



DIRECTORATE GENERAL OF HYDROCARBONS
(Ministry of Petroleum & Natural Gas)
Plot No.2, OIDB Bhawan, Sector 73, Noida-201301
Ph: 0120 – 247 2000. E-mail: mm@dghindia.gov.in

(E-Tender Notice)

Directorate General of Hydrocarbons, Noida invites Bids for “**Empanelment of Auditors for Audit of Accounts of Category-IV Blocks under PSC (Contract Cost + Revenue FY 19-20 > 50 MM USD) and Special/Other assignments for 3 years**”, under single bid system.

The detailed e-tender document for the above is available at DGH’s website www.dghindia.gov.in and Government of India’s Public Procurement Portal <http://eprocure.gov.in/cppp/>. The prospective bidders can participate in the tender by downloading the tender document from the aforementioned website, and submit their bid online only at GOI e-bidding portal <https://eprocure.gov.in/eprocure/app> with required bid documents confirming the eligibility criteria, along with the other documents as stated in the e-tender document, before tender closing date and time. No physical bids would be accepted.

E-Tender No.	Description of Services
MM/2023/C-7252/ENQ/228	Empanelment of Auditors for Audit of Accounts of Category-IV Blocks under PSC (Contract Cost + Revenue > 50 MM USD) and Special/Other assignments for 3 years.

Bidders are requested to go through the complete bid documents and the eligibility criteria under the Bid Rejection Criteria, Scope of work/ Technical Specifications etc. in particular before bidding.

DIRECTORATE GENERAL OF HYDROCARBONS

MINISTRY OF PETROLEUM & NATURAL GAS

GOVERNMENT OF INDIA

NOIDA

E-TENDER NO.: MM/2023/C-7252/ENQ/228

TENDER DOCUMENT

FOR

**Empanelment of Auditors for Audit of Accounts of Category-IV Blocks under PSC
(Contract Cost + Revenue > 50 MM USD) and Special/Other assignments.**

**Directorate General of Hydrocarbons
Ministry of Petroleum & Natural Gas
Govt. of India, India**

Phone No : (+91)-120-2472000	Office of : Director General (DGH)
Tele Fax : (+91)-120-2472049	OIDB Bhawan, Tower A, Plot No. 2, Sector – 73, NOIDA-201301, INDIA

FORWARDING LETTER

To,

Sub: E-Tender for Empanelment of Auditors for Audit of Accounts of Category-IV Blocks under PSC (Contract Cost + Revenue > 50 MM USD) and Special/Other assignments.

Dear Sir,

1.0 Open Indigenous Competitive Basis tender under single bid system are invited in e-form from prospective Bidders through CPP e-bidding portal at <https://eprocure.gov.in/eprocure/app> for the above said service/work/supply/job, as per **Annexures**. The salient features of the tender are:

1	E-Tender No.	MM/2023/C-7252/ENQ/228
2	Brief Description of the Services / Scope of Supply	Empanelment of Auditors for Audit of Accounts of Category-IV Blocks under PSC (Contract Cost + Revenue > 50 MM USD) and Special/Other assignments.
3	Type of Bid	Open E-Tender under single Bid System (Techno-commercial Bid only)
4	E-Bid and Original documents submission closing Date & Time	28/12/2023 at 14-00 hrs (IST)
5	Place of Submission of original documents	Tender Box at Gr. Floor, Directorate General of Hydrocarbons (DGH), OIDB Bhawan, Tower A, Plot No. 2, Sector – 73, Noida -201 301, India.
6	Bid Opening Time, Date & Place	Techno-commercial bid: 1400 Hrs. (IST) on the next working day of Bid Closing date and at the same address as above. Price bid: Not applicable
7	Bid validity	120 days from bid closing date.
8	Bid Bond/ Earnest money Deposit Amount	Rs. 40,000.00
9	Performance Guarantee to be submitted only by the Successful Bidder	The firms selected for empanelment shall be required to submit a performance bank guarantee of Rupees five lakhs (Rs. 5,00,000/-) valid for 2 months beyond the validity of empanelment period, in the name of “Directorate General of Hydrocarbons”.
10	Eligibility Criteria	As per Annexure-III of Tender document.

11	Pre-Bid Meeting date & Location	December 19, 2023 at 11:00 AM at the DGH office, Sector 73, OI DB Bhawan, Noida.
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- 2.0 Complete bid document can be downloaded from DGH's web site www.dghindia.gov.in and Government of India's Public Procurement Portal <http://eprocure.gov.in/cppp/>. The prospective bidders can participate in the tender by downloading the tender document from the aforementioned website, and submit their bid online only at GOI e-bidding portal <https://eprocure.gov.in/eprocure/app> with required bid documents confirming the eligibility criteria, along with the other documents as stated in the e-tender document, before tender closing date and time. No physical bids will be accepted.
- 3.0 Addendum/ Corrigendum, if any, to the tender documents shall be uploaded on aforementioned websites only. Hence, bidders may view the same regularly till the bid submission date.
- 4.0 Bidders must submit their bid online at Government of India's Public Procurement Portal <https://eprocure.gov.in/eprocure/app>. No physical bids will be accepted.
- 5.0 Bidders are requested to go through the complete bid documents and the eligibility criteria under the Bid Rejection Criteria, Scope of work/supply etc. in particular before bid submission.
- 6.0 Single Bid system is being followed in this tender. Bidders should take due care to submit their bids in accordance with the requirement and as per the instructions given in the tender document(s).
- 7.0 List of documents to be uploaded/submitted along with techno-commercial bid are also mentioned at Appendix-7 of Annexure-I of Bid document.
- 8.0 Bid Evaluation Criteria (BEC) shall be the basis for evaluation of bids.
- 9.0 DGH reserves the right to cancel the tender or reject / accept any / all bids without assigning any reason.
- 10.0 DGH expects the bidders to comply with the tender specifications, terms & conditions of the tender and submit their bid accordingly without any exceptions / deviations. Conditional bids indicating exceptions/ deviations to the tender clauses shall be rejected summarily.
- 11.0 Other details and terms/conditions are as per the following **Annexure I-III**.

You are invited to submit your e-bid against the above tender.

Thanking you,

HoD-MM
For Directorate General of Hydrocarbons

Encl: As above

INSTRUCTIONS TO BIDDERS**A. INTRODUCTION**

1.0 ELIGIBILITY AND EXPERIENCE OF THE BIDDER: (Please refer **Annexure-III**).

2.0 TRANSFER OF BIDDING DOCUMENT

The Bidding document is not transferable.

3.0 COST OF BIDDING

The bidder shall be solely liable to bear all costs and expenses associated with the preparation and submission of its bid, and DGH will in no case be held responsible or liable for payment of any costs associated with the preparation or submission of the said bids irrespective of the outcome of the bidding process as also in case the entire bidding process or part thereof is nullified/ cancelled due to any reason whatsoever.

B. THE BIDDING DOCUMENT**4.0 CONTENT OF BIDDING DOCUMENTS**

4.1 The services/scope of supply required, bidding procedures and contract terms are described in the bidding document. In addition to the Invitation for Bids, the bidding documents include:

ANNEXURE-I : Instructions to Bidders with following Appendices.

- Appendix 1 : Bid submission proforma.
- Appendix 2 : Proforma of Authorization Letter for Attending Tender Opening
- Appendix 3 : Proforma Certificate on relatives of DG/Directors of DGH
- Appendix 4 : Proforma for Changes/Modifications Sought by Bidders
- Appendix 5 : Bank Guarantee for Performance Security
- Appendix 6 : Undertaking / Declaration
- Appendix 7 : List of documents to be uploaded/submitted along with techno-commercial bid
- Appendix 8 : Pre-Contract Integrity Pact
- Appendix 9 : Details of bidder
- Appendix 10 : CONFIDENTIALITY AND NON- DISCLOSURE AGREEMENT

ANNEXURE-II: Bid Eligibility Criteria, Bid Evaluation Criteria & Scope of Work and Technical Terms & Conditions

ANNEXURE-III : E-Bidding Instructions to Bidders

4.2 The bidder is expected to examine all instructions, forms, terms and specifications in the bidding documents. Failure to furnish all information required by the bidding documents will be at the bidder's risk. Tenders not complying with tender conditions and not conforming to tender specifications will result in the rejection of its bid without seeking any clarifications.

5.0 CLARIFICATION ON BID DOCUMENT

A bidder requiring any clarification of Bid Document should notify DGH in writing at the address provided in the forwarding letter. Clarifications, if any, shall in no case be sought later than **5 days prior** to the deadline prescribed herein for the submission of Bids. However, DGH may at its discretion provide clarifications on any relevant or crucial issue regarding the bid document and such clarifications shall not automatically cause any extensions of prescribed dates unless otherwise notified by DGH in writing within the original prescribed dates. In case no such

extension of time is notified by DGH in writing then the original prescribed dates shall deem to apply.

6.0 AMENDMENT OF BID DOCUMENT

6.1 At any time prior to the deadline for submission of bids, DGH may at its own discretion and for any reason whatsoever whether at its own initiative or in response to a clarification requested by a bidder, modify the Bid Documents by the issuance of an Addendum.

6.2 The Addendum will be hoisted on DGH's website and GoI's Public Procurement Portal only and all bidders are advised to visit aforesaid website still the bid submission date to update themselves about modifications to the Bid documents, if any, in order to submit their offer accordingly.

6.3 In order to allow the bidders reasonable time to take the amendment into account in preparing their bids, the DGH may at its discretion, extend the deadline for the submission of Bids and any such extension will be conveyed to the bidders through DGH's website.

C. PREPARATION OF BIDS

7.0 SUBMISSION OF BID

7.1 The bidders shall submit the bids electronically and sign digitally.

7.2 Tenders are invited online through **Single stage systems. i.e. electronic envelope/bid is techno-commercial bid envelope only. No financial bid required at this stage.**

7.3 The bidder shall submit Techno-Commercial only.

Note: Techno-Commercial bid will only be evaluated.

7.3.1 The techno-commercial bid electronic envelope will contain the follows:

- a. Scanned copy of the following original documents:
 - i. Power of attorney or authorisation, or any other document consisting of adequate proof of the ability of the signatory to bind the bidder.
- b. Bid document **(without indicating price in Price format/Price schedule/ BOM/ BOQ)** and corrigendum/addendum, if any.
- c. Duly signed and scanned copies of required documents.
All the uploaded documents shall be digitally signed by the authorized signatory of the bidder.

Note: Detailed instructions regarding online bid submission are available in Annexure-III of Tender Document as "E-Tendering instructions to the bidders".

7.4 Bidder shall **submit the following original documents offline** to HOD (MM) at Directorate General of Hydrocarbons office in Noida, on or before the date and time of closing of bids specified in NIT, in a properly sealed envelope:

- i) Power of Attorney for authorized signatory of the bid, or any other document consisting of adequate proof of the ability of the signatory to bind the bidder.
- ii) Any other document, if specified, in the tender.

The envelope shall bear the name of the firm, Physical documents against e- Tender No. _____, name of work and the phrase "Do Not Open Before (Due date & time of opening of tender)"

Note: The responsibility for ensuring that envelope is delivered in time would be vested with the bidder. DGH shall not be responsible if the envelope is lost/ delivered elsewhere or late.

7.5 The bid prepared by the bidder and all correspondence and documents relating to the bid exchanged by the Bidder and the DGH shall be written in English language. Supporting documents and printed literature furnished by the Bidder may be in another language provided they are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the bid, the translation shall prevail. However, the said translations should be certified by some official translator.

