बिड संख्या/Bid Number: GEM/2026/B/8037023
दिनांक /Dated: 15-09-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	29-09-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	30-09-2026 12:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Civil Aviation
विभाग का नाम/Department Name	Airports Authority Of India (aai)
संगठन का नाम/Organisation Name	Airports Authority Of India ,rhq Nr - Rangpuri
कार्यालय का नाम/Office Name	Aai Rhq Nr
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :red_nr@aai.aero Buyer Email id: buycon307.aairnr.dl@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - As per NIT; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 8 Month(s) 9 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	95 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	7 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	5 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	4748320
Payment Timelines	Payments shall be made to the Seller within **30** days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

ईएमडी विवरण/EMD Detail

एडवाईजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	120720

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी 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।/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.

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

(c).ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

लाभार्थी /Beneficiary :

Senior Manager
Aai Rhq Nr, Airports Authority of India (AAI), Airports Authority of India ,RHQ NR - Rangpuri, Ministry of Civil Aviation
(Brij Mohan Singhla)

बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

ट्रेड्स भुगतान संबंधी विवरण/TReDS Payment Details

This Bid provides for Trade Receivables Discounting System (TReDS) as Preferred mode of payment. For MSME sellers, payments may be processed through a TReDS exchange in which the Buyer is registered, subject to applicable policy and regulatory guidelines. Accordingly, sellers intending to avail payment through TReDS are required to be registered with at least one TReDS exchange in which the buyer is registered.

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.

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - As Per NIT; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	As per NIT
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	As per NIT
Category of Work under Financial Audit	As per NIT
Type of Industries/Functions	As per NIT
Frequency of Progress Report	As per NIT
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per NIT
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details

जीएसटी पर इनपुट कर क्रेडिट /ITC on GST	जीएसटी उपकर कर क्रेडिट /ITC on GST Cess
100%	NA

अतिरिक्त विशिष्टि दस्तावेज़ /**Additional Specification Documents**

परेषिती/रिपोर्टिंग अधिकारी /**Consignees/Reporting Officer and Quantity**

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Paramita Sengupta	110037,Airports Authority of India Operational Offices New ATS Complex, IGI Airport , New Delhi - 110037	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **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.
   00000030284331773
   IFSC Code
   SBIN0010648
   Bank Name
   State Bank ofIndia
   Branch address
   Rangpuri AAI, New Delhi
   .
   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.

3. **Buyer Added Bid Specific Scope Of Work(SOW)**

   File Attachment Click here to view the file .

4. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file .

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers’ controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers’ Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. 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 catalogues 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. 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 shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**

- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the सामान्य नियम और शर्ते/General Terms and Conditions, 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 सामान्य नियम और शर्ते/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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।/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.

---धन्यवाद/Thank You---

भारतीय विमानपत्तन प्राधिकरण

AIRPORTS AUTHORITY OF INDIA (AAI)

Tender ID: AAI/RHQ-NR/Internal Audit/FY 2026-27

NOTICE INVITING TENDER

FOR

ENGAGEMENT OF AUDITOR

FOR

CONDUCTING INTERNAL AUDIT AT

SELECT AIRPORTS/STATIONS OF AAI UNDER NORTHERN REGION AND SUBMISSION OF AUDIT REPORT

For Financial Year (FY) 2026-27 & 2027-28 (For Category 'A' Airport/Station)

&

For Financial Year (FY) 2026-27 (For Category 'C' Airports/Station)

AIRPORTS AUTHORITY OF INDIA

Regional Head Quarter-Northern Region

Name of Work: ENGAGEMENT OF AUDITOR FOR CONDUCTING INTERNAL AUDIT FOR FY2026-27 & FY2027-28 FOR CATEGORY 'A' SELECT AIRPORTS /STATIONS.

&

FOR FY 2026-27 FOR CATEGORY 'C' SELECT AIRPORTS/STATIONS OF AAI UNDER NORTHERN REGION AND SUBMISSION OF AUDIT REPORT.

AAI invites Tender from Chartered Accountant / Cost and Management Accountant firms for conducting Internal Audit for FY 2026-27 & FY 2027-28 for Category 'A' select airports /stations and for FY 2026-27 for Category 'C' select airports/stations of AAI under Northern Region

The Estimated Cost of the tender is Rs 40,24,000/- (Rupees Forty Lakhs Twenty Four Thousand Only) (excluding GST, as applicable). The total estimated cost includes cost for Category A Airports/stations for **Two** years (Rs. 33,04,000/-) and estimated cost for Category C airports/stations for **One** year (Rs.7,20,000/-). The detailed scope of audit (for respective category of airports/stations) to be audited along with terms and conditions is available at URL address https://gem.gov.in/

AIRPORTS AUTHORITY OF INDIA
Regional Head Quarter-Northern Region

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General Information: Organization

1.1 Airports Authority of India (AAI) was constituted by an Act of Parliament and came into being on 1st April 1995 by merging erstwhile National Airports Authority and International Airports Authority of India. The merger brought into existence a single organization entrusted to accelerate the integrated development, expansion and modernization of the air traffic services, passenger terminals, operation areas and cargo facilities at the airports in the country.

1.2 AAI manages a total of 165 Airports, which includes 113 operational airports. These operational airports include 29 Civil Enclaves and 08 airports under private control (2 JV airports plus 06 PPP airports under long term lease). Further, 38 out of total 113 operational airports have international operations.

1.3 The functions of AAI include:

As an Air Navigation Service Provider

a. Control and manage the Indian airspace extending beyond the territorial limits of the country, as accepted by ICAO.

b. Ensure the safety and efficiency of flights.

c. Make provision for cutting edge technology for Communication Navigation and Surveillance of the Indian airspace.

1.4 **Sources of Revenue/Income**

AAI's revenue is broadly categorized as Traffic and Non-Traffic revenue.

(a) Traffic revenues are generated from: -
- a. RNFC /TNLC / Overflying etc.
- b. Landing/Parking fees for providing landing and parking facilities to aircraft at Airports.
- c. User Development Fees collected for providing passenger facilities in the terminal building

(b) Non-Traffic Revenues are generated from: -
- a. Concessions – Rents / license fee paid by concessioners for area inside and outside the Terminal Building.
- b. Parking and Airport Access, Car Rental Operations
- c. Lease of Land
- d. Advertising – Advertisements placed on airport walls
- e. Any other contracts for concession fees including master concessionaries etc.

(c) Apart from the above AAI also earns revenues from leasing out of Mumbai Airport, Delhi Airport, Jaipur Airport, Lucknow Airport, Guwahati Airport, Ahmedabad Airport, Mangalore Airport and Trivandrum Airport to Private Operators.

(d) Other Income
- Interest Income
- Profit on sale of fixed assets

• Employee related recoveries
• Income from training institutes
• Miscellaneous Income
• Interest and Penalties
• Dividend received-JVC/Subsidiaries

1.5 **Major Areas of Expenditure**:

• Construction/Development of Airports, Terminal Buildings, Runways, Taxi Track etc.
• Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
• Works Contract including AMC & Capital Expenditure
• Security Services provided by Government Agencies like CISF, State police, DGR etc.
• Hiring of Manpower
• Hiring of Vehicles
• Legal Services
• Transportation of Goods by Road/Air
• Professional Services
• Telecommunications Services
• Expenditure on CSR activities
• Import of spares and Foreign Services
• Services provided by Government Agencies like Meteorological Department.

1.6 AAI is 100% owned by the Government of India. Its share capital & reserves as on 31st March 2025 is INR 23,981.07 crores.

1.7 For more information about AAI, may please visit AAI website www.aai.aero

IMPORTANT POINTS TO NOTE		
1	GeM TENDER REFERENCE NO.	**AAI/RHQ-NR/Internal Audit/2026-27**
2	TENDER INVITED FOR	Engagement of auditor for conducting internal audit for FY 2026-27 & FY 2027-28 for category 'A' select airports /stations and for FY 2026-27 for Category 'C' select airports/stations of AAI under Northern Region and submission of Audit Report.
3	BID SECURITY / EMD	**Rs 1,20,720/- (Rs One Lakh twenty thousand seven hundred twenty only)**
4	MODE OF PAYMENT FOR EMD	**Through RTGS/NEFT/IMPS in the current account of AAI/ MSME Certificate & Bid Security Declaration**
5	AAI BANK DETAILS FOR REMITTING THE EMD	Name of the Bank: STATE BANK OF INDIA Branch: AAI RANGPURI BRANCH 10648 IFSC Code: SBIN0010648 Account No-30284331773 Beneficiary Name: AIRPORTS AUTHORITY OF INDIA
6	VALIDITY OF THE TENDER	**180 days from the last date of submission of bid on GeM Portal**
7	PUBLISHING OF TENDER DOCUMENTS ON GEM PORTAL	**As per GeM bid**
8	START DATE ON GeM Portal	**As per GeM bid**
9	END DATE & TIME ON GeM PORTAL	**As per GeM bid**
10	TIME PERIOD FOR RAISING QUERY BY THE TENDERER	**five days from the date of publishing tender**
11	TIME PERIOD FOR FURNISHING OF REPLY BY THE CONSIGNEE/BUYER	**As per GeM bid**
12	TIME & DATE OF OPENING OF TECHNICAL BID	**As per GeM bid**
13	TENTATIVE TIME & DATE OF OPENING OF PRICE BID	**After evaluation by the technical evaluation Committee**
14	WHETHER REVERSE AUCTION (RA) ACTIVATED	**AS PER GeM PROVISIONS**
15	CORRESPONDENCE DETAILS OF THE BUYER/ CONSIGNEE	Jt.GM(F&A),NR, AIRPORTS AUTHORITY OF INDIA,RHQ NORTHERN REGION,NATS BUILDING,NEW DELHI-110037.
16	WEBSITE ADDRESS OF AAI	**www.aai.aero**

NOTICE INVITING TENDER ONLINE

1. Online tenders through e-procurement mode are invited by AAI for Engagement of Chartered Accountants / Cost and Management Accountants Firms for Internal Audit Services for financial year 2026-27 & 2027-28 for Category ‘A’ stations i.e. RHQ-NR Delhi & Amritsar Airport and for financial year 2026-27 for Category ‘C’ Airports/stations i.e. Ayodhya Airport, Civil Aviation Training College (CATC) Allahabad, Dehradun Airport, Gwalior Airport, Jaisalmer Airport, Jodhpur Airport, Khajuraho Airport and Bhatinda Airport.

2. The tender document is made available through GeM Portal mode and open for downloading free of cost from GeM Portal https://gem.gov.in during the period as mentioned in NIT.

3. The tender document consists of two volumes- Section II (Volume I): Technical Bid and Section II (Volume II): Price Bid.

4. The complete tender document shall be submitted online as per tender offer on or before the due date and time of submission. Tender documents through offline mode will not be entertained in any case.

5. The Bid security (EMD) as per Clause 3 of Section-III shall be paid as described in the Tender Document.

6. The offer (both Technical & Financial) must be valid for a minimum of **180 days** from the last date of online submission of offer; otherwise the offer shall be rejected as non- responsive.

7. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Section II **Volume I** Technical Bid and bidders are advised to submit below mentioned documents to qualify for opening of financial bid;

   a) The bidder should submit self-declaration in the covering letter as mentioned in Format-I, section-VI stating that the bidder has not been blacklisted /debarred by any Government department/agency /falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

   b) All the documents required to meet the eligibility criteria, as per Format-IV of Section-VI along with relevant documents in the Tender Document, Technical Bid shall be uploaded through e- procurement GeM portal after scanning in .pdf format. The Tenderer may submit Self attested copies of the documents. The Tenderer has to produce the original documents (if sought for) for verification before issuing the award letter. Failure to produce the original documents will be treated as void/ non-responsive and is liable to get rejected.

8. The prospective Tenderer shall submit queries (if any) through GeM portal as per the mentioned deadline, so that the queries can be clarified. The bidders’ queries will be Clarified through GeM portal only.

9. The last date of online submission of offers will be as per the given date & time as provided in NIT unless otherwise notified. In the event of changes in the schedules, the same will be notified through GeM Portal https://gem.gov.in.

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

Section-I: Volume I

LIST OF SELECT AIRPORTS/STATIONS TO BE AUDITED AS PER SCOPE OF WORK

Category 'A' AIRPORT/STATION
For FY 2026-27 & 2027-28
1.RHQ NORTHERN REGION (NR), DELHI
2.AMRITSAR AIRPORT

Category 'C' AIRPORT/STATION	
For FY 2026-27 only	
1. AYODHYA AIRPORT	2. JAISALMER AIRPORT
3. CATC ALLAHABAD	4. JODHPUR AIRPORT
5. DEHRADUN AIRPORT	6. KHAJURAHO AIRPORT
7. GWALIOR AIRPORT	8. BHATINDA AIRPORT

Manpower Deployment for Category "A" Airport/stations*		
Manpower Deployment	**No. of Manpower**	**No of Man-days**
Partner	1	2 days
CA/CMA Qualified	2	8 days
Semi Qualified	6	21 days

Manpower Deployment for Category "C" Airport/stations**		
Manpower Deployment	**No. of Manpower**	**No of Man-days**
Partner	1	1 days
CA/CMA Qualified	2	4 days
Semi Qualified	2	7 days

Note:1) Bidder is required to quote one consolidated financial/price bid covering all the aforementioned Category A & Category C Airports/Stations.

2) *Successful bidder (L1) shall commence audit within 10 working days from the date of acceptance of award. The audit shall be completed within 30 days from the date of commencement of audit for Category A Airports/stations (RHQ NR & Amritsar)

3) **Successful bidder (L1) shall commence audit within 10 working days from the date of acceptance of award. The audit shall be completed within 30 days from the date of commencement of audit for Category C Airports/stations.

4) ***Assignments for both Category A & Category C Airports/stations have to be conducted simultaneously so that the overall audit is completed within 30 days from commencement of audit.***

Section - I

Volume-IIA: **SCOPE OF AUDIT (For Category A Airports/Stations)**

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 Select Category A (RHQ NR, Delhi & Amritsar) of AAI-Northern Region:

A list of scope of work has been indicated as follows.

S.No	**Departments at RHQ/Select Airports (Category A)**
1	Engineering Department (Civil & Electrical)
2	Operations Department
3	ATC/ANS/CNS/Airport System Department
4	Technical Department
5	Information Technology (IT) Department
6	Commercial Department
7	Land Management Department
8	Finance Department
9	Legal Department
10	HR/Admin Department
11	Security Department

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 have followed the laid down procedures in carrying out the job and the proper records have been maintained in support of that.

Section-I

Volume IIA (Category A Airport/Station)

Scope of work

SCOPE OF AUDIT					
(A) CAPITAL EXPENDITURE	(B) REVENUE EXPENDITURE	(C) REVENUE	(D) FINANCIAL MANAGEMENT	(E) LEGAL & ARBITRATION	(F) HR/ADMIN

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department.		
(A) Area to be covered under Capital Expenditure		
Para no,	**Area of Audit**	**Scope of audit**
1.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP / Procurement manual/ Works manual/ CNS Manual / technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (AA&ES, TS and FC). To check expenditure incurred beyond awarded value (financial concurrence for the contract) exceeding 30% of the awarded value not exceeding 10% of the amount approved AA&ES due to any reason including variation in terms of contract/ agreement or due to change in scope of works/ services, revised financial concurrence will be obtained from Competent Authority. In case of Capital Projects, evaluate the Project implementation to verify the time and cost overrun to AAI, if any, and report the same. **Type of Works:** Runway recarpeting, Apron repairs, Construction of terminal building & runway, Aerobridges etc. **Type of Procurements**: Furniture & fixtures, IT hardware and software, Crash Fire Tenders, Vehicles, CNS/FIU/AS Equipment, etc.

