



EOI ID: 2020_AAI_47878_1

Expression of Interest

For

**EMPANELMENT FOR APPOINTMENT OF STATUTORY AUDITOR
FOR CONDUCTING STATUTORY AUDIT OF CONCESSIONAIRE AT
LUCKNOW INTERNATIONAL AIRPORT**

Airports Authority of India

Corporate Hqrs, Rajiv Gandhi Bhawan,

New Delhi phone: 011-24632950 EXTN 3267 & 3270

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Certified that this EOI document contains pages 1 to 28.

Senior Manager (Fin.) –JVC
Airports Authority of India
Rajiv Gandhi Bhawan, SAP
New Delhi – 110003

NOTICE INVITING -EOI

1. Expression of Interest is invited through CPP Portal by Sr. Manager (Fin.)-JVC, Airports Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, [EOI Manager] on behalf of Chairman, AAI for the work of **“EMPANELMENT FOR APPOINTMENT OF STATUTORY AUDITOR FOR CONDUCTING STATUTORY AUDIT OF CONCESSIONAIRE AT LUCKNOW INTERNATIONAL AIRPORT”**. The Panel shall be valid for period of 05 (five) years.

2. Airports Authority of India

Airports Authority of India (AAI), established under Airport Authority of India Act, 1994, is a Category-I Mini-Ratna Public Sector Enterprise. AAI is mandated to manage the airports, civil enclaves and the aeronautical communication stations efficiently. Currently, AAI manages a total of 137 Airports which include 11 International Airports, 11 Customs Airports, 89 Domestic Airports and 26 Civil Enclaves at Defense Airfields.

AAI is responsible for planning, developing and construction of aerodromes and allied facilities for sustained growth of civil aviation infrastructure in India. AAI in its persistent efforts to provide world-class infrastructure and services to stakeholders, has been endeavoring to excel amongst its global peers by undertaking various initiatives.

3. Empanelment of Chartered Accountant Firms

AAI has undertaken an open Competitive EOI process in accordance with the procedures set out for selecting an entity/entities who will be responsible for undertaking, inter alia, the Operations, Management & Development of Lucknow International airport in accordance with the Concession Agreement (CA).

As per Concession Agreement, AAI intends to qualify and short list a panel of 06 (Six) Chartered Accountancy Firms to the Concessionaire. The Concessionaire shall have the right to object to one or more of such nominees but not in any circumstances exceeding 3 (Three) nominees. The Concessionaire shall appoint its Statutory Auditor from the Panel of Chartered Accountants. All fees and expenses of Statutory Auditors shall be borne by the Concessionaire.

Further, the Concessionaire may terminate the appointment of its Statutory Auditors in accordance with the provisions of the Companies Act, 2013 and with the consent of the Airports Authority of India, subject to replacement Statutory Auditors being appointed from the Panel of Chartered Accountants.

4. Eligibility Criteria

Applicants must read carefully the eligibility criteria provided herein. Proposal of only those applicants who fulfil the following eligibility criteria will be considered for empanelment.

- i) The firms should have conducted statutory audit of the annual accounts of at least one hundred (100) Companies registered under the Companies Act,1956 or 2013 as the case may be, including any re-enactment or amendment thereof, of which at least ten should have been public sector undertakings;
- ii) The firm should have at least 05(five) practicing Chartered Accountants on its rolls, each with a minimum experience of 10(ten) years in the profession;
- iii) 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 Airports Authority of India;
- iv) The firm should have an office in the Utter Pradesh state or in any adjacent state (Delhi, Haryana, Rajasthan, Himachal Pradesh, Uttrakhand, Bihar, Madhya Pradesh, Jharkhand and Chhattisgarh) with at least 2 (two) practicing Chartered Accountants on its roll in such states;

5. Evaluation and Selection

- (i) Interested firms meeting the eligibility criteria shall be required to submit a statement of their capability, including the bio-data of the practicing Chartered Accountants, 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.25,00,00,000 (Rupees Twenty-five Crores) whose annual accounts were audited by such firm in any of the preceding 5 (Five) Accounting Years. Practicing Chartered Accountants means paid Chartered Accountant on the pay-roll of applicant Chartered Accountant firm.
- (ii) The information furnished by each firm shall be scrutinized and evaluated by the Airports Authority of India and 1 (one) point shall be awarded for each annual audit of the companies specified in (i) above (By way of illustration, a firm which has conducted audit of the annual accounts of any such company for 5 (five) years shall be awarded 5 (five) points).
- (iii) Firm who is participating in EOI process, the experience of that firm in the same name and style shall only be considered during evaluation process. No experience of associate firm/ sister concern/any other group firm shall be considered.
- (iv) The Airports Authority of India shall prepare a list of all eligible firms along with the points scored by each such firm and 6 (Six) firm scoring the highest points shall be identified and included in the draft panel of Chartered Accountants.

(v) Registration for online EOI process

The tendering process is online at e-portal URL address <https://etenders.gov.in/eprocure/app>. Aspiring agencies may go through the EOI document by login the CPP Portal.

