

**MINISTRY OF CIVIL AVIATION**

**NOTIFICATION**

New Delhi, the 4th June, 2003

S.O. 657(E).— In exercise of the powers conferred by clause (g) of sub-section (2) of section 41 of the Airports Authority of India Act, 1994 (55 of 1994) and in supersession of the International Airports Authority of India [Annual Report] Rules, the International Airports Authority of India [Annual Statement of Accounts] Rules 1977 and the National Airports Authority [Annual Report and Annual Statement of Accounts] Rules, 1989, except as respects things done or omitted to be done before such supersessions, the Central Government, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules, namely:-

**1. Short title and commencement.** - (1) These rules may be called the Airports Authority of India (Annual Report and Annual Statement of Accounts) Rules, 2003

They shall come into force on the date of their publication in the Official Gazette.

**2 Definitions.** - In these rules, unless the context otherwise requires -

- (i) "Act" means the Airports Authority of India Act, 1994 (55 of 1994);
- (ii) "Annual Report" means the report referred to in section 29 of the Act;
- (iii) "Annual Statement of Accounts" means the annual statement of accounts referred to in section 28 of the Act;

(iv) "Authority" means the Airports Authority of India constituted under section the Act;

v) "Form" means a form annexed to these rules;

(vi) words and expressions used herein and not defined but defined in the Act have same meaning respectively as assigned to them in that Act.

### 3. Preparation and submission of Annual Statement of Accounts. - (1)

Authority shall prepare its Annual Statement of Accounts including the profit and account and balance sheet showing the financial results by 30th June each year submit the same, duly authenticated by the authorised signatory and duly passed by Authority, to the Comptroller and Auditor General of India, not later than the 31<sup>st</sup> of every year;

**Provided** that the Central Government may, for reasons to be recorded in writing and in consultation with the Comptroller and Auditor General of India, extend the date of submission of the Annual Statement of Accounts by such period as it may consider necessary.

(2) After certification of the Annual Statement of Accounts by the Comptroller and Auditor General of India or any other person(s) authorised by him in this behalf, Annual Statement of Accounts together with the Audit report thereon forwarded annually to the Central Government within a period of 3 months date of submission of the Annual Statement of Accounts to the Comptroller and Auditor General of India.

The Annual Statement of Accounts shall include a Balance Sheet and Profit

4 Submission of Annual Report - (1) The Authority shall prepare the Annual Report as soon as may be after the end of each financial year giving an account of its activities during that financial year and also giving an account of the activities which are likely to be undertaken by the Authority during the next financial year and forward the Annual Report to the Central Government before 1st December

Provided that on a request from the Authority in this behalf, the Central Government may, for reasons to be recorded in writing, extend the date of submission of Annual Report to the Central Government by such period, as it may consider necessary.

(2) The form of Annual Report of the Authority shall contain the matters specified in Form III

FORM - I  
(See sub-rule (3) of rule 3)  
AIRPORTS AUTHORITY OF INDIA

BALANCE SHEET AS ON 31ST MARCH \_\_\_\_\_

	SCH	CURRENT YEAR Rupees	PREVIOUS YEAR Rupees	PROPERTY AND ASSETS	SCH	CURRENT YEAR Rupees
<p><b>SURPLUS</b> e re ive (Nature to be specified) lacement reserve cé as per</p>	<b>A</b>			<p><b>FIXED ASSETS</b> i) Gross Block     Less: Depreciation     Net Block ii) Capital Work in Progress</p> <p><b>INVESTMENTS</b></p> <p><b>CURRENT ASSETS</b> i) Stores &amp; Spares ii) Sundry Debtors iii) Cash &amp; Bank Balance iv) Deposits, Loans and Advances v) Interest Accrued on Investments/Deposits. vi) Any Other Item     (a) Prepaid expenses     (b) Income accrued but not due</p> <p><b>MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)</b></p> <p><b>PROFIT &amp; LOSS ACCOUNT (Debit Balance)</b></p> <p><b>ASSETS EARMARKED AGAINST DEPOSITS HELD ON ACCOUNT OF OTHERS</b></p>	<p><b>F</b> <b>G</b> <b>H</b> <b>I</b> <b>J</b> <b>K</b></p>	
<p><b>SECURED</b>(Nature of security to be specified) <b>SECURED</b> <b>IES &amp;</b></p>	<b>B</b>					
	<b>C</b>					
	<b>D</b>					
	<b>E</b>					
				<b>TOTAL</b>		