1.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To verify that payments, including project-related payments, have been made in accordance with the terms and conditions of the Work Order/NIT, the applicable Delegation of Powers (DoP), and on the recommendation of the Engineering Department after due test check by the competent authority as prescribed in the Works Manual; to verify compliance with the prescribed timelines for payments to MSMEs, including those through the GeM Portal; to examine the time lag between submission of bills/invoices by the vendor/contractor to the concerned Directorate, receipt in Finance, and the actual date of payment; and to report any deviations or delays observed.
1.3	EoT, Extra, deviated and substituted Items	Approval for grant of extension of time (EoT) for the contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra, deviated and substituted items if any in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated and substituted items need to be reported.
1.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
1.5	Review of deposit works (award of deposit works & taking on deposit works by AAI, advances to parties (mobilization, special, secured & unsecured))	To review advances released to agencies for deposit works and advances paid to contractors to ensure compliance with the terms and conditions of the NIT/contract, applicable approvals, and timely recovery thereof; to verify that departmental charges and any revenue due/earned in respect of deposit works have been correctly levied, recovered, recognized, and accounted for at the end of the financial year; and to report any deviations from the prescribed conditions, recoveries, or accounting requirements.

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department & ATM, HR/Admin.		
(B) Area to be covered under Revenue Expenditure-		
Para no,	**Area of Audit**	**Scope of audit**
2.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP/Procurement manual/ Works manual/CNS Manual/technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (In-Principle Approval or Approved Action Plan, TS, FC & award letter). Type of works: Waterproofing of building, R & M works, AMC, Rate Contracts, ESS/ MESS, May I help you etc.
2.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To check that the payments have been made as per the terms and conditions of the work order/NIT and the deviation if any. To check the delay (time lag) between the submission of bill /invoice by the vendor/ contractor to the concerned directorate and Concerned Dte. to Finance for release of payment and date of payment.
2.3	Extension of contract, Extra, deviated and substituted Items	Approval for grant of extension of contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra deviated and substituted Items, if any, in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated items need to be reported.
2.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
2.5	Review of deposit works (award of deposit works & taking on deposit works by AAI)	To review any kind of advance given to any agency as deposit work. To check the payment of any kind of advances to the contractor as per the terms and conditions of the NIT and recovery of the same. Any deviations from the conditions to be reported.
2.6	Verification of space deduction under ESS/ MESS contract (Operations Department)	To verify the correctness of space deduction under the ESS/MESS contract by matching the space details as per the approved Space Audit with the space considered for deduction in the contract, and to identify and report any deviations, along with justification provided by the auditee.

Departments – ATC & CNS (Traffic), Finance, Commercial, Land & Operations (Non-Traffic)		
(C) Area to be covered under Revenue -		
Para No.	**Area of Audit**	**Scope of Audit**
3.1	**Traffic Revenue -** Raising of bills in respect of airlines. (ATC/OPS)	To check whether the traffic revenue bills for the year have been raised as per the timelines on the Airport and bills has been raised in time as per the approved tariff by AERA/MoCA. Checking of all invoices generated in any **one month** 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. The Auditor has to check : Route Navigational Facilitation Charges (RNFC) Terminal Navigational Landing Charges (TNLC) where ever applicable. Landing charges & Parking Charges User Development Fee (UDF) Overflying at CHQ The 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, AAI-12/AAI-17 Data, flight strips etc. 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 of omission/duplication of data leading to wrong billing to the Airlines. Checking of PI server report with AIMS for bills failed during porting from AIMS to SAP.
3.2	Raising of Interest Bills for delay in payment	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. The differences if any, to be reported.
3.3	Reconciliation of TDS(Revenue)	Party-wise reconciliation of TDS booked in GL and that appearing in 26AS and to report differences, if any.
3.4	Outstanding dues and security deposit (TRAFFIC)	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. To verify the outstanding dues to analyze the reasons for outstanding and action taken for recovering the dues and to report accordingly. 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.

		Age wise analysis of the outstanding dues and the reasons for the outstanding.
3.5	Credit facility provided to casual & Scheduled operator’s vis-à-vis the credit policy scheduled of AAI	To verify the records/documents i.r.o credit facility provided to all the scheduled & non-scheduled operators during the year under audit, the security deposit/advance if any, obtained against the credit facility and the outstanding dues if any.
3.6	**Non Traffic Revenue -** Raising of bills in respect of concessionaires/ lessees etc.(Commercial/Land/OPS)	Checking of all invoices raised as per the timelines 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. Checking of PI server report with AIMS for bills failed during port from AIMS to SAP.
3.7	Scrutiny of Commercial/ Land/ Operation Contracts.	All running contracts has to be verified in detail to ascertain that the manuals, policies and procedure, have been followed in the award of contract. In case of ongoing contracts, the escalation factors as per agreement and invoicing.
3.8	Space/land Audit (Commercial & Land)	Review of last space audits/commercial audits/land audit carried out by RHQ / Stations / and action taken if any against the same. Vacant space if any remaining unutilized.
3.9	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. Further, raising of interest claim for delay in payment and invoicing/realization of interest also to be reported.
3.10	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)
3.11	Delay in Award of Contracts	To examine abnormal/inordinate delay in awarding the contract, if any, and to report the loss of revenue.
3.12	Land Records and Encroachment Management	To verify the completeness and accuracy of land records, availability of title deeds, mutation in the name of AAI, digitization of land records, maintenance of land registers/REAP entries, and status of land under possession. The audit shall also examine cases of land encroachment, action taken for eviction, monitoring of encroachment cases, and adequacy of follow-up measures.
3.13	Land Lease Administration (Land Management)	To examine land lease management, including validity of lease agreements, area allotted vis-à-vis lease records, currency of contracts, compliance with lease terms and conditions,

		renewals/extensions, and monitoring of lease obligations (applicability of annual escalations)
3.14	Revenue Realization and Contract Compliance (Land Management)	To verify correctness of billing based on the area allotted, realization of lease rentals and other dues, application of escalation clauses, recovery of outstanding amounts, issuance of Demand Recovery Certificates (DRCs), and compliance with contractual and financial provisions.
3.15	Lost and Found items (including currency, yellow & white metals) and its disposal	To verify the receipt, custody, accounting, return and disposal of Lost and found items including currency and precious metals in accordance with the prescribed procedures and applicable SOPs.

Departments – Finance		
(D)- Area to be covered under Financial Management -		
Para No.	**Area of Audit**	**Scope of Audit**
4.1	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,
4.2	Physical verification of Fixed Asset	Annual physical verification of fixed assets has been carried out in accordance with the circulars/instructions issued by AAI; reconciliation of the results with the Fixed Asset Register; verification of the breakup of assets capitalized under projects; verification of proper tagging of capitalized assets put to use; and reporting of any discrepancies, untagged assets, shortages, excesses, or other deviations observed.
4.3	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
4.4	CWIP (Capital Work in Progress)	To check capitalization of asset as per the accounting policy. Delays in the installation of assets, resulting in non-capitalization of asset if any. Verification of capitalization of assets during the year against cost center and segment. 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.
Finance Dept (Bank and Cash)		
4.5	Bank reconciliation	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.

4.6	Cash Insurance	To examine the insurance coverage of cash in chest/cash in transit.
4.7	Bank Guarantee	To verify the SFMS confirmation of all the BGs, timely renewal of expired BGs and updating the records in SAP etc.
4.8	Verification of Bank Mandates & authorized signatory transaction limits	To verify that bank mandates are approved by the competent authority, authorized signatories and transaction limits are in accordance with the Delegation of Powers, digital banking roles (Maker/Uploader/Checker/Approver) are assigned with adequate segregation of duties, no non-executive or unauthorized personnel have been assigned transaction-processing roles, and any unauthorized access or deviations are identified.
Finance Dept (Review of Trial Balance, Ledgers and Subsidiary Records)		
4.9	Review of booking of income and expenditure/assets and liabilities	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
4.10	Review of Interim GL	Appropriate records are built up for deprecation, income tax calculations, Interim GL (GR/IR, WBS, Freight, Custom duty, Staff Interim GL)
4.11	Compliance of accounting policies /accounting standard	Accounts are prepared on the basis of accounting policies and as per the accounting standard etc.
4.12	Review of Earnest Money Deposit and Security Deposit	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.
4.13	Committed expenditure	Provision of liabilities made in respect of committed expenditure or not.
4.14	Contingent liabilities	Provision made in respect of Contingent liabilities.
4.15	Old balances	Review of old balances, if any.
4.16	Journal vouchers	Review of all JV passed, uploading of supporting against a voucher.
4.17	Pre – Paid Expenditure	Checking of pre-paid expenditure booked.
Finance (Taxation)		
4.18	TDS (Income Tax, labour Cess and GST)	Deposit of TDS (GST, Income tax, labour Cess & other tax deductions) and timely filing of TDS return.
4.19	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.
4.20	Interest / Penalty	Interest/Penalty paid if any with respect to payment of statutory taxes and duties.

4.21	Notices from statutory authorities	Notices, if any, received from income tax GST, Service tax customs departments and action taken in this regard.
Finance (Verification of SAP records)		
4.22	SAP FI Module	To verify that financial entries in SAP FI are correctly recorded and supported by proper documents, by checking document creation, uploaded attachments, and compliance with procedures, and to report any discrepancies."
4.23	SAP User Access & Segregation of Duties	To verify whether SAP user access rights, roles, and authorizations have been assigned in accordance with defined job responsibilities and Segregation of Duties (SoD) principles and to identify instances of conflicting, excessive, or incompatible access.
4.24	Maker–Checker & Approval Controls (SAP + DoP)	To check whether maker–checker controls and system-based approval workflows aligned with Delegation of Powers (DoP) are implemented across critical SAP transactions, and whether execution of end-to-end transactions by a single user is restricted.
4.25	Compliance of Critical SAP Transactions (FB60 & Direct Posting)	To verify whether direct postings through SAP T-Codes (including FB60) are carried out only in exceptional cases with proper authorization and adherence to prescribed guidelines.
4.26	Purchase Order (PO) Management & Data Integrity	To verify whether Purchase Orders are created at the appropriate stage of procurement, contain complete and accurate details, and comply with defined policies and timelines.
4.27	Supporting Documentation & Transaction Traceability	To check whether all relevant supporting documents are uploaded in SAP and whether adequate transaction narration and audit trail are maintained to ensure completeness and traceability of transactions.
4.28	Vendor Master Data & Governance	To verify whether vendor master data is created and maintained with complete, accurate, and validated information and whether adequate controls exist to prevent duplication, fraud, and unauthorized vendor
4.29	Backdated Transactions & Procurement Data Completeness	To verify whether system controls exist to prevent backdated transactions and ensure completeness of procurement data through mandatory field validations.
4.30	Fixed Asset Recording & Movement	To verify whether fixed assets are recorded with complete details in SAP/FAR, physically verifiable, and whether asset transfers are properly approved, recorded, and updated in the system.

Departments – Legal and Arbitration		
(E)- Area to be covered under Legal Management -		
Para No.	**Area of Audit**	**Scope of Audit**
5.1	Legal & Arbitration Cases	To review the status and age-wise pendency of legal, arbitration and cases under the PPE Act to assess the effectiveness of case management; verify timely filing of pleadings, compliance with court directions, maintenance of legal records, engagement of legal counsel, and monitoring of case progress; verify that arbitration proceedings are completed within the timelines prescribed in the applicable manual/guidelines; ensure that adequate Security Deposit (SD) is available with AAI against disputed dues, wherever applicable; examine the efforts taken to dispose of long-pending cases and the reasons for undue delays; and report any deviations having financial or operational implications.
5.2	Advocate Enlistment and Case Allocation	To verify that the enlistment of advocates/law firms and allocation of legal cases have been carried out in accordance as per circular issued, including eligibility criteria, maintenance of the panel, approval by the competent authority, delegation of powers, financial limits, workload distribution, and assignment of policy-sensitive and high-value cases.
5.3	Professional Fees & Arbitrator fees	To verify that professional fees, reimbursements, and other payments to advocates have been made in accordance with the approved Schedule of Fees, prescribed terms and conditions, and competent authority approvals as per DOP.

Departments – HR/Admin Department		
(F)- Area to be covered under HR/Admin -		
Para No.	**Area of Audit**	**Scope of Audit**
6.1	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 including nomination & dependent list. To check absentee statement and SAP leave record for correct date of leave availed and posting in SAP leave records
6.2	Empanelment of Hospital and Hotels	To Check empanelment of Hospital and Hotels are done by following procedure and to check whether such empanelment is current nature and live or renewal is due. To check availability of income tax exemption certificate for hospitals under Section 17(2).

6.3	Verification of stocks and stores	To examine and verify the end-to-end stores management system covering procurement, receipt, storage, issue, accounting, and disposal of inventory across all locations for the specified period, including review of records, internal controls, physical verification, and compliance with prescribed procedures on a test-check basis.
6.4	Time Lag in Submission and Payment of Medical Bills (Panel / non panel)	To examine and assess the time lag in submission and settlement of medical reimbursement claims by verifying the dates of bill generation, submission by employees, processing, and final payment, so as to identify delays at each stage, evaluate compliance with prescribed timelines/procedures, and report deviations along with reasons and accountability
6.5	Staff loans and advances	Loans and advances given to staff, if any and action taken to get the refund/recovery of loans and advances within the sanctioned period.

Section - I

Volume-IIB: **SCOPE OF AUDIT (For Category 'C' Airports/Stations)**

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 Select Category 'C' Airport/Station of AAI-Northern Region:

A list of scope of work has been indicated as follows:

S.No	**Departments at Select Airports (Category 'C')**
1	Engineering Department (Civil & Electrical)
2	Operations Department
3	ATC/ANS/CNS/Airport System 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

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 have followed the laid down procedures in carrying out the job and the proper records have been maintained in support of that.

Section-I

Volume II B (For Category C Airport/Station)

Scope of work

SCOPE OF AUDIT					
(A) CAPITAL EXPENDITURE	(B) REVENUE EXPENDITURE	(C) REVENUE	(D) FINANCIAL MANAGEMENT	(E) LEGAL & ARBITRATION	(F) HR/ADMIN

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department.

(A) Area to be covered under Capital Expenditure

Para no,	Area of Audit	Scope of audit
1.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP / Procurement manual/ Works manual/ CNS Manual / technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (AA&ES, TS and FC). To check expenditure incurred beyond awarded value (financial concurrence for the contract) exceeding 30% of the awarded value not exceeding 10% of the amount approved AA&ES due to any reason including variation in terms of contract/ agreement or due to change in scope of works/ services, revised financial concurrence will be obtained from Competent Authority. In case of Capital Projects, evaluate the Project implementation to verify the time and cost overrun to AAI, if any, and report the same. **Type of Works:** Runway recarpeting, Apron repairs, Construction of terminal building & runway, Aerobridges etc. **Type of Procurements**: Furniture & fixtures, IT hardware and software, Crash Fire Tenders, Vehicles, CNS/AS Equipments, etc.

1.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To verify that payments, including project-related payments, have been made in accordance with the terms and conditions of the Work Order/NIT, the applicable Delegation of Powers (DoP), and on the recommendation of the Engineering Department after due test check by the competent authority as prescribed in the Works Manual; to verify compliance with the prescribed timelines for payments to MSMEs, including those through the GeM Portal; to examine the time lag between submission of bills/invoices by the vendor/contractor to the concerned Directorate, receipt in Finance, and the actual date of payment; and to report any deviations or delays observed.
1.3	EoT, Extra, deviated and substituted Items	Approval for grant of extension of time (EoT) for the contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra, deviated and substituted items if any in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated and substituted items need to be reported.
1.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
1.5	Review of deposit works (award of deposit works & taking on deposit works by AAI, advances to parties (mobilization, special, secured & unsecured))	To review advances released to agencies for deposit works and advances paid to contractors to ensure compliance with the terms and conditions of the NIT/contract, applicable approvals, and timely recovery thereof; to verify that departmental charges and any revenue due/earned in respect of deposit works have been correctly levied, recovered, recognized, and accounted for at the end of the financial year; and to report any deviations from the prescribed conditions, recoveries, or accounting requirements.

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department & ATM, HR/Admin.

(B) Area to be covered under Revenue Expenditure-

Para no,	Area of Audit	Scope of audit
2.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP/Procurement manual/ Works manual/CNS Manual/technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (In-Principle Approval or Approved Action Plan, TS, FC & award letter). Type of works: Waterproofing of building, R & M works, AMC, Rate Contracts, ESS/ MESS, May I help you etc.