Prospective agencies are advised to get themselves acquainted for tender requirements at “Instructions for Online Tender Submission”. Enroll themselves at CPP portal, obtain ‘Login ID’ & generate ‘Password’ and go through the ‘Self Help Files’ available in the Home Page after log in to the CPP portal <http://etenders.gov.in/eprocure/app>. They should also obtain Digital Signature Certificate (DSC) in parallel which is essentially required for submission of their application. The process normally takes 03 days’ time. The Applicant may also take guidance from AAI Help Desk Support through path [aai.aero/tender/e-tender/help desk support](http://aai.aero/tender/e-tender/help%20desk%20support).

For any technical related queries please call the Helpdesk.

The 24 x 7 Help Desk details are as below: -

Tel: 0120-4200462, 0120-4001002, 0120-4001 005, 0120-6227 787.

International Applicants are requested to prefix 91 as country code.

E-mail : support-eproc@nic.in

Note: Applicants are requested to kindly mention the URL of the Portal and Tender ID in the subject while emailing any issue along with the contact details.

(i) For any further technical assistance with regard to functioning of CPP Portal

The Applicant may contact AAI Help Desk Team available on all working days (Except Sunday and Gazetted Holiday) between 0800-2000 hours and shall assist users on issues related to the use of Central Public Procurement Portal (CPPP). In case of any issues faced, the escalation matrix is 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.	Sanjeev Kumar, Mgr. (IT)	After 4 Hrs. of Issue	etendersupport@aai.aero , or sanjeevkumar@aai.aero	011-24632950, Ext-3523	0930-1800 Hrs. (MON-FRI)
3.	Prabhakar Bajpai Jt.GM(IT)	After 12 Hrs	prabhakar@aai.aero	011-24629344	0930-1800 Hrs. (MON-FRI)
4.	General Manager (IT)	After 03 Days	gmitchg@aai.aero	011-24657900	0930-1800 Hrs. (MON-FRI)

***The Helpdesk services shall remain closed on all Govt. Gazetted Holidays.**

- (ii) Before submitting queries, Applicants are requested to follow the instructions given in the “Guidelines to Applicants” and get their computer system configured according to the recommended settings as specified in portal at “System Settings for CPPP”.
- (iii) The above mentioned help desk numbers are intended only for queries related to the issues on e-procurement portal and help needed on the operation of the portal. For queries related to the tenders published on the portal, Applicants are advised to contact concerned EOI Manager of AAI.

(vi) EOI Submission

First, the Applicant shall download the EOI document from the CPP Portal, fill-up the required information and upload the digitally signed file of scanned documents in support of their meeting each criteria.

EOI shall be submitted online only through CPPP website: <https://etenders.gov.in/e procure/app> . Agencies are advised to follow the instructions “**Instructions for Online EOI Submission**” provided in the Tender document.

EOI documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.

(vii) EOI Processing Fee

EOI Processing fee of **Rs.5,000/- (plus GST) Non-refundable** will be required to be paid offline in the form of Demand Draft from Nationalized or any scheduled bank (but not from co-operative or Gramin bank) drawn in favor of Airports Authority of India payable at New Delhi.

- (viii) Following Envelope shall be submitted through online at CPP portal by the interested CA firms as per following schedule.

CRITICAL DATE SHEET

Activity	Date & Time
Publishing Date	11.05.2020 (Monday)
EOI Document Download / Sale Start Date	12.05.2020 (0930 Hrs.)(Tuesday)
Clarification Start Date	13.05.2020 (0930 Hrs.)
Clarification End Date	18.05.2020 (1800 Hrs.)
AAI response to Quarries latest by	21.05.2020 (1800 Hrs)
EOI Submission Start Date	22.05.2020 (0930 Hrs.)(Friday)

EOI Submission End Date	29.05.2020 (1800 Hrs.)(Friday)
Last date and time for submission of Demand Draft in original against processing fee and copy of scanned documents as given in para (viii) below duly signed and stamped by the firm	03.06.2020 (1800 Hrs)(Wednesday)
EOI Opening Date (Envelope)	04.06.2020 (1100 Hrs.)(Thursday)

(viii) Following document shall be submitted online:

- (A) Scanned copy of signed "Proposal submission Form" (As per Annexure II).
- (B) Scanned copy of "Demand Draft for EOI Processing Fee".
- (C) Scanned copy of "PAN & GSTIN and duly filled & signed "Undertaking of Agency/Firm" for GST" (As per Annexure IV).
- (D) Scanned copy of Self declaration duly certified by Partner that the firm has conducted statutory audit of the annual accounts of at least 100 Companies registered under the Companies Act,1956 or 2013as the case may be, including any re-enactment or amendment thereof, of which at least ten should have been public sector undertakings since incorporation of firm." To authenticate the firm is required to enclose the information in the form of Performa as per Annexure-V duly certified by the partner.
- (E) Scanned copy of signed "documentary evidence in support of experience of at least 5(five) practicing Chartered Accountants on rolls, each with a minimum experience of 10(ten) years in the profession".
- (F) Scanned copy of duly filled & signed "undertaking that your firm or any of partners is not disqualified or blacklisted by the Comptroller and Auditor General of India or the Airports Authority of India". (As per Annexure III)
- (G) Scanned copy of signed "documentary proof of office in the state (Uttar Pradesh) or in any adjacent state (Delhi, Haryana, Rajasthan, Himachal Pradesh, Uttrakhand, Bihar, Madhya Pradesh, Jharkhand and Chhattisgarh) with at least 2 (two) practicing Chartered Accountant on its roll in such states".
- (H) Self-Declaration duly certified by Partner information relating to the names of all the companies with an annual turnover exceeding Rs. 25,00,00,000 (Rupees Twenty-five Crores) whose annual accounts were audited by your firm in any of the preceding 5 (Five) Accounting Years". (Annexure-VI). Supporting documents, copy of Audited Annual Accounts i.e. Balance Sheet & Profit & Loss Accounts of the Client companies along with award letter may be enclosed.
- (I) Scanned copy of a "statement of their capability, including the bio-data of the practicing Chartered Accountants, on the rolls of your firm".

- (J) Scanned copy of “certificate of Constitution (Partnership deed/ Registration /Incorporation Certificate)”.
- (K) Scanned copy of PAN/TAN as per Income Tax Act.
- (L) Scanned copy of “certificate of Registration of GST”.
- (M) Scanned copy of Self declaration and documents as specified in clause 19 of General guidelines for the Applicants (Conflict of Interest).

(ix) EOI Opening Process

Envelope: Containing Documents (uploaded by the agencies / firms) shall be opened on date & time mentioned in “Critical Data Sheet”. The intimation regarding acceptance/rejection of their EOI will be intimated to the agencies/ firms through CPP portal.

If any clarification is needed from the Applicant about the deficiency in his uploaded documents in Envelope, he will be asked to provide it through the CPP portal. The Applicant shall upload the requisite clarification/documents within time specified by AAI, failing which EOI will be liable for rejection.

- (x) AAI reserves the right to accept or reject any or all applications without assigning any reasons. AAI also reserves the right to call off EOI process at any stage without assigning any reason.
- (xi) No firm shall be permitted to submit two separate EOI either as individual or as LLP.
- (xii) All supporting documents submitted with the EOI should be self-certified & stamped by the firm and serially numbered. An index of documents being submitted shall also be submitted in Enveloped
- (xiii) Evaluation of EOI shall be based on the first submissions. However, if required, clarifications on the submissions already made can be sought by AAI.
- (xiv) Once the agency has uploaded the digitally signed files of EOI related documents, he is not permitted to upload EOI second time.

6. Award of Work

AAI shall prepare only a panel of eligible firms along with points scored by each firms and 06 (Six) top Chartered Accountancy Firms scoring highest points shall be included in the panel of Chartered accountants and sent to concessionaire who shall have a right to object to one or more such nominees but not in any circumstances exceeding three nominees. AAI role is restricted to only empanelment of 06 (six) Chartered Accountants firms. No further correspondence will be entertained by AAI after finalization of empanelment. The concessionaire shall award the work to statutory auditor from the panel as per provisions of Companies Act 2013. **All fees and expenses of Statutory Auditor shall be borne by the Concessionaire.**

Further, the Concessionaire may terminate the appointment of its Statutory Auditors in accordance with the provisions of the Companies Act, 2013 and with the consent of the Airports Authority of India, subject to replacement Statutory Auditors being appointed from the Panel of Chartered Accountants.

7. Minimum fees.

As said above in para 6, AAI role is restricted to only empanelment of 06 (six) Chartered Accountants firms. No minimum fees is prescribed for this assignment in terms of guideline no.1-CA (7)/03/2016 dated 7th April 2016 issued by the Institute of Chartered Accountant of India (ICAI) as AAI is not appointing authority in instance case. The concessionaire shall award the work to statutory auditor from the constituted panel as per provisions of Companies Act. 2013 and all fees and expenses will be borne by the Concessionaire.

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GENERAL GUIDELINES FOR THE APPLICANTS

1. Format of application along with annexures must be completely filled in by the participant Applicants. Incomplete application will be rejected out rightly.
2. The empanelment shall be valid for a period of 5 (five) years from the date of issue of letter of empanelment.
3. Any updates to the EOI documents shall be hosted on our website, interested firms are requested to ensure that all updates are considered while submitting the EOI.
4. The applicants should enclose/upload along with the application documentary evidence (self-attested) in support of their credentials. In the absence of documentary evidence, the firm will be disqualified.
5. Depending upon the number of applicants, AAI reserves the right the right to shortlist only the required number of forms as it deems fit. Merely satisfying the eligibility criteria will not entitle a firm to be shortlisted for empanelment.
6. The scope of work covered under Statutory Audit at Airports/Units & Audit Reporting Requirement is enclosed at (Annexure I)
7. Firm's claim of having worked for Concurrent audit, cost audit, CPF/PF/Gratuity, stock audit & physical verification etc. does not constitute full fledge audit for considering in support of experience towards Statutory Audit and /or Statutory Audit.
8. Expression of interest is invited to shortlist the firm for empanelment. As per para 4 of Schedule N of Concession Agreement, the Airports Authority of India shall convey the aforesaid panel of firms to the Concessionaire for scrutiny and comments, if any. The Concessionaire shall be entitled to scrutinize the relevant records of the Airports Authority of India to ascertain whether the selection of firm has been undertaken in accordance with the prescribed procedure and it shall send its comments, if any, to the Authority within 15 days of receiving the aforesaid panel.

