



AIRPORTS AUTHORITY OF INDIA
REGIONAL HEADQUARTERS NORTH EAST REGION
GUWAHATI

Tender No:- AAI/NER/FIN/IA/2020

Notice Inviting Tender (NIT) for Conducting Concurrent Audit of Guwahati Airport and RHQ NER for the Financial Year 2020-21

AAI invites Tender from CAG empanelled CA firms (as per list attached) for conducting Concurrent Audit on quarterly basis for the period from 01.04.2020 to 31.03.2021 for Guwahati Airport and RHQ NER.

The Estimated Cost put to tender is Rs. 9,36,000/- (Nine Lakhs Thirty Six Thousand Only) plus GST as applicable.

Self-Help files/FAQ & System Settings (Annexure-II) is available at E-tender portal with URL address <https://etenders.gov.in/eprocure/app>.

For and on behalf of
General Manager (Finance)
Airports Authority of India
North Eastern Regional Office
Guwahati - 781015
PH. NO. 0361-2840023



I. INTRODUCTION:

The Airports Authority of India (AAI), under the Ministry of Civil Aviation is responsible for creating, upgrading, maintaining and managing civil aviation infrastructure in India. AAI provides Air traffic management (ATM) services over Indian Airspace and adjoining oceanic areas. It also manages a total of 129 Airports, including 20 International Airports, 8 Customs Airports, 78 Domestic Airports and 20 Civil enclaves at Military Airfields and covers all major air-routes over Indian landmass. AAI also has ground installations at all airports including 25 other locations, Radar installations at 11 locations along with 700VOR/DVOR installations co-located with Distance Measuring Equipment (DME) to ensure safety of aircraft operations. Runways are provided with Instrument landing system (ILS) installations with Night Landing Facilities and Automatic Message Switching System at various Airports.

II. OBJECTIVE:

The objectives of Concurrent Audit are:

- To supplement efforts of Airport/Region in carrying out simultaneous internal checks of transactions, proper booking in the heads of accounts as per existing programme and compliance with the system and laid down procedures of Airports Authority of India.
- To perform substantive checking in key areas and rectification of deficiencies in the earliest/immediate possible period to preclude the incidence of serious errors and fraudulent manipulation.
- To reduce the interval between a transaction, relevancy and its examination.
- To improve the functioning, leading to up-gradation of working, correctness of the transactions and prevention of fraud of the Airport/Region.
- To comply with internal controls as per guidelines of AAI & Statutory Authorities.
- To identify the areas/activities requiring immediate corrective action, action taken for compliance and urgency.

III. SCOPE OF WORK:

The Concurrent Audit are to be carried out by the firm for systematic examination of all financial transactions on continuous basis to ensure the accuracy and compliance with the internal system, procedures and guidelines as laid down by AAI. The focus of audit should be on the major revenue constituents of AAI's Total Revenue. Similar approach shall also be adopted on items of major Capital/Revenue expenditure Components. The following areas are covered in scope of Concurrent Audit:

1. Traffic Revenue

| S. No | Particulars |
|--------------|--|
| a. | Raising & Porting of bills in time as per AAI Policy |
| b. | In-depth checking of all ANS, Airport Services aeronautical invoices generated in any two months during 2020-21 along with verification of all related records, processing of data in AIMS and checking of accuracy of the invoices raised through AIMS. |
| c. | Raising of interest bills for delay in payment of bills. |
| d. | Reconciliation of TDS. |
| e. | Verification of Security deposits, Bank Guarantee (BG) and its Validity |

2. Commercial

| S. No | Particulars |
|--------------|--|
| a. | Scrutiny of the Bills raised with reference to agreement. |
| b. | In-depth checking of all Non Aero Airport Services invoices generated in any two months during 2020-21 along with verification of all related records, processing of data in AIMS and checking of accuracy in Billing. |
| c. | Fixation of MRLF in terms of Commercial manual |
| d. | Scrutiny of Tenders from NIT to award of work |
| e. | Revenue contract if any, running as an Expenditure Contract. |
| f. | Mechanism if any, for controlling loss of revenue in case of any facilities run directly by the AAI. |
| g. | Action taken on findings of Space audit report |
| h. | Loss of revenue, if any, due to not taking timely action for award of new contract/ extension of existing contract. |