2.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To check that the payments have been made as per the terms and conditions of the work order/NIT and the deviation if any. To check the delay (time lag) between the submission of bill /invoice by the vendor/ contractor to the concerned directorate and Concerned Dte. to Finance for release of payment and date of payment.
2.3	Extension of contract, Extra, deviated and substituted Items	Approval for grant of extension of contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra deviated and substituted Items, if any, in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated items need to be reported.
2.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
2.5	Review of deposit works (award of deposit works & taking on deposit works by AAI)	To review any kind of advance given to any agency as deposit work. To check the payment of any kind of advances to the contractor as per the terms and conditions of the NIT and recovery of the same. Any deviations from the conditions to be reported.
2.6	Verification of space deduction under ESS/ MESS contract (Operations Department)	To verify the correctness of space deduction under the ESS/MESS contract by matching the space details as per the approved Space Audit with the space considered for deduction in the contract, and to identify and report any deviations, along with justification provided by the auditee.

Departments – ATC & CNS (Traffic), Finance, Commercial, Land & Operations (Non-Traffic)		
(C) Area to be covered under Revenue -		
Para No.	**Area of Audit**	**Scope of Audit**
3.1	**Traffic Revenue** - Raising of bills in respect of airlines. (ATC/OPS)	To check whether the traffic revenue bills for the year have been raised as per the timelines on the Airport and bills has been raised in time as per the approved tariff by AERA/MoCA. checking of all invoices generated in any **one month** 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. The Auditor has to check : Route Navigational Facilitation Charges (RNFC) Terminal Navigational Landing Charges (TNLC) where ever applicable. Landing charges & Parking Charges User Development Fee (UDF) Overflying at CHQ The 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, AAI 12/AAI 17 Data, flight strips etc. 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 of omission/duplication of data leading to wrong billing to the Airlines. Checking of PI server report with AIMS for bills failed during porting from AIMS to SAP.
3.2	**Non Traffic Revenue -** Raising of bills in respect of concessionaires/ lessees etc.(Commercial/Land/OPS)	Checking of all invoices raised as per the timelines 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. Checking of PI server report with AIMS for bills failed during port from AIMS to SAP.
3.3	Scrutiny of Commercial/ Land/ Operation Contracts.	All running contracts has to be verified in detail to ascertain that the manuals, policies and procedure, have been followed in the award of contract. In case of ongoing contracts, the escalation factors as per agreement and invoicing.
3.4	Space/land Audit (Commercial & Land)	Review of last space audits/commercial audits/land audit carried out by RHQ / Stations / and action taken if any against the same. Vacant space if any remaining unutilized.
3.5	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. Further, raising of interest claim for delay in payment and invoicing/realization of interest also to be reported.
3.6	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)
3.7	Delay in Award of Contracts	To examine abnormal/inordinate delay in awarding the contract, if any, and to report the loss of revenue.
3.8	Land Records and Encroachment Management	To verify the completeness and accuracy of land records, availability of title deeds, mutation in the name of AAI, digitization of land records, maintenance of land registers/REAP entries, and status of land under possession. The audit shall also examine cases of land encroachment, action taken for eviction, monitoring of

		encroachment cases, and adequacy of follow-up measures.
3.9	Land Lease Administration (Land Management)	To examine land lease management, including validity of lease agreements, area allotted vis-à-vis lease records, currency of contracts, compliance with lease terms and conditions, renewals/extensions, and monitoring of lease obligations (applicability of annual escalations)
3.10	Revenue Realization and Contract Compliance (Land Management)	To verify correctness of billing based on the area allotted, realization of lease rentals and other dues, application of escalation clauses, recovery of outstanding amounts, issuance of Demand Recovery Certificates (DRCs), and compliance with contractual and financial provisions.
3.11	Lost and Found items (including currency, yellow & white metals) and its disposal	To verify the receipt, custody, accounting, return and disposal of Lost and found items including currency and precious metals in accordance with the prescribed procedures and applicable SOPs.

Departments – Finance		
(D)- Area to be covered under Financial Management -		
Para No.	**Area of Audit**	**Scope of Audit**
4.1	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,
4.2	Physical verification of Fixed Asset	Annual physical verification of fixed assets has been carried out in accordance with the circulars/instructions issued by AAI; reconciliation of the results with the Fixed Asset Register; verification of the breakup of assets capitalized under projects; verification of proper tagging of capitalized assets put to use; and reporting of any discrepancies, untagged assets, shortages, excesses, or other deviations observed.
4.3	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
4.4	CWIP (Capital Work in Progress)	To check capitalization of asset as per the accounting policy. Delays in the installation of assets, resulting in non-capitalization of asset if any. Verification of capitalization of assets during the year against cost center and segment. 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.

Finance Dept (Bank and Cash)		
4.5	Bank reconciliation	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.
4.6	Cash Insurance	To examine the insurance coverage of cash in chest/cash in transit.
4.7	Bank Guarantee	To verify the SFMS confirmation of all the BGs, timely renewal of expired BGs and updating the records in SAP etc.
4.8	Verification of Bank Mandates & authorized signatory transaction limits	To verify that bank mandates are approved by the competent authority, authorized signatories and transaction limits are in accordance with the Delegation of Powers, digital banking roles (Maker/Uploader/Checker/Approver) are assigned with adequate segregation of duties, no non-executive or unauthorized personnel have been assigned transaction-processing roles, and any unauthorized access or deviations are identified.
Finance Dept (Review of Trial Balance, Ledgers and Subsidiary Records)		
4.9	Review of Earnest Money Deposit and Security Deposit	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.
4.10	Pre – Paid Expenditure	Checking of pre-paid expenditure booked.
Finance (Taxation)		
4.11	TDS (Income Tax, labour Cess and GST)	Deposit of TDS (GST, Income tax, labour Cess & other tax deductions) and timely filing of TDS return.
4.12	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.
4.13	Interest / Penalty	Interest/Penalty paid if any with respect to payment of statutory taxes and duties.
4.14	Notices from statutory authorities	Notices, if any, received from income tax GST, Service tax customs departments and action taken in this regard.
Finance (Verification of SAP records)		
4.15	SAP FI Module	To verify that financial entries in SAP FI are correctly recorded and supported by proper documents, by checking document creation, uploaded attachments, and compliance with procedures, and to report any discrepancies.”

4.16	SAP User Access & Segregation of Duties	To verify whether SAP user access rights, roles, and authorizations have been assigned in accordance with defined job responsibilities and Segregation of Duties (SoD) principles and to identify instances of conflicting, excessive, or incompatible access.
4.17	Maker–Checker & Approval Controls (SAP + DoP)	To check whether maker–checker controls and system-based approval workflows aligned with Delegation of Powers (DoP) are implemented across critical SAP transactions, and whether execution of end-to-end transactions by a single user is restricted.
4.18	Compliance of Critical SAP Transactions (FB60 & Direct Posting)	To verify whether direct postings through SAP T-Codes (including FB60) are carried out only in exceptional cases with proper authorization and adherence to prescribed guidelines.
4.19	Purchase Order (PO) Management & Data Integrity	To verify whether Purchase Orders are created at the appropriate stage of procurement, contain complete and accurate details, and comply with defined policies and timelines.
4.20	Supporting Documentation & Transaction Traceability	To check whether all relevant supporting documents are uploaded in SAP and whether adequate transaction narration and audit trail are maintained to ensure completeness and traceability of transactions.
4.21	Vendor Master Data & Governance	To verify whether vendor master data is created and maintained with complete, accurate, and validated information and whether adequate controls exist to prevent duplication, fraud, and unauthorized vendor
4.22	Backdated Transactions & Procurement Data Completeness	To verify whether system controls exist to prevent backdated transactions and ensure completeness of procurement data through mandatory field validations.
4.23	Fixed Asset Recording & Movement	To verify whether fixed assets are recorded with complete details in SAP/FAR, physically verifiable, and whether asset transfers are properly approved, recorded, and updated in the system.

Departments – Legal and Arbitration		
(E)- Area to be covered under Legal Management -		
Para No.	**Area of Audit**	**Scope of Audit**
5.1	Legal & Arbitration Cases	To review the status and age-wise pendency of legal, arbitration and cases under the PPE Act to assess the effectiveness of case management; verify timely filing of pleadings, compliance with court directions, maintenance of legal records, engagement of legal counsel, and monitoring of case progress; verify that arbitration proceedings are completed within the timelines prescribed in the applicable manual/guidelines; ensure that

		adequate Security Deposit (SD) is available with AAI against disputed dues, wherever applicable; examine the efforts taken to dispose of long-pending cases and the reasons for undue delays; and report any deviations having financial or operational implications.
5.3	Professional Fees & Arbitrator fees	To verify that professional fees, reimbursements, and other payments to advocates have been made in accordance with the approved Schedule of Fees, prescribed terms and conditions, and competent authority approvals as per DOP.

Departments – HR/Admin Department		
(F)- Area to be covered under HR/Admin -		
Para No.	**Area of Audit**	**Scope of Audit**
6.1	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 including nomination & dependent list. To check absentee statement and SAP leave record for correct date of leave availed and posting in SAP leave records
6.2	Empanelment of Hospital and Hotels	To Check empanelment of Hospital and Hotels are done by following procedure and to check whether such empanelment is current nature and live or renewal is due. To check availability of income tax exemption certificate for hospitals under Section 17(2).
6.3	Verification of stocks and stores	To examine and verify the end-to-end stores management system covering procurement, receipt, storage, issue, accounting, and disposal of inventory across all locations for the specified period, including review of records, internal controls, physical verification, and compliance with prescribed procedures on a test-check basis.
6.4	Time Lag in Submission and Payment of Medical Bills (Panel / non panel)	To examine and assess the time lag in submission and settlement of medical reimbursement claims by verifying the dates of bill generation, submission by employees, processing, and final payment, so as to identify delays at each stage, evaluate compliance with prescribed timelines/procedures, and report deviations along with reasons and accountability

Section I -Volume IIIA: **Reporting Formats (For Category A Airports/Stations)**

ANNEXURE–A: CAPITAL EXPENDITURE

1.1 : Details of Capital Contracts / Projects

Sl. No.	Department	Contract / PO No.	Name of Work / Project	Contractor / Vendor	Date of Award	Awarded Value (₹)	AA&ES Amount (₹)	TS Amount (₹)	FC Amount (₹)	Original Completion Date	Revised Completion Date	Status	Expenditure Incurred (₹)	EoT / Variation (Yes/No)	Remarks
1															
2															
3															

1.2 : Details of Payments under Capital Contracts

Sl. No.	Contract / PO No.	Name of Work / Project	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	Date Received by User Department	Date Forwarded to Finance	Date of Payment	Amount Paid (₹)	Cumulative Expenditure (₹)	Awarded Value (₹)	Balance Contract Value (₹)	Remarks
1														
2														

1.3: EoT / Extra / Deviated / Substituted Items

Sl. No.	Contract No.	Name of Work	Awarded Value (₹)	Original Completion Date	Extended Completion Date	EoT Granted (Days)	Details of Hindrance	LD / Penalty Applicable	LD / Penalty Recovered (₹)	Extra Items (₹)	Deviated Items (₹)	Substituted Items (₹)	Approval Authority	Approval Date	Remarks
1															
2															
3															

1.4: Statutory Compliance – Capital Contracts

Sl. No.	Contract No.	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	EPF Compliance	ESI Compliance	GST Compliance	Labour Cess Compliance	Other Statutory Compliance	Challan Verified (Yes/No)	Date of Challan	Remarks
1													
2													

1.5: Deposit Works and Advances														
Sl. No.	Name of Agency	Description of Deposit Work	Agreement / Contract No.	Date	Estimated Cost (₹)	Advance Paid (₹)	Type of Advance	Terms of Recovery	Amount Recovered (₹)	Balance Recoverable (₹)	Due Date	Present Status	Remarks
1													
2													

ANNEXURE–B: REVENUE EXPENDITURE

2.1: Details of Revenue Expenditure Contracts													
Sl. No.	Department	Contract / PO No.	Name of Work / Service	Contractor / Vendor	Date of Award	Contract Period	Awarded Value (₹)	In-Principle Approval / Action Plan	TS	FC	Present Status	Expenditure Incurred (₹)	Remarks
1													
2													

2.2: Payment Details – Revenue Expenditure Contracts													
Sl. No.	Contract / PO No.	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	Date Received by User Department	Date Forwarded to Finance	Date of Payment	Amount Paid (₹)	Cumulative Payment (₹)	Balance Contract Value (₹)	Remarks
1												
2												

2.3: Extension / Extra / Deviated Items													
Sl. No.	Contract No.	Contractor	Original Contract Period	Extended Period	Reason for Extension	Hindrance Details	LD / Penalty Applicable	LD / Penalty Recovered (₹)	Extra Items (₹)	Deviated Items (₹)	Approval Authority	Approval Date	Remarks
1													
2													

2.4: Statutory Compliance – Revenue Contracts													
Sl. No.	Contract No.	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	EPF Compliance	ESI Compliance	GST Compliance	Labour Cess Compliance	Other Statutory Compliance	Challan Verified (Yes/No)	Date of Challan	Remarks

2.5: Deposit Works / Advances

Sl. No.	Name of Agency	Description of Deposit Work	Contract / Agreement No.	Date	Advance Paid (₹)	Purpose of Advance	Recovery Terms	Amount Recovered (₹)	Balance (₹)	Due Date	Present Status	Remarks
1												
2												

2.6: ESS / MESS Space Details

Sl. No.	Location / Unit	Contract No.	Contractor	Contract Period	Space as per Approved Space Audit (Sq. Mtr.)	Space Considered in Contract (Sq. Mtr.)	Space Deducted / Billed (Sq. Mtr.)	Difference (Sq. Mtr.)	Amount of Difference (₹)	Details of Justification	Remarks
1											
2											

ANNEXURE–C: REVENUE

3.1: Airline / Operator Master Information

Sl. No.	Name of Airline / Operator	Scheduled / Non-Scheduled	Credit Facility (Yes/No)	Credit Limit (₹)	Type of Charge	Dt. of Invoice	Amount	Difference in billing	Remarks
					RNFC / TNLC / Landing / Parking / UDF				
1									
2									

3.2: Traffic Revenue Billing & Interest Details

Sl. No.	Airline / Operator	Invoice No.	Invoice Date	Billing Month	Type of Charge	Invoice Amount (₹)	Delay in payments (days)	Outstanding (₹)	Interest bill raised (₹)	AIMS Reference	Remarks
1					RNFC / TNLC / Landing / Parking / UDF						
2											

3.3: TDS Revenue Reconciliation

Sl. No.	Month	Airline	AIMS Billing Amount (₹)	SAP Amount (₹)	Amount in GL	Amount in 26 AS	Difference (₹)	Remarks
1								
2								

3.4 & 3.5: Outstanding Traffic Revenue

Sl. No.	Airline / Operator	Bill-wise Outstanding (₹)	Less than 1 Year (₹)	1–2 Years (₹)	2–3 Years (₹)	More than 3 Years (₹)	Security Deposit (₹)	Security Deposit Deficit (₹)	Legal / Arbitration Case	Recovery Action Taken	Remarks
1											
2											

3.6: Non-Traffic Revenue Billing

Sl. No.	Concessionaire / Lessee	Agreement No.	Contract Period	Nature of Business	Area Allotted (Sq. Mtr.)	Monthly Billing (₹)	Invoice No.	Invoice Date	Invoice Amount (₹)	Amount Realized (₹)	Outstanding (₹)	Revenue Code	Remarks
1													
2													

3.7: Commercial / Land / Operations Contracts

Sl. No.	Contract No.	Name of Contract	Concessionaire / Lessee	Date of Award	Contract Period	Awarded Value (₹)	Annual Revenue (₹)	Escalation Clause	Current Status	Remarks
1										
2										

3.8: Space/land Audit (Commercial & Land)

Sl. No.	Party	Agreement No.	Name of the contract	Contract period	Value of the contract	Area allotted	Area Occupied	Differential Amount billed, if any	Observation
1									
2									

3.9: Non-Traffic Revenue Outstanding

Sl. No.	Party	Agreement No.	Total Outstanding (₹)	Less than 1 Year (₹)	1–2 Years (₹)	2–3 Years (₹)	More than 3 Years (₹)	Security Deposit (₹)	Interest Claim Raised (₹)	Interest Realized (₹)	Court / Arbitration Case	Recovery Action	Remarks
1													
2													