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**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "A"  
CAPITAL ACCOUNT**

<b>PARTICULARS</b>	<b>CURRENT YEAR Rs.</b>	<b>PREVIOUS YEAR Rs.</b>
<b>TOTAL</b>		

**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "B"  
CAPITAL GRANTS**

<b>PARTICULARS</b>	<b>CURRENT YEAR Rs.</b>	<b>PREVIOUS YEAR Rs.</b>
<b><u>Grants received from:</u></b> 1. Central Government 2. State Government 3. Any other Agency		
<b>TOTAL</b>		

**SCHEDULE "C"  
BORROWINGS**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
A. Secured: (Nature of Security to be specified)		
1.Domestic		
2.Foreign		
B. Unsecured:		
1. Provided by the Central Government U/s.23(b) of AAI Act.		
2. Foreign Loans		
(a) Guaranteed to the extent by		
I. Govt. of India		
II. Other loans & advances		
c. Interest accrued & due on the above		
<b>TOTAL</b>		

**Note:**

Out of above loans, Rs.                      are Short-term loans.

**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "D"**  
**CURRENT LIABILITIES**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
LIABILITY FOR :		
GOODS SUPPLIED/WORK DONE-CAPITAL		
GOODS SUPPLIED/WORK DONE-REVENUE		
PAY & ALLOWANCES AND EX-GRATIA		
PROVIDENT FUND		
- MUNICIPAL TAXES		
- ARBITRATION		
- RECOVERIES AWAITING REMITTANCE		
- BENEVOLENT FUND		
- MET EXPENSES		
- OTHER EXPENSES		
SUNDRY CREDITORS		
LIQUIDATED DAMAGES		
ANTI-HIJACKING EXPENSES		
WORKS TAX PENDING REMITTANCE		
CISF EXPENDITURE		
GOVERNMENT RECONCILIATION ACCOUNT		
SECURITY DEPOSITS, EARNEST MONEY DEPOSIT		
INTEREST ACCRUED BUT NOT DUE ON LOANS		
- INDIAN LOANS		
- FOREIGN LOANS		
- COMMENCING CAPITAL		
INCOME RECEIVED IN ADVANCE BUT NOT DUE		
ADVANCES FROM CLIENTS		
DEPOSIT FOR DEPOSIT WORKS		
DEPOSIT WORK BY CPWD		
BUREAU OF CIVIL AVIATION SECURITY DEPOSIT		
INCOME HELD UNDER SUSPENSE		
MISCELLANEOUS DEPOSITS		
<b>TOTAL</b>		

**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "E"**  
**PROVISIONS**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
INCOME TAX		
- INDIA		
- ABROAD		
EXCHANGE FLUCTUATION		
PROPOSED DIVIDEND		
TAX ON DIVIDEND		



**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "G"  
CAPITAL WORK IN PROGRESS**

<b>PARTICULARS</b>	<b>CURRENT YEAR Rs.</b>	<b>PREVIOUS YEAR Rs.</b>
W.I.P.-AIRPORTS		
W.I.P.-PROJECTS		
<b>TOTAL</b>		

**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "H"  
INVESTMENTS AT COST**

<b>PARTICULARS</b>	<b>CURRENT YEAR Rs.</b>	<b>PREVIOUS YEAR Rs.</b>
LONG TERM INVESTMENTS(AT COST) (DETAILS TO BE FURNISHED AS TRADE & NON-TRADE)		
SHORT TERM INVESTMENTS (LOWER OF COST AND FAIR VALUE/MARKET VALUE)		
<b>TOTAL</b>		

# AIRPORTS AUTHORITY OF INDIA

## SCHEDULE "I" SUNDRY DEBTORS

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
<b>SUNDRY DEBTORS</b> Debts outstanding for a period less than 6 months Debts outstanding for a period more than 6 months <u>Less:</u> Provision for Bad and Doubtful Debts  <b>Particulars of Sundry Debtors</b> a) Debts considered good and in respect of which the Authority is fully secured b) Debts considered good for which the Authority holds no security other than the Debtors' personal security c) Debts considered doubtful and provided for		
<b>TOTAL</b>		

**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "J"**

**CASH AND BANK BALANCES**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
CASH AND STAMPS		
CHEQUES IN HAND		
REMITTANCS IN TRANSIT		
SHORT TERM DEPOSTIS WITH BANKS		
ABROAD		
INDIA		
BANK BALANCES IN CURRENT A/C		
ABROAD		
INDIA		
EXCHANGE EARNERS FOREIGN CURRENCY A/Cs		
CASH IN TRANSIT		
<b>TOTAL</b>		

Note:

1. The balance lying with Scheduled banks on current accounts, call accounts and deposit accounts is Rs.....
2. Details of name of the banker other than Scheduled banks and the balances lying with each banker on current accounts, call accounts and maximum amount outstanding at any time during the year from each such banker is as under:-
3. The nature of interest, if any of any member or his relative in each of the bankers (other than Scheduled banks) referred to in (2) above.

