

**National Highways Authority of India**

**Sub: Expression of interest for Empanelment of CA firms to the panel of Statutory Auditors / Additional Auditor / Concurrent Auditor for BOT Projects being undertaken by NHAI under MCA in various States of India.**

National Highways Authority of India (NHAI) awards concessions for Highways construction to the selected bidders. The accounts of these concessionaires are to be audited by a firm of chartered accountants, appointed as per the procedure laid down in the Concession Agreement. The Model Concession Agreement envisages preparation of a panel of firms of C.A., fulfilling the requisite qualifications & experience. NHAI intends to prepare a panel of C.A. Firms for this purpose. Accordingly, the Authority (NHAI) invites offers from all the firms of Chartered Accountant, fulfilling the following eligibility criteria.

- a) The firm should have conducted statutory audit of the annual accounts of at least one hundred companies registered under the Companies Act, 1956, of which at least ten should have been Public Sector Undertakings (PSUs).
- b) The firm should have at least 5 practicing CAs on its rolls, each with a minimum experience of ten years in the profession.
- c) The firm or any of its partners should not have been disqualified or black listed by the Comptroller and Auditor General of India or the Authority; and
- d) The firm should have an office in the State where the project is being executed or in an adjacent State with at least 2 (two) practicing CAs on its rolls in such State.

Interested firms meeting the eligibility criteria shall be required to submit a statement of their capability including the bio-data of all the practicing CAs on its rolls. In particular, each firm shall be required to furnish year-wise information relating to the names of all the companies with an annual turnover exceeding Rs. 100,00,00,000 (Rs. One hundred crore) whose annual accounts were audited by such firm in any of the preceding 5 (five) Accounting years. The required information may be submitted in Annexure- I enclosed.

**Scope of services**

1. Audit and certification of accounts of the concessionaire.
2. Providing project specific information as mentioned in the concession agreement. (Copy of the concession agreement is available at the website of the Authority).
3. Providing any other financial, accounting or management or MIS, related information as may be considered reasonable by NHAI or by other stake holders including the lenders to the project.

Expression of interest should be submitted in a sealed cover, delivered at the address given below upto 05.00pm on 14/08/2014 with sufficient documentary proof of fulfilling the eligibility criteria and be clearly marked "EOI for inclusion of name to the existing panel of Statutory Auditors/Additional Auditor/ Concurrent Auditor for BOT (Toll ) / BOT (Annuity ) Projects of NHAI".

**Firms already empanelled with the Authority are also required to apply afresh.**

GM (Finance & Accounts)  
National Highways Authority of India  
G- 5 & 6 Sector – 10  
Dwarka, New Delhi – 110075  
Phone No. 011-25074100 Extn. 1426  
E-mail : [yrsrinivasan@nhai.org](mailto:yrsrinivasan@nhai.org)

**Annexure – I**

**Information desired for Empanelment of CA Firms for Statutory Auditors/Additional Auditor/Concurrent Auditor for BOT (Toll) /BOT (Annuity) Projects of NHAI.**

1. Copy of the latest certificate from the Institute of Chartered Accountants of India.
2. Certificate by the firm that neither the firm nor any of its partners have been disqualified or black –listed by CAG or by NHAI.
3. Name of branch office where at least two CAs of the firm are available may be indicated along with the name of CAs.
4. List of companies registered under Companies Act whose Statutory Audit (see note below) has been conducted by the firm in the following format:

| S. No. | Name of Audited Company with complete address and Phone numbers | Turn Over (in Rs. crore) of the audited company | Indicate whether PSU or non PSU | No. of Year(s) and Year-wise detail |
|--------|---|---|---------------------------------|-------------------------------------|
|        |   |   |                                 |                                     |
|        |   |   |                                 |                                     |
|        |   |   |                                 |                                     |

**Signature and Seal of Authorized  
Signatory of the Firm with date**

**Note:**

1. The details of any branch audit of banks and insurance company etc., and audits other than statutory audits need not be mentioned as these will not be evaluated.
2. No Annexure / document needs to be enclosed at this stage. If required, these may be requested to be submitted subsequently.
3. Wrong/ incorrect/incomplete information may lead to disqualification/ non-responsive.
4. Power of Attorney in favour of the authorized signatory may also be submitted with the application.