3.10 & 3.11: Contract Extension / Delay in Award											
Sl. No.	Contract	Contractor / Lessee	Original Expiry Date	Extension Period	Reason for Extension	Date of Tender	Date of Award	Delay in Award (Days)	Estimated Revenue Loss (₹)	Approval Authority	Remarks
1											
2											

3.12 (a): Land Records									
Sl. No.	Location	Total Land Area	Land in Possession	Title Deed Available (Yes/No)	Mutation Completed (Yes/No)	Digitized (Yes/No)	REAP Entry Available	Land Register Updated	Remarks
1									
2									

3.12 (b): Land Encroachment									
Sl. No.	Location	Description of Land	Area under Encroachment	Date Identified	Encroacher	Legal Case (Yes/No)	Action Taken	Present Status	Remarks
1									
2									

3.13 & 3.14: Land Lease											
Sl. No.	Lessee	Lease Agreement No.	Area Leased	Lease Period	Annual Rent (₹)	Escalation Clause	Validity Status	Outstanding Dues (₹)	DRC Issued	Legal Case	Remarks
1											
2											

3.15: Lost & Found Items											
Sl. No.	Item Description	Date Received	Location Found	Approx. Value (₹)	Currency / Precious Metal (Yes/No)	Register Entry No.	Custodian	Date Returned / Disposed	Disposal Method	Amount Realized (₹)	Remarks
1											
2											

ANNEXURE–D: FINANCIAL MANAGEMENT

4.1, 4.2 & 4.3: Fixed Assets												
Sl. No.	Asset Description	Asset No.	Make	Vendor	Location	Purchase Date	Capitalization Date	Cost (₹)	FAR Entry Available	SAP Entry Available	Physical Verification Status	Remarks
1												
2												

4.4: CWIP											
Sl. No.	WBS / Asset No.	Description	Date of Booking	Cost (₹)	Physical Progress (%)	Financial Progress (%)	Target Completion Date	Expected Completion Date	Reason for Delay	Due for Capitalization (Yes/No)	Remarks
1											
2											

4.5: Bank Reconciliation										
Sl. No.	Bank Account No.	Bank Balance (₹)	GL Balance (₹)	Unauthorized Debits (₹)	Unidentified Credits (₹)	Open Items (₹)	Cheques Issued but Not Presented (₹)	Age of Old Items	Action Taken	Remarks
1										
2										

4.7: Bank Guarantees													
Sl. No.	Party	Department	Contract No.	BG No.	BG Amount (₹)	Issue Date	Expiry Date	Claim Expiry Date	SFMS Confirmation	SAP Updated	Physical Copy Available	Renewal Required	Remarks
1													
2													

4.9 & 4.10: Trial Balance / GL / Subsidiary Records/Interim GL								
Sl. No.	GL Code	Description	Balance as per GL (₹)	Balance as per Subsidiary Record (₹)	Difference (₹)	Nature of Difference	Age of Difference	Remarks
1								
2								

4.12, 4.15 & 4.17: Old Balances / EMD / SD / Advances/Pre-paid										
Sl. No.	**GL Code**	**Nature of Balance**	**Party**	**Date**	**Amount (₹)**	**Age**	**Reason for Pending**	**Recoverable / Refundable**	**Action Taken**	**Remarks**
1										
2										

4.18 & 4.20: Taxation										
Sl. No.	**Tax Type**	**Tax Period**	**Amount Due (₹)**	**Amount Deposited (₹)**	**Due Date**	**Date of Deposit**	**Delay (Days)**	**Interest / Penalty (₹)**	**Return Filed (Yes/No)**	**Remarks**
1										
2										

4.22 to 4.30: SAP Information					
Sl. No.	**SAP Control Area**	**Information / Report Required**	**Period Covered**	**Data / Report Provided (Yes/No)**	**Remarks**
1	User Access	Complete SAP User List with Roles and Authorizations			
2	Segregation of Duties	SoD Conflict Report			
3	Maker–Checker	Workflow / Approval Matrix			
4	Direct Posting	List of FB60 / Direct Postings			
5	Invoice Processing	Vendor Invoice Listing			
6	Vendor Master	New / Modified Vendor Master List			
7	Backdated Transactions	Backdated Transaction Report			
8	Fixed Assets	Asset Creation / Transfer Report			
9	Supporting Documents	Transactions Without Attachments / Supporting Documents			

ANNEXURE–E: LEGAL & ARBITRATION

5.1 & 5.3: Legal Cases

Sl. No.	Case No.	Name of Party	Department	Nature of Case	Date Filed	Amount Involved (₹)	Last Hearing Date	Next Hearing Date	No. of Hearings	Present Status	Age of Case	Advocate	Fees Paid (₹)	Remarks
1														
2														

5.1 & 5.3: Arbitration Cases

Sl. No.	Arbitration Case No.	Name of Party	Department	Date of Appointment of Arbitrator	Amount Involved (₹)	Last Hearing Date	Present Status	Age of Case	Arbitrator Fees Paid (₹)	Remarks
1										
2										

5.2: Advocate Enlistment and Case Allocation

Sl. No.	Advocate / Law Firm	Panel Category	Date of Enlistment	Validity	Eligibility Verified	Competent Authority Approval	Cases Allocated	Value of Cases (₹)	Fees Paid (₹)	Remarks
1										
2										

ANNEXURE–F: HR / ADMINISTRATION

6.1: Leave and Service Records

Sl. No.	Employee ID	Employee Name	Designation	Opening Leave Balance	Leave Credited	Leave Availed	Leave Encashed	Closing Leave Balance	SAP Updated	Service Book Updated	Nomination Updated	Dependent Details Updated	Remarks
1													
2													

6.2: Hospital / Hotel Empanelment

Sl. No.	Name of Hospital / Hotel	Type	Empanelment Date	Validity	Renewal Due Date	Agreement Available	Income Tax Exemption Certificate (Hospital)	Approval Authority	Present Status	Remarks
1										
2										

6.3: Stores – Procurement and Receipt

Sl. No.	PO / Contract No.	Item Description	Vendor	PO Quantity	PO Value (₹)	Invoice No.	Invoice Date	GRN No.	GRN Date	Quantity Received	Invoice Amount (₹)	Remarks
1												
2												

6.3: Stores – Stock and Issue

Sl. No.	Item Description	Opening Stock	Receipts	Issues	Closing Stock as per Books	Physical Stock	Variation	Issue Slip No.	Issue Slip Date	Department	Remarks
1											
2											

6.4: Medical Bill Processing

Sl. No.	Employee ID	Employee Name	Bill No.	Bill Date	Panel / Non - Panel	Bill Amount (₹)	Date of Submission	Date Sent for Approval	Date Approved	Date of Payment	Total Processing Time (Days)	Reason for Delay	Remarks
1													
2													

6.5: Staff Loans and Advances

Sl. No.	Employee ID	Employee Name	Type of Loan / Advance	Sanction Date	Sanctioned Amount (₹)	Amount Disbursed (₹)	Recovery Period	Amount Recovered (₹)	Balance Outstanding (₹)	Overdue Amount (₹)	Remarks
1											
2											

Section I -Volume IIIB: **Reporting Formats (For Category C Airports/Stations)**

ANNEXURE–A: CAPITAL EXPENDITURE

1.1 : Details of Capital Contracts / Projects

Sl. No.	Department	Contract / PO No.	Name of Work / Project	Contractor / Vendor	Date of Award	Awarded Value (₹)	AA&ES Amount (₹)	TS Amount (₹)	FC Amount (₹)	Original Completion Date	Revised Completion Date	Status	Expenditure Incurred (₹)	EoT / Variation (Yes/No)	Remarks
1															
2															

1.2 : Details of Payments under Capital Contracts

Sl. No.	Contract / PO No.	Name of Work / Project	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	Date Received by User Department	Date Forwarded to Finance	Date of Payment	Amount Paid (₹)	Cumulative Expenditure (₹)	Awarded Value (₹)	Balance Contract Value (₹)	Remarks
1														
2														

1.3: EoT / Extra / Deviated / Substituted Items

Sl. No.	Contract No.	Name of Work	Awarded Value (₹)	Original Completion Date	Extended Completion Date	EoT Granted (Days)	Details of Hindrance	LD / Penalty Applicable	LD / Penalty Recovered (₹)	Extra Items (₹)	Deviated Items (₹)	Substituted Items (₹)	Approval Authority	Approval Date	Remarks
1															
2															

1.4: Statutory Compliance – Capital Contracts

Sl. No.	Contract No.	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	EPF Compliance	ESI Compliance	GST Compliance	Labour Cess Compliance	Other Statutory Compliance	Challan Verified (Yes/No)	Date of Challan	Remarks
1													
2													

1.5: Deposit Works and Advances

Sl. No.	Name of Agency	Description of Deposit Work	Agreement / Contract No.	Date	Estimated Cost (₹)	Advance Paid (₹)	Type of Advance	Terms of Recovery	Amount Recovered (₹)	Balance Recoverable (₹)	Due Date	Present Status	Remarks
1													
2													

ANNEXURE–B: REVENUE EXPENDITURE

2.1: Details of Revenue Expenditure Contracts

Sl. No.	Department	Contract / PO No.	Name of Work / Service	Contractor / Vendor	Date of Award	Contract Period	Awarded Value (₹)	In-Principle Approval / Action Plan	TS	FC	Present Status	Expenditure Incurred (₹)	Remarks
1													
2													

2.2: Payment Details – Revenue Expenditure Contracts

Sl. No.	Contract / PO No.	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	Date Received by User Department	Date Forwarded to Finance	Date of Payment	Amount Paid (₹)	Cumulative Payment (₹)	Balance Contract Value (₹)	Remarks
1												
2												

2.3: Extension / Extra / Deviated Items

Sl. No.	Contract No.	Contractor	Original Contract Period	Extended Period	Reason for Extension	Hindrance Details	LD / Penalty Applicable	LD / Penalty Recovered (₹)	Extra Items (₹)	Deviated Items (₹)	Approval Authority	Approval Date	Remarks
1													
2													

2.4: Statutory Compliance – Revenue Contracts

Sl. No.	Contract No.	Contractor / Vendor	Invoice No.	Invoice Date	Invoice Amount (₹)	EPF Compliance	ESI Compliance	GST Compliance	Labour Cess Compliance	Other Statutory Compliance	Challan Verified (Yes/No)	Date of Challan	Remarks

2.5: Deposit Works / Advances												
Sl. No.	Name of Agency	Description of Deposit Work	Contract / Agreement No.	Date	Advance Paid (₹)	Purpose of Advance	Recovery Terms	Amount Recovered (₹)	Balance (₹)	Due Date	Present Status	Remarks
1												
2												

2.6: ESS / MESS Space Details											
Sl. No.	Location / Unit	Contract No.	Contractor	Contract Period	Space as per Approved Space Audit (Sq. Mtr.)	Space Considered in Contract (Sq. Mtr.)	Space Deducted / Billed (Sq. Mtr.)	Difference (Sq. Mtr.)	Amount of Difference (₹)	Details of Justification	Remarks
1											
2											

ANNEXURE–C: REVENUE

3.1: Airline / Operator Master Information									
Sl. No.	Name of Airline / Operator	Scheduled / Non-Scheduled	Credit Facility (Yes/No)	Credit Limit (₹)	Type of Charge	Dt. of Invoice	Amount	Difference in billing	Remarks
					RNFC / TNLC / Landing / Parking / UDF				
1									
2									

3.2: Non-Traffic Revenue Billing													
Sl. No.	Concessionaire / Lessee	Agreement No.	Contract Period	Nature of Business	Area Allotted (Sq. Mtr.)	Monthly Billing (₹)	Invoice No.	Invoice Date	Invoice Amount (₹)	Amount Realized (₹)	Outstanding (₹)	Revenue Code	Remarks
1													
2													

3.3: Commercial / Land / Operations Contracts											
Sl. No.	Contract No.	Name of Contract	Concessionaire / Lessee	Date of Award	Contract Period	Awarded Value (₹)	Annual Revenue (₹)	Escalation Clause	Current Status	Remarks
1										
2										

3.4: Space/land Audit (Commercial & Land)

Sl. No.	Party	Agreement No.	Name of the contract	Contract period	Value of the contract	Area allotted	Area Occupied	Differential Amount billed, if any	Observation
1									
2									

3.5: Non-Traffic Revenue Outstanding

Sl. No.	Party	Agreement No.	Total Outstanding (₹)	Less than 1 Year (₹)	1–2 Years (₹)	2–3 Years (₹)	More than 3 Years (₹)	Security Deposit (₹)	Interest Claim Raised (₹)	Interest Realized (₹)	Court / Arbitration Case	Recovery Action	Remarks
1													
2													

3.6 & 3.7: Contract Extension / Delay in Award

Sl. No.	Contract	Contractor / Lessee	Original Expiry Date	Extension Period	Reason for Extension	Date of Tender	Date of Award	Delay in Award (Days)	Estimated Revenue Loss (₹)	Approval Authority	Remarks
1											
2											

3.8 (a): Land Records

Sl. No.	Location	Total Land Area	Land in Possession	Title Deed Available (Yes/No)	Mutation Completed (Yes/No)	Digitized (Yes/No)	REAP Entry Available	Land Register Updated	Remarks
1									
2									

3.8 (b): Land Encroachment

Sl. No.	Location	Description of Land	Area under Encroachment	Date Identified	Encroacher	Legal Case (Yes/No)	Action Taken	Present Status	Remarks
1									
2									

3.9 & 3.10: Land Lease											
Sl. No.	**Lessee**	**Lease Agreement No.**	**Area Leased**	**Lease Period**	**Annual Rent (₹)**	**Escalation Clause**	**Validity Status**	**Outstanding Dues (₹)**	**DRC Issued**	**Legal Case**	**Remarks**
1											
2											

3.11: Lost & Found Items											
Sl. No.	**Item Description**	**Date Received**	**Location Found**	**Approx. Value (₹)**	**Currency / Precious Metal (Yes/No)**	**Register Entry No.**	**Custodian**	**Date Returned / Disposed**	**Disposal Method**	**Amount Realized (₹)**	**Remarks**
1											
2											

ANNEXURE–D: FINANCIAL MANAGEMENT

4.1, 4.2 & 4.3: Fixed Assets												
Sl. No.	**Asset Description**	**Asset No.**	**Make**	**Vendor**	**Location**	**Purchase Date**	**Capitalization Date**	**Cost (₹)**	**FAR Entry Available**	**SAP Entry Available**	**Physical Verification Status**	**Remarks**
1												
2												

4.4: CWIP											
Sl. No.	**WBS / Asset No.**	**Description**	**Date of Booking**	**Cost (₹)**	**Physical Progress (%)**	**Financial Progress (%)**	**Target Completion Date**	**Expected Completion Date**	**Reason for Delay**	**Due for Capitalization (Yes/No)**	**Remarks**
1											
2											

4.5: Bank Reconciliation											
Sl. No.	**Bank Account No.**	**Bank Balance (₹)**	**GL Balance (₹)**	**Unauthorized Debits (₹)**	**Unidentified Credits (₹)**	**Open Items (₹)**	**Cheques Issued but Not Presented (₹)**	**Age of Old Items**	**Action Taken**	**Remarks**
1											
2											

4.7: Bank Guarantees

Sl. No.	Party	Department	Contract No.	BG No.	BG Amount (₹)	Issue Date	Expiry Date	Claim Expiry Date	SFMS Confirmation	SAP Updated	Physical Copy Available	Renewal Required	Remarks
1													
2													

4.9 & 4.10: EMD / SD / Pre-paid

Sl. No.	GL Code	Nature of Balance	Party	Date	Amount (₹)	Age	Reason for Pending	Recoverable / Refundable	Action Taken	Remarks
1										
2										

4.11 & 4.13: Taxation

Sl. No.	Tax Type	Tax Period	Amount Due (₹)	Amount Deposited (₹)	Due Date	Date of Deposit	Delay (Days)	Interest / Penalty (₹)	Return Filed (Yes/No)	Remarks
1										
2										

4.15 to 4.23: SAP Information

Sl. No.	SAP Control Area	Information / Report Required	Period Covered	Data / Report Provided (Yes/No)	Remarks
1	User Access	Complete SAP User List with Roles and Authorizations			
2	Segregation of Duties	SoD Conflict Report			
3	Maker–Checker	Workflow / Approval Matrix			
4	Direct Posting	List of FB60 / Direct Postings			
5	Invoice Processing	Vendor Invoice Listing			
6	Vendor Master	New / Modified Vendor Master List			
7	Backdated Transactions	Backdated Transaction Report			
8	Fixed Assets	Asset Creation / Transfer Report			
9	Supporting Documents	Transactions Without Attachments / Supporting Documents			