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| i. | Non-billing/lack of Agreements, if any |
| j. | SD available vs. O/s dues |
| k. | Extension of contract beyond six months, if any |
| l. | Facility, if any, remaining unutilized resulting in loss of revenue to AAI, |
| m. | Defaulting contractors/Agencies if any |

3. Pay and Allowances and Other Staff Cost

| S. No | Particulars |
|-------|---|
| a. | Scrutiny of Advances and its recovery. Compliance with reference to the Relevant guidelines/rules/orders etc. |
| b. | Maintenance of Leave Records and Service books of employees including leave encashment. |
| c. | Compliance of Documents/Mortgage Agreements for Advances. |
| d. | Scrutiny of Pay Fixation of Employees. on promotion/up-gradation, grant of annual increment and stagnation increment etc. |
| e. | Recovery of License Fee and Electricity charges |
| f. | Adjustment of TA/DA advance etc. |
| g. | Leave availed vis-a-vis leave sanctioned and maintenance of records thereof. |
| h. | Schedules of advances under various heads duly tallied with the balances of General Ledger |
| i. | Relief u/s 89(1) of Income Tax Act 1961 in r/o AAI Employee Defined Contribution Pension Scheme |

4. Award of Engineering & Other Contracts

| S. No | Particulars |
|-------|--|
| a. | Approval of scope of work by the Competent Authority. |
| b. | The budgetary quotation has been obtained from more than one party and average of the same is considered for estimates. The abnormally low and high budgetary quotes need to be ignored. |
| c. | Budget head for the proposed scheme in the approved Capital Budget (Commitment) |

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| | has been identified and the funds are available under the concerned head in the year |
| d. | If insufficient or no funds are available for the scheme proposed, necessary re-appropriation of funds has been proposed from the Capital Budget (Commitment) as per applicable Manual. |
| e. | In case of replacement of the existing assets, the survey reports of the existing assets are duly prepared and approved by the competent Authority. |
| f. | The documents and terms & conditions of NIT are the standard Documents as per AAI and has been approved by the competent Authority. Any deviation from the standard NIT/ works manual has been brought out clearly and approval of the competent Authority has been obtained after bringing out the reasons thereof. |
| g. | The Earnest Money Deposit (EMD) has been submitted by the bidders as per the terms of the NIT |
| h. | The tenders have been opened on date and time as scheduled in the NIT. |
| i. | Price bids of the technically qualified offers have been opened by the duly constituted price bid opening committee after the approval of the competent Authority for doing so. The Comparative Statement has been signed by the bid manager of the concerned directorate. The Arithmetical accuracy of the offers and the Comparative Statement have been checked and found correct. |
| j. | Award of any work in excess/below of 5% from the justified cost. |

5. Payment of Bills of Engineering and others Works

| S. No | Particulars |
|-------|--|
| a. | To check that the payments have been made as per the terms and conditions of the work order and on the basis of satisfactory performance as certified by the concerned Authority |
| b. | To check the time lag between the submission of bill/invoice by the vendor/contractor and forwarding of the same to finance for payment by the concerned directorate. |
| c. | To check the time lag between the submission of bill/invoice in finance and payment of the same to vendor/contractor. |
| d. | To check the deviation in passing of the bills if any against the method of 'First in First out.' |
| e. | whether recoveries towards security deposit, secured advance, income tax, etc. have been made correctly |
| f. | Advances, if any paid against contract has been adjusted as per the terms of the contract and in case of interest bearing advance, interest has been recovered from the contractor |
| g. | For completed works, final bills have been prepared in time and accounted for. Details of |

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| | running and final bills are recorded in the Measurement Book (MB). Any material issued to the contractors has been recovered. Test check of MB with bills. To report where bills are pending for payment for more than one month. |
| h. | Approval for grant of extension of time for the contract to be correlated with the hindrance register at site or any other reason |
| i. | Approval for extra & deviated items if any in the contract by the appropriate Authority. |
| j. | Statutory Compliances like EPF, ESI, Labour Cess, TDS, and GST etc. have been duly complied with by Contractor before release of payment. |
| k. | Completion Certificate and approval of deviations, if any, in the contract have been issued before release of final payments. |
| l. | Review of CWIP and Capitalisation of Works that has been put to use and booking into proper head of A/C, Recovery of Mobilised and Secured advances paid if any along with interest |
| m. | Timely deposit of EMD amount, Security deposit, tender fee, in to AAI account. |