7.6 Bids shall be submitted in the prescribed bid proforma as per **appendices-1 to 10** of respective **Annexures**. The prescribed proforma at Appendices of **Annexures**, duly filled in and signed should be uploaded intact.

7.7 In the event of the space on the bid proforma being insufficient for the required purpose, additional pages may be added. Each such additional page must be numbered consecutively, showing the tender number and should be duly signed. In such cases reference to the additional page(s) must be made in the bid.

7.8 The bid proforma referred to above, if not returned or if returned but not duly filled in will be liable to result in rejection of the bid.

7.9 The Bidders are advised in their own interest to ensure that all the documents should be uploaded with their techno-commercial bid failing which the offer is liable to be rejected.

7.10 The bid papers, duly filled in and complete in all respects shall be submitted together with requisite information and Annexures / Appendices. It shall be complete and free from ambiguity, change or interlineations.

7.11 The bidder should indicate at the time of quoting against this tender their full postal and telegraphic/telex /fax addresses and also similar information in respect of their authorized agents in India, if any.

7.12 The Bidder shall sign its bid with the exact name of the firm to whom the contract is to be issued. The bid shall be signed by a duly authorised officer and in the case of a Company, the same shall be sealed with the company seal or otherwise appropriately executed under seal.

7.13 The bidder shall clearly indicate their legal constitution and the person signing the bid shall state his capacity and also source of his ability to bind the Bidder.

7.14 The power of attorney or authorization, or any other document consisting of adequate proof of the ability of the signatory to bind the bidder, shall be annexed to the bid.

8.0 COMPLIANCE WITH THE REQUIREMENTS OF BID EVALUATION CRITERIA (BEC) AND ALL OTHER TENDER CONDITIONS:

8.1 Advice to bidders for avoiding rejection of their offers:

DGH has to finalize its purchase / contracts within a limited time schedule. Therefore, it may not be feasible for DGH to seek clarifications in respect of incomplete offers. Prospective bidders are advised to ensure that their bids are complete in all respects and conform to DGH's terms, conditions and bid evaluation criteria of the tender. Bids not complying with DGH's requirement may be rejected without seeking any clarification.

8.2 Prevailing Government guidelines regarding Tender Fee /Bid Security /Performance Security / Purchase or Price Preference shall be applicable, provided the bidder submits necessary evidence for eligibility, along with the bid.

9.0 BID PRICES - Not required at this stage.

9.1 Income Tax Liability

The bidder will have to bear all Income Tax liability both corporate and personal tax.

9.2 GST Liability:

- 9.2.1** The bidder will have to bear all GST liability, as applicable except in case of services provided by Goods Transport Agency (GTA) and Services provided by a service provider from outside India not having a fixed establishment or permanent address in India as prescribed under GST Law (amended from time to time)
- 9.2.2** The Bidder should quote the applicable GST, clearly indicating the rate and the amount of GST included in the bid and the classification of the respective service (as per GST law) under which the GST is payable.
- 9.2.3** In the contracts involving multiple services or involving supply of certain goods / materials along with the services, the Bidder should give separate break-up for cost of goods and cost of various services, and accordingly quote GST as applicable for the taxable services.
- 9.2.4** In case the applicability of GST is not quoted explicitly in the offer by the Bidder, the offer will be considered as inclusive of all liabilities of GST. DGH will not entertain any future claim in respect of GST against such offers.
- 9.2.5** In case, the quoted information related to various taxes and duties subsequently proves wrong, incorrect or misleading: -
- a) DGH will have no liability to reimburse the difference in duty / tax, if the finally assessed amount is on the higher side.
 - b) DGH will have the right to recover the difference in case the rate of duty / tax finally assessed is on the lower side.
- 9.2.6** The service provider should have a valid registration with the concerned authorities of GST and a copy of such registration certificate should be submitted along with the offer. In case the registration certificate for the quoted category of service is not available at the time of submission of offer, an undertaking should be furnished for submission of copy of requisite GSTIN certificate along with the first invoice under the contract.
- 9.2.7** GST on contracts for transportation of goods by road in a goods carriage (Applicable for Goods Transport where the contract is for transportation / logistics and not the service/ turnkey contracts where transportation is a part):
In this case, since the liability to pay GST is on DGH as receiver of service, the Bidder shall not include GST in the quoted prices.
- 9.2.8** As the above statutory provisions are frequently reviewed by the Government, the bidders are advised to check the latest position in their own interest and DGH will not bear any responsibilities for incorrect assessment of statutory levies by any bidder.

9.8 PAYMENT TERMS:

100% payment for fees and site visit shall be release within 30 days on acceptance of final report at DGH office. TDS (IT/GST) as per applicable laws.

10.0 MODE OF PAYMENT

In all cases, DGH shall make payments only through Electronic Payment mechanism (viz. NEFT/RTGS /ECS). Bidders should invariably provide the following particulars along with their offers:

1. Name & Complete Address of the Supplier / Contractor as per Bank records.
2. Name & Complete Address of the Bank with Branch details.
3. Type of Bank account (Current / Savings/Cash Credit).
4. Bank Account Number (indicate 'Core Bank Account Number', if any).
5. IFSC / NEFT Code (11-digit code) / MICR code, as applicable, along with a cancelled cheque leaf.
6. Permanent Account Number (PAN) under Income Tax Act;
7. GST Registration Number.
8. E-mail address of the vendor / authorized official (for receiving the updates on status of payments)."
9. Confirmation as to whether the bidder belong to the category of Micro, Small and Medium Enterprises as defined in the "Micro, Small and Medium Enterprises Development Act, 2006 (MSMEDA)". If yes, specify the category of Micro, Small or Medium Enterprises and whether the enterprise is in manufacturing or service industry, along with valid documentary evidence.
10. Any other details as required by the remitting bank.

For receiving payment through NEFT / RTGS, the bank/branch in which the bidder is having account and intends to have the payment should be either an NEFT enabled bank or SBI branch with core banking facility.

11.0 VAGUE AND INDEFINITE EXPRESSIONS

11.1 Bids qualified by vague and indefinite expressions such as "Subject to availability" etc. will not be considered.

12.0 PERIOD OF VALIDITY OF BIDS

12.1 The Bid shall be valid for **120 days** after the date of bid opening for acceptance for the period as indicated in the "Invitation for Bid" (hereinafter referred to as validity period) and shall not be withdrawn on or after the opening of bids till the expiration of the validity period or any extension agreed thereof.

12.2 In exceptional circumstances, prior to expiry of the original bid validity period, the DGH may request the bidder for a specified extension in the period of validity. The requests and the responses shall be made in writing. The Bidder will undertake not to vary/modify the bid during the validity period or any extension agreed thereof. Bidder agreeing to the request for extension of validity of offer shall be required to extend the validity of Bid correspondingly.

13.0 BID SECURITY

13.1 The bid security is required to protect the DGH against the risk of Bidder's conduct which would warrant the security's forfeiture in pursuance to clause **13.7**.

13.2 MSEs/Startup eligible as per Ministry of MSME's/ Commerce & Industry guidelines, and Government Departments will be exempted from Bid Security, provided the bidder submits necessary evidence for eligibility, along with the bid.

13.3 The Bidders not covered under Para **13.2** above must enclose the bid security with their offer with the techno-commercial bid. The amount for bid security has been indicated in the "Invitation For Bid".

13.4 The Bid Security shall be acceptable in any of the following forms:

(i) An account payee Demand Draft in favour of "Directorate General of Hydrocarbons" payable at New Delhi valid for **120 days** from its date of issue.

(ii) A Bank Guarantee as per **Appendix 5**. Bank Guarantee issued from any of the Nationalised / scheduled Bank in India on non-judicial stamp paper of requisite value, as per Indian Stamp Act, purchased in the name of the Banker valid for **45 days** beyond the validity of the bids asked for in the tender.

13.5 DGH shall not be liable to pay any bank charges, commission or interest on the amount of Bid Security.

13.6 Subject to provisions in para **13.2** above, offers without Bid Security will be ignored.

13.7 The Bid Security shall be forfeited:

a) If Bid is withdrawn during the validity period or any extension thereof duly agreed by the Bidder.

b) If Bid is varied or modified in a manner not acceptable to DGH during the validity period or any extension of the validity duly agreed by the Bidder.

c) If a Bidder, having been notified of the acceptance of its bid, fails to furnish Security Deposit/Performance Bank Guarantee (Performance Security) within 21 days of notification of such acceptance.

13.8 The Bid Security of unsuccessful Bidders will be returned on finalization of the bid. The Bid Security of successful bidder will be returned on receipt of Security Deposit/Performance Bond (Performance Security).

14.0 PHYSICAL BID/ TELEFAX / e-mail BIDS:

14.1 Physical Bid/Telefax/e-mail bids will not be considered. Bids must be submitted online, digitally signed failing which they shall be rejected.

14.2 Necessary original documents, as mentioned in bid document, are only required to be submitted in physical form at DGH office.

d. SUBMISSION AND OPENING OF BIDS

15.0 SEALING AND MARKING OF BIDS.

15.1 Offers are to be submitted in electronically. The first electronic cover/ envelope will contain Techno-Commercial bids having all details

15.2 DGH reserves the right to ignore any offer which fails to comply with the above instructions.

15.3 DGH will not be held responsible for any loss or late received of e-bid due to server problem and others.

15.4 DGH will not be held responsible for the loss of or for the delay in postal transit.

16.0 DEADLINE FOR SUBMISSION OF BIDS

16.1 The e-bid must be received by the DGH electronically not later than **1400 Hrs** (IST) on the notified date of closing of the tender. Required original documents, as mentioned at 7.4 of Annexure-I, must be reached before the tender closing date and hours at the following address:

**HOD (MM)
Directorate General of Hydrocarbons
OIDB Bhawan,
Tower A, Plot No.2, Sector-73, 33
NOIDA-201301**

Original documents sent by hand delivery should be put in the Tender Box at the specified office not later than **1400 Hrs.** (IST) on the specified date. **Original documents received by post without proper superscription of Physical Documents against Tender number_____, Bid Closing Date and other details on the outer envelope will be opened in DGH office as ordinary mail and may not be considered.**

17.0 LATE BIDS

17.1 Bidders are advised in their own interest to ensure that e-bid and required physical documents against tender must reach the specified office well before the closing date and time of the bid.

17.2 Physical documents received after closing date and time of the bid, will be rejected and returned unopened.

18.0 MODIFICATION AND WITHDRAWAL OF BIDS

18.1 No e-bid may be modified/withdrawn after the dead line for submission of bids.

19.0 OPENING OF BIDS

19.1 The bid will be opened at **1400 Hrs.** (IST) on the date of opening indicated in "Invitation for Bid". The Bidder or his authorized representative may be present at the time of opening of bid on the specified date, but a letter in the form annexed at **Appendix- 2 hereto** must be forwarded to this office along with bid and a copy of this letter must be produced in the office by

the person attending the opening of bid. Unless this letter is presented by him, he may not be allowed to attend the opening of bid.

19.2 Price Bids of the technically qualified Bidders will be opened on a specific date in presence of interested qualified bidders. Bidders will be intimated about the bid opening date in advance.

19.3 In case of unscheduled holiday on the closing/opening day of bid, the next working day will be treated as scheduled prescribed day of closing/opening of bid, the time notified remaining the same.