ANNEXURE–E: LEGAL & ARBITRATION

5.1: Legal Cases

Sl. No.	Case No.	Name of Party	Department	Nature of Case	Date Filed	Amount Involved (₹)	Last Hearing Date	Next Hearing Date	No. of Hearings	Present Status	Age of Case	Advocate	Fees Paid (₹)	Remarks
1													
2													

5.2: Advocate Enlistment and Case Allocation

Sl. No.	Advocate / Law Firm	Panel Category	Date of Enlistment	Validity	Eligibility Verified	Competent Authority Approval	Cases Allocated	Value of Cases (₹)	Fees Paid (₹)	Remarks
1										
2										

ANNEXURE–F: HR / ADMINISTRATION

6.1: Leave and Service Records

Sl. No.	Employee ID	Employee Name	Designation	Opening Leave Balance	Leave Credited	Leave Availed	Leave Encashed	Closing Leave Balance	SAP Updated	Service Book Updated	Nomination Updated	Dependent Details Updated	Remarks
1													
2													

6.2: Hospital / Hotel Empanelment

Sl. No.	Name of Hospital / Hotel	Type	Empanelment Date	Validity	Renewal Due Date	Agreement Available	Income Tax Exemption Certificate (Hospital)	Approval Authority	Present Status	Remarks
1										
2										

6.3: Stores – Procurement and Receipt												
Sl. No.	**PO / Contract No.**	**Item Description**	**Vendor**	**PO Quantity**	**PO Value (₹)**	**Invoice No.**	**Invoice Date**	**GRN No.**	**GRN Date**	**Quantity Received**	**Invoice Amount (₹)**	**Remarks**
1												
2												

6.3: Stores – Stock and Issue											
Sl. No.	**Item Description**	**Opening Stock**	**Receipts**	**Issues**	**Closing Stock as per Books**	**Physical Stock**	**Variation**	**Issue Slip No.**	**Issue Slip Date**	**Department**	**Remarks**
1											
2											

6.4: Medical Bill Processing													
Sl. No.	**Employee ID**	**Employee Name**	**Bill No.**	**Bill Date**	**Panel / Non-Panel**	**Bill Amount (₹)**	**Date of Submission**	**Date Sent for Approval**	**Date Approved**	**Date of Payment**	**Total Processing Time (Days)**	**Reason for Delay**	**Remarks**
1													
2													

Section – II

Volume –I - **Technical Bid: <u>Eligibility Criteria</u>**

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. 95,00,000/-* (Rupees Ninety Five Lac Only) in each of the last 3 (Three) completed financial years viz.,, 2022-23, 2023-24 & 2024-25.	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. Moreover, the bidder should have a thorough knowledge of SAP-ERP programme.	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 *& SAP* -ERP
(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/CMAs 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)	**Assignment Undertaken** The bidder should have carried out a) one audit assignment of at least 80% or more than the estimated cost for one year i.e Rs. 23,72,000/- (Rs. 16,52,000/- for Category 'A' Airports & Rs. 7,20,000/- for Category	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.

	'C' Airports) during last 5 years viz., 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25. or b) Two audit assignment of at least 50% or more than the estimated cost for one year i.e Rs. 23,72,000/- (Rs. 16,52,000/- for Category 'A' Airports & Rs. 7,20,000/- for Category 'C' Airports) during last 5 years viz., 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25. Or c) Three audit assignment of at least 40% or more than the estimated cost for one year i.e Rs. 23,72,000/-(Rs. 16,52,000/- for Category 'A' Airports & Rs. 7,20,000/- for Category 'C' Airports) during last 5 years viz., 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25. 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 viz., 2022-23, 2023-24 & 2024-25.	duly certified by the Managing Partner / Senior Partner. 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.
(vi)	The entity should have been operational in India having valid PAN and GST Registration number.	Self-attested Copies of valid Firm Registration Certificate and PAN/GST registration certificates.
(vii)	The bidder should not have been debarred / black listed / disqualified by any regulators/ statutory body in India.	Self-declaration
(viii)	EMD amount & details /MSME Certificate	Payment details of EMD/ Copy of MSME certificate along with Bid Security Declaration

(ix)	The Bidder shall be currently **empaneled with C&AG** (Comptroller and Auditor General of India) as on the last date of submission of the tender. The bidder shall submit a valid empanelment certificate/letter issued by the respective authority along with the Technical Bid. The empanelment shall remain valid on the date of submission of the bid. Failure to submit the valid empanelment certificate/letter shall result in the bid being treated as non-responsive and the bidder shall be disqualified from the technical evaluation.	Copy of valid empanelment certificate.

Evaluation criteria: -

The contract shall be awarded to the technically qualified bidder quoting the lowest evaluated price (L-1) in accordance with the terms and conditions of the NIT.

Section-II

Volume – II: **Financial Bid**

Financial Bid Evaluation

Price Bids shall be opened only for bidders technically qualified in terms of NIT

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

GST is required to be quoted separately in the price bid. Non-quoting of GST separately in the price bid will be deemed to be included in the price quoted. Thus, additional claim on account of GST shall not be entertained at any cost.

While quoting the price, the bidder shall consider all expenses including travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure. No claim for expenditure other than the price quoted will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with price variation / discount clause etc.

The bidder shall quote the price in Indian rupees for the entire scope of work as per Price Bid format.

Section-II

Volume – III : **Opening of Tender**

I. A proposal shall be considered responsive (after getting required clarification / documents if any as mentioned in Technical Bid) if -

a) It is received by the proposed Due Date and Time.

b) It contains the information and documents as required in the Tender Document.

c) It contains EMD.

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. AAI 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.

A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.

II.

a) The E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received through GeM portal prior to closing time and date of the tender will be taken as valid.

b) AAI has the right to review the Technical Qualification and seek clarifications*/documents* wherever necessary before opening of financial bid. AAI reserves the right to call for any other details or information from any of the bidder(s).

c) Chance will be given to the bidders after the closing date to complete the submission by giving required documents/ short fall of documents as per GeM Provision before opening of financial bid.

d) AAI reserves the right to extend the date of receiving/opening of the bids.

e) AAI reserves the right to reject any tender or tender which in its opinion is non- responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by AAI in respect of such Tenders.

III.

a) The Financial bid of those bidders who are technically qualified, shall be opened after technical evaluation and bidders would be intimated later through GeM Portal and EMD will be returned to the unsuccessful / rejected tenderers.

b) The Financial Bids of the technically qualified bidders shall be opened as per GeM portal, on a specified date and time, to be intimated to the Technically Qualified bidders through GeM.

c) If there is a discrepancy between words and figures, the figures written in words shall prevail.

d) AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof.

e) The decision of AAI in all matters regarding Engagement of Chartered Accountants / Cost and Management Accountants Firm for Internal Audit Services will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.

Note:-

1. The Technical bid submitted by the bidder shall comprise of:

(i) The original financial instrument or original letter containing complete remittance details of NEFT/RTGS transfer towards EMD or MSME Certificate along with Bid Security, Declaration as applicable as per Format VI (Section VI).

(ii) Covering Letter as specified in Format I (Section VI).

(iii) Unconditional Acceptance Letter as specified in Format II (Section VI).

(iv) All documentary evidences as specified in Evaluation criteria in Format III (Section VI).

(v) Technical bid Format IV (Section VI).

2. Documentary Evidence

(i)Technical bid of only those bidders will be evaluated whose Documents are found in order.

(ii) Detailed Technical evaluation will be carried out based on the Technical Bid along with all documentary evidence. In case any document is not submitted, bidder will be given opportunity to submit the same as per GeM Provision before opening of Financial bid.

(iii) Non-submission of requisite documents will lead to disqualification from Tender process.

3. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.

4. Self-declaration needs to be signed by authorized signatory(s).

5. During technical evaluation of the bids, if required, AAI may at its discretion ask the Bidders for clarification of their bids or any other document previously asked or now required as deemed fit by the Competent Authority.

6. Decision of AAI in all matters regarding appointment of Auditor, their eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.

Section – III

SPECIAL TERMS AND CONDITIONS

1. PERIOD OF AUDIT

The engagement of the Auditor shall be for conducting the Internal Audit for the FY 2026–27 and 2027–28. The contract may be extended for a further period of one (1) year on the same rates, terms and conditions, subject to mutual consent. This provision shall be applicable only to the audit assignments for Category 'A' airports/stations.

In the case of Category 'C' airports/stations, the engagement shall be for FY 2026-27 only.

2. PAYMENT TERMS

No Advance shall be paid by AAI.

The audit fee shall be released in the following manner, subject to the approval of the Competent Authority:

Seventy-five percent (75%) of the total audit fee shall be released upon submission of the Final Audit Report.

The remaining twenty-five percent (25%) of the total audit fee shall be released upon receipt of the Action Taken Report (ATR) from the concerned station/airport and submission of the compliance report by the Audit Firm on the audit observations raised, to the satisfaction of AAI.

All payments shall be subject to applicable statutory deductions, if any. Payments shall be made through electronic transfer only.

3. EARNEST MONEY DEPOSIT (EMD)

The Firm / Organization shall submit the Earnest Money Deposit (EMD) for Rs. 1,20,720/- in the form of RTGS/NEFT/IMPS only in favour of “Airports Authority of India payable at New Delhi”. Firms exempted to pay EMD as per GOI Rule, are required to submit the certificate issued by the concerned department (like –MSME, NSIC etc.).

Bidders should submit a Bid Securing Declaration (as per Section-VI Format - VI) accepting that if they withdraw or modify their bids during the period of validity, or if they are awarded the contract that they fail to sign the contract, or failed to submit a Performance Security (SD) before the deadline defined in the request for Bids document, they may be suspended for the period up to two years from being eligible to submit bid for contract in future.

The EMD of the unsuccessful bidders shall be returned as soon as the Auditor is appointed. The EMD of the successful bidder shall be adjusted against security deposit (SD). No interest shall be paid on EMD deposited by the parties.

Details of AAI Bank Accounts is given as below: -

Particulars	Details
Bank Account No.	30284331773
Name of Bank	State Bank of India
Name of Beneficiary	Airports Authority of India
Bank Address	AAI RANGPURI BRANCH 10648
IFSC Code	SBIN0010648

4. SECURITY DEPOSIT

The successful bidder shall be required to pay 10% of the contract (award) value towards security deposit (SD). SD so required can be deposited by the bidder or can be deducted by AAI from the each of the payment to be made. The SD amount so recovered/deposited will be released after 6 months from the successful completion of the contract. No interest shall be paid on SD (deposited/deducted) by the party.

5. The above bid amount is inclusive of professional fees, TA/DA, local conveyance, lodging & boarding etc. except GST/applicable taxes. No other payment for visiting the respective airports/stations for conducting audit thereon shall be made except amount quoted above. The payment shall be released after acceptance and approval of the report by the Competent Authority.

6. The audit team should consist of minimum of 1 nos of Partner having experience of minimum 10 years, 2 nos of qualified CA/CMA having experience of minimum 5 years in the audit as the case may be and 6 nos of semi qualified staff in respect of Category A select Airport/station.

The audit team should consist of minimum of 1 nos of Partner having experience of minimum 10 years, 2 nos of qualified CA/CMA having experience of minimum 5 years in the audit as the case may be and 2 nos of semi qualified staff in respect of Category C select Airport/station.

7. The audit team will conduct audit as per Compendium of standards on Internal Audit issued by the Institute of Chartered Accountants of India and in consultation with concerned officials at /RHQ/Airport. It is also important to ensure that all aspects are reviewed from the proprietary angle and all expenses, cost and revenue need to be examined from this angle. The policy decisions of AAI and procedures adopted should be reviewed and commented upon including changes suggested. The Internal controls, Delegation of Powers are to be monitored for compliance as well as appropriateness. The various management decisions adversely impacting profitability or wastages of resources may also be brought in the report.

8. REPORT SUBMISSION: The auditor has to commence and conduct the audit physically at respective airport/station and submit the final audit report within 30 days of the completion of audit. Separate internal audit report is required to be submitted for each airport/station for each financial year.

The draft Audit report is to be submitted to RED/GM(F&A) w.r.t RHQ NR Delhi and Bhatinda and to respective Airport Directors (APDs) in case of all other airports/stations. After an exit meeting with RED/GM(F&A) w.r.t RHQ NR Delhi & Bhatinda and respective Airport Directors for all other stations/airports, immediate corrective action may be taken to ensure to cover the deficiency in the Audit, if any for acceptance of audit report. The final Audit Report shall be submitted as per the given timeline. The Internal Audit report along with relevant information should be submitted as per prescribed scope and formats. No statement other than the prescribed scope and format will be accepted and no payment will be made till the acceptance of the report by the Competent Authority. The auditor has to submit detailed content of the audit carried out in the respective format for the better understanding of the management as well as for making decision w.r.t systematic improvement.

The final audit reports for respective airports/stations is required to be printed on the letterhead of the firm duly signed and stamped along with UDIN and Firm Registration Number by the Senior Partner.

9. CONFIDENTIAL REPORT: The Auditors are required to report all cases of revenue leakages, excessive or unreasonable expenses, misuse of powers, favours or disfavors having financial impact, fraud on or by authority, improper awarding of contracts, theft, unlawful or unprofessional activity or activity beyond the ethical boundaries or any other aspects without any limitation of any kind where interest of the authority or any stake holder is getting adversely affected. Such report shall be dealt with in a confidential manner and actions will be initiated without any reference of source. The secrecy in terms of Official Secrets Act will be followed by all concerned about such report and will be shared only on need to know basis. A copy of the confidential report may please be sent to RED/GM(F&A) with respect to Category A Airports. In respect of Category C Airports/stations, the report may be submitted to the concerned APD with a copy to RED/GM (F&A).

10. PENALTY: - If Internal Audit is not conducted as per schedule and Audit Report is not submitted as per the requirement, no payment will be made till the report is completed in all respect, is submitted to the competent authority for acceptance. A penalty @ 0.5% [half percent] per week subject to maximum @ 10 % of the awarded value of the contract will be levied for the delay in submission of report beyond the prescribed period of time. Delay in finalization of Internal Audit and submission of Audit Report for reasons beyond the control of the Auditors may be condoned with the approval of the competent Authority at RHQ/Airport.

Note: - In addition to quality of Audit, in-depth Audit in all respect at least for one month in each quarter is mandatory and accordingly reporting & submission of Audit report should be made by the firm.

Section-IV

GENERAL TERMS AND CONDITIONS

1.CLARIFICATIONS ON TENDER DOCUMENTS

A prospective Tenderer requiring any clarification on the Tender Document may notify through GEM portal only within the specified period.

In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

2. AMENDMENT OF TENDER DOCUMENT

Before the deadline for submission of tender, the Tender Document may be modified by AAI by issue of addendum/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 any addendum/ corrigendum to the tender document which may be uploaded up to one day prior to the deadline for submission of Tender as finally stipulated.

To give prospective Tenderers reasonable time in which to take the addendum/ corrigendum into account in preparing their tenders, extension of the deadline for submission of tenders may be given if considered necessary by AAI.

3. REJECTION OF BID/CANCELLATION OF CONTRACT

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

AAI also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Contract, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of action.

AAI reserves the right to cancel the tender/contract without assigning any reason. If the firm/organization gives wrong information in its offer, AAI reserves the right to reject such offer at any stage or to cancel the contract, if awarded & forfeit the EMD.

4. WORK NOT TO BE LET OUT

Sub-contracting in part or full of the assignment awarded to the successful bidder is not permitted, except as specifically approved by AAI.

5. CONFIDENTIALITY CLAUSE

Any and all information in written, electronic media or oral form and disclosed to the Auditor shall at all times remain the legal and absolute property of AAI and the Auditor shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

6. TERMINATION OF SERVICES

The engagement of Auditor can be terminated by the Management of AAI without assigning any reason, whatsoever, at any time during the contract period by giving 7 days' notice.

7. SETTLEMENT OF DISPUTES

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by AAI management subject to a written appeal by the Auditor to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.

If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration.