6. Assets

| S.No | Particulars |
|------|---|
| a. | Whether nomenclature of assets adequately indicated in the Fixed Assets Register. |
| b. | Delays in the commissioning of Assets, major impairment of asset and underutilisation of assets in the business. |
| c. | Classification of assets (Revenue vs. Capital as well as intra Asset classification). |
| d. | Maintenance of Log Books etc. |
| e. | Old balance in CWIP, if any have been reconciled and accounted for accordingly. |
| f. | Checking of Fixed Assets Register having all required details e.g. Quantity, unit, Location, Identification Number, Original Cost, Date of Capitalization, Life of the Assets, Additions, Deletions, etc. |
| g. | Physical verification of fixed Assets if any carried out during the year and discrepancies, if any, observed |
| h. | Verification of Title deed of land |
| i. | Verification of balances as per Fixed Assets Register and General Ledger and difference if any. |

7. Bank and Cash Transactions and Imprest Account

| S. No | Particulars |
|-------|---|
| a. | Bank reconciliation on monthly basis |
| b. | Unauthorized debits on the Bank statements and action for correction |
| c. | Confirmation of BG/FDR validation/timely renewal and Maintenance of records etc |
| d. | Confirmation on payment through Electronic modes i.e. RTGS/NEFT etc. |
| e. | Insurance coverage of cash chest/cash in transit. |
| f. | Imprest A/c, limit, approval and timely adjustment. |
| g. | Bank and cash book is signed by the Authorized signatory on daily basis, if not report thereof. |

8. Compilation of Accounts

| S. No | Particulars |
|-------|--|
| a. | Review of Ledgers, Accounts & Trial Balance: Wrong balances, if any appearing under any head of account and action taken to rectify such balances. Appropriate records are built up for deprecation, income tax calculations, Interim GL (GR/IR, WBS, Freight, Custom duty, Staff Interim GL), Remittance of Cash, BRS etc. |
| b. | Capitalization of Assets: Capitalization of assets as per the Capitalization Policy of AAI and CWIP reconciliation & booking in the respective A/c Code. |
| c. | Review of Subsidiary Records: Accounts are prepared in the specific format approved by CAG, accounting policies, accounting standard, etc. |
| d. | Deposits with others if any and action taken to get the refund of deposits where they have become refundable. |
| e. | Earnest Money and Security Deposit by Contractors if any is lying for more than 3 years. |
| f. | Review of Debit/Credit balances appearing for Liabilities & Revenue/ Assets & Expenditure respectively. |
| g. | Review of RCS Grant, Capital Grant, Adjustment of Cargo Revenue/ Expenditure, Assets Transfer, NASFT (National Aviation Security Fund Trust), if any. |
| h. | Procedure & Compliance for adjustment of NEC Grants through EAT. |

9. General Administration

| S. No | Particulars |
|-------|---|
| a. | Postage account is properly maintained, postage on letters and parcels is verified by |

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| | officer in charge at least on a test check basis |
| b. | Checking of hiring of taxis and booking of rail and air tickets as per AAI Policy |
| c. | Checking of hotel accommodation booked for employees as well as official guests of the company as per AAI policy |
| d. | Whether action for empanelment of hospitals has been done as per AAI directions/ orders. Agreements are signed with empanelled hospitals, and treatment of non-empanelled hospital is approved on case to case basis. |
| e. | Whether action for empanelment of hotels has been done as per AAI directions/ orders and agreements are signed with empanelled hotels. |
| f. | Allotment of quarters to officers/ staff posted at Airport/Region are as per the eligibility and allotment rules and status of vacant quarters. |
| g. | Compliance of guidelines for Implementation of official Language (Hindi). |
| h. | Statutory compliance in respect of contract labour under the provision of EPF, ESI and Miscellaneous provision Act 1952 in respect of contracts. |
| i. | Methods of keeping records of Lost & Found items and action taken for disposal of these items, if any. |

10. Land.

| S.No | Particulars |
|------|---|
| a. | Area of land under possession. |
| b. | Verification of title deeds of Lands. Whether title deeds of immovable properties are made in the name of AAI or not. |
| c. | Area of land under encroachment and action taken for eviction. |
| d. | Area of land under lease, currency of agreements & digitalisation of land records |
| e. | Whether the rates charged as per AAI orders? |
| f. | Any legal/ Arbitration cases. |