**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "K"**

**DEPOSITS, LOANS & ADVANCES**

<b>PARTICULARS</b>	<b>CURRENT YEAR Rs.</b>	<b>PREVIOUS YEAR Rs.</b>
ADVANCES TO STAFF		
ADVANCES FOR PURCHASES		
OTHER ADVANCES		
DEPOSITS		
LOAN TO VAYUDOOT		
ADVANCE INCOME TAX		
INDIA		
ABROAD		
TAX DEDUCTED AT SOURCE		
INTEREST ACCRUED / DUE ON FIXED DEPOSITS		
PREPAID EXPENSES		
AMOUNT DUE FROM GOVT. BUDGETARY SUPPORT		
DEPOSITS WITH STATE ELECTRICITY BOARDS		
OTHER DEPOSITS		
<b>TOTAL</b>		

**PARTICULARS OF DEPOSITS, LOANS & ADVANCES**

- a) Deposits, loans & Advances considered good and in respect of which the Authority is fully secured
- b) Deposits, Loans & Advances considered good for which the Authority holds no security other than the debtors personal security
- c) Deposits, Loans & Advances considered doubtful and provided for

Note: During the year, loans and advances granted to Members and Chairman are as follows:

i) Debts/loans and advances due from Chairman/Members on -----  
----- Rs. -----

ii) Maximum amount due from Members/Chairman at any time during the year Rs. -----

## AIRPORTS AUTHORITY OF INDIA

**SCHEDULE "S"  
CONTINGENT LIABILITIES**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
<b>I. Claims not acknowledged as Debts:</b>  1. Land Cases 2. Compensation claims of Accident 3. Cases under Arbitration 4. Claim against Cargo 5. Court Cases 6. Sales Tax/Municipal tax/Income Tax etc.,  <b>II. Counter Guarantee given to State Bank of India for loan from M/s.Eksport Finans, Norway outstanding at the end of the year.</b>  <b>III. Others</b>		
<b>TOTAL</b>		

## AIRPORTS AUTHORITY OF INDIA

**SCHEDULE "T"  
NOTES FORMING PART OF ACCOUNTS**

## AIRPORTS AUTHORITY OF INDIA

**SCHEDULE "U"**

**FORM - II**  
 ( See sub-rule (3) of rule 3 )  
**AIRPORTS AUTHORITY OF INDIA**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH \_\_\_\_\_**

	SCH	CURRENT YEAR Rupees	PREVIOUS YEAR Rupees	INCOME	SCH	CURRENT YEAR Rupees	PREVIOUS YEAR Rupees
ND	L			<b>TRAFFIC REVENUE</b>			
	M			Route Navigation facilities charges			
	N			Landing Fees			
	O			Parking and Housing Fees			
				Terminal Navigational Landing Charges			
				Passenger Service Fees			
				<b>NON TRAFFIC REVENUE</b>			
				Public Admission Fees			
				Trading Concessions			
				Rent & Services			
				<b>CARGO REVENUE</b>			
	P			<b>OTHER MISC. INCOME</b>	R		
	Q			<b>PROFIT FROM FOREIGN PROJECTS</b>			
				<b>EXTRA-ORDINARY ITEMS</b>	P		
				<b>PRIOR PERIOD ADJUSTMENTS (NET)</b>	Q		
			<b>NET LOSS CARRIED OVER TO PROFIT AND LOSS APPROPRIATION ACCOUNT</b>				
			<b>TOTAL</b>				