8. SIGNATURE OF BIDS/OFFERS

The offer must be duly signed and stamped on each page by the Authorized Representative of the Bidder.

The Firm's (Bidder's) name stated on the proposal shall be the exact legal name of the firm.

Erasures or other changes in the offer shall be authenticated by the initials of the persons signing the bid.

9. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.

10. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.

11. Bidder shall have proper infrastructure including lap top, internet connection, stationery, etc. to carry out the work when they are required to work in AAI premises. Authority shall be providing only necessary furniture and electric connection to the Auditor when they are required to work in AAI's premises.

12. The soft copies of the data/information as well as the printouts of the data/information provided during the contract period, shall be the property of AAI and the Auditors shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of AAI at any stage.

13. AAI shall be authorized to make statutory deductions as applicable from the amount payable to the Auditor.

14. The successful bidder shall intimate the names of the persons employed by him or going to employ, who are relatives (wife, husband and dependent parents, grand- parents, children, grandchildren, brothers, sisters, uncle, aunts, cousins and their corresponding in laws) of AAI employees.

15. All the above terms & conditions, scope of work and guidelines as mentioned shall form part & parcel of NIT and would be treated as terms and conditions of the contract.

16. The unconditional acceptance letter (Format - II) and Undertaking (Format - III) of section VI are prerequisite documents and to be submitted in technical bid (Envelope I). In case of any deficiencies & requisite documents are not submitted in Envelope I by the firm, the bid of the firm will be rejected and financial bid (Envelope II) of the firm will not be opened.

17. The Audit Assignment will be terminated / cancelled in the following cases:
(a) If the firms obtain the appointment on the basis of false information / false statement.
(b) If the firm does not take up audit in terms of appointment letter within 10 working days from award of the contract.
(c) If the firm does not submit the audit report, complete in all respects, as per terms of appointment within stipulated time.
(d) If the performance of the firm is not found satisfactory.
(e) If any fraud/embezzlement is detected subsequently and not reported to AAI.
(f) If the firm does not maintain the confidentiality requirement in terms of professional code of conduct and appoint/utilize the services of those who are not employee/ partner/director of the firm.

18. Payments shall be made on production of original invoices indicating GST No. and after acceptance of the report by the Competent Authority.

19. The Audit firm must be familiarized with the scope of the audit and consider the same before quoting for the tender. To obtain first-hand information on the assignment and scope, firm may visit Directorate of Finance RHQ, NR for any clarification.

20. Details as per Technical bid- **Format-IV (Section VI)** must be submitted.

Section-V

INSTRUCTIONS FOR ONLINE BID SUBMISSION

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

1.The bidders shall go through the Additional Terms and Conditions (ATC) document and shall comply with each clause of all the sections.

2.Online bids through GeM portal are invited by Airports Authority of India(AAI) for "Engagement of auditor for conducting internal audit for FY2026-27 & FY2027-28 for category "A" select airports /stations and for FY2026-27 for category "C" select airports/stations of AAI under Northern Region and submission of the Audit Report.

3.Not more than one Bid shall be submitted by a bidder or by a firm of bidders. 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.

4.The tender document consists of two volumes –Section II (**Volume-I)** Technical Bid (all Technical documents including unconditional acceptance of the offer) and Section II (**Volume)-II**– Financial (Price) Bid.

5.The tender fee EMD of **Rs. 1,20,720/-** is to be remitted to the bank account of Airports Authority of India as per details mentioned under the heading "Important Points to NOTE". Copy for the RTGS/NEFT details along with UTR number is to be uploaded on the GeM portal by the tenderer/bidder.

6.The offer (both Technical & Financial bid) must be valid for a minimum period of 180 days from the last date of submission of bid on GeM Portal.

7.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 below mentioned documents in support of eligibility criteria.

i. The bidder shall submit self-declaration in the covering letter (Section VI, **Format-I**) stating that the bidder has 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.

ii. Letter of Unconditional acceptance of the offer as per Section-VI, **Format-II**.

iii. All the documents required to meet the eligibility criteria, as per **Section-VI**, **Format- I** in the Tender Document i.e., 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 successful bidder has 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 GeM Portal.

9.Bidder then login into the 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 (if any) 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. Bidder should arrange for the EMD as specified in the tender.

14. The bidder should read the terms and conditions and accepts the same to proceed further to submit the bids.

15. 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.

16. There is no limit on the size of the file uploaded at the server end. However, the upload is decided on the Memory available at the Client System as well as the Network bandwidth available at the client side at that point of time. In order to reduce the file size, bidders are suggested to scan the documents in 75-100as per Gem 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.

17. The Tender Inviting Authority (TIA) will not be held responsible for any sort of delay or the difficulties faced during the submission of bids online by the bidders due to local issues.

18. The bidder may submit the bid documents online mode only, through GeM portal. Offline bid documents will not be accepted under any circumstances.

19. After the bid submission, the bid summary has to be printed and kept as an acknowledgement as a token of the submission of the bid. The bid summary will act as a proof of bid submission for a tender floated and will also act as an entry point to participate in the bid opening event.

20. 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.

21. The bidder should see that the bid documents submitted should be free from virus and if the documents could not be opened, due to virus, during tender opening, the bid is liable to be rejected.

22. 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.

23. Tenderer should submit the tender for Engagement of Chartered Accountants / Cost and Management Accountants firm in accordance with the Instructions to Bidders &Terms & Conditions of Tender.

Section-VI
Submission of Tender

Format-I (To be uploaded online)
LETTER OF SUBMISSION - COVERING LETTER TO BE SUBMITTED IN COVER 1
(ON THE LETTER HEAD OF THE BIDDER)

Date:

The Regional Executive Director,
Airports Authority of India
Regional Head Quarter, Northern Region
NATS Building, Rangpuri,
New Delhi -110037

Sir,

Sub: **e -tender for engagement of Chartered accountant / Cost and Management Accountant firm for conducting Internal Audit of select Airports/Stations of AAI under Northern Region.**

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**
(i)	Copy of the financial instrument or letter containing complete remittance details of NEFT / RTGS transfer towards EMD or certificate issued by the concerned department (like – MSME, NSIC) for exemption of depositing EMD along with Bid security Declaration	
(ii)	Scanned copy of the Self-Certified copy of Registration issued by The Institute of Chartered Accountants of India/ The Institute of Cost Accountant of India as per **Eligibility Criteria no. i (Section II, Volume-I)**	
(iii)	Scanned copy of duly certified Audited financial statement (Balance Sheet & Profit and Loss Account) for **FY 2022-23, 2023-24** and **2024-25** as per **Eligibility Criteria no. ii (Section II, Volume-I)**	
(iv)	Scanned copy of the List of Partners and Resume of the partners giving the brief details of relevant experience with membership no., same should be attested by Managing partner /senior partner as per **Eligibility Criteria no. iii (Section II, Volume-I)**	
(v)	Scanned copy of list of qualified CA/CMA along with membership no., the Segment handled and years of post- qualification experience in internal / statutory Audit, same should be certified by Managing partner /senior partner as per **Eligibility Criteria no. iv**. **(Section II, Volume-I)**	

(vi)	Scanned copy of List of Assignments with organization name, nature of assignment undertaken, F.Y. for which assignment undertaken, date of completion of the assignment certified by Managing Partner/Senior Partner AND Proof of execution of services/ other credentials (Award Letter and certificate of completion/continuation of service in case of ongoing assignment indicating services provided, Financial year/Time Period of provision of service etc. on letterhead of the client duly certified by the client) as per **Eligibility Criteria no. v (Section II, Volume-I)**	
(vii)	Audited Balance Sheet & P&L of the client as per **Eligibility Criteria no. v (Section II, Volume-I)**	
(viii)	Scanned copy of PAN, TAN, and GST No. of the Firm/LLP as per **Eligibility Criteria no. vi (Section II, Volume-I)**	
(ix)	Scanned copy of the Self declaration as mentioned in Format I. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per **Eligibility Criteria no. vii (Section II, Volume-I)**	
(x)	Payment details of EMD/ Copy of MSME certificate along with Bid Security Declaration as per **Eligibility Criteria viii (Section II, Volume-I)**	
(xi)	Scanned copy of valid empanelment certificate as per **Eligibility Criteria no. ix (Section II, Volume-I)**	
(xii)	Scanned copy of filed **Format I**, **Format II** and **Format III (Section VI)**	
(xiii)	Scanned copy of entire set of tender documents including blank format of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance.	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

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

Signature of the bidder or: ___________________
Authorized Signatory Name of the bidder: ________
Company Seal: ______________________________
With UDIN)

Section-VI

Format-II

UNCONDITIONAL ACCEPTANCE LETTER

TO BE SUBMITTED IN E-TECHNICAL BID IN COVER 1

(Refer Clause for technical bid of NIT)

To,

The Regional Executive Director,
AIRPORTS AUTHORITY OF INDIA
Regional Head Quarter, Northern Region
NATS Building, Rangpuri,
New Delhi -110037

Subject :- **ACCEPTANCE OF AAI's E -TENDER CONDITIONS**

Sir,

1. E-tender documents have been downloaded by me. I/we hereby certify that I/we have inspected and read the entire terms and conditions of the e-tender documents made available to me/us which shall form part of the contract agreement and I / we shall abide by the conditions / Clauses contained therein.

2. I/We hereby unconditionally accept the e-tender conditions of AAI's e-tender documents in its entirety for the above services.

3. The contents of Additional Terms & conditions and guidelines of the NIT of the E-Tender Documents has been noted wherein it is clarified that AAI reserves the right to reject the e-tenders without assigning any reason thereto.

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

Yours faithfully,

Date:

(Signature of the e-tenderer)
(Company Seal with UDIN)

Section-VI
Format-III

UNDERTAKING TO BE SUBMITTED BY BIDDER'S (ON LETTER HEAD) IN COVER 1

I/ we, Proprietor/Partner/Legal Attorney/Director/ Accredited Representative of _, solemnly declare that:

1. I/We am/are submitting Offer/Bid for the work of _____________ against NIT No./ Tender ID _________Dated______ and I/We offer to execute the work in accordance with all the terms & conditions of the bid.

2. Myself/Our Partners/Directors don't have/had any relative as employee of **Airports Authority of India.**

3. All copy of documents, credentials and documents submitted along with this Bid are genuine, authentic, true and valid.

4. I/We hereby authorize department to seek references/clarifications from the Bankers and/or other departments/statutory bodies.

5. We hereby undertake that we shall register and obtain license from the Competent Authority under the contract labour (Registration and Abolition Act) as relevant, if applicable.

6. *I/We hereby confirm that we have registration with CMPF/EPF Authorities. We shall make necessary payments as required under law.
Or
*I/We hereby undertake that we shall take appropriate steps for registration as relevant under CMPF/EPF Authorities. We shall make necessary payments as required under the law.
(*Delete whichever is not applicable)

8. I/We have not been banned or delisted by any Govt. / Quasi Govt. Agencies or PSUs (In case of joint venture all partners are covered).

9. If any information and document submitted is found to be false/incorrect at any time, authority may cancel my/our Bid and action as deemed fit may be taken against me/us, including termination of the contract, forfeiture of all dues including Earnest Money and banning/delisting of our firm and all partners of the firm etc.

Signature (with Stamp of Firm): ___________________________
Name & Designation of Authorized Signatory: ________________
Date__________ Place_______

(To be uploaded online and submitted in cover 1)

Section-VI

Format-IV

<u>TECHNICAL BID</u>

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	**Registration Details** (*attach proof*) Firm/LLP Registration Number & Date: PAN & TAN: GST Registration No.: Others, if any:	
8	**Details of Partners with professional qualifications:** The Partner who will associate /deal with AAI should be specified. The Partner having 10 years of post- qualification experience and more should only be named.	
9	**Details of Employees with professional qualifications**: The employee who will associate /deal with AAI should be specified Employees having 5 years of post-qualification experience and more should only be named.	

10.	Details of experience supported with copy of work order/ agreement and Completion certificate.	**S. No.**	**Year for which appointed**	**Name Of the PSU/Unit**	**Gross turnover of the PSU/Unit**	**Nature of Assignment**	**Date of completion of assignment**
11.	Turnover of Partnership Firm/LLP (Year wise)	**S. No.**	**F.Y. 2022-23**	**F.Y. 2023-24**	**F.Y. 2024-25**		
12.	Debarred/black listed by CBI/CVC/any other Government agencies	Yes/ No					

<table>
<tr><td rowspan="2">13.</td><td rowspan="2">Details of EMD: -</td><td>Demand Draft no. / RTGS /NEFT UTR No.</td><td>Date</td><td>Name and address of Bank</td><td>Amount (INR)</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
<tr><td>14.</td><td>Bank Account Particulars:
Name of the A/c holder Complete Bank Account No., Account type (SB/ CA) Name of the Bank Branch & Address Branch contact phone Nos.11- digit IFS code</td><td colspan="4"></td></tr>
</table>

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 Authorized signatory along with UDIN)

Section-VI

Format - V

Financial Bid (To be uploaded online and submitted in cover 2)

As per GeM Portal

Section-VI

Format-VI

Bid Security Declaration (BSD)

(to be printed and submitted on bidder Letter-head)

Bid Securing Declaration In lieu of bid security/EMD.

(Bidders *exempted* from submission of bid security are required to submit this.)

To, Date:

The Regional Executive Director,
Airports Authority of India
Regional Head Quarter, Northern Region
NATS Building, Rangpuri,
New Delhi -110037

Reference:- GeM Bid No. ………………..…………………..Dtd……....………..

Sir,

I/We, ... Irrevocably declare as under:-

1. I/We understand that, as per Clause.................... of Bid conditions, bids must be Supported by a Bid Security Declaration in lieu of Ernest Money Deposit.

2. My/Our firm/company is registered as a MSME vide UDYAM registration No…………………................... dated………… (Copy enclosed) hence exempted from bid security/ EMD (As per GFR 2017 & GeM GTC).

3. I/we hereby undertake the following: -

(a)That all obligations in respect of General and Special Conditions as per the Bid documents will be fulfilled by me/our organization.

(b)That if I/we withdraw or modify our Bid during the period of validity, or after awarded the contract if I/we fail to submit performance security before the deadline defined in the Bid documents, I/we may be suspended for the period of time specified in bids documents as violation of code on integrity.

Signature
(Seal of Firm)
(Name & designation of the
Authorized person signing the Bid
Security Declaration form)
UDIN

Section-VII

SOP for conducting Internal Audit

1. The senior partner of CA/CMA Firms appointed for conducting Internal Audit of RHQ (NR)/Airports as per scope of work, along with team members will approach REDs/GM(F&A) w.r.t Category ‘A’ Airports and respective APDs w.r.t Category C Airports and discuss the Scope of work and the Audit Plan. Audit in all aspect at least one month in each quarter should be carried out.

2.GM(F&A) w.r.t RHQ NR & Bhatinda and respective APDs w.r.t all other airports, after discussing with the Internal Auditor, will intimate and coordinate with all the concerned officials to keep the records as requisitioned by the Auditors for their inspection/verification/Auditing as per the schedule submitted by the firm.

3.RED/GM(F&A) w.r.t RHQ NR and Bhatinda /and respective APDs w.r.t all other Airports will deploy a Nodal Officer from the Section /Department to co-ordinate with all other Officials to facilitate the Auditor to carry out the assigned work of Internal Audit by them smoothly.

4.A system should be evolved to record the number of visits made by the Sr. Auditor and his team to the Section for carrying out Audit inspection/ Job.

5. As required in the reporting system, designed for Internal Audits, the compliance status of previous Audit Reports and Government Audit Reports / Para needs to be made available to the Auditors.

6. All the related documents, files, approvals, reports, work orders, agreements, correspondence with the statutory bodies/Authorities, vouchers / invoices / bills etc. should be made available to Auditors. RED/GM(F&A)/APDs may ensure full cooperation and timely submission of requisite documents to the Auditors during the course of Audit.

7.Viewing rights in the SAP (ERP)/other applications shall be made available to the Auditor.

8. Reports as per requirement can also be downloaded by the concerned/nodal officer from SAP

System/other application for handing over to the Auditor for their verification.

9. During the course of Audit, RED/GM(F&A) w.r.t RHQ NR & Bhatinda and respective APDs w.r.t all other stations should also interact with Auditors from time to time and review the progress of Audit Program and arrange to provide document as per Scope of work to meet the requirement of records of the section.