11. Stores / Material Management

| S. No | Particulars |
|-------|--|
| a. | Scrutiny of Procurement proposals. |
| b. | Maintenance of Assets registers and equipment's logbooks. Verification of records and system of receipts/issue & review of non-moving & accumulated stores & |

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| | equipments. |
| c. | Maintenance of Store Ledgers. |
| d. | Lost and Found registers vis-à-vis physical availability of the items. |
| e. | Status of Survey reports of Old Obsolete/ Non-moving Stores, disposal action taken on the item surveyed if any. |
| f. | Performance, utilization and maintenance of equipments. |
| g. | Physical Verification Report/Audit to be done every year. |

12. MT & Fire

| S.No | Particulars |
|------|---|
| a. | Procedure of procurement of new vehicles. |
| b. | Maintenance of logbook, history sheet, consumption of diesel and petrol for each vehicle. |
| c. | Status of pending survey reports of vehicles & equipment & action for disposal. |
| d. | Insurance Coverage's of vehicle and equipments. |

13. Legal & Arbitration Cases

| S.No | Particulars |
|------|---|
| a. | Pending legal & arbitration cases and their present status. |
| b. | Efforts taken to close old cases. |
| c. | Pending cases under PPE act and their present position. |
| d. | Payments to lawyers are as per approved rates. |

14. Income Tax and GST

| S.No | Particulars |
|------|---|
| a. | Reconciliation of TDS/GST, Income tax & other tax deductions, deposit of TDS and timely filing of tax returns, statutory compliances, notices received from tax authorities and compliance thereof etc. |
| b. | Input Tax Credit against GST paid by AAI has been correctly availed. |
| c. | Vetting of reply to different authorities asking clarification on the subject/transactions. |

15. CSR

| S.No | Particulars |
|------|--|
| a. | Annual CSR Budget, activities and utilization CSR allocation fund of the year. |
| b. | Action Plan for CSR and deviation recording with justification. |

IV. GENERAL INFORMATION, GUIDELINES AND TERMS & CONDITIONS:

1. The audit firm cannot sub-contract the work. Only partners of the firm or employees or qualified associates whose bio data have been provided at least 7 days in advance can take up the audit. **The firms, on its letter-head, will have to declare that they are not related in any manner whatsoever with past and/or present employee of AAI or any of its subsidiaries or Directors or any person who is employed with Government of India.** Any form of canvassing/lobbying influence will result in disqualification of the firm at the sole discretion of AAI.
2. HoD (Regional Internal Audit Cell/CHQ) shall convene a meeting once in every quarter with Auditors through Video Conferencing to discuss the Concurrent Audits, Progress, Reports and its Compliances. No separate conveyance or TA/DA will be provided by AAI. The audit firms should consider such expenses while submitting their financial quotes for the audit.
3. **The unconditional acceptance letter and latest copy of Certificate of CAG Panel is a prerequisite document of technical bid (Envelope I) and for call of financial bids.** 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. The Audit for the period from 01/04/2020 to 31/12/2020 (i.e. 1st quarter-01/04/20 to 30/06/20, 2nd quarter-01/07/20 to 30/09/20 & 3rd quarter-01/10/20 to 31/12/20) will be conducted in one go and Audit report is to be submitted within 15 working days from the date of Completion of Audit/Exit Meeting of the Audit. The audit for 4th quarter i.e. 01/01/2021 to 31/03/2021 will be conducted within 15 working days just after the completion of Financial Year 2020-21 and Audit Report shall also be submitted within 15 working days of completion of Audit/Exit Meeting of the Audit.
4. The Audit Assignment will be terminated and the Audit firm will also not be considered for renewal of appointment for extension of Audit in AAI 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 one month.
 - 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.) The firm has to maintain the confidentiality requirement in terms of professional code of conduct and they shall not appoint/utilize the services of those who are not employee/partner/director of the firm.
 - g.) If progress/performance of the audit team/firm is not satisfactory, the management reserves the right to terminate the appointment or to debar for one year to the Firm with prior notice of one month
5. **At any one point of time, more than one audit assignment would not be awarded to any single firm. The audit firm should preferably be situated locally within approachable distance from the Airport/RHQ to be audited.**
6. AAI reserves the right to reject any or all the tenders without assigning any reason thereof and to call for any other detail or information from any of the tenderer(s).
7. The above bid amount is inclusive of professional fees, TA/DA, local conveyance, lodging & boarding etc. except GST/applicable taxes. No other payment shall be made except quoted above. The payment shall be released after acceptance and approval of the report by the Competent Authority.
8. Total Audit work period is 28 (Twenty-eight) Working days i.e. minimum 7 (Seven) working days for each quarter by the Audit Team of Three Members (One ACA Qualified Professional with two other Assistants). The internal audit work assigned is required to be completed within the given period of working days from the date of commencement of Audit.
- The Concurrent Audit report along with relevant supporting documents for the period from 01/04/2020 to 31/12/2020 (for three quarters i.e. 01.04.20 to 30.06.20, 01.07.20 to 30.09.20 & 01.10.20 to 31.12.20) should be submitted within 8 weeks from the date of Award Letter positively and Audit Report along with relevant supporting documents in respect of 4th quarter (i.e.01/01/21 to 31/03/21) should be submitted within 15 working days of end of 4th quarter in 2021.
9. 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 RIAC (Regional Internal Audit Cell). 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.

