

कोंकण एलएनजी लिमिटेड  
**Konkan LNG Limited**  
(गेल (इंडिया) लिमिटेड की सहायक कंपनी)  
(Subsidiary of GAIL (India) Limited)

## **Konkan LNG Limited (KLL)**

**RFQ NO:**

**KLL/CNP/FNA/SFL084/2025-26**

**[NIC Tender ID: 2026\_KLL\_273446\_1]**

**BIDDING DOCUMENT FOR**

**APPOINTMENT OF INTERNAL AUDITOR OF KONKAN  
LNG LIMITED FOR FY 2026-27 TO FY 2028-29**

**TENDERING UNDER**

**“DOMESTIC COMPETITIVE BIDDING”**

**Prepared and Issued by**

**Konkan LNG Limited  
At & Post Anjanwel, Tal-Guhagar**

**Dist.: Ratnagiri**

**Maharashtra-415634**

**Ph. No.: +91-2359-241178, 241007, 241135, 241020 (Ext. 381)**

# **SECTION-I**

# **INVITATION FOR BID (IFB)**

**SECTION-I**  
**“INVITATION FOR BID (IFB)”**

Ref No: KLL/CNP/FNA/SFL084/2025-26

Date: 28.03.2026

To,

**PROSPECTIVE BIDDERS**

**SUB: TENDER DOCUMENT FOR APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29**

Dear Sir/Madam,

1.0 **Konkan LNG Limited, subsidiary of M/s GAIL (India) Limited, having registered office at 16, Bhikaji Cama Place, New Delhi 110066 & CIN No. U11100DL2015PLC288147, invites bids from bidders for the subject service, in complete accordance with the following details and enclosed Tender Documents.**

2.0 The brief details of the tender are as under:

(A)	BRIEF SCOPE OF SERVICE /JOB	<b>APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29</b>	
(B)	TENDER NO. & DATE	<b>KLL/CNP/FNA/SFL084/2025-26</b> <b>Dated 28.03.2026</b>	
(C)	TYPE OF BIDDING SYSTEM	SINGLE BID SYSTEM	X
		TWO BID SYSTEM	✓
(D)	TYPE OF TENDER	E-TENDER	✓
		MANUAL	X
		E-tender ID: 2026_KLL_273446_1	
(E)	COMPLETION / CONTRACT PERIOD	2 Financial Years as per SCC/SOW.	
(F)	BID SECURITY / EARNEST MONEY DEPOSIT (EMD)	APPLICABLE	X
		NOT APPLICABLE	✓
		<b>Amount: Nil</b> (Refer clause no.16 of ITB)	
(F1)	DECLARATION FOR BID SECURITY	Bidders are required to submit Declaration for Bid Security in bid as per proforma at Form F-2A.	
(G)	AVAILABILITY OF TENDER DOCUMENT ON WEBSITE(S)	From <b>28.03.2026</b> (17:00 Hrs, IST) to <b>20.04.2026</b> (13:00 Hrs, IST) on following websites: (i) GAIL’s Tender Website – <a href="http://www.gailtenders.in">www.gailtenders.in</a> (ii) Govt. CPP Portal - <a href="https://eprocure.gov.in">https://eprocure.gov.in</a>	

		(iii) Govt. e-Procurement System of National Informatics Center (GePNIC) portal [e-tender portal] <a href="https://etenders.gov.in/eprocure/app">https://etenders.gov.in/eprocure/app</a> <i>[in case of e-Tendering]</i> (iv) <del>Government E-Market (Gem) Portal</del> (v) <del>PMC, if any:</del>
(H)	DATE, TIME & VENUE OF PRE-BID MEETING	<b>DATE: 03.04.2026</b> <b>TIME: 11:00 HRS.</b>  <b>VENUE: KONKAN LNG LIMITED</b> AT & POST ANJANWEL, TAL-GUHAGAR DIST.: RATNAGIRI MAHARASHTRA-415634 PH. NO.: +91-2359-241178, 241007, 241135, 241020 (EXT. 381)
(I)	DUE DATE & TIME OF BID-SUBMISSION (ON OR BEFORE)	<b>DATE: 20.04.2026</b> <b>TIME: 13:00 HRS.</b>
(J)	DATE AND TIME OF UN-PRICED BID OPENING	<b>DATE: 21.04.2026</b> <b>TIME: 15:00 HRS.</b>
(K)	CONTACT DETAILS OF TENDER DEALING OFFICER	NAME: JAYAKRISHNAN K. R. DESIGNATION: SR. MANAGER (C&P) PHONE NO. & EXTN: +91-2359-241178, 241007, 241135, 241020 (EXT. 381) E-MAIL : <a href="mailto:jayakrishnan.r@konkanlng.in">jayakrishnan.r@konkanlng.in</a>
(L)	DEALING KLL'S OFFICE ADDRESS	<b>KONKAN LNG LIMITED</b> AT & POST ANJANWEL, TAL-GUHAGAR DIST.: RATNAGIRI MAHARASHTRA-415634

In case of the days specified above happens to be a holiday in KLL, the next working day shall be implied.