Other Terms and Conditions

1. **Scope of work and deliverables**: The scope of work shall be as per details given under clause "Scope of Work" in tender document for each Category of Airport/Station. The scope is illustrative and not exhaustive. The Auditor should go through the scope of the audit, before submission of the tender.

2. **Terms of Payment**:
I. While making the payment, statutory deductions as applicable, shall be made by AAI.

II. AAI will make the payment through e-mode only to Auditor's Bank account as per e-payment details submitted in the tender document.

3. **Confidentiality**
a) Auditor shall treat all matters in connection with the Contract as strictly confidential and undertakes not to disclose, in any manner whatsoever, information, documents, technical data, experience, etc. given to him by AAI without the prior written consent of AAI.

b) Auditor further undertakes to limit the access of confidential information to those of its employees, Implementation Partners etc. who reasonably require the same for the proper performance of the Contract and the Auditor shall ensure that each of them has been informed of the confidential nature of the information and made aware of the confidentiality and non-disclosure clause stated at Clause 3(a).

4. **Force Majeure**:
If at any time during the existence of this contract either party is unable to perform in whole or in part any obligations under this contract because of war, hostility, military operations, civil commotion, sabotage, quarantine, restrictions, acts of God and acts of Government (including but not restricted to postponement or deferment of implementation of Ind AS), fires, floods, explosions, epidemics, strikes, or any other labour trouble, embargoes, then the date of fulfilment of any obligations engagement shall be postponed during the time when such circumstances are operative. Any waiver/ extension of time in respect of the delivery of any instalment or part of the service shall not be deemed to be waiver / extension of time in respect of the remaining deliveries.

If operation of such circumstances exceed three months, either party will have the right to refuse further performance of the contract in which case neither party shall have the right to claim eventual damages.

The party which is unable to fulfill its obligations under the present contract must within 15 days of occurrence of any of the causes mentioned in this clause shall inform the other party of the existence or termination of the circumstances preventing the performance of the contract. Certificate issued by Chamber of Commerce or any other competent authority connected with the case shall be sufficient proof of the existence of the above circumstances and their duration. Non-availability of professional manpower will not be an excuse to the Internal Auditor for not performing their obligations under the Contract.

5.**Settlement of Disputes**

A. ***Amicable settlement***
The parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Agreement or the interpretation thereof.

B. ***Dispute resolution***
The Parties agree to use their best efforts for resolving all Disputes arising under or in respect of this Agreement promptly, equitably and in good faith, and further agree to provide each other with reasonable access during normal business hours to all non- privileged records, information and data pertaining to any Dispute. Any dispute, difference or controversy of whatever nature how so ever arising under or out of or in relation to this Agreement (including its interpretation) between the Parties, and so notified in writing by either party to the other Party (the “Dispute”) shall, in the first instance, be attempted to be resolved amicably within thirty (30) days of notice. After the expiry of said period of notice of ‘dispute’ without any written amicable settlement, it shall be deemed that such a dispute is not resolvable by amicable settlement. However, at any time, both the parties can extend the said period of 30 days by mutual agreement in writing.

6.**Arbitration**

a. Any dispute or difference whatsoever arising between the parties out of or relating to the construction, meaning, scope, operation or effect of this contract or the validity or the breach thereof shall be settled by arbitration by a sole arbitrator to be appointed by Chairman of AAI. The provisions of Arbitration and Conciliation Act 1996 shall apply to such arbitration proceedings.
The venue of arbitration shall be New Delhi.

b. This Agreement and the rights and obligations of the Parties shall remain in full force and effect, pending the Award in any arbitration proceedings hereunder.

Section - I

Volume-IIA: **SCOPE OF AUDIT (For Category A Airports/Stations)**

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 Select Category A (RHQ NR, Delhi & Amritsar) of AAI-Northern Region:

A list of scope of work has been indicated as follows.

S.No	**Departments at RHQ/Select Airports (Category A)**
1	Engineering Department (Civil & Electrical)
2	Operations Department
3	ATC/ANS/CNS/Airport System Department
4	Technical Department
5	Information Technology (IT) Department
6	Commercial Department
7	Land Management Department
8	Finance Department
9	Legal Department
10	HR/Admin Department
11	Security Department

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 have followed the laid down procedures in carrying out the job and the proper records have been maintained in support of that.

Section-I

Volume IIA (Category A Airport/Station)

Scope of work

SCOPE OF AUDIT					
(A) CAPITAL EXPENDITURE	(B) REVENUE EXPENDITURE	(C) REVENUE	(D) FINANCIAL MANAGEMENT	(E) LEGAL & ARBITRATION	(F) HR/ADMIN

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department.		
(A) Area to be covered under Capital Expenditure		
Para no,	**Area of Audit**	**Scope of audit**
1.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP / Procurement manual/ Works manual/ CNS Manual / technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (AA&ES, TS and FC). To check expenditure incurred beyond awarded value (financial concurrence for the contract) exceeding 30% of the awarded value not exceeding 10% of the amount approved AA&ES due to any reason including variation in terms of contract/ agreement or due to change in scope of works/ services, revised financial concurrence will be obtained from Competent Authority. In case of Capital Projects, evaluate the Project implementation to verify the time and cost overrun to AAI, if any, and report the same. **Type of Works:** Runway recarpeting, Apron repairs, Construction of terminal building & runway, Aerobridges etc. **Type of Procurements**: Furniture & fixtures, IT hardware and software, Crash Fire Tenders, Vehicles, CNS/FIU/AS Equipment, etc.
1.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To verify that payments, including project-related payments, have been made in accordance with the terms and conditions of the Work Order/NIT, the applicable Delegation of Powers (DoP), and on the recommendation of the Engineering Department after due test check by the competent authority as prescribed in the Works Manual; to verify compliance with the prescribed timelines for payments to MSMEs, including those through the GeM Portal; to examine the time lag between submission of bills/invoices by the vendor/contractor to the concerned Directorate, receipt in Finance, and the actual date of payment; and to report any deviations or delays observed.

1.3	EoT, Extra, deviated and substituted Items	Approval for grant of extension of time (EoT) for the contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra, deviated and substituted items if any in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated and substituted items need to be reported.
1.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
1.5	Review of deposit works (award of deposit works & taking on deposit works by AAI, advances to parties (mobilization, special, secured & unsecured))	To review advances released to agencies for deposit works and advances paid to contractors to ensure compliance with the terms and conditions of the NIT/contract, applicable approvals, and timely recovery thereof; to verify that departmental charges and any revenue due/earned in respect of deposit works have been correctly levied, recovered, recognized, and accounted for at the end of the financial year; and to report any deviations from the prescribed conditions, recoveries, or accounting requirements.

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department & ATM, HR/Admin.

(B) Area to be covered under Revenue Expenditure-

Para no,	Area of Audit	Scope of audit

2.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP/Procurement manual/ Works manual/CNS Manual/technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (In-Principle Approval or Approved Action Plan, TS, FC & award letter). Type of works: Waterproofing of building, R & M works, AMC, Rate Contracts, ESS/ MESS, May I help you etc.
2.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To check that the payments have been made as per the terms and conditions of the work order/NIT and the deviation if any. To check the delay (time lag) between the submission of bill /invoice by the vendor/ contractor to the concerned directorate and Concerned Dte. to Finance for release of payment and date of payment.
2.3	Extension of contract, Extra, deviated and substituted Items	Approval for grant of extension of contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra deviated and substituted Items, if any, in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated items need to be reported.
2.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
2.5	Review of deposit works (award of deposit works & taking on deposit works by AAI)	To review any kind of advance given to any agency as deposit work. To check the payment of any kind of advances to the contractor as per the terms and conditions of the NIT and recovery of the same. Any deviations from the conditions to be reported.
2.6	Verification of space deduction under ESS/ MESS contract (Operations Department)	To verify the correctness of space deduction under the ESS/MESS contract by matching the space details as per the approved Space Audit with the space considered for deduction in the contract, and to identify and report any deviations, along with justification provided by the auditee.

Departments – ATC & CNS (Traffic), Finance, Commercial, Land & Operations (Non-Traffic)		
(C) Area to be covered under Revenue -		
Para No.	**Area of Audit**	**Scope of Audit**
3.1	**Traffic Revenue** - Raising of bills in respect of airlines. (ATC/OPS)	To check whether the traffic revenue bills for the year have been raised as per the timelines on the Airport and bills has been raised in time as per the approved tariff by AERA/MoCA. Checking of all invoices generated in any **one month** 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. The Auditor has to check : Route Navigational Facilitation Charges (RNFC) Terminal Navigational Landing Charges (TNLC) where ever applicable. Landing charges & Parking Charges User Development Fee (UDF) Overflying at CHQ The 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, AAI-12/AAI-17 Data, flight strips etc. 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 of omission/duplication of data leading to wrong billing to the Airlines. Checking of PI server report with AIMS for bills failed during porting from AIMS to SAP.
3.2	Raising of Interest Bills for delay in payment	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. The differences if any, to be reported.
3.3	Reconciliation of TDS(Revenue)	Party-wise reconciliation of TDS booked in GL and that appearing in 26AS and to report differences, if any.
3.4	Outstanding dues and security deposit (TRAFFIC)	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. To verify the outstanding dues to analyze the reasons for outstanding and action taken for recovering the dues and to report accordingly. 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. Age wise analysis of the outstanding dues and the reasons for the outstanding.
3.5	Credit facility provided to casual & Scheduled operator's vis-à-vis the credit policy scheduled of AAI	To verify the records/documents i.r.o credit facility provided to all the scheduled & non-scheduled operators during the year under audit, the security deposit/advance if any, obtained against the credit facility and the outstanding dues if any.
3.6	**Non Traffic Revenue -** Raising of bills in respect of concessionaires/ lessees etc.(Commercial/Land/OPS)	Checking of all invoices raised as per the timelines 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. Checking of PI server report with AIMS for bills failed during port

		from AIMS to SAP.
3.7	Scrutiny of Commercial/ Land/ Operation Contracts.	All running contracts has to be verified in detail to ascertain that the manuals, policies and procedure, have been followed in the award of contract. In case of ongoing contracts, the escalation factors as per agreement and invoicing.
3.8	Space/land Audit (Commercial & Land)	Review of last space audits/commercial audits/land audit carried out by RHQ / Stations / and action taken if any against the same. Vacant space if any remaining unutilized.
3.9	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. Further, raising of interest claim for delay in payment and invoicing/realization of interest also to be reported.
3.10	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)
3.11	Delay in Award of Contracts	To examine abnormal/inordinate delay in awarding the contract, if any, and to report the loss of revenue.
3.12	Land Records and Encroachment Management	To verify the completeness and accuracy of land records, availability of title deeds, mutation in the name of AAI, digitization of land records, maintenance of land registers/REAP entries, and status of land under possession. The audit shall also examine cases of land encroachment, action taken for eviction, monitoring of encroachment cases, and adequacy of follow-up measures.
3.13	Land Lease Administration (Land Management)	To examine land lease management, including validity of lease agreements, area allotted vis-à-vis lease records, currency of contracts, compliance with lease terms and conditions, renewals/extensions, and monitoring of lease obligations (applicability of annual escalations)
3.14	Revenue Realization and Contract Compliance (Land Management)	To verify correctness of billing based on the area allotted, realization of lease rentals and other dues, application of escalation clauses, recovery of outstanding amounts, issuance of Demand Recovery Certificates (DRCs), and compliance with contractual and financial provisions.
3.15	Lost and Found items (including currency, yellow & white metals) and its disposal	To verify the receipt, custody, accounting, return and disposal of Lost and found items including currency and precious metals in accordance with the prescribed procedures and applicable SOPs.

Departments – Finance		
(D)- Area to be covered under Financial Management -		
Para No.	**Area of Audit**	**Scope of Audit**

4.1	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,
4.2	Physical verification of Fixed Asset	Annual physical verification of fixed assets has been carried out in accordance with the circulars/instructions issued by AAI; reconciliation of the results with the Fixed Asset Register; verification of the breakup of assets capitalized under projects; verification of proper tagging of capitalized assets put to use; and reporting of any discrepancies, untagged assets, shortages, excesses, or other deviations observed.
4.3	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
4.4	CWIP (Capital Work in Progress)	To check capitalization of asset as per the accounting policy. Delays in the installation of assets, resulting in non-capitalization of asset if any. Verification of capitalization of assets during the year against cost center and segment. 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.
Finance Dept (Bank and Cash)		
4.5	Bank reconciliation	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.
4.6	Cash Insurance	To examine the insurance coverage of cash in chest/cash in transit.
4.7	Bank Guarantee	To verify the SFMS confirmation of all the BGs, timely renewal of expired BGs and updating the records in SAP etc.
4.8	Verification of Bank Mandates & authorized signatory transaction limits	To verify that bank mandates are approved by the competent authority, authorized signatories and transaction limits are in accordance with the Delegation of Powers, digital banking roles (Maker/Uploader/Checker/Approver) are assigned with adequate segregation of duties, no non-executive or unauthorized personnel have been assigned transaction-processing roles, and any unauthorized access or deviations are identified.
Finance Dept (Review of Trial Balance, Ledgers and Subsidiary Records)		
4.9	Review of booking of income and expenditure/assets and liabilities	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
4.10	Review of Interim GL	Appropriate records are built up for deprecation, income tax calculations, Interim GL (GR/IR, WBS, Freight, Custom duty, Staff Interim GL)

4.11	Compliance of accounting policies /accounting standard	Accounts are prepared on the basis of accounting policies and as per the accounting standard etc.
4.12	Review of Earnest Money Deposit and Security Deposit	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.
4.13	Committed expenditure	Provision of liabilities made in respect of committed expenditure or not.
4.14	Contingent liabilities	Provision made in respect of Contingent liabilities.
4.15	Old balances	Review of old balances, if any.
4.16	Journal vouchers	Review of all JV passed, uploading of supporting against a voucher.
4.17	Pre – Paid Expenditure	Checking of pre-paid expenditure booked.
Finance (Taxation)		
4.18	TDS (Income Tax, labour Cess and GST)	Deposit of TDS (GST, Income tax, labour Cess & other tax deductions) and timely filing of TDS return.
4.19	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.
4.20	Interest / Penalty	Interest/Penalty paid if any with respect to payment of statutory taxes and duties.
4.21	Notices from statutory authorities	Notices, if any, received from income tax GST, Service tax customs departments and action taken in this regard.
Finance (Verification of SAP records)		
4.22	SAP FI Module	To verify that financial entries in SAP FI are correctly recorded and supported by proper documents, by checking document creation, uploaded attachments, and compliance with procedures, and to report any discrepancies.”
4.23	SAP User Access & Segregation of Duties	To verify whether SAP user access rights, roles, and authorizations have been assigned in accordance with defined job responsibilities and Segregation of Duties (SoD) principles and to identify instances of conflicting, excessive, or incompatible access.
4.24	Maker–Checker & Approval Controls (SAP + DoP)	To check whether maker–checker controls and system-based approval workflows aligned with Delegation of Powers (DoP) are implemented across critical SAP transactions, and whether execution of end-to-end transactions by a single user is restricted.
4.25	Compliance of Critical SAP Transactions (FB60 & Direct Posting)	To verify whether direct postings through SAP T-Codes (including FB60) are carried out only in exceptional cases with proper authorization and adherence to prescribed guidelines.

4.26	Purchase Order (PO) Management & Data Integrity	To verify whether Purchase Orders are created at the appropriate stage of procurement, contain complete and accurate details, and comply with defined policies and timelines.
4.27	Supporting Documentation & Transaction Traceability	To check whether all relevant supporting documents are uploaded in SAP and whether adequate transaction narration and audit trail are maintained to ensure completeness and traceability of transactions.
4.28	Vendor Master Data & Governance	To verify whether vendor master data is created and maintained with complete, accurate, and validated information and whether adequate controls exist to prevent duplication, fraud, and unauthorized vendor
4.29	Backdated Transactions & Procurement Data Completeness	To verify whether system controls exist to prevent backdated transactions and ensure completeness of procurement data through mandatory field validations.
4.30	Fixed Asset Recording & Movement	To verify whether fixed assets are recorded with complete details in SAP/FAR, physically verifiable, and whether asset transfers are properly approved, recorded, and updated in the system.