10. Confidential Report: The Auditors are required to report all cases of revenue leakages, excessive or unreasonable expenses, misuse of powers, favours or disfavours 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 ED (Finance-IA) of the AAI for onward submission to the Competent Authority.
11. Report Submission: The Audit report of the station/ Airport/ Region is to be submitted at the respective Regional Internal Audit Cell (RIAC) after an exit meeting with APD/RED co-ordinated by Audit Co-Ordinator of the station/ Head of RIAC as the case may be.
12. The contract can be extended for next Financial Year 2021-22 on the same terms and conditions on the basis of satisfactory performance of the Audit for the year 2020-21.
13. The Audit firm must be familiarized with the nature and scope of work and consider the same before quoting the price for the assignment. To obtain first-hand information on the Assignment firm may visit RHQs/Airports before submitting the Proposal.
14. For clarifications, if any, the matter may be addressed to the concerned Regional Internal Audit Cell (RIAC), Airports Authority of India.

V. TERMS OF PAYMENT:

1. Audit fee is payable on quarterly basis on submission of Audit Report. However, for administrative convenience the payment will be released in two instalments i.e. on completion of audit of first three quarters period from 01/04/20 to 31/12/20 and submission of reports thereon and acceptance of reports by Competent Authority at CHQ. Balance payment for next quarter will be released on submission of Audit Report and acceptance by Competent Authority subject to Penalty Clause as per NIT.
2. Payments shall be made on production of original invoices indicating GST number.
3. Payment shall be made by respective Regional Headquarter/Airport as the case may be.

VI. PENALTY

If Audit is not completed within prescribed period of time and Audit Report of the same is not submitted within permissible time period i.e. 15 working days just after the completion of Audit/Exit meeting then penalty @ 2% per week & up to 10% of awarded value will be levied & accordingly deducted from the payment of the Firm. Delay in finalization of Concurrent Audit and submission of Audit Report for reasons beyond of the Auditors may be condoned with the approval of the competent Authority at CHQ.

VII. DISPUTE RESOLUTION

In case of any disputes arising out of the assignment, the decision of Member (Finance), Airports Authority of India shall be final and binding on both the parties.

For and on behalf of
General Manager (Finance)
Airports Authority of India
North Eastern Regional Office
Guwahati - 781015
PH. NO. 0361-2840023

VIII. E-BIDS

E-bids shall be submitted in two bid system as follows:

TECHNICAL BID

1. The Technical bids downloaded from the e-tender portal should be uploaded (signed on each page) along with the following
2. Unconditional Acceptance Letter as per Annexure- I, duly signed & stamped.
3. Latest copy of empanelled CAG Certificate duly signed & stamped by the Authorized signatory of the firm
4. Declaration as per General Information Guidelines and Terms & Conditions (NIT Clause IV (1)), duly signed & stamped.
5. Address Proof of Guwahati, Assam, duly signed & stamped.