The Airports Authority of India shall, after considering all relevant factors including the comment, if any, of the Concessionaire, finalize and constitute a panel of 6(Six) firms for a period of five years or such earlier period as may be agreed between the Airports Authority of India and the Concessionaire.
9. The decision of AAI in the matters regarding number of firms shortlisted based on their eligibility, documents produced will be final binding on the firms. No correspondence or personal enquiries shall be entertained by the AAI in this regard.
10. AAI reserves the right to accept or reject any application without assigning any reasons thereof.

11. The Audit firm will be debarred from getting, in future, Statutory Audit assignments in Airports Authority of India and its subsidiaries in the following cases: -
 - i. If the firms obtain the appointment on the basis of false information/false statement at the time of submission of application/documents for the EOI.
 - ii. The Audit firm has sub-contracted the work.
 - iii. If the firm does not take up audit in terms of appointment letter.
 - iv. If the firm does not submit the audit report complete in all respects in terms of appointment and within the specified time.
 - v. Conditions as per the Provision of the Companies Act, 2013.
12. Since EOI is an e-portal, the participating firms are requested to register themselves in advance in AAI e-tender portal and obtain digital signature of Class III that include (a) signing and (b) encryption.
13. All EOI will be evaluated on the basis of the documents furnished along with applications only. No further documents will be called during the scrutiny of the EOI. Any additional document received, after last date and time of receiving the EOI as stipulated in the Notice Inviting EOI will not be entertained.
14. Since all the applicants will be evaluated strictly on the basis of Selection Criteria, please avoid attaching unsolicited information/documents to processing applications expeditiously.
15. All submitted documents should be signed by the authorized Partner with his name and under the seal of the firm.
16. Any application received after stipulated date and time, due to any reason whatsoever, will be rejected out –rightly.
17. The EOI does not create any contractual obligation on the part of AAI.
18. The Statutory Auditors will ensure that the information obtained in respect of the operations of the unit is maintained in strict confidence and secrecy. A certificate towards maintaining confidentiality is to be provided by the Statutory Auditors at the time of acceptance of Audit assignment.
19. **CONFLICT OF INTEREST**
 - 19.1 An 'Applicant' shall not have a conflict of interest as defined in Section 141 of Company's Act 2013. The Applicant shall provide an undertaking on its letter Head at the time of submission of EOI.
 - 19.2 The agency shall not receive any remuneration in connection with the assignment except as provided in the contract. It should be the requirement of the Statutory Auditor that the agency/consultants should provide professional, objective and impartial advice and at all times hold AAI's interests paramount, without any consideration for future work, and that in providing advice they avoid conflicts with other assignments and their own corporate interests.
 - 19.3 An 'Applicant' (Sole Proprietor/Partner or Any member of the LLP firm) shall not have a conflict of interest with Concessionaire.

19.4 It is also to be certified by agency /Statutory Auditor that after award of above said work, the firm should submit details of jobs/ contracts awarded/ participated in tenders/ works of Concessionaire since last five years from the date of award. Intimation of same shall also be provided during the concurrency of the subject contract.

20. Rescinding of Empanelment

In the event of the failure on the part of the Statutory Auditor to complete their work on time; or to the complete satisfaction of Concessionaire; or in the event of committing a breach of any one or more of terms and conditions of the agreement, the Concessionaire shall be entitled to rescind this agreement without prejudice to its rights to claim damages or remedies under the law. The period of notice to be given to rescind the contract will be 30 days, and in the event of such termination Statutory Auditor shall be liable to refund the excess payment if any made to him over the above what is due to him on the date of termination and Concessionaire will be entitled to make full use of all or any of the schemes/drawings/designs prepared by Statutory Auditor. In such cases Concessionaire shall have power to engage another agency from the constituted Panel to carry out the balance work debiting the excess amount paid to Statutory Auditor. Statutory Auditor shall pay to Concessionaire on demand of such excess amount within 30 days of issue of notice failing which Statutory Auditor shall be debarred from consultancy jobs of Concessionaire in future.

21. Accepting Authority of Panel of Chartered Accountants

Member (Planning), AAI shall be the Accepting Authority for empanelment of Statutory Chartered Accountant. However, Accepting Authority to award the work for appointing will be the Concessionaire who will carry out due diligence to object to one or more such nominees but not exceeding three nominees from the panel of 06 (six) top Chartered Accountants firms.

22. Dispute Resolution Mechanism

In case of any dispute arises between AAI and applicant during the EOI process the matter shall be referred to Member (Planning), AAI whose final decision shall be binding on the AAI and applicant.