Departments – Legal and Arbitration		
(E)- Area to be covered under Legal Management -		
Para No.	**Area of Audit**	**Scope of Audit**
5.1	Legal & Arbitration Cases	To review the status and age-wise pendency of legal, arbitration and cases under the PPE Act to assess the effectiveness of case management; verify timely filing of pleadings, compliance with court directions, maintenance of legal records, engagement of legal counsel, and monitoring of case progress; verify that arbitration proceedings are completed within the timelines prescribed in the applicable manual/guidelines; ensure that adequate Security Deposit (SD) is available with AAI against disputed dues, wherever applicable; examine the efforts taken to dispose of long-pending cases and the reasons for undue delays; and report any deviations having financial or operational implications.
5.2	Advocate Enlistment and Case Allocation	To verify that the enlistment of advocates/law firms and allocation of legal cases have been carried out in accordance as per circular issued, including eligibility criteria, maintenance of the panel, approval by the competent authority, delegation of powers, financial limits, workload distribution, and assignment of policy-sensitive and high-value cases.

5.3	Professional Fees & Arbitrator fees	To verify that professional fees, reimbursements, and other payments to advocates have been made in accordance with the approved Schedule of Fees, prescribed terms and conditions, and competent authority approvals as per DOP.

Departments – HR/Admin Department		
(F)- Area to be covered under HR/Admin -		
Para No.	**Area of Audit**	**Scope of Audit**
6.1	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 including nomination & dependent list. To check absentee statement and SAP leave record for correct date of leave availed and posting in SAP leave records
6.2	Empanelment of Hospital and Hotels	To Check empanelment of Hospital and Hotels are done by following procedure and to check whether such empanelment is current nature and live or renewal is due. To check availability of income tax exemption certificate for hospitals under Section 17(2).
6.3	Verification of stocks and stores	To examine and verify the end-to-end stores management system covering procurement, receipt, storage, issue, accounting, and disposal of inventory across all locations for the specified period, including review of records, internal controls, physical verification, and compliance with prescribed procedures on a test-check basis.
6.4	Time Lag in Submission and Payment of Medical Bills (Panel / non panel)	To examine and assess the time lag in submission and settlement of medical reimbursement claims by verifying the dates of bill generation, submission by employees, processing, and final payment, so as to identify delays at each stage, evaluate compliance with prescribed timelines/procedures, and report deviations along with reasons and accountability
6.5	Staff loans and advances	Loans and advances given to staff, if any and action taken to get the refund/recovery of loans and advances within the sanctioned period.

Section - I

Volume-IIB: **SCOPE OF AUDIT (For Category ‘C’ Airports/Stations)**

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 Select Category ‘C’ Airport/Station of AAI-Northern Region:

A list of scope of work has been indicated as follows:

S.No	Departments at Select Airports (Category ‘C’)
1	Engineering Department (Civil & Electrical)
2	Operations Department

3	ATC/ANS/CNS/Airport System 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

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 have followed the laid down procedures in carrying out the job and the proper records have been maintained in support of that.

Section-I

Volume II B (For Category C Airport/Station)

Scope of work

SCOPE OF AUDIT					
(A) CAPITAL EXPENDITURE	(B) REVENUE EXPENDITURE	(C) REVENUE	(D) FINANCIAL MANAGEMENT	(E) LEGAL & ARBITRATION	(F) HR/ADMIN

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department.		
(A) Area to be covered under Capital Expenditure		
Para no	**Area of Audit**	**Scope of audit**
1.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP / Procurement manual/ Works manual/ CNS Manual / technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (AA&ES, TS and FC). To check expenditure incurred beyond awarded value (financial concurrence for the contract) exceeding 30% of the awarded value not exceeding 10% of the amount approved AA&ES due to any reason including variation in terms of contract/ agreement or due to change in scope of works/ services, revised financial concurrence will be obtained from Competent Authority. In case of Capital Projects, evaluate the Project implementation to verify the time and cost overrun to AAI, if any, and report the same. **Type of Works:** Runway recarpeting, Apron repairs, Construction of terminal building & runway, Aerobridges etc. **Type of Procurements**: Furniture & fixtures, IT hardware and software, Crash Fire Tenders, Vehicles, CNS/AS Equipments, etc.

1.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To verify that payments, including project-related payments, have been made in accordance with the terms and conditions of the Work Order/NIT, the applicable Delegation of Powers (DoP), and on the recommendation of the Engineering Department after due test check by the competent authority as prescribed in the Works Manual; to verify compliance with the prescribed timelines for payments to MSMEs, including those through the GeM Portal; to examine the time lag between submission of bills/invoices by the vendor/contractor to the concerned Directorate, receipt in Finance, and the actual date of payment; and to report any deviations or delays observed.
1.3	EoT, Extra, deviated and substituted Items	Approval for grant of extension of time (EoT) for the contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra, deviated and substituted items if any in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated and substituted items need to be reported.
1.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
1.5	Review of deposit works (award of deposit works & taking on deposit works by AAI, advances to parties (mobilization, special, secured & unsecured))	To review advances released to agencies for deposit works and advances paid to contractors to ensure compliance with the terms and conditions of the NIT/contract, applicable approvals, and timely recovery thereof; to verify that departmental charges and any revenue due/earned in respect of deposit works have been correctly levied, recovered, recognized, and accounted for at the end of the financial year; and to report any deviations from the prescribed conditions, recoveries, or accounting requirements.

Departments – Engineering Department (Civil and Elect.), Technical Department, IT / CNS & Airport Systems, Operations Department & ATM, HR/Admin.		
(B) Area to be covered under Revenue Expenditure-		
Para no,	**Area of Audit**	**Scope of audit**
2.1	Scrutiny of contracts awarded during the year under audit.	To examine the running & completed contracts awarded during the year to verify the procedure followed in awarding the contract in accordance with DOP/Procurement manual/ Works manual/CNS Manual/technical instructions received from time to time and to report the deviation, if any. Procedure adopted for award of work to be checked (In-Principle Approval or Approved Action Plan, TS, FC & award letter). Type of works: Waterproofing of building, R & M works, AMC, Rate Contracts, ESS/ MESS, May I help you etc.

2.2	To check that the payments have been made as per the terms and conditions of the work order/ NIT	To check that the payments have been made as per the terms and conditions of the work order/NIT and the deviation if any. To check the delay (time lag) between the submission of bill /invoice by the vendor/ contractor to the concerned directorate and Concerned Dte. to Finance for release of payment and date of payment.
2.3	Extension of contract, Extra, deviated and substituted Items	Approval for grant of extension of contract to be correlated with the hindrance register. Deviation to be reported with levy or without levy as per NIT condition, if any. Approval for extra deviated and substituted Items, if any, in the contract by the appropriate Competent Authority as per DoP. The deviation if any, along with justification for carrying out extra/deviated items need to be reported.
2.4	Statutory Compliances	To check the challans submitted for EPF, ESI, GST etc. have been duly complied by Contractor before release of payment.
2.5	Review of deposit works (award of deposit works & taking on deposit works by AAI)	To review any kind of advance given to any agency as deposit work. To check the payment of any kind of advances to the contractor as per the terms and conditions of the NIT and recovery of the same. Any deviations from the conditions to be reported.
2.6	Verification of space deduction under ESS/ MESS contract (Operations Department)	To verify the correctness of space deduction under the ESS/MESS contract by matching the space details as per the approved Space Audit with the space considered for deduction in the contract, and to identify and report any deviations, along with justification provided by the auditee.

Departments – ATC & CNS (Traffic), Finance, Commercial, Land & Operations (Non-Traffic)

(C) Area to be covered under Revenue -

Para No.	Area of Audit	Scope of Audit
3.1	**Traffic Revenue** - Raising of bills in respect of airlines. (ATC/OPS)	To check whether the traffic revenue bills for the year have been raised as per the timelines on the Airport and bills has been raised in time as per the approved tariff by AERA/MoCA. checking of all invoices generated in any **one month** 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. The Auditor has to check : Route Navigational Facilitation Charges (RNFC) Terminal Navigational Landing Charges (TNLC) where ever applicable. Landing charges & Parking Charges User Development Fee (UDF) Overflying at CHQ The 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, AAI 12/AAI 17 Data, flight strips etc.

		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 of omission/duplication of data leading to wrong billing to the Airlines. Checking of PI server report with AIMS for bills failed during porting from AIMS to SAP.
3.2	**Non Traffic Revenue -** Raising of bills in respect of concessionaires/ lessees etc.(Commercial/Land/OPS)	Checking of all invoices raised as per the timelines 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. Checking of PI server report with AIMS for bills failed during port from AIMS to SAP.
3.3	Scrutiny of Commercial/ Land/ Operation Contracts.	All running contracts has to be verified in detail to ascertain that the manuals, policies and procedure, have been followed in the award of contract. In case of ongoing contracts, the escalation factors as per agreement and invoicing.
3.4	Space/land Audit (Commercial & Land)	Review of last space audits/commercial audits/land audit carried out by RHQ / Stations / and action taken if any against the same. Vacant space if any remaining unutilized.
3.5	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. Further, raising of interest claim for delay in payment and invoicing/realization of interest also to be reported.
3.6	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)
3.7	Delay in Award of Contracts	To examine abnormal/inordinate delay in awarding the contract, if any, and to report the loss of revenue.
3.8	Land Records and Encroachment Management	To verify the completeness and accuracy of land records, availability of title deeds, mutation in the name of AAI, digitization of land records, maintenance of land registers/REAP entries, and status of land under possession. The audit shall also examine cases of land encroachment, action taken for eviction, monitoring of encroachment cases, and adequacy of follow-up measures.
3.9	Land Lease Administration (Land Management)	To examine land lease management, including validity of lease agreements, area allotted vis-à-vis lease records, currency of contracts, compliance with lease terms and conditions, renewals/extensions, and monitoring of lease obligations (applicability of annual escalations)

3.10	Revenue Realization and Contract Compliance (Land Management)	To verify correctness of billing based on the area allotted, realization of lease rentals and other dues, application of escalation clauses, recovery of outstanding amounts, issuance of Demand Recovery Certificates (DRCs), and compliance with contractual and financial provisions.
3.11	Lost and Found items (including currency, yellow & white metals) and its disposal	To verify the receipt, custody, accounting, return and disposal of Lost and found items including currency and precious metals in accordance with the prescribed procedures and applicable SOPs.

Departments – Finance		
(D)- Area to be covered under Financial Management -		
Para No.	**Area of Audit**	**Scope of Audit**
4.1	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,
4.2	Physical verification of Fixed Asset	Annual physical verification of fixed assets has been carried out in accordance with the circulars/instructions issued by AAI; reconciliation of the results with the Fixed Asset Register; verification of the breakup of assets capitalized under projects; verification of proper tagging of capitalized assets put to use; and reporting of any discrepancies, untagged assets, shortages, excesses, or other deviations observed.
4.3	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
4.4	CWIP (Capital Work in Progress)	To check capitalization of asset as per the accounting policy. Delays in the installation of assets, resulting in non-capitalization of asset if any. Verification of capitalization of assets during the year against cost center and segment. 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.
Finance Dept (Bank and Cash)		
4.5	Bank reconciliation	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.
4.6	Cash Insurance	To examine the insurance coverage of cash in chest/cash in transit.
4.7	Bank Guarantee	To verify the SFMS confirmation of all the BGs, timely renewal of expired BGs and updating the records in SAP etc.

4.8	Verification of Bank Mandates & authorized signatory transaction limits	To verify that bank mandates are approved by the competent authority, authorized signatories and transaction limits are in accordance with the Delegation of Powers, digital banking roles (Maker/Uploader/Checker/Approver) are assigned with adequate segregation of duties, no non-executive or unauthorized personnel have been assigned transaction-processing roles, and any unauthorized access or deviations are identified.
Finance Dept (Review of Trial Balance, Ledgers and Subsidiary Records)		
4.9	Review of Earnest Money Deposit and Security Deposit	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.
4.10	Pre – Paid Expenditure	Checking of pre-paid expenditure booked.
Finance (Taxation)		
4.11	TDS (Income Tax, labour Cess and GST)	Deposit of TDS (GST, Income tax, labour Cess & other tax deductions) and timely filing of TDS return.
4.12	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.
4.13	Interest / Penalty	Interest/Penalty paid if any with respect to payment of statutory taxes and duties.
4.14	Notices from statutory authorities	Notices, if any, received from income tax GST, Service tax customs departments and action taken in this regard.
Finance (Verification of SAP records)		
4.15	SAP FI Module	To verify that financial entries in SAP FI are correctly recorded and supported by proper documents, by checking document creation, uploaded attachments, and compliance with procedures, and to report any discrepancies."
4.16	SAP User Access & Segregation of Duties	To verify whether SAP user access rights, roles, and authorizations have been assigned in accordance with defined job responsibilities and Segregation of Duties (SoD) principles and to identify instances of conflicting, excessive, or incompatible access.
4.17	Maker–Checker & Approval Controls (SAP + DoP)	To check whether maker–checker controls and system-based approval workflows aligned with Delegation of Powers (DoP) are implemented across critical SAP transactions, and whether execution of end-to-end transactions by a single user is restricted.
4.18	Compliance of Critical SAP Transactions (FB60 & Direct Posting)	To verify whether direct postings through SAP T-Codes (including FB60) are carried out only in exceptional cases with proper authorization and adherence to prescribed guidelines.
4.19	Purchase Order (PO) Management & Data Integrity	To verify whether Purchase Orders are created at the appropriate stage of procurement, contain complete and accurate details, and comply with defined policies and timelines.

4.20	Supporting Documentation & Transaction Traceability	To check whether all relevant supporting documents are uploaded in SAP and whether adequate transaction narration and audit trail are maintained to ensure completeness and traceability of transactions.
4.21	Vendor Master Data & Governance	To verify whether vendor master data is created and maintained with complete, accurate, and validated information and whether adequate controls exist to prevent duplication, fraud, and unauthorized vendor
4.22	Backdated Transactions & Procurement Data Completeness	To verify whether system controls exist to prevent backdated transactions and ensure completeness of procurement data through mandatory field validations.
4.23	Fixed Asset Recording & Movement	To verify whether fixed assets are recorded with complete details in SAP/FAR, physically verifiable, and whether asset transfers are properly approved, recorded, and updated in the system.

Departments – Legal and Arbitration		
(E)- Area to be covered under Legal Management -		
Para No.	**Area of Audit**	**Scope of Audit**
5.1	Legal & Arbitration Cases	To review the status and age-wise pendency of legal, arbitration and cases under the PPE Act to assess the effectiveness of case management; verify timely filing of pleadings, compliance with court directions, maintenance of legal records, engagement of legal counsel, and monitoring of case progress; verify that arbitration proceedings are completed within the timelines prescribed in the applicable manual/guidelines; ensure that adequate Security Deposit (SD) is available with AAI against disputed dues, wherever applicable; examine the efforts taken to dispose of long-pending cases and the reasons for undue delays; and report any deviations having financial or operational implications.
5.3	Professional Fees & Arbitrator fees	To verify that professional fees, reimbursements, and other payments to advocates have been made in accordance with the approved Schedule of Fees, prescribed terms and conditions, and competent authority approvals as per DOP.

Departments – HR/Admin Department		
(F)- Area to be covered under HR/Admin -		
Para No.	**Area of Audit**	**Scope of Audit**
6.1	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 including nomination & dependent list. To check absentee statement and SAP leave record for correct date of leave availed and posting in SAP leave records

6.2	Empanelment of Hospital and Hotels	To Check empanelment of Hospital and Hotels are done by following procedure and to check whether such empanelment is current nature and live or renewal is due. To check availability of income tax exemption certificate for hospitals under Section 17(2).
6.3	Verification of stocks and stores	To examine and verify the end-to-end stores management system covering procurement, receipt, storage, issue, accounting, and disposal of inventory across all locations for the specified period, including review of records, internal controls, physical verification, and compliance with prescribed procedures on a test-check basis.
6.4	Time Lag in Submission and Payment of Medical Bills (Panel / non panel)	To examine and assess the time lag in submission and settlement of medical reimbursement claims by verifying the dates of bill generation, submission by employees, processing, and final payment, so as to identify delays at each stage, evaluate compliance with prescribed timelines/procedures, and report deviations along with reasons and accountability