20.0 EVALUATION AND COMPARISON OF BIDS

20.1 Evaluation and comparison of bids will be done as per provisions of Bid Evaluation Criteria at **Annexure-III**.

21.0 UNSOLICITED POST TENDER MODIFICATIONS

21.1 Unsolicited post-tender modification will lead to straight away rejection of the offer.

22.0 EXAMINATION OF BID

22.1 The DGH will examine the bids to determine whether they are complete, whether any computational errors have been made, whether required sureties have been furnished, whether the documents have been properly signed and whether the bids are generally in order.

22.2 **DGH will determine the conformity of each bid to the bidding documents. Bids falling under the purview of “Rejection Criteria” of the bid Evaluation Criteria of the bidding document will be rejected.**

23.0 SPECIFICATIONS

23.1 The Bidder must note that its Bid will be rejected in case the tender stipulations are not complied with strictly or the services offered do not conform to the required specifications indicated therein. The lowest Bid will be determined from among those Bids which are in full conformity with the required specifications.

24.0 PURCHASE PREFERENCE

24.1 Purchase preference policy-linked with Local Content (PP-LC) notified vide letter No O-27011/44/2015-ONG/II/FP dated 25.04.2017 of MoPNG and subsequent relevant order/s shall be applicable in this tender. Bidders seeking benefits under Purchase Preference Policy shall have to submit all undertakings/documents applicable to this policy.

24.2 Bidders seeking Purchase preference (linked with local content) (PP - LC) shall be required to meet / exceed the target of Local Content (LC). Any other guidelines/notifications issued by the GoI/concerned department related to purchase preference shall also be applicable.

e. AWARD OF CONTRACT

25.0 AWARD CRITERIA

DGH will award the Contract to the successful Bidder whose bid has been determined to be substantially responsive and has been determined as the lowest evaluated bid, provided further that the Bidder is determined to be qualified to perform the Contract satisfactorily.

26.0 DGH’S RIGHT TO ACCEPT ANY BID AND TO REJECT ANY OR ALL BIDS.

26.1 DGH reserves the right to reject, accept or prefer any bid and to annul the bidding process and reject all bids at any time prior to award of contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the

ground for DGH's action. The DGH also reserves to itself the right to accept any bid in part or split the order between two or more bidders.

27.0 NOTIFICATION OF AWARD (NOA)

27.1 Prior to the expiration of the period of bid validity, DGH will notify the successful bidder in writing that its bid has been accepted.

27.2 The notification of award will constitute the formation of the contract.

27.3 Upon the successful bidder's furnishing performance security, pursuant to clause 30, the Purchaser will promptly notify each unsuccessful bidder and discharge their bid securities.

28.0 PERFORMANCE SECURITY:

28.1 Successful bidder shall submit the performance security, **Rs. 5,00,000/** for a period extending to 02 months beyond the expiry of empanelment, within 21 days of placement of Letter of Award (LoA)/ Notification of Award (NoA). The successful bidder shall furnish to DGH the Performance Security for an amount specified above or the amount mentioned in Letter of Award, issued by DGH to Contractor awarding the contract, as per **Appendix – 5** in the form of Bank Guarantee (BG) from any Nationalised / Scheduled Bank in India. Bank Guarantees issued by Banks should be on non-judicial stamp paper of requisite value, as per Indian Stamp Act, purchased in the name of the Banker.

28.2 The performance security specified above must be valid as per time period mentioned above at 28.1, to cover the obligations indicated in **clause 14.0** of General Terms & Conditions hereof. The same will be discharged by DGH not later than 30 days following its expiry. **In the event of any extension of the Contract period, Bank Guarantee should be extended by Contractor by the period equivalent to the extended period.**

28.3 The performance security shall be payable to DGH as compensation for any loss resulting from Contractor's failure to fulfil its obligations under the Contract.

28.4 The Performance Security will not accrue any interest during its period of validity or extended validity.

29.0 SIGNING OF CONTRACT:

At the same time as Purchaser notifies the successful Bidder that its bid has been accepted, the Purchaser will send the Bidder the contract/supply order in duplicate. The contract against this tender will be governed in accordance with the General Terms & Conditions of Contract at **Annexure-II**. The successful Bidder will return one copy of the supply order/contract duly signed on each page as token of confirmation/acceptance.

BID SUBMISSION PERFORMA

MM/2023/C-7252/ENQ/228

Bidder's Telegraphic Address:

Telephone No.:

FAX No. _____ :

Directorate General of Hydrocarbons,
OIDB Bhawan, Tower A, Plot No. 2,
Sector – 73, Noida -201 301.

Dear Sirs,

1. I/We hereby offer to supply the services detailed in schedule hereto or such portion thereof as you specify in the Acceptance of Tender at the price given in the said schedule and agree to hold this offer open for the period as per the Forwarding letter or till **120 days from the date of closing of bid.**

2. I/We hereby confirm that the quoted prices will remain firm for the entire contract duration.

3. I/We have understood and complied with the "Instructions to Bidders" at **Annexure-I**, "Bid Evaluation Criteria" at **Annexure-II**, and have thoroughly examined and complied with E-Bidding Instructions to Bidders at **Annexure-III**, hereto and am/are fully aware of the nature of the service/work/job required and my/our offer is to provide services strictly in accordance with the requirements.

Yours faithfully,

Signature of the
Bidder

Name_____

Seal of the Company

Dated

Signature of witness

Address

Note: This form should be returned along with offer duly signed.

AUTHORISATION LETTER FOR ATTENDING TENDER OPENING

No.

Date.....

To,

The
Directorate General of Hydrocarbons.
OIDB Bhawan, Tower A, Plot No. 2, Sector – 73, Noida -201 301,India.

Subject: **Tender No.**----- **due on**-----

Sir,

Mr..... has been authorised to be present at the time of opening of above tender due on..... at, on my/our behalf.

Yours faithfully

Signature of Bidder

Copy to: Mr.for information and for production before the HoD (MM) at the time of opening of bids.

PROFORMA CERTIFICATE ON RELATIVES
OF DIRECTOR OF DGH

This has reference to our proposed contract regarding to be entered into with Directorate General of Hydrocarbons (DGH).

We certify that to the best of my/our knowledge:

- (i) I am not a relative of any DG
- (ii) We are not a firm in which a DG or his relative is a partner;
- (iii) I am not a partner in a firm in which a DG or his relative is a partner;
- (iv) We are not a private company in which a DG is a Member or Director;
- (v) We are not a company in which DG holds more than 2 % of the paid-up share capital of our company or vice-versa.

**Authorised Signatory of
The Contracting Party**

Place...

Date...

PROFORMA FOR CHANGES/ MODIFICATIONS SOUGHT BY BIDDERS TO THE BIDDING CONDITIONS

DGH expects the bidders to fully accept the terms and conditions of the bidding documents. However, changes/ modifications to the terms and conditions of bidding documents, if any proposed, can be communicated in the following proforma, in case pre-bid is not held. This can be used even in cases where pre-bid is held, to inform about the proposals in advance to the pre-bid date.

Clause No. of Bidding Document	Full compliance/ not agreed	Changes/ modifications proposed by the Bidders	REMARKS

Note: If left blank, it will be construed that bidder has **not taken** any exceptions/ deviations to the terms and conditions of the bid document.

Signature of the Bidder

.....

Name.....

Seal of the Company

.....

Note: - Bids maintaining or taking exceptions/deviations beyond the bid closing date shall be rejected straightaway.

Proforma of Bank Guarantee towards Performance Security.

PERFORMANCE GUARANTEE

Ref. No. Bank Guarantee No. Dated.

To,
Directorate General of Hydrocarbons,
OIDB Bhawan, Tower A, Plot No. 2, Sector – 73, Noida -201 301.

Dear Sirs,

1.1 In consideration of Directorate General of Hydrocarbons, having its Office at OIDB Bhawan, Tower A, Plot No. 2, Sector – 73, Noida -201 301, India, (hereinafter referred to as 'DGH', which expression shall, unless repugnant to the context or meaning thereof, include all its successors, administrators, executors and assignees) having entered into a CONTRACT No. _____ dated _____ (hereinafter called 'the CONTRACT' which expression shall include all the amendments thereto) with M/s _____ having its registered/head office at _____ (hereinafter referred to as the 'CONTRACTOR') which expression shall, unless repugnant to the context or meaning thereof include all its successors, administrators, executors and assignees) and DGH having agreed that the CONTRACTOR shall furnish to DGH a performance guarantee for Indian Rupees for the faithful performance of the entire CONTRACT.

1.2 We (name of the bank) _____ registered under the laws of _____ having head/registered office at _____ (hereinafter referred to as "the Bank", which expression shall, unless repugnant to the context or meaning thereof, include all its successors, administrators, executors and permitted assignees) do hereby guarantee and undertake to pay immediately on first demand in writing any /all moneys to the extent of Indian Rs (in figures) _____ (Indian Rupees (in words) _____) without any demur, reservation, contest or protest and/or without any reference to the CONTRACTOR. Any such demand made by DGH on the Bank by serving a written notice shall be conclusive and binding, without any proof, on the bank as regards the amount due and payable, notwithstanding any dispute(s) pending before any Court, Tribunal, Arbitrator or any other authority and/or any other matter or thing whatsoever, as liability under these presents being absolute and unequivocal. We agree that the guarantee herein contained shall be irrevocable and shall continue to be enforceable until it is discharged by DGH in writing. This guarantee shall not be determined, discharged or affected by the liquidation, winding up, dissolution or insolvency of the CONTRACTOR and shall remain valid, binding and operative against the bank.

1.3 The Bank also agrees that DGH at its option shall be entitled to enforce this Guarantee against the Bank as a principal debtor, in the first instance, without proceeding against the CONTRACTOR and notwithstanding any security or other guarantee that DGH may have in relation to the CONTRACTOR's liabilities.

1.4 The Bank further agrees that DGH shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions of the said CONTRACT or to extend time of performance by the said CONTRACTOR(s) from time to time or to postpone for any time or from time to time exercise of any of the powers vested in DGH against the said CONTRACTOR(s) and to forbear or enforce any of the terms and conditions relating to the said agreement and we shall not be relieved from our liability by reason of any such variation, or extension being granted to the said CONTRACTOR(s) or for any forbearance, act or omission on the part of DGH or any indulgence by DGH to the said CONTRACTOR(s) or any such matter or thing whatsoever which under the law relating to sureties would, but for this provision, have effect of so relieving us.

1.5 The Bank further agrees that the Guarantee herein contained shall remain in full force during the period that is taken for the performance of the CONTRACT and all dues of DGH under

or by virtue of this CONTRACT have been fully paid and its claim satisfied or discharged or till DGH discharges this guarantee in writing, whichever is earlier.

1.6 This Guarantee shall not be discharged by any change in our constitution, in the constitution of DGH or that of the CONTRACTOR.

1.7 The Bank confirms that this guarantee has been issued with observance of appropriate laws of the country of issue.

1.8 The Bank also agrees that this guarantee shall be governed and construed in accordance with Indian Laws and subject to the exclusive jurisdiction of Indian Courts of the place from where the Bank Guarantee has been issued.

1.9 Notwithstanding anything contained herein above, our liability under this Guarantee is limited to Indian Rs. (in figures) _____ (Indian Rupees (in words) _____) and our guarantee shall remain in force until _____. (indicate the date of expiry of bank guarantee).