FINANCIAL BID

The Financial Bid can be downloaded from the e-tender portal of AAI with URL address <https://etenders.gov.in/eprocure/app>. **Please note that submission of the Financial Bid is essential and can only be uploaded through the E-tender portal <https://etenders.gov.in/eprocure/app>.**

The last date of submission of bid is 25.02.2021 by 15:00 hrs. And the same shall be opened on 26.02.2021 at 15:00 hrs.

For and on behalf of
General Manager (Finance)
Airports Authority of India
North Eastern Regional Office
Guwahati - 781015
PH. NO. 0361-2840023

All the CA firms are requested to submit their Technical & Financial Bid through AAI e-tender portal by using digital signature of Class III that includes (a) signing and (b) encryption within.

IX. SOP FOR CONDUCTING CONCURRENT AUDIT

SOP on entry

1. The senior partner of CA Firms appointed for conducting Concurrent Audit of **Guwahati Airport and RHQ NER** along with his team members will report to **Airport Director/RED of Guwahati Airport and RHQ NER** and discuss the Scope of work and the Audit Plan of the firm.
2. The Airport Director/RED, after discussing with the Auditor, will instruct all the Sectional Officials/Heads to keep the records as requisitioned by the Auditors and ready for their inspection/verification/Auditing as per the schedule submitted by the CA firm.
3. The RIAC, will co-ordinate with all other Officers/Officials to facilitate the Auditor to carry out the assigned work of Concurrent 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 Concurrent Audits, the compliance status of previous Audit Reports and Government Audit Reports / Para needs to be made available to the Auditors immediately.
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. Airport Director/RED may ensure for full cooperation and timely submission of requisite documents to the Auditors during the course of Audit.
7. Regarding viewing the SAP (ERP) System by the Auditor, it has been decided that the Coordinator/Nodal Officer from the concerned Section will open the SAP system by using his ID to enable the Auditor to verify the details. Reports as per requirement can also be downloaded by the concerned officer from SAP system for handing over to the Auditor for their verification during the course of Audit.
8. The RIAC should interact with Auditors from time to time and review the progress of audit and the requirement of records of various department/ section.

SOP on exit

1. The preliminary Audit observations shall first be discussed with the RED/Airport Director of the Region/Airport.
2. Pursuant to the above, the preliminary Audit observations of the respective Audit Department/unit/Section shall be prepared.
3. The preliminary Audit Report covering all the Department/Units /Sections within the scope of work shall be compiled/prepared, including additional

information if any, provided / obtained during Audit / discussion and rectifications if any to be carried out at the instance of Audit. The report should also contain specific suggestions for improvements.

4. Based on the outcome of the discussions, the Final Audit report thus compiled shall be structured as per the Scope of Work so outlined.

X. REPORTING

Concurrent audit report may be divided in four parts, as under

Part-I Compliance and Report:

This part shall cover the comments of the Auditors on the adequacy of the compliance and action taken for rectification of errors/ discrepancies pointed out by previous auditor. It may be ensured that the compliance report on audit observations pointed out in reports relating to earlier Audits (Govt./Concurrent Audit) are made and corrective action have been taken on those points. It shall also contain the confirmation regarding implementation of policies, systems, controls etc. to avoid the recurrence of such irregularities in future.

Part-II Important Observations/ Findings:

This part shall contain all such significant discrepancies observed during the current Audit and the areas require immediate attention of management specifying the financial implications, if any. In this part Auditors shall bring the important areas requiring improvement and their recommendation, if any, and also to indicate the improvements made by the company based on the Audit observations. Further auditor may also consider to report deviations if any made from policies, systems and procedures of AAI.

PART-III Report on Testing of Effectiveness of Internal Controls:

An element of risk-based Auditing shall be made as a part of Concurrent Audit for this purpose The Auditors would be required to include their findings and recommendation on risk element in this part of their report.

PART-IV Detailed Report:

In this part, the Auditors shall furnish the detailed results of the Audit and the confirmation whether AAI's system/ guideline/ propriety has been adhered to including statutory compliance.

The report should be in the same sequence as given in the scope of work for Audit and in case, any item is not applicable to the Audit unit, the same should be mentioned as nil.

Summary Report indicating the important observations for each area as brought out in the scope of Concurrent Audit / Checklist should be prepared.