INSTRUCTIONS FOR ONLINE EOI SUBMISSION

The Applicants are required to submit soft copies of their EOI electronically on the CPP Portal, using valid Digital Signature Certificates. The instructions given below are meant to assist the Applicants in registering on the CPP Portal, prepare their EOI in accordance with the requirements and submitting their EOI online on the CPP Portal.

More information useful for submitting online EOI on the CPP Portal may be obtained at: <https://etenders.gov.in/eprocure/app>

REGISTRATION

- 1) Applicants are required to enroll on the e-Procurement module of the Central Public Procurement Portal (URL: <https://etenders.gov.in/eprocure/app>) by clicking on the link “Online Applicant Enrolment” on the CPP Portal which is free of charge.
- 2) As part of the enrolment process, the Applicants will be required to choose a unique username and assign a password for their accounts.
- 3) Applicants are advised to register their valid email address and mobile numbers as part of the registration process. These would be used for any communication from the CPP Portal.
- 4) Upon enrolment, the Applicants will be required to register their valid Digital Signature Certificate (Class II or Class III Certificates with signing key usage) issued by any Certifying Authority recognized by CCA India (e.g. Sify / nCode / eMudra etc.), with their profile.
- 5) Only one valid DSC should be registered by a Applicant. Please note that the Applicants are responsible to ensure that they do not lend their DSC’s to others which may lead to misuse.
- 6) Applicant then logs in to the site through the secured log-in by entering their user ID / password and the password of the DSC / e-Token.

SEARCHING FOR TENDER DOCUMENTS

- 1) There are various search options built in the CPP Portal, to facilitate Applicants to search active tenders by several parameters. These parameters could include Tender ID, Organization Name, Location, Date, Value, etc. There is also an option of advanced search for tenders, wherein the Applicants may combine a number of search parameters such as Organization Name, Form of Contract, Location, Date, Other keywords etc. to search for a tender published on the CP Portal.
- 2) Once the Applicants have selected the tenders they are interested in, they may download the required documents / tender/EOI schedules. These tenders/EOI can be moved to the respective 'My Tenders' folder. This would enable the CPP Portal to intimate the Applicants through SMS / e-mail in case there is any corrigendum issued to the tender document.
- 3) The Applicant should make a note of the unique Tender ID assigned to each tender, in case they want to obtain any clarification / help from the Helpdesk.

PREPARATION OF EOI

- 1) Applicant should take into account any Corrigendum published on the tender document before submitting their EOI.
- 2) Please go through the EOI advertisement and the EOI document carefully to understand the documents required to be submitted as part of the EOI. Please note the number of covers in which the EOI documents have to be submitted, the number of documents - including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the EOI.
- 3) Applicant, in advance, should get ready the EOI documents to be submitted as indicated in the EOI document / schedule and generally, they can be in PDF / XLS / RAR / DWF/JPG formats. EOI documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.
- 4) To avoid the time and effort required in uploading the same set of standard documents which are required to be submitted as a part of every EOI, a provision of uploading such standard documents (e.g. PAN card copy, annual reports, auditor certificates etc.) has been provided to the Applicants. Applicants can use "My Space" or "Other Important Documents" area available to them to upload such documents and keep it as a repository.

Note:

'My Documents' space is only a repository given to the Applicants to ease the uploading process. If Applicant has uploaded his Documents in 'My Documents' space, this does not automatically ensure these Documents being part of Technical EOI.

SUBMISSION OF EOI

- 1) Applicant should log into the site well in advance for EOI submission so that they can upload the EOI in time i.e. on or before the EOI submission time. Applicant will be responsible for any delay due to other issues.
- 2) The Applicant has to digitally sign and upload the required EOI documents one by one as indicated in the EOI document.
- 3) Applicant has to select the payment option as “offline” to pay the EOI Processing Fee as applicable and enter details of the instrument.
- 4) Applicant should prepare the EOI Processing Fee as per the instructions specified in the EOI document. The original DD for EOI Processing Fee should be posted preferably through Speed Post or couriered/given in person to the concerned official, latest by the last date of EOI submission or as specified in the EOI documents. The details of the DD/any other accepted instrument, physically sent, should tally with the details available in the scanned copy and the data entered during EOI submission time. Otherwise the uploaded EOI will be rejected.
- 5) The server time (which is displayed on the Applicants’ dashboard) will be considered as the standard time for referencing the deadlines for submission of the EOI by the Applicants, opening of EOI etc. The Applicants should follow this time during EOI submission.
- 6) All the documents being submitted by the Applicants would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of EOI opening. The confidentiality of the EOI is maintained using the secured Socket Layer 128-bit encryption technology. Data storage encryption of sensitive fields is done. Any EOI document that is uploaded to the server is subjected to symmetric encryption using a system generated symmetric key. Further this key is subjected to asymmetric encryption using buyers/EOI openers’ public keys.

The uploaded EOI documents become readable only after the EOI opening by the authorized EOI openers.

- 7) Upon the successful and timely submission of EOI (i.e. after Clicking “Freeze EOI Submission” in the portal), the portal will give a successful EOI submission message & a EOI summary will be displayed with the EOI no. and the date & time of submission of the EOI with all other relevant details.