Any claim under this Guarantee must be received by us before the expiry of this Bank Guarantee. If no such claim has been received by us by the said date, the rights of DGH under this Guarantee will cease. However, if such a claim has been received by us within the said date, all the rights of DGH under this Guarantee shall be valid and shall not cease until we have satisfied that claim.

In witness whereof, the Bank through its authorised officer has set its hand and stamp on thisday of20__ at

WITNESS NO. 1

(Signature)
Full name and official
address (in legible letters)
stamp

(Signature)
Full name, designation and
address (in legible letters) with Bank

Attorney as per power of

Attorney No.....
Dated

WITNESS NO. 2

(Signature)
Full name and official
address (in legible letters)

Undertakings / Declaration (To be submitted at Company's letter head)

Tender No. MM/2023/C-7252/ENQ/228 for “Empanelment of Auditors of Audit of Accounts of Category-IV Blocks under PSC (Contract Cost + Revenue > 50 MM USD) and Special/Other assignments.”

1. GST Tax Registration (*strike off whichever is not applicable*)

We have submitted a copy of valid GST registration certificate under Goods and Service tax rules.

OR

We undertake to submit copy of requisite Goods and Service tax registration certificate along with the first invoice under the contract.

2. We declare that neither we, the bidders, nor any of our allied concerns, partners or associates or directors or proprietors involved in any capacity with this tender, are currently serving any banning orders issued by DGH debarring them from carrying on business dealings with DGH.
3. We hereby undertake that all the documents/ certificates / information submitted by them against the tender are genuine.

Signature of the Bidder

.....

Name.....

Seal of the Company

.....

LIST OF THE DOCUMENTS TO BE UPLOADED/SUBMITTED ALONG WITH TECHNICAL-COMMERCIAL BID

A. List of Documents to be uploaded in Techno-commercial electronic envelope:

The tenderer shall upload the following digitally signed documents in Techno-commercial electronic envelope. Any bid not accompanying the below mentioned documents shall be liable for rejection:

1. Duly signed and scanned copy of Documents/Certificate/Undertaking in accordance with Technical Rejection Criteria at Annexure-III of tender document.
2. Duly signed and scanned copy of PAN Card/TAN.
3. Duly signed and scanned copy of registration of firm in case of registered firm / company/proprietorship, partnership deed in cases of partnership firm.
4. Duly filled, signed and scanned copy of **Appendix-1, 2, 3, 4, 6, 8, 9 & 10** of bid document.
5. Digitally signed copy of bid document (un-priced) as confirmation/acceptance of all tender conditions in toto.
6. The power of attorney or authorization, or any other document consisting of adequate proof of the ability of the signatory to bind the bidder, in original, when the power of attorney is a special "Power of Attorney" relating to the specific tender of DGH only.

A notarized true copy of the "Power of Attorney" shall also be accepted in lieu of the original, if the power of attorney is a general "Power of Attorney". However, photocopy of such notarized true copy shall not be accepted.

7. Self-attested copy of GST registration certificate or undertaking as per Appendix-6 of Annexure-I.
8. Undertaking on the company's letter head and duly signed by the signatory of the bid that all the documents/ certificates / information submitted by them against the tender are genuine.
9. Declaration on the company's letter head and duly signed by the signatory of the bid that neither the bidders themselves, nor any of its allied concerns, partners or associates or directors or proprietors involved in any capacity, are currently serving any banning orders issued by DGH debarring them from carrying on business dealings with DGH.

B. List of Documents to be submitted offline in original:

Power of attorney (Sr. No. 6 above), and any other documents, if mentioned, are also to be submitted offline in original before tender closing date and time.

PRE-CONTRACT INTEGRITY PACT

General

This pre-bid pre-contract Agreement (hereinafter called the Integrity Pact) is made on ____ day of the month of

____ 2023, between, on one hand, through Shri. , Head of Department (Materials Management/____) Directorate General of Hydrocarbons (hereinafter called the "BUYER", which expression shall mean and include, unless the context otherwise requires, his successors in office and assigns) of the First Part and M/s _____ represented by Shri _____, Designation of person Chief Executive Officer (hereinafter called the "BIDDER/Seller" which expression shall mean and include, unless the context otherwise requires, his successors and permitted assigns) of the Second Part.

WHEREAS the BUYER proposes to procure (Name of the Stores/Equipment/Item) and the BIDDER/Seller is willing to offer/has offered the stores and

WHEREAS the BIDDER is a private company/public company/Government undertaking/partnership/registered export agency, constituted in accordance with the relevant law in the matter and the BUYER is a Ministry/Department of the Government of India/PSU performing its functions on behalf of the President of India.

NOW, THEREFORE,

To avoid all forms of corruption by following a system that is fair, transparent and free from any influence/prejudiced dealings prior to, during and subsequent to the currency of the contract to be entered into with a view to :-

Enabling the BUYER to obtain the desired said stores/equipment at a competitive price in conformity with the defined specifications by avoiding the high cost and the distortionary impact of corruption on public procurement, and

Enabling BIDDERS to abstain from bribing or indulging in any corrupt practice in order to secure the contract by providing assurance to them that their competitors will also abstain from bribing and other corrupt practices and the BUYER will commit to prevent corruption, in any form, by its officials by following transparent procedures.

The parties hereto hereby agree to enter into, this Integrity Pact and agree as follows:

Commitments of the BUYER

- 1.1 The BUYER undertakes that no official of the BUYER, connected directly or indirectly with the contract, will demand, take a promise for or accept, directly or through intermediaries, any bribe, consideration, gift, reward, favour or any material or immaterial benefit or any other advantage from the BIDDER, either for themselves or for any person, organization or third party related to the contract in exchange for an advantage in the bidding process, bid evaluation, contracting or implementation process related to the contract.
- 1.2 The BUYER will, during the pre-contract stage, treat all BIDDERS alike, and will provide to all BIDDERS the same information and will not provide any such information to any

particular BIDDER which could afford an advantage to that particular BIDDER in comparison to other BIDDERS.

- 1.3 All the officials of the BUYER will report to the appropriate Government office any attempted or completed breaches of the above commitments as well as any substantial suspicion of such a breach.

2. In case any such preceding misconduct on the part of such official(s) is reported by the BIDDER to the BUYER with full and verifiable facts and the same is prima facie found to be correct by the BUYER, necessary disciplinary proceedings, or any other action as deemed fit, including criminal proceedings may be initiated by the BUYER and such a person shall be debarred from further dealings related to the contract process. In such a case while an enquiry is being conducted by the BUYER the proceedings under the contract would not be stalled.

Commitments of BIDDERS

3. The BIDDER commits itself to take all measures necessary to prevent corrupt practices, unfair means and illegal activities during any stage of its bid or during any pre-contract or post-contract stage in order to secure the contract or in furtherance to secure it and in particular commit itself to the following: -

3.1 The BIDDER will not offer, directly or through intermediaries, any bribe, gift, consideration, reward, favour, any material or immaterial benefit or other advantage, commission, fees, brokerage or inducement to any official of the BUYER, connected directly or indirectly with the bidding process, or to any person, organisation or third party related to the contract in exchange for any advantage in the bidding, evaluation, contracting and implementation of the contract.

3.2 The BIDDER further undertakes that it has not given, offered or promised to give, directly or indirectly any bribe, gift, consideration, reward, favour, any material or immaterial benefit or other advantage, commission, fees, brokerage or inducement to any official of the BUYER or otherwise in procuring the Contract or forbearing to do or having done any act in relation to the obtaining or execution of the contract or any other contract with the Government for showing or forbearing to show favour or dis favour to any person in relation to the contract or any other contract with, the Government.

3.3* BIDDERS shall disclose the name and address of agents and representatives and Indian BIDDERS shall disclose their foreign principals or associates.

3.4* BIDDERS shall disclose the payments to be made by them to agents/brokers or any other intermediary, in connection with this bid/contract.

3.5* The BIDDER further confirms and declares to the BUYER that the BIDDER is the original manufacturer/integrator/authorised government sponsored export entity of the stores and has not engaged any individual or firm or company whether Indian or foreign to intercede, facilitate or in any way to recommend to the BUYER or any of its functionaries, whether officially or unofficially to the award of the contract to the BIDDER, nor has any amount been paid, promised or intended to be paid to any such individual, firm or company in respect of any such intercession, facilitation or recommendation.

3.6 The BIDDER, either while presenting the bid or during pre-contract negotiations or before signing the contract, shall disclose any payments he has made, is committed to or intends to make to officials of the BUYER or their family members, agents, brokers or any other intermediaries in connection with the contract and the details of services agreed upon for such payments.

3.7 The BIDDER will not collude with other parties interested in the contract to impair the transparency, fairness and progress of the bidding process, bid evaluation, contracting and implementation of the contract.

3.8 The BIDDER will not accept any advantage in exchange for any corrupt practice, unfair means and illegal activities.

3.9 The BIDDER shall not use improperly, for purposes of competition or personal gain, or pass on to others, any information provided by the BUYER as part of the business relationship, regarding plans, technical proposals and business details, including information contained in any electronic data carrier. The BIDDER also undertakes to exercise due and adequate care lest any such information is divulged.

3.10 The BIDDER commits to refrain from giving any complaint directly or through any other manner without supporting it with full and verifiable facts.

3.11 The BIDDER shall not instigate or cause to instigate any third person to commit any of the actions mentioned above.

3.12 If the BIDDER or any employee of the BIDDER or any person acting on behalf of the BIDDER, either directly or indirectly, is a relative of any of the officers of the BUYER, or alternatively, if any relative of an officer of the BUYER has financial interest/stake in the BIDDER's firm, the same shall be disclosed by the BIDDER at the time of filing of tender.

The term 'relative' for this purpose would be as defined in Section 6 of the Companies Act 1956.

3.13 The BIDDER shall not lend to or borrow any money from or enter into any monetary dealings or transactions, directly or indirectly, with any employee of the BUYER.

4. Previous Transgression

4.1 The BIDDER declares that no previous transgression occurred in the last three years immediately before signing of this Integrity Pact, with any other company in any country in respect of any corrupt practices envisaged hereunder or with any Public Sector Enterprise in India or any Government Department in India that could justify BIDDER's exclusion from the tender process.

4.2 The BIDDER agrees that if it makes incorrect statement on this subject, BIDDER can be disqualified from the tender process or the contract, if already awarded, can be terminated for such reason.

5. *Earnest Money (Security Deposit)

5.1 *While submitting commercial bid, the BIDDER shall deposit an amount (to be specified in RFP) as Earnest Money/Security Deposit, with the BUYER through any of the following instruments:

- (i) Bank Draft or a Pay Order in favors of _____
- (ii) A confirmed guarantee by an Indian Nationalised Bank, promising payment of the guaranteed sum to the BUYER on demand within three working days without any demur whatsoever and without seeking any reasons whatsoever. The demand for payment by the BUYER shall be treated as conclusive proof of payment.

- (iii) Any other mode or through any other instrument (to be specified in the RFP).

5.2 The Earnest Money/Security Deposit shall be valid up to a period of five years or the complete conclusion of the contractual obligations to the complete satisfaction of both the BIDDER and the BUYER, including warranty period, whichever is later.

5.3 In case of the successful BIDDER as per clause incorporated in the Article pertaining to Performance Bond in the Purchase Contract that the provisions of Sanctions for Violation shall be applicable for forfeiture of Performance Bond in case of a decision by the BUYER to forfeit the same without assigning any reason for imposing sanction for violation of this Pact.