THE GAZETTE OF INDIA EXTRAORDINARY

## AIRPORTS AUTHORITY OF INDIA

**SCHEDULE "L"**  
**PAY AND ALLOWANCES**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
TOTAL		

## AIRPORTS AUTHORITY OF INDIA

**SCHEDULE "M"**  
**OTHER STAFF COST**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
TOTAL		

**SCHEDULE "N"**  
**OPERATING EXPENSES**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
REPAIRS AND MAINTENANCE REPAIRS AND MAINTENANCE- CIVIL WORKS REPAIRS AND MAINTENANCE - ELECTRICAL WORKS REPAIRS AND MAINTENANCE- VEHICLES REPAIRS AND MAINTENANCE- PLANT AND MACHINERY REPAIRS AND MAINTENANCE - ELECTRONICS REPAIRS AND MAINTENANCE- EQUIPMENTS CONSUMPTION OF STORES AND SPARES ELECTRICITY AND WATER CHARGES GROSS CHARGES LESS RECOVERIES RENT RATES AND TAXES INSURANCE PREMIUM ADVERTISEMENT & PUBLICITY EXTERNAL SERVICES MUNICIPAL TAXES METEOROLOGICAL CHARGES OTHER OPERATING EXPENSES		
<b>TOTAL</b>		

## AIRPORTS AUTHORITY OF INDIA

**SCHEDULE "O"**  
**OTHER ADMINISTRATIVE AND MISCELLANEOUS EXPENSES**

SL. NO.	PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
	EXPENDITURE OF CHQ ON:		
	(I) REPAIRS AND MAINTENANCE		
	(II) INSURANCE PREMIUM		
	(III) ELECTRICITY AND WATER CHARGES		
	(IV) RENT RATES AND TAXES		
2	ADVERTISEMENT		
3	BOARD MEMBERS' REMUNERATION		
4	INTEREST		
	(I) On Long Term Loans		
	(II) On Cash Credit		
	(III) On Bonds / Debentures, etc.		
5	LEGAL EXPENSES		
6	AUDIT FEES		
7	CONSULTANCY SERVICES		
	(I) EXPENDITURE ON DOMESTIC PROJECTS		
	(II) EXPENDITURE ON FOREIGN PROJECTS		
8	DONATIONS		
9	POSTAGE, TELEGRAM AND TELEX CHARGES		
10	TELEPHONE, FAX, INTERNET CHARGES ETC.		
11	PRINTING AND STATIONERY		
12	LEASE RENTALS		
13	FEES PAID TO OUTSIDERS FOR SERVICES		
14	TRAINING OF WORKERS AND SUPERVISORS		
15	FREIGHT CHARGES		
16	TRAVELLING EXPENSES		
17	RESEARCH AND DEVELOPMENT- AIRPORT DEVELOPMENT		
18	LOSS ON ASSETS SOLD OR SCRAPPED		
19	MISCELLANEOUS EXPENSES		
	<b>TOTAL.</b>		

**SCHEDULE "P"**  
**EXTRA-ORDINARY EXPENSES/INCOME**

<b>PARTICULARS</b>	<b>CURRENT YEAR Rs.</b>	<b>PREVIOUS YEAR Rs.</b>
<b>TOTAL</b>		

**AIRPORTS AUTHORITY OF INDIA**

**SCHEDULE "Q"**  
**PRIOR PERIOD ADJUSTMENTS (NET)**

<b>PARTICULARS</b>	<b>CURRENT YEAR Rs.</b>	<b>PREVIOUS YEAR Rs.</b>
<b>TOTAL</b>		

## AIRPORTS AUTHORITY OF INDIA

**SCHEDULE "R"**  
**OTHER MISCELLANEOUS INCOME**

PARTICULARS	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
INTEREST ON TERM DEPOSITS		
INCOME FROM CONSULTANCY SERVICES		
CAR PARKING		
LEFT LUGGAGE FACILITIES		
PROFIT ON SALE OF FIXED ASSETS		
INTEREST ON STAFF ADVANCES		
INTEREST ON INVESTMENTS, LOANS AND ADVANCES		
MISCELLANEOUS INCOME		
<b>TOTAL</b>		

(see sub-rule (2) of rule 4)

- (1) A summary of the financial results during the year.
- (2) Changes in the capital structure, long-term loans and other significant items.  
Important changes in policy and major events, which influenced or affected the profitability of the Authority during the year.
- (4) Measures taken for improving the functions and profitability of the Authority.
- (5) Progress in execution of the sanctioned schemes with reference to targets.
- (6) New projects or expansion schemes contemplated together with their advantages, financial implications and programmes for execution.
- (7) An account of the activities during the financial year and of the activities, which are likely to be taken up during the next financial year.
- (8) Significant events or happenings.  
Changes in the Chairman and Members of the Authority.
- (10) Employee-employer relations, strikes, etc.
- (11) Welfare activities, housing colonies, education, health facilities etc.
- (12) Statistics or Graphs.
- (13) Foreign Exchange Earnings and Expenditure for Revenue and Capital items separately.

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