A statement indicating the Audit personnel with designation including the visits of partners and the period of Audit for each Section/Unit should be submitted. The partner is expected to carry-out the Audit by himself so that the entire scope maybe covered in a systematic manner and facilitate the reporting as per the requirements. The final report should be prepared and submitted to RED/ Airport Director through the Concerned RIAC.



Annexure-I

ACCEPTANCE LETTER

To be submitted (Scanned copy) in e-technical bid

To,

The General Manager (F&A)
Airports Authority of India,
Regional Head Quarter-NORTH EASTERN REGION
GUWAHATI-781015

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

Sir,

E-tender documents for Notice Inviting Technical & Financial bids from the empanelled CA Firms with CAG for conducting Concurrent Audit of Guwahati Airport and RHQ NER, AAI for the Financial Year 2020-21.

1. 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 General information & guidelines of the Notice Inviting E-Tender 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)

HELP DESK SERVICES**Guidelines to bidders/ self-help files/FAQ & system setting**

In order to facilitate the Vendors / Bidders Help Desk services are available for the e-tender portal <https://etenders.gov.in/eprocure/app>. The Help desk services shall be available on all working days (**except Sunday**) between **0800-1900 hours** and shall assist users on technical issues related to the use of the e-tender portal.

For any technical assistance with regard to the functioning of the portal the bidders may contact according to the escalation matrix as mentioned below:

| S. No | Support Persons | Escalation Matrix | E-Mail Address | Contact Numbers | Timings* |
|--------------|----------------------------|--------------------------|--|------------------------------------|----------------------------|
| 1. | Help Desk Team | Instant Support | eprochelp@aai.aero | 011-24632950, Ext-3512 (Six Lines) | 0800-2000 Hrs. (MON - SAT) |
| 2. | Mr. Sanjeev Kumar Mgr.(IT) | After 4 Hours of Issue | etendersupport@aai.aero or sanjeevkumar@aai.aero | 011-24632950, Ext-3523,3505 | 0930-1800 Hrs. (MON-FRI) |
| 3. | Mrs. S. Nita AGM(IT) | After 12 Hours | snita@aai.aero | 011-24632950, Ext-3523 | 0930-1800 Hrs. (MON-FRI) |
| 4. | General Manager(IT) | After 03 Days | gmitchq@aai.aero | 011-24657900 | 0930-1800 Hrs. (MON-FRI) |

The above mentioned help desk numbers are intended only for queries related to the issues on e-tendering portal and help needed on the operation of the portal.

For queries related to the tenders published on the portal, bidders are advised to contact at the following email ids cnhazoary@aai.aero or danish_s@aai.aero.

In case of any assistance please contact above mentioned person/personnel along with the undersigned bid manager.

For and on behalf of
General Manager (Finance)
Airports Authority of India
North Eastern Regional Office
Guwahati - 781015
PH. NO. 0361-2840023

LIST OF EMPANELLED CA FIRMS WITH CAG FOR CONDUCTING CONCURRENT AUDIT 2020-21**NORTH EASTERN REGION**

| S.No. | Station/ Airport |
|-----------|---|
| 1. | <u>GUWAHATI</u> Name of CA Firms 1. B L PUROHIT & CO, GUWAHATI 2. BRIJ GOSWAMI & COMPANY, GUWAHATI 3. DHRUBAJIT SARMA & ASSOCIATES, GUWAHATI 4. H K AGRAWALA & ASSOCIATES, GUWAHATI 5. HARI SINGH & ASSOCIATES, GUWAHATI 6. JAIN & HOLANI, GUWAHATI 7. K P SARDA & CO, GUWAHATI 8. M S K D & ASSOCIATES, GUWAHATI 9. MEGHA SARAWGI & ASSOCIATES, GUWAHATI 10. NITISH SINGHANIA & CO, NALBARI 11. P GAGGAR & ASSOCIATES, GUWAHATI 12. P JOSHI & CO, GUWAHATI 13. PANKAJ ANIL JAIN & CO, Morigaon 14. PRINCE AGARWAL & ASSOCIATES, Rangia 15. R K P ASSOCIATES, SILCHAR 16. R L & ASSOCIATES, GUWAHATI 17. R M KOTHARI & CO, GUWAHATI 18. R S MALPANI & ASSOCIATES, GUWAHATI 19. SANDEEP M & CO, GUWAHATI 20. SWATI AGARWALA & CO, GUWAHATI |