5.4 No interest shall be payable by the BUYER to the BIDDER on Earnest Money/Security Deposit for the period of its currency.

6. Sanctions for Violations

6.1 Any breach of the aforesaid provisions by the BIDDER or anyone employed by it or acting on its behalf (whether with or without the knowledge of the BIDDER) shall entitle the BUYER to take all or any one of the following actions, wherever required: -

(i) To immediately call off the pre contract negotiations without assigning any reason or giving any compensation to the BIDDER. However, the proceedings with the other BIDDER(s) would continue.

(ii) The Earnest Money Deposit (in pre-contract stage) and/or Security Deposit/Performance Bond (after the contract is signed) shall stand forfeited either fully or partially, as decided by the BUYER and the BUYER shall not be required to assign any reason therefore.

(iii) To immediately cancel the contract, if already signed, without giving any compensation to the BIDDER.

(iv) To recover all sums already paid by the BUYER, and in case of an Indian BIDDER with interest thereon at 2% higher than the prevailing Prime Lending Rate of State Bank of India, while in case of a BIDDER from a country other than India with interest thereon at 2% higher than the LIBOR. If any outstanding payment is due to the BIDDER from the BUYER in connection with any other contract for any other stores, such outstanding payment could also be utilised to recover the aforesaid sum and interest.

(v) To encash the advance bank guarantee and performance bond/warranty bond, if furnished by the BIDDER, in order to recover the payments, already made by the BUYER, along with interest.

(vi) To cancel all or any other Contracts with the BIDDER. The BIDDER shall be liable to pay compensation for any loss or damage to the BUYER resulting from such cancellation/rescission and the BUYER shall be entitled to deduct the amount so payable from the money(s) due to the BIDDER.

(vii) To debar the BIDDER from participating in future bidding processes of the Government of India for a minimum period of five years, which may be further extended at the discretion of the BUYER.

(viii) To recover all sums paid in violation of this Pact by BIDDER(s) to any middleman or agent or broker with a view to securing the contract.

(ix) In cases where irrevocable Letters of Credit have been received in respect of any contract signed by the BUYER with the BIDDER, the same shall not be opened.

(x) Forfeiture of Performance Bond in case of a decision by the BUYER to forfeit the same

without assigning any reason for imposing sanction for violation of this Pact.

6.2 The BUYER will be entitled to take all or any of the actions mentioned at para 6.1 (i) to (x) of this Pact also on the Commission by the BIDDER or anyone employed by it or acting on its behalf (whether with or without the knowledge of the BIDDER), of an offence as defined in Chapter IX of the Indian Penal code, 1860 or Prevention of Corruption Act, 1988 or any other statute enacted for prevention of corruption.

6.3 The decision of the BUYER to the effect that a breach of the provisions of this Pact has been committed by the BIDDER shall be final and conclusive on the BIDDER. However, the BIDDER can approach the Independent Monitor(s) appointed for the purposes of this Pact.

7. Fall Clause

7.1 The BIDDER undertakes that it has not supplied/is not supplying similar product/systems or subsystems at a price lower than that offered in the present bid in respect of any other Ministry/Department of the Government of India or PSU and if it is found at any stage that similar product/systems or sub systems was supplied by the BIDDER to any other Ministry/Department of the Government of India or a PSU at a lower price, then that very price, with due allowance for elapsed time, will be applicable to the present case and the difference in the cost would be refunded by the BIDDER to the BUYER, if the contract has already been concluded.

8. Independent Monitor/s

8.1 The BUYER has appointed Independent Monitors (hereinafter referred to as Monitors) for this Pact in consultation with the Central Vigilance Commission.

Contact Details of Independent Monitors are as under:

(i) Shri Madan Lal Meena , IAS (Retd.)
Email: madanmeena@yahoo.com

(ii) Shri P.R. Ravikumar, IRS (Retd.)
Email: p_r_ravikumar@yahoo.com

(Communications can also be concurrently addressed to) HoD-MM

IEM Coordinator

Directorate General of Hydrocarbons

OIDB Bhawan, Tower –A, Plot No 2, Sector -73, Noida-201301

8.2 The task of the Monitors shall be to review independently and objectively, whether and to what extent the parties comply with the obligations under this Pact.

8.3 The Monitors shall not be subject to instructions by the representatives of the parties and perform their functions neutrally and independently.

8.4 Both the parties accept that the Monitors have the right to access all the documents relating to the project procurement, including minutes of meetings.

8.5 As soon as the Monitor notices, or has reason to believe, a violation of this Pact, he will so inform the Authority designated by the BUYER.

8.6 The BIDDER(s) accepts that the Monitor has the right to access without restriction to all Project documentation of the BUYER including that provided by the BIDDER. The BIDDER will also grant the Monitor, upon his request and demonstration of a valid interest, unrestricted and unconditional access to his project documentation. The same is applicable to Subcontractors. The Monitor shall be under contractual obligation to treat the information and documents of the BIDDERI Subcontractor(s) with confidentiality.

8.7 The BUYER will provide to the Monitor sufficient information about all meetings among the parties related to the Project provided such meetings could have an impact on the contractual relations between the parties. The parties will offer to the Monitor the option to participate in such meetings.

8.8 The Monitor will submit a written report to the designated Authority of BUYER/Secretary in the Department/ within 8 to 10 weeks from the date of reference or intimation to him by the BUYER / BIDDER and, should the occasion arise, submit proposals for correcting problematic situations.

9. Facilitation of Investigation

In case of any allegation of violation of any provisions of this Pact or payment of commission, the BUYER or its agencies shall be entitled to examine all the documents including the Books of Accounts of the BIDDER and the BIDDER shall provide necessary information and documents in English and shall extend all possible help for the purpose of such examination.

10. Law and Place of Jurisdiction

This Pact is subject to Indian Law. The place of performance and jurisdiction is the seat of the BUYER.

11. Other Legal Actions

The actions stipulated in this Integrity Pact are without prejudice to any other legal action that may follow in accordance with the provisions of the extant law in force relating to any civil or criminal proceedings.

12. Validity

12.1 The validity of this Integrity Pact shall be from date of its signing and extended unto 5 years or the complete execution of the contract to the satisfaction of both the BUYER and the BIDDER/Seller, including warranty period, whichever is later. In case BIDDER is unsuccessful, this Integrity Pact shall expire after six months from the date of the signing of the contract.

12.2 Should one or several provisions of this Pact turn out to be invalid; the remainder of this Pact shall remain valid. In this case, the parties will strive to come to an agreement to their original intentions.

13.The parties hereby sign this Integrity Pact, at _____on _____

BUYER

BIDDER

Name of the Officer.

CHIEF EXECUTIVE

OFFICER Designation

Directorate General of Hydrocarbons.

Witness

1. _____

2. _____

Witness

1. _____

2. _____

* Provisions of these clauses could be amended/ deleted for applicability in respective tender by DGH.

Appendix-9

Details of Bidder (To be submitted by the bidder on Company's letter head)

Sl. No.	Descriptions	Information to be filled by the tenderer (if required separate sheets may be enclosed)		
1.	Name and address of firm/agency with complete contract details			
2.	Type of organization (Whether proprietorship, partnership, private limited, limited company)			
3.	Name and Address of the directors proprietor/partners			
4.	Year of formation of the company/Firm			
-5.	Details of registration.	R. No.	Copy enclosed : Y/N Valid: Y/N	
6.	(a) GST number/Certificate	No.		Copy enclosed: Y/N
	(b) PAN Number	No.		Copy enclosed: Y/N
7.	Details of Earnest Money	DD/BG No. _____ Date: _____		
8.	Any other information			

CONFIDENTIALITY AND NON- DISCLOSURE AGREEMENT
(To be signed with successful bidder only)

This confidential and non-disclosure agreement is executed on _____ day of _____ (hereinafter referred to as _____) having its registered office at _____, which expression, unless the context otherwise requires, shall include its successors and assigns acting through its duly authorized representative.

AND

Directorate General of Hydrocarbons (hereinafter referred to as DGH), an organization under Ministry of Petroleum & Natural Gas the Government of India having its registered office OIDB Bhawan, Tower A, Plot No. 2, Sector – 73, Noida-201301, India which expression, unless the context otherwise requires, shall include its successors and assigns acting through its duly authorized representatives;
WHEREAS, DGH and _____ have entered into a contract for _____,
WHEREAS _____ will have access to certain proprietary and confidential information, hence the confidentiality agreement is executed on the terms and condition set henceforth.

As used herein “confidential Information” means all plans, drawings, tracings of drawings, specifications, manuals, numerical results, general conclusions, design reports, studies, cost estimates, well data, geological or geophysical data, lease information and all other materials, information and data developed by, or in the possession a party and which is directly or indirectly made available to the other party in any form or which is directly or indirectly made available to the other party during the performance of the services. Accordingly, each party is willing to allow the other party to have access to such information, under the following terms and conditions:

1. Each party agrees that it will maintain in confidence and will not disclose to any third party, without the other party’s prior written permission, any confidential information that is disclosed to it directly or indirectly. Each party further agrees that it will limit access to Confidential Information to only those employees of their company who actually need to know such Confidential Information for carrying out the above-indicated purpose of this agreement.
2. Each party agrees that: (a) it will not use any of their Confidential Information for any purpose other than as necessary to perform its services; and (b) it will promptly return to the other party all documents provided by such party which contain Confidential Information (including all copies thereof). Upon written request, except that each party shall be entitled to retain one copy of such information for archival purposes.

3. Each party agrees that it will inform each of its employee who receives or has access to any Confidential Information of the provisions of this Agreement.
4. The foregoing obligations of each party shall not apply to:
 - a) Information which, at the time of disclosure, it in the public domain as evidenced by printed publication or otherwise;
 - b) Information which, after disclosure, becomes part of the public domain by publication or otherwise through no act or failure to act of each party;
 - c) Information which each party can show was in its possession prior to the time of disclosure and was not acquired directly or indirectly from the other party;

Or

- d) Information which is received by each party subsequent to the time of disclosure from a third party who has the right to disclose such information and who did not acquire the same directly or indirectly from each party.

Disclosures made to each party in connection with this Agreement shall not be deemed to be within the foregoing exceptions merely because they are embraced by more general information in the public domain or in the possession of each party.

5. All Confidential Information disclosed by a party pursuant to or in connection with this Agreement shall at all times remain the property of that party.
6. The foregoing obligations shall expire on the 5th anniversary of the effective date of the Agreement.
7. This Agreement shall be construed and the rights of the parties shall be determined in accordance with the laws of the Government of India.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in duplicate by their duly authorized representatives, effective as of the _____ day of _____

By: _____
Title: _____
Date: _____

Witness: _____
Title: _____
Date: _____

DIRECTORATE GENERAL OF HYDROCARBONS

By: _____
Title: _____
Date: _____

Witness: _____
Title: _____
Date: _____

ANNEXURE-II

BID REJECTION CRITERIA (BRC), BID EVALUATION CRITERIA (BEC), EMPANELMENT METHODOLOGY & ALLOCATION OF WORK, & SCOPE OF WORK

1) BID REJECTION CRITERIA (BRC):

The bid shall conform generally to all the scope of work and terms and conditions given in this bid document. Bids shall be rejected in case the services offered do not conform to required parameters stipulated in the scope of work/ technical specifications. Notwithstanding the general conformity of the bids to the stipulated specifications, the following requirements will have to be particularly met by the Bidders without which the same will be considered as non- responsive and rejected.

