. Payment Schedule

Payment will be made upon successful completion and acceptance of the audit report by the Ministry of Transport and Aviation and Balkh Air Service.