- 8) The EOI summary has to be printed and kept as an acknowledgement of the submission of the EOI. This acknowledgement may be used as an entry pass for any EOI opening meetings.

ASSISTANCE TO APPLICANTS

- 1) Any queries relating to the EOI document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority for a EOI or the relevant contact person indicated in the EOI.

Any queries relating to the process of online EOI submission or queries relating to CPP Portal in general may be directed to the 24x7 CPP Portal Helpdesk.

SCOPE OF WORK**Scope of Work:** -

The illustrative (but not exhaustive) list of tasks to be performed as Statutory Auditor by Practicing Chartered Accountants (CA) Firm Partnership/ Proprietorship/ is given as under:

Scope of work of the Statutory Auditor (illustrative, but not exhaustive) from the Panel of Six Chartered Accountants, taking reference of Article 31 "Accounts and Audit" of Concession agreement is as under:

1. To certify/ verify the Concessionaire's books of accounts, Balance sheet, Cash Flow Statement and Profit and Loss Account and along with the report thereon.
2. To certify the financial results in respect of preceding quarter, in a manner and form prescribed by SEBI for publication of quarterly results of the companies listed on a stock exchange.
3. To certify/audit the summarized information on or before 31st day of July of each accounting year for the preceding accounting year
 - (a) the traffic count for each category of users using the Airport and liable for payment of fee thereof,
 - (b) Fees charged and received, revenue collected in accordance with its obligation under this Agreement, and other revenues derived from the Airport, and
 - (c) such other information as the Authority may reasonably require.
4. To certify any claim or document provided by the Concessionaire to the Authority in connection with or relating to receipts, income, payments, costs, expenses, accounts or audit, and any matter incidental thereto to make the claim/ document valid and effective.
5. Dispute Resolution: In the event of there being any difference between the findings of the Authority Nominated Auditors and the certification provided by the Statutory Auditor, the parties shall meet to resolve the difference and if they are unable to resolve the same, such Dispute shall be resolved by the parties by recourse to the Dispute Resolution procedure.
6. The Statutory Auditor is also required to audit and verify all those matters, expenses, cost, realizations and things which are required to undertake or certify pursuant to the Concession agreement.

The above work is indicative in nature and not exhaustive. The detailed scope of work will be provided at the time of actual call- down assignment by Concessionaire.

ANNEXURE II**PROPOSAL SUBMISSION FORM**

EMPANELMENT FOR APPOINTMENT OF STATUTORY AUDITOR FOR CONDUCTING
AUDIT OF CONCESSIONAIRE AT LUCKNOW INTERNATIONAL AIRPORT

S.NO.	Particulars	Details
1.	Name of the Firm / Organization	
2.	Address of the Head office /Registered office/Branch Office	
3.	Telephone No.	
4.	E-mail Address	
5.	PAN of the firm	
6.	TAN of the firm	
7.	Service tax Registration No.	
8.	ICAI/ Registered No. / Code	
9.	Date of Constitution of the Firm	
10.	Number of Companies whose statutory Audit conducted by CA Firm as per Companies Act 1956 or 2013 supporting documents enclosed in the form of Self-declaration as per Annexure- V)	
11.	Number of Statutory Audit conducted in last 05 years having turn over exceeding Rs.25 crores (supporting documents to be enclosed in the form of Self-declaration as per Annexure- VI)	

12	Number of practicing Chartered Accountants along with experience of each Chartered Accountant (supporting to be documents enclosed)	
13	Documentary proof of office in the state (Uttar Pradesh) or in any adjacent state (Uttarakhand, Madhya Pradesh, Rajasthan, Haryana, Himachal Pradesh, Bihar Jharkhand Chhattisgarh and Delhi) with at least 2 (two) practicing Chartered Accountant on its roll in such states”.	
14.	Whether CA Firm or any of the partner has been disqualified /Black Listed by CAG or AAI (Self-declaration as per Annexure-III)	
15.	Bank Details: a. Bank Name, Address and Telephone No. b. Branch Name, Address & Code c. Bank Account No. with style of account, saving/current d. IFSC Code No. of the Bank e. A cancelled cheque of the said bank	
16.	Whether digital signature of Class –III for signing and encryption within, has been obtained.	Yes/No

1. All the information provided by me /us herein above is correct.
2. I/We have no objection if enquiries are made about the work listed by me/us in accompanying sheets/annexures.
3. I/We have read all the terms and conditions of the EOI and the instructions and these are accepted to me/us. It is confirmed that all the requirements as per Annexure IV & VI to the EOI documents have been complied with.

We hereby unconditionally accept the EOI conditions in the entirety for the said work. In case, if the provisions of Bid are found violated after opening of EOI, We agree that the bid shall be rejected.

We confirm that we have not taken any deviation from the specific terms and conditions of EOI documents. A copy of the complete EOI document duly signed and sealed on all pages as a token of acceptance of all terms and conditions unconditionally is attached.