A) Minimum Eligibility Criteria:

- 1. Registration:** Bidding Chartered Accountants Firm (Partnership/ LLP) must be registered in India with ICAI and currently empaneled with CAG.

The bidder should have also empaneled with any of the organizations - RBI/ IBA/ SFIO/ SEBI/ CBI/ Income Tax/ GST/ CBI/ ED/ EOW/ FIU- India/ TRAI/ IBBI.

- 2. Age of Audit Firm:** Bidding firm should have been in existence for 15 years or more.

- 3. Experience of Audit Firm:** Bidding firm must have a minimum experience of carrying out at least 3 single audits (Statutory Audit) during the last 3 years of the companies engaged in the Hydrocarbons/ Mining/ Infrastructure sector each having minimum annual turnover of Rs. 3,000 Crore in the year of audit.

(Bidding firm must submit copies of engagement letters and self-certified copy of declaration of turnover of auditee organizations that substantiate their claim)

(Infrastructure Sector include Road, Railway, Airport, Water Management, Mass Transit, Telecommunication Network, and Power)

4. Number of Full Time Partners: Bidding Firm should have a minimum of ten (10) Chartered Accountants (CAs) as partners.

(Self-certified copy of the declaration by the bidding firm mentioning name of partner & date of joining as partner in the firm may be attached)

5. Association of Partners in the Firm: At least five (5) partners should have been in association with the firm for 10 years or more.

6. Professional Fees of the Audit: The average annual gross receipts from professional services of the firm towards professional fees should be minimum Rs. 10 Crore during the last 3 financial years.

(Bidding firm to submit Audited Financial Statements along with Income Tax Returns for the FY 2020-21, 2021-22, & 2022-23).

7. The Bidder should have minimum five (5) Chartered Accountants (either partner or employees) having DISA/ CISA and IFRS / FAFD/ Resolution professional certifications from ICAI/ other institutions.

- Certified Information Systems Auditor (CISA)
- Diploma in Information Systems (DISA)
- Forensic Accounting and Fraud Detection (FAFD)
- International Financial Reporting Standards (IFRS)
- Limited Insolvency Examination (LIE)/ Graduate Insolvency Programme (GIP)

DOCUMENTS:

Bidders must furnish documentary evidence along with their bid in support of fulfilling above requirement of minimum eligibility criterion from 1 to 7 and along with following detailed documents failing which the bids are liable to rejection:

1. Organization Profile including location of branch offices, Areas of Expertise & Experiences, Number of working partners along with their date of joining in the bidder's firm (certified by the bidding firm).
2. The bidding firm should also submit signed and stamped copy of this tender document as a token of having read the tender document, understood the content, and agree for all the terms and conditions and scope of work unless separately specified by them.

B) COMMERCIAL:

1. The Bid shall comprise of all the components and annexures, failing which the bid will be liable for rejection.

2. Bids received after bid closing date and time will be rejected.
3. Bid should be submitted only in the form of an e-bid on GoI's CPP Portal/ GeM. Any bid received in the Physical form or fax/ e-mail/ Photocopy and bids with scanned signature will be rejected. Original bids should be signed manually/ digitally failing which they shall be rejected.
4. Bids shall be typed or written in indelible ink and Original bid shall be signed by the bidder or his authorized representative on all pages failing which the bid may be liable for rejection.
5. Bids shall contain no interlineations, erasures or over writing except as necessary to correct errors made by bidders, in which case such corrections shall be initialed by the person(s) signing the bid. However, white fluid should not be used for making corrections. Any bid not meeting this requirement will be liable for rejection.
6. Any bid containing false statement will be rejected.
7. Bidders must quote clearly and strictly in accordance with the "Format and Evaluation Sheets" in Excel Sheet of bidding document; otherwise the bid will be summarily rejected.
8. Bidder must accept and comply with the following clauses as given in the Bid Document in toto failing which offer will be rejected -
 - (i) Performance Guarantee Bond Clause
 - (ii) Force Majeure Clause
 - (iii) Arbitration Clause
 - (iv) Acceptance of Jurisdiction and Applicable Law
 - (v) Liquidated damage clause
 - (vi) Indemnity Clause
 - (vii) Submission of duly signed copy of Integrity Pact.

2) BID EVALUATION CRITERIA (BEC):

Bidders meeting the minimum eligibility criteria (Techno-Commercially Compliant) will be evaluated based on following technical evaluation Methodology.

Marking Scheme for Technical Evaluation (Maximum Marks: 100):

- Last 3 Financial Years: 2020-21, 2021-22, 2022-23

(i) ERP Experience: (Max 25 Marks)

Marks will be given based on number of assignments completed in the last 3 Financial years.

- 5 Marks for each ERP based Audit Assignments (>3 assignments) of company in the Hydrocarbons/ Mining/ Infrastructure sector having turnover / Project costing Rs. 3,000 Crore or more with maximum of 25 Marks

(Attach copies of audit assignment letters issued by the client and copy of Audit Report)

(ii) Compliance/ Statutory Audit of Production Sharing Contract/ Concession Agreement/ PPP: (Max 25 Marks)

Marks will be given based on number of assignments completed in the last 3 financial years.

- 5 Marks for each PSC/ Concession Agreement/ PPP related compliance/ Statutory Audit of company (Whether as an appointee of Government or Private) in the Hydrocarbons/ Mining/ Infrastructure sector turnover/ Project cost of Rs. 3,000 Crore or more with maximum of 25 Marks

(Attach copies of audit assignment letters issued by the client and copy of Audit Report)

(iii) Forensic Fraud Audit or Risk Management Audit Experience: (Max 25 Marks)

Marks will be given based on number of assignments in the last 3 Financial years.

- 5 Marks for each Forensic Fraud Audit/ Risk Management Audits/ Specialized Monitoring (ASMs) assignment given by the Regulatory body/

Government Agency/ Public Sector Enterprise/ IBA with maximum of 25 Marks.

(Attach copies of assignment letters issued by the client and client certificate that assignment has been completed satisfactorily)

ASM – Agency for specialized monitoring

(iv) Arbitration/ Legal/ NCLT Experience: (Max 25 Marks)

Marks will be given based on number of assignments participated in the last 3 financial years.

- 5 Marks for each Arbitration/ Legal/ NCLT related Assignments of company in the Hydrocarbons/ Mining/ Infrastructure sector (Whether engaged by the Tribunal or the contesting parties) with maximum of 25 Marks
(Attach copies of assignment letters issued by the client and client certificate that assignment has been completed satisfactorily)

Based on above technical evaluation, bidding firms would be shortlisted and recommended for empanelment.

3) EMPANELMENT METHODOLOGY & ALLOCATION OF WORK:

1. Empanelment of firms:

- a) Top 5 firms getting highest marks based on technical evaluation will be empaneled for Audit and Other/ Special Assignments. In case of tie, empanelment of firm (s) shall be made based on age (date of registration) – firms with more years of existence shall be considered. If age of the firm also results in tie, then empanelment shall be made based on Average Professional fees during last 3 financial years - firms with higher average professional fees shall be considered.
- b) Next 5 firms as per marks will be kept in the reserve. They would be considered for empanelment in case any of empaneled firms express its inability to work for audit and / or special assignments or in case of non-performance/ un-satisfactory performance or number of audit assignments originally envisaged have increased.
- c) The decision of the empanelment shall be taken by competent Authority. The decision of the Competent Authority shall be final and binding on all concerned.

2. Duration of empanelment:

- a) **The empanelment of firms will be for a period of three (3) years.** Empanelment period may be extended by another two years on mutual consent at the same rate, terms, and conditions considering the importance and requirement for continuation, at the sole discretion of DGH.
- b) However, engagement of a firms for other assignments may continue in a particular assignment, on same rate, terms, and conditions, beyond the empaneled period, considering the importance and requirement for continuation, at the sole discretion of DGH.

3. Block Allotment Methodology for Audit:

- a) Audit work shall be assigned to empaneled firms by an audit committee of DGH considering assessment of domain expertise, core competence & experience and brief presentations on the understanding of requirements, technical approach & methodology and proposed audit plan and qualitative deliverables/ reporting.
- b) There will also be a regular review of performance of the empaneled firms by Audit Department, DGH.
- c) Prior to assigning any work to an empaneled firm (s), the Firm will be asked to confirm that they do not have any potential conflict of interest in connection with the assignment.

The Conflict of interest is defined as under:

“A conflict of interest arises in which any interest (whether personal, professional, financial or otherwise) interferes, or has the potential to interfere, with the Auditor’s ability to discharge the Scope of Work in accordance with the interest of the Government under the PSC”.

While empaneled for a particular producing block, audit firm should declare:

- (v) That they have no conflict of interest whether personal, professional, financial or otherwise.
- (vi) They were not engaged as MC appointed auditors and/or internal auditors of that particular block during the last two years immediately preceding to the current year.
- (vii) They are not engaged as MC appointed auditors and/or internal auditors of that particular block in the current year.
- (viii) They are not engaged as Statutory auditors of any of the consortium JV partners of that block in the current year and immediately preceding to the current year.

Auditors would not be eligible for an award of the same block, which they have audited for the last 3 consecutive years.

4. Job Allotment Methodology for other/ special Assignments:

- a) Special assignments shall be assigned to L1 firm by calling quotation from empaneled firms for number of team days required for completion of scope finalized at prescribed fee for special assignment.
- b) However, DGH shall reserve the right to assign the work to any empaneled firm depending upon the specific domain expertise and performance during the empanelment period.
- c) There will also be a regular review of performance of the empaneled firm by DGH, post which DGH reserves the right to remove the firm from panel on account of non-satisfactory performance.
- d) Prior to assigning any work to an empaneled firm (s), the Firm will be asked to confirm that they do not have any potential conflict of interest with the entity of which the assignment is in question.

The Conflict of interest is defined as under:

“A conflict of interest arises in which any interest (whether personal, professional, financial or otherwise) interferes, or has the potential to interfere, with the Auditor’s ability to discharge the Scope of Work in accordance with the interest of the Government under the PSC”.

While empaneled for a particular producing block, audit firm should declare:

- That they have no conflict of interest whether personal, professional, financial or otherwise.
- They were not engaged as MC appointed auditors and/or internal auditors of that particular block during the last two years immediately preceding to the current year and
- They are not engaged as MC appointed auditors and/or internal auditors of that particular block in the current year.

- They are not engaged as Statutory auditors of any of the consortium JV partners of that particular block in the current year and immediately preceding to the current year.

Auditors would not be eligible for award of the same block, which they have audited for the last 3 consecutive years.

5. Team Members (Audit or Other/ Special) Assignments:

- a) For the purpose of rendering the Services, the firm must establish a team of four (4) members having required qualification and experience from specialized areas, out of which one must be a principal partner having more than 10 years of post-qualification (CA) experience and one (1) qualified Associates having more than 5 years of post-qualification (CA) experience and two (2) semi qualified assistance. However, team composition may undergo change depending upon work & duration requirement assessment carried out by DGH.
- b) Domain Expertise & Experience: Financial Analysis & Interpretation of Financial Statements, Forensic Fraud Audit, Risk Management Audit, Compliance & Assurance Audit, Taxation, Legal / Arbitration/ Insolvency.
- c) Any change to the Key personnel in the team shall have to be carried out in consultation with prior approval from DGH.

6. FEES FOR AUDIT/ OTHER / SPECIAL ASSIGNMENTS:

- a) Fees for audit and special assignments shall be fixed based on guidelines issued by the Institute of Chartered Accountants of India (ICAI) from time to time, will be broadly followed on a case to case basis.
- b) In addition to fees, firm/ team members would be entitled for reimbursement of travel by economy class and hotel for site visit on production of documentary evidence restricted to only one visit if not stationed in same city. No Local conveyance charges would be reimbursed.
- c) Team composition, and Number of days required for completion of audit shall be intimated to empaneled firm at the time of assignment of audit. DGH will estimate effort (in number of team days) required for completion of audit considering total contract cost, revenue, risk, nature & complexity involved etc. Which will be the basis for calculating amount of fees for audit.
- d) Team composition and Number of days required for completion of other assignment shall be derived/ finalized by calling quotations from empaneled firms.
- e) Additionally, GST would be paid as applicable.

OTHER TERMS AND CONDITIONS

1) TIMELINE FOR COMPLETION AND SUBMISSION OF REPORT:

- a) **Audit Assignment:** Empaneled firm assigned audit of block shall carry out audit within six months from the award of the audit and submit report.
- b) **Special Assignment:** Empaneled firm shall complete the assigned work and submit report within timeline prescribed in the assignment letter.

2) MONITORING OF AUDIT ASSIGNMENT:

- a) **Pre & Post Audit Meeting:** DGH team may hold Pre & Post-Audit Meeting (virtual/ physical) with firm to discuss the coverage of audit and critical audit points/ areas for the block and operator's final reply and compliance of audit query.
- b) **Mid-Audit Review:** DGH will hold a Mid - Audit Review Meeting (virtual/physical) with firm audit team to discuss the initial audit findings and review progress of the audit with respect to the critical audit points/areas for the block.

3) PAYMENT TERMS:

- a) 100% payment for fees and site visit shall be release within 30 days on acceptance of final report at DGH office.
- b) TDS (IT/GST) as per applicable laws.

4) OTHER TERMS:

- a) Transport, if required, from onshore base to offshore platforms shall be arranged and borne by DGH. Local transportation for site visit, if any, for inspection of inventory / assets, shall be arranged by DGH.
- b) Training need to be completed by every person before site visit at offshore as per safety guideline by Government of India.

5) GENERAL:

- a) To ascertain the substantial responsiveness of the bid the DGH reserves the right to ask the bidder for clarification in respect of clauses covered under BRC also and such clarifications fulfilling the BRC clauses in toto must be received on or before the deadline given by the DGH, failing which the offer will be summarily rejected.
- b) If any of the clauses in the BRC contradict with other clauses of bid document elsewhere, then the clauses in the BRC shall prevail.
- c) The BEC over-rides all other similar clauses operating anywhere in the Bid Documents.

- d) The bidder is prohibited to offer any service / benefit of any manner to any employee of DGH and that the bidder may suffer summary termination of contract / disqualification in case of violation.
- e) Bidder shall be required to produce all the documents in original if asked by DGH, prior to placement of LOA. These are to be submitted within the time allowed by DGH. Any failure and/ or delay to produce the original documents as asked by DGH will make the bid liable for rejection.
- f) Bidders to note that failure to furnish all information required in the bidding document or submission of bid not substantially responsive to the bidding documents in every respect will be at the bidder's risk and shall result in the rejection of its bid. Incomplete, conditional, or vague bids indicating exception / deviations to the conditions may be rejected.
- g) DGH reserves all rights to reject any or all offers without assigning any reasons thereof.
- h) DGH has the right to cancel the contract for any block even after awarding before commencement.

6) PERFORMANCE GUARANTEE:

- a) The firms selected for empanelment shall be required to submit a performance bank guarantee of Rupees five lakhs (Rs. 5,00,000/-) valid for 62 months including 2 months claim period beyond the validity of empanelment period, in the name of "Directorate General of Hydrocarbons".

7) LIQUIDATED DAMAGES:

- a) In case, audit report or special assignment report is in-ordinarily delayed despite continuous follow up & reminders, DGH reserve its right to blacklist the firm and debar it from considering for any other Audit or special assignment in future.
- b) Further, the such empaneled firm would be liable to pay liquidated damages, @ 0.5% per week or part thereof of the assignment fees with maximum of 10% of assignment fees.

8) CONFIDENTIALITY:

- a) The assignment or work order would include confidentiality clause to protect disclosure/ utilization of information/ processes / data etc. collected/ obtained during the empanelment period. The norms for secrecy will be as per Section 3&4 of the Official Secret Act, 1923.
- b) A declaration of Fidelity & Secrecy as per prescribed format/ Annexure is to be signed by the empaneled firm. Without prejudice and in addition to the legal

remedies available to the Directorate General of Hydrocarbons (DGH), the breach of contract shall be considered a sufficient ground for termination of the empanelment/ contract.

9) DISPUTES:

- a) In case of any dispute, the Competent Authority, DGH will be the final authority, whose decision will be final and binding. Litigation, if any, will be restricted to the Court of appropriate Jurisdiction at Delhi.

10) PRE-BID Meeting: Please refer page no. 04 of this ebid document.

11) TERMINATION SERVICES PRIOR TO END OF CONTRACT:

- a) Termination may be initiated by any party as per the terms of the contract. Either party shall give advance notice of 30 days prior to the termination date. DGH shall pay for any legitimate outstanding fees and costs to the empaneled firm, and the payment of legitimate costs to wind-up the assignment.
- b) No payment shall be made for termination necessitated due to default in the agreed deliverables as per expected quality within prescribed timeline and in of the empaneled firm.

4) SCOPE OF WORK FOR AUDIT AND SPECIAL ASSIGNMENTS:

I. SPECIAL ASSIGNMENT:

- a) Scope invariably includes review & assessment of financial reports, Financial analysis, Examination of cost estimates included in the Field development Plan & Work Programme & Budget, Re-casting of financial reports and quantify financial implications, creating financial data base, review of existing accounting formats and devising new formats and assisting in dispute resolution proceedings etc.
- b) DGH retains the right of the final say in the interpretation of the scope of the work.

II. AUDIT under PSC:

- a) Review audited End of Year statements and Audited financial statements and carry out Audit as per the provisions of Production Sharing Contract and Indian Accounting Standards (Ind AS), Standard on Audit (SA) issued by ICAI and other Applicable Act, Laws of India and check list will be provided in tender document.
- b) Confirm that audited End of Year statements and financial statements and Annual Audit of Statements have been prepared correctly and reliably in compliance to provisions of Production Sharing Contracts & Ind AS, SA and other Applicable Act, Laws of India.
- c) Firm/ Auditor shall identify and highlight material non-compliances and quantify financial implications thereof including recasting of financial statements as per the provisions of Production Sharing Contract. Auditor should also indicate material weaknesses observed in the system of internal control and the impact of change in the accounting policy, if any.

CHECKLIST PRESCRIBED FOR AUDIT OF BLOCKS UNDER PRODUCTION SHARING

CONTRACT:

Auditors have to review and carry out the audit based on the Production Sharing Contract in respect of the following:

1. Whether contractor is maintaining proper books of accounts for all its transactions pertaining to the PSCs and reports of production statement, value of production & pricing statement etc. As required under section 4 to 12 of Accounting Procedure of PSC.
2. (a) Whether all Expenditures and Incomes have been accounted for accurately, as per PSC including all provisions of Accounting Procedure of the PSC.
(b) Whether validation of quantity of hydrocarbons produced and saved, sales and income has been done on accrual basis or not.
(c) Whether the methods of measurement of petroleum used by the contractor were approved by the management committee and whether material balancing of the quantity of petroleum has been reconciled.
(d) Whether investment multiple and profit petroleum to GOI has been calculated as per the provisions laid down in the PSC and is correct.
(e) Whether significant accounting policies adopted by contractor are in accordance with the requirements of PSC such as for foreign currency translation, fixed assets, inventories, etc.
(f) Issues of internal control, fixed assets and fraud as per CARO 2020 (Revised).
(g) Whether identification/allocation of service cost into exploration, development and production as per provisions of PSC.
(h) Whether compliance of PSC provisions & extant GOI Policies & notifications.
(i) Whether expenditure/cost incurred are commensurate with MC approves/ FDP/ RFDP/Annual Work Program & Budget/Appendix-H of PSC.

In case it is not so, the financial impact should be quantified against each and stated in audit exceptions.

3. Whether all costs and expenditures have been classified into proper heads of expenditures as defined in the PSC namely Exploration, Development and Production.
4. Audit Report and Statement of Audited Accounts. Audit should validate inter-alia the following statements:
 - a) Statement of sources & utilization of funds along with its various schedules (Format-1).
 - b) Value of petroleum produced and saved including the government's share of profit petroleum and sales schedule.
 - c) Valuation of petroleum as per PSC for crude oil/ natural gas and condensate and financial impact in case of deviations.
 - d) Extent of allowable and recoverable costs as per PSC (Format 2, 2A, 3A, 3B & 4).
 - e) Calculation of Profit Petroleum, as per PSC (Format-5, 5A).
 - f) Calculation of Notional income Tax, Investment Multiple / PTRR as applicable, as per PSC.
5. Whether the cost petroleum and profit petroleum taken by the contractor was in accordance with the allocation done by the management committee and whether the cost petroleum is within the maximum limits stipulated in PSC under Article 'Recovery of Cost Petroleum'.
6. Whether the "Notional tax" considered by contractor while calculating the "Investment Multiple" / "PTRR" has been accurately determined as per Income Tax Act and PSC provisions, wherever applicable. If not, notional tax liability and investment multiple / PTRR and impact on profit petroleum have to be worked out and stated in the audit exception.
7. Whether the Joint venture is properly following the procedures as laid down in PSC with regard to procurement of materials and services.
8. Whether there are cases of procurement of materials & services from affiliates and others having deviation to PSC provisions.