Name of Firm /Address

Yours Sincerely
Authorized Signatory (Partner)
[In full and Initial]

UNDERTAKING FOR NOT BEING DEBARRED/BLACKLISTED

I/We (name and post of authorized signatory) on behalf of (Name of firm) do here by solemnly affirm and declare as follows:

Our firm or any of partner is not debarred/blacklisted by CAG/Airport Authority of India and the debarment is not in force as on last date of submission of proposal. Our firm understand that in case above is discovered at later stage, our firm shall be liable for restraintment from bidding in AAI/Concessionaire, apart from any other appropriate contractual action including debarment/blacklisting, termination of the contract.

[Signature and Name of partner of the firm]

Date:

Place:

Note: Above undertaking is to be given on a non-judicial stamp paper of Rs. 10/-

ANNEXURE IV

UNDERTAKING OF AGENCY FOR COMPLIANCE OF GST

- a. That the Applicant is registered under GST and compliant of GST provision.
- b. In case of non - compliance of GST provisions and blockage of any input credit, the Applicant shall be responsible to indemnify AAI.
- c. That all input credits have been passed on to AAI by the Applicant.

Signature

Authorized Signatory of Firm (Partner)

Place:

Date:

Note: -Above undertaking is to be given on letter head of Firm

SELF DECLARATION

I/We, name of the firm _____ declare that we have conducted the statutory audit works of at least 100 companies, out of which 10 are Public Sector Undertaking as per detail given below:

S. No.	Name of the Client (Company registered Under Companies Act)	Name of the PSU of which statutory audit completed	Financial year in which Statutory Audit conducted

Authorized Signatory (Partner):

Name & Seal of the Firm :

Date :

Place :

SELF DECLARATION

I/We, name of the firm _____ declare that we have conducted the statutory audit works of companies having turnover more than Rs.25 crores as per detail given below:

S. No.	Name of the Client (Company registered Under Companies Act)	Financial year in which Statutory Audit conducted	Turnover(Rs in crores)	Documents enclosed (Copy of Audited Annual Accounts Balance Sheet, P&L Account)

Authorized Signatory (Partner) :

Name & Seal of the Firm :

Date :

Place :

CONCESSION AGREEMENT

ARTICLE 31. ACCOUNTS AND AUDIT

31.1 Audited accounts

31.1.1 The Concessionaire shall maintain books of accounts recording all its receipts (including all revenues collected in accordance with its obligations under this Agreement and other revenues derived/collected by it from or on account of the Airport and/or its use), income, expenditure, payments (including payments from the Escrow Account), assets and liabilities, in accordance with this Agreement, Good Industry Practice, Applicable Laws and Applicable Permits. The Concessionaire shall provide 2 (two) copies of its Balance Sheet, Cash Flow Statement and Profit and Loss Account, along with a report thereon by its Statutory Auditors, which shall be prepared in accordance with the prevalent accounting standards as per the Applicable Laws, within 90 (ninety) days of the close of the Accounting Year to which they pertain and such audited accounts, save and except where expressly provided to the contrary, shall form the basis of payments by either Party under this Agreement. The Authority has the right, either through itself or through any of its authorized representative, to inspect the records of the Concessionaire during office hours and require copies of relevant extracts of books of accounts, duly certified by the Statutory Auditors, to be provided to the Authority for verification of basis of payments, and in the event of any discrepancy or error being found, the same shall be rectified and such rectified account shall form the basis of payments by either Party under this Agreement.

31.1.2 The Concessionaire shall, within 30 (thirty) days of the close of each quarter of an Accounting Year, furnish to the Authority its unaudited financial results in respect of the preceding quarter, in the manner and form prescribed by the Securities and Exchange Board of India for publication of quarterly results by the companies listed on a stock exchange.

31.1.3 On or before the 31st (thirty-first) day of July each Accounting Year, the Concessionaire shall provide to the Authority, for the preceding Accounting Year, a statement duly audited by its Statutory Auditors giving summarized information on (a) the traffic count for each category of users using the Airport and liable for payment of Fee therefor, (b) Fee

charged and received, revenue collected in accordance with its obligations under this Agreement, and other revenues derived from the Airport, and (c) such other information as the Authority may reasonably require.

31.2 Appointment of auditors

31.2.1 The Authority shall nominate a panel of six (6) Chartered Accountancy Firms (“**Panel of Chartered Accountants**”) to the Concessionaire, such list to be prepared substantially in accordance with the criteria set forth in Schedule N. The Concessionaire shall have the right to object to one or more of such nominees but not in any circumstance exceeding 3 (three) nominees. The Concessionaire shall appoint its Statutory Auditor from the Panel of Chartered Accountants. All fees and expenses of the Statutory Auditors shall be borne by the Concessionaire.

31.2.2 The Concessionaire may terminate the appointment of its Statutory Auditors in accordance with the provisions of the Companies Act, 2013 and with the consent of the Authority, subject to the replacement Statutory Auditors being appointed from the Panel of Chartered Accountants.

31.2.3 Notwithstanding anything to the contrary contained in this Agreement, the Authority has the right, but not the obligation, to appoint at its cost from time to time and at any time, another firm (“**Authority Nominated Auditors**”) from the Panel of Chartered Accountants to audit and verify all those matters, expenses, costs, realizations and things which the Statutory Auditors are required to do, undertake or certify pursuant to this Agreement.