9. Whether the contractor has claimed cost recovery of items still lying in store / inventory and not consumed in exploratory Pre-NELP Blocks (for example RJ-ON-90/ 1), wherein the accounting and cost recovery of materials and equipment's is not restricted specifically based on consumption, whether contractor has charged the cost of materials and equipment's, which is not in conformance with the provisions of respective PSC.
10. Whether the contractor has accounted expenditure prohibited under section 3. 2 of Accounting Procedure of PSC.
11. Whether Royalty, Cess, License Fee, Profit Petroleum, PLP (in case of CBM block), and other statutory payments have been correctly determined and timely paid to the Government in line with ORD Act., P&NG Rules, OI DB Act and PSC wherever applicable. If not, correct liabilities shall be stated by auditors. Auditors to certify the month-wise / year-wise payment of Royalty, Cess amount etc. for crude oil, Natural gas and / or condensate separately. The certified statement should show the amount of Royalty, Cess etc. payable as per PSC, actual amount paid to the concerned authorities and excess / shortfall amount of Royalty, Cess etc. To review price realized by operator at arm's length sale.
12. Whether all assets (movable/ immovable) and inventory have been properly recorded, accounted for, maintained, reconciled and verified at reasonable intervals and if any discrepancy found the same has been corrected. If not details to be provided.
13. Whether the Overheads charged by the JV are reasonable, verifiable and devoid of any duplication, as per provisions of PSC. If not, details of deviations shall be indicated by the auditor's along with recommendation.
14. Whether the actual expenditure incurred by contractor is in pursuance to an approved / reviewed work programme and budget by MC (as the case may be as per provisions of PSC), and whether in the process of charging such costs to Cost Petroleum, the specific stipulations/points raised by the MC (if any) in regard to Budget have been taken care of. If not, details shall be provided by the auditors with recommendation.
15. Whether the salary & compensation in respect of nationals and expatriate manpower has been charged to Cost Petroleum as per contractor's standard personnel policy, as per provisions of PSC. If not, deviations should be detailed by auditors. Auditors should also suggest if any avoidable cost requires adjustment due to such deviations.
16. Whether the contractor during the term of the contract, maintained and obtained insurance coverage for and in relation to petroleum operation for such amount and against such risks as are customarily or prudently insured in the international petroleum industry. Whether the premium paid for joint insurance policies has been duly segregated and only premium which was related to the specific PSC is accounted as contract cost.
17. Whether contractor has included the name of GOI as co insured in all its' insurance policies and whether waiver of subrogation against GOI has been taken in all such policies.
18. Whether the contractor submitted the bank guarantees / performance guarantees as per the provisions of PSC.
19. Whether annual audit of accounts was carried out on behalf of the contractor by an independent firm of chartered accountants whose appointment was approved by the Management Committee.
20. Auditor may check whether all the conditions in regard to all the Essentiality certificates issued for imports at concessional rates of Customs Duty were being fulfilled.
21. (a) Whether contractor has carried out the satisfactory adjustment of observations raised by the Auditors appointed by the operator with approval of MC in the past.
(b) Compliance on satisfactory adjustment of past audit exceptions of audit reports of auditors appointed by Govt. / DGH by the operator as directed by MOP&NG /DGH may be indicated by the audit firm by giving definite recommendations for either dropping the exception or pursuing it further.
22. Whether contractor has created and funded Site Restoration Fund as per provisions of PSC and Govt. Site Restoration Fund Scheme 1999. Auditors should comment regarding adequacy of SRF as required in PSC & Schemes.
23. Whether, in the case of transfer of material from one block / field to another block / field, DGH's prior approval has been obtained and whether the conditions stated by DGH in the permission of such transfer, have been fulfilled / adhered to. Auditors should also verify the transfers of costs of items & services transferred to / from the concerned blocks / operators.
24. Auditor will be required to submit a certificate that the auditors have satisfied themselves regarding procurements having been made competitively as per the PSC provisions.
25. Auditor is to check whether a separate bank account for each block is maintained by the Operator of the block. Auditor is required to examine this bank account transactions to

ensure that all cash inflows and outflows are transacted through this account and report accordingly in the audit report.

26. Wherever Development Area Wise Accounting has been stipulated in PSC, the auditor should examine the development area wise correct allocation of expenditures in case of more than one Development Area in the block. The auditor should also examine and certify the correctness of the basis of Apportionment as well as quantum of common expenditure charged to all development areas where there is more than one.
27. Pre & Post Audit Meeting: Auditors would have a Pre & Post-Audit Meeting, virtual/physical, with DGH audit team to discuss the coverage of audit and critical audit points/ areas for the block in audit and operator's final reply and compliance of audit query.
28. Mid-Audit Review: In case of Category 4 Producing blocks. Auditors would have a Mid- Audit Review Meeting, virtual/ physical, with DGH audit team to discuss the audit findings and progress of the audit with respect to the critical audit points / areas for the block in audit.
29. Auditor should obtain and submit copy of block accounts duly audited by MC appointed auditors.
- 30. In case of Audit Exceptions result in dispute or litigation, auditor would have to provide appropriate support during the course of dispute/litigation resolution process which include providing supporting and calculation sheets and providing clarification to DGH.**

Auditor should not express merely opinion but should also give definite recommendations on all audit exceptions. In the absence of such definite recommendations, the report would be considered incomplete.

Audit observations / exceptions finalized by auditors having financial implications should be quantified. Final exceptions will be drawn for communicating the Contractor in line with PSC provisions.

INDICATIVE DETAILS OF CHECKLIST FOR OTHER & SPECIAL ASSIGNMENTS

The scope of work shall be specified for each assignment / which may include one or more activities listed below:

1. Review audited/ unaudited financial statements to confirm its preparation as per prescribed format with proper details & disclosures complying with generally accepted accounting principles.
2. Check whether all costs and expenditures have been classified into proper heads of expenditure as defined in the PSC namely Exploration, Development and Production.
3. Identify non-compliance items of expenditure and income (cost petroleum and profit petroleum) with reference to applicable provisions of PSC, ORD Act & Rules, Work Programme & Budget, and Field Development Plan. In addition, analyze the costs associated with Exploration, Development, and production by identifying potential cost overruns and work out its impact on profit petroleum and efficiency with reference to generally accepted cost accounting principles.
4. Review of work programme and budget and field development plan or revised field development plan.
5. Check adequacy and reasonableness of cost of items/ activity and process followed for procurement/ sale of hydrocarbons with reference to applicable provisions of PSC, RSC, ORD Act & P&NG Rules and another agreement.
6. Check whether the “Notional tax” considered by contractor while calculating the “Investment Multiple”/ “PTRR” wherever applicable has been accurately determined as per Income Tax Act and PSC provisions. If not, notional tax liability and investment multiple/ PTRR and calculate its impact on profit petroleum.
7. Check whether Royalty, Cess, License Fee, Profit Petroleum, Revenue Share, PLP (in case of CBM block), and other statutory payments have been correctly determined and timely paid to the Government in line with ORD Act, P&NG Rules, OI DB Act and PSC wherever applicable. If not, correct liabilities shall be worked out. A statement showing the amount of

Royalty, Cess, profit petroleum/ PLP etc. payable as per PSC, actual amount paid to the concerned authorities and excess/ shortfall amount of Royalty, Cess etc. should be prepared by firm.

8. Recast correct financial statements based on the review and quantify financial impact against each item separately and collectively.
9. Build Financial data base of the block on key indicators for easy referencing and monitoring.
10. In case of report of firm lead to issuance of Audit Exception and dispute or litigation, firm would have to provide appropriate support during the course of dispute/ litigation resolution process which include providing supporting and calculations sheets and providing clarification to DGH whenever required at actual cost.
11. Assistance in Mediation/ Sole Expert/ Conciliation proceedings wherever required at actual cost.
12. In respect of domestic or international arbitrations, provide support in preparing submissions for the arbitration proceeding, briefing Senior Counsels and provide opinions/ consultations thereto, whenever required at actual cost.
13. DGH retains the right of the final say in the interpretation of the scope of the work. Since a process can be described in different manners, the bidder should clearly understand that any possible variations to the processes during the requirements analysis phase from the way they are specified in this Tender should not be considered as deviations or extensions to the original process specifications.

E-tendering Instructions to Bidders**General:**

These are the special Instructions (for e-Tendering) as supplement to „Instruction to Bidders“ as available in Annexure-I of the tender document. Submission of Bids only through online process is mandatory for this Tender.

For conducting electronic tendering, Directorate General of Hydrocarbons, Noida is using the **Central Public Procurement Portal (CPPP)**(<http://www.eprocure.gov.in>) of NIC, a Government of India Undertaking.

1. Tender Bidding Methodology:

Sealed Bid System –Single Envelopes.

Only Techno-commercial bids shall be submitted by the bidder.

2. Broad outline of activities from Bidders prospective:

- i) Procure a Digital Signing Certificate (DSC).
- ii) Register on Central Public Procurement Portal (CPPP).
- iii) Create Users and assign roles on CPPP.
- iv) View Notice Inviting Tender (NIT) on CPPP.
- v) Download Official Copy of Tender Documents from CPPP.
- vi) Prepare & arrange all document/paper for submission of bid online/offline.
- vii) Bid-Submission on CPPP.
- viii) Attend Public Online Tender Opening Event (TOE) on CPPP (Opening of Techno-Commercial Part).
- ix) Attend Public Online Tender Opening Event (TOE) on CPPP (Opening of Financial-Part) {only for Technically Responsive Bidders}

3. Digital Certificates:

For participation in e-tendering, it is mandatory for all bidders to have a Digital Certificate (DC) also referred to as Digital Signature Certificate (DSC), of Class 2 or above (in the name of person who will sign the Bid), issued by a Certifying Authority (CA) licensed by Controller of Certifying Authorities (CCA) [refer <http://www.cca.gov.in>].

4. Registration:

To use the Central Public Procurement Portal (<http://www.eprocure.gov.in>), bidder needs to register on the portal. The bidder should visit the home-page of the portal (www.eprocure.gov.in) and go to the e-procure link then go to “Online Bidder Enrollment”.

5. Bid related information for this Tender (Sealed Bid):

The entire bid-submission would be online on CPPP (<http://www.eprocure.gov.in>) Broad outline of submission are as follows:

- (I) Submission of digitally signed copy of Tender Documents/ Addendum/Corrigendum.
- (II) SingleEnvelopes.
 - Techno- Commercial Bid

6. Offline submissions of some documents:

It is mandatory for all bidders to submit following documents offline (physically) to HOD (MM), Grd Floor, DGH office, OIIB Bhawan, Sector-73, Noida-201301 on or before the date & time of bids closing as specified in NIT of this tender document, in a properly sealed envelope:

- (I) Power of Attorney (in Original) for authorized signatory of bid.
- (II) Any other document, if specified, in the tender.

The envelope shall bear the name of the firm, tender number, name of work and the phrase – Do Not Open Before (Due date & time of opening of tender) –

Note:

- A. The responsibility for ensuring that envelope is delivered in time would be vested with the bidder. The DGH shall not be responsible if the envelope is delivered elsewhere or late.
- B. Document submitted physically to DGH and the scanned copies furnished at the time of online bid submission should be the same otherwise the bid will be summarily rejected.

7. Other Instructions:

For participating in this tender online, the following instructions are to be read carefully. These instructions are supplemented with more detailed guidelines on the relevant screens of the CPPP. The bidder should visit the home-page of the CPP portal (www.eprocure.gov.in), and go to the link “eprocure”, then “Bidders Manual Kit” and “Help for Contractors” link.

- (I) Please take care to scan documents that total size of documents to be uploaded remains minimum. If required, documents may be scanned at lower resolutions say at 150 dpi. However, it shall be sole responsibility of bidder that the uploaded documents remain legible.
- (II) Utmost care may be taken to name the files/documents to be uploaded on CPPP. These should be no special character or space in the name of file.
- (III) It is advised that all the documents to be submitted (See Appendix-8 at Annexure-I of tender document) are kept scanned or converted to PDF format in a separate folder on your computer before starting online submission.
- (IV) Utmost care may kindly be taken to upload **Price schedule/ Price Format / BOQ/ BOM**. Any change in the format of price schedule / BOQ file shall render it unfit for bidding. Following steps may be followed:
 - a. Download Price schedule /Price format/ BOM/ BOQ in XLS format.
 - b. Fill rates in downloaded price schedule / BOQ as specified in XLS format only in sky blueback ground cells. Don't fill in white back ground cells.
 - c. BOQ/BOM file is password protected XLS file. Don't unprotect the file. Price has to be filled in the same file and the same has to be uploaded.
 - d. Save filled copy of downloaded BOM/BOQ file in your computer and remember its name & location for uploading correct file (duly filled in) when required.
- (V) The compatible support software (PDF Converter, Java, etc.) for online bid submission may be downloaded from CPP Portal.
- (VI) If some document is not applicable for the bidder then he has to upload scanned copy of paper mentioning, the document <name> called vide clause _____ is not applicable on us.
- (VII) If document asked for contains more than one page, then all those pages may be uploaded in one PDF file.