31.2.4 [Not Used].

31.3 Certification of claims by Statutory Auditors

Any claim or document provided by the Concessionaire to the Authority in connection with or relating to receipts, income, payments, costs, expenses, accounts or audit, and any matter incidental thereto shall be valid and effective only if certified by its Statutory Auditors. Such certification shall not be required for exchange of information in the normal course of business including the submission of Monthly Statements under Clause 28.9.

31.4 Reconciliation

31.4.1 Every quarter the balancing payment (reflecting netting of amounts which are due and payable as reimbursement, adjustment or otherwise, or as Damages which are not paid, or not recovered from the Performance Security or the Bid Security, as the case may be, under this Agreement) (the “**Balancing Payment**”) shall be calculated by the Authority who shall deliver its calculation and statement to the Concessionaire within 15 (fifteen) days of the end of each quarter of an Accounting Year. Each such statement shall have attachments reasonably supporting evidence of all amounts claimed. For the avoidance of any doubt, Balancing Payment calculated under this Clause 31.4.1 shall not take into account the Monthly Concession Fee for such calculation, but shall include any adjustment pursuant to Clause 27.5.

31.4.2 On receipt of the Airports Authority of India's statement under Clause 31.4.1, the Concessionaire shall have 20 (twenty) days in which to (a) approve or (b) require recalculations and amendments. Both Parties shall maintain sufficient records to enable verification of all the Authority's statements made under Clause 31.4.1. Failure by the Concessionaire to comment on any Airports Authority of India's statement within the above 20 (twenty) day period shall be deemed to constitute approval.

31.4.3 If the AAI does not submit its calculation of the Balancing Payment within 10 (ten) days of the end of any quarter of an Accounting Year, the Concessionaire shall be entitled to submit such calculation, together with attachments reasonably supporting evidence of all amounts claimed, and in such event, the provisions of Clause 31.4.2 above shall apply to the Parties in reverse.

31.5 Dispute resolution

In the event of there being any difference between the findings of the Airports Authority of India nominated Auditors and the certification provided by the Statutory Auditor, the Parties shall meet to resolve the differences and if they are unable to resolve the same, such Dispute shall be resolved by the Parties by recourse to the Dispute Resolution Procedure.

CONCESSION AGREEMENT**SCHEDULE N****PANEL OF CHARTERED ACCOUNTANTS**

(See Clause 31.2.1)

1 Panel of Chartered Accountants

Pursuant to the provisions of Clause 31.2.1 of the Agreement, the Authority shall nominate a panel of six (6) Chartered Accountancy Firms having their registered offices in India (“**Panel of Chartered Accountants**”). The criteria for preparing such Panel and the procedure to be adopted in this behalf shall be as set forth in this Schedule N.

2 Invitation for empanelment

2.1 The Authority shall invite offers from all reputed firms of Chartered Accountants who fulfil the following eligibility criteria, namely:

- (a) the firm should have conducted statutory audit of the annual accounts of at least one hundred companies registered under the Companies Act, 1956 or 2013 as the case may be, including any re- enactment or amendment thereof, of which at least ten should have been public sector undertakings;
- (b) the firm should have at least 5 (five) practicing Chartered Accountants on its rolls, each with a minimum experience of 10 (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 or in an adjacent State with at least 2 (two) practicing Chartered Accountants on its rolls in such State.

- 2.2 Interested firms meeting the eligibility criteria shall be required to submit a statement of their capability, including the bio-data of all the practicing Chartered Accountants, 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. 25,00,00,000 (Rupees Twenty-Five Crore) whose annual accounts were audited by such firm in any of the preceding 5 (five) Accounting Years.

3 Evaluation and selection

- 3.1 The information furnished by each firm shall be scrutinized and evaluated by the Authority and 1 (one) point shall be awarded for each annual audit of the companies specified in Paragraph 2.2 above. (By way of illustration, a firm which has conducted audit of the annual accounts of any such company for 5 (five) years shall be awarded 5 (five) points).
- 3.2 The Authority shall prepare a list of all the eligible firms along with the points scored by each such firm and 6 (six) firms scoring the highest points shall be identified and included in the draft Panel of Chartered Accountants.

4 Consultation with the Concessionaire

The Authority shall convey the aforesaid panel of firms to the Concessionaire for scrutiny and comments, if any. The Concessionaire shall be entitled to scrutinize the relevant records of the Authority to ascertain whether the selection of firms has been undertaken in accordance with the prescribed procedure and it shall send its comments, if any, to the Authority within 15 (fifteen) days of receiving the aforesaid panel.

5 Panel of Chartered Accountants

- 5.1 The Authority shall, after considering all relevant factors including the comments, if any, of the Concessionaire, finalize and constitute a panel of 6 (six) firms.
- 5.2 After completion of every 5 (five) years from the date of preparing the Panel of Chartered Accountants, or such earlier period as may be agreed between the Authority and the Concessionaire, a new panel shall be prepared in accordance with the provisions of this Schedule N.