3.0 Bids must be submitted strictly in accordance with Clause No. 11 of ITB (Section-III) depending upon Type of Tender [refer Clause no. 2.0 (D) above]. The IFB is an integral and inseparable part of the bidding document.

4.0 In case of E-Tender, bid must be submitted only on <https://etenders.gov.in/eprocure/app>. Further, the following documents in addition to uploading the bid on e-tender portal shall also be submitted in Original (in physical form) within 7 (seven) days from the bid due date provided the scanned copies of the same have been uploaded in e-tender by the bidder along with e-bid within the due date and time to the address mentioned in Bidding Data Sheet (BDS) [Annexure-II to Section-III]:-

- i. ~~EMD/Bid Security/Bid bond~~
- ii. ~~Line of Credit (if applicable)~~

Further, KLL reserves the right to seek in physical form (original/notarized/true copy) of any documents uploaded in digital form, at any stage during the processing of the tender and execution of the contract. In the event of failure of a bidder / vendor / contractor to submit original/notarized/true copy of any documents(s) within the specified time schedule, EMD or CPS of the bidder / vendor / contractor shall be forfeited / Bid Security Declaration clause shall be invoked.

- 5.0 In case of Manual Tenders, bids complete in all respect should reach at the address specified in Bidding Data Sheet on or before the due date & time. Bids received after the due date and time is liable to be rejected.
- 6.0 Bidder(s) are advised to quote strictly as per terms and conditions of the tender documents and not to stipulate any deviations/exceptions.
- 7.0 Any bidder, who meets the Bid Evaluation Criteria (BEC) and wishes to quote against this Tender Document, may download the complete Tender Document along with its amendment(s) if any from websites as mentioned at 2.0 (G) of IFB and submit their Bid complete in all respect as per terms & conditions of Tender Document on or before the Due Date & Time of Bid Submission.
- 8.0 Bid(s) received from bidders to whom tender/information regarding this Tender Document has been issued as well as offers received from the bidder(s) by downloading Tender Document from above mentioned website(s) shall be taken into consideration for evaluation & award provided that the Bidder is found responsive subject to provisions contained in Clause No. 2 of ITB (Section-III).  
The Tender Document calls for offers on single point “Sole Bidder” responsibility basis (except where Consortium bid is allowed pursuant to clause no. 3.0 of ITB) and in total compliance of Scope of Works as specified in Tender Document.
- 9.0 Any revision, clarification, corrigendum, time extension, etc. to this Tender Document will be hosted on the above-mentioned website(s) only. Bidders are requested to visit the websites regularly to keep themselves updated. In case of manual tendering, Clarification(s)/Corrigendum(s), if any, shall be sent to the prospective bidder(s) by email/post.
- 10.0 All bidders including those who are not willing to submit their bid are required to submit F-6 (Acknowledgement cum Consent letter) duly filled within 7 days from the date of receipt of tender information.

11.0 **REGISTRATION OF SERVICE PROVIDER ON GOVERNMENT e-MARKETPLACE (GEM)**

Government of India has introduced an online procurement portal – ‘Government e-Marketplace (GeM)’ with the aim to transform the way in which public procurement of goods and services is done by the Government Ministries/Departments, PSUs, autonomous bodies etc. GeM aims to enhance transparency, efficiency and speed in public procurement. Konkan LNG Limited is already registered on GeM as Buyer and have started procurement through GeM.

- (i) Service Provider providing Services are required to register on GeM and obtain a unique GeM Seller ID, and provide the Seller ID in bid or before placement of Letter of Acceptance.

(ii) Seller ID will also to be incorporated in Letter of Acceptance issued by KLL.

The detailed process of registration is available on GeM Portal (i.e. <https://gem.gov.in/>).

This is not an Order.

For & on behalf of  
Konkan LNG Limited

(Authorized Signatory)

**JAYAKRISHNAN K. R.**

**SR. MANAGER (C&P)**

TEL. NO. +91-2359-241178/241007 EXT. 381

DIRECT: +91-2359-241015

E-MAIL ID: [jayakrishnan.r@konkanlng.in](mailto:jayakrishnan.r@konkanlng.in)

**DO NOT OPEN - THIS IS A QUOTATION**

***Bid Document No. : KLL/CNP/FNA/SFL084/2025-26***

***Description : APPOINTMENT OF INTERNAL AUDITOR OF  
KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29***

***Due Date & Time :***

***From: To:***

.....	.....
.....	.....

***(To be pasted on the envelope containing Bid (in case of Manual Tendering)/ Physical documents (in case of e-Tendering))***

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## **SECTION-II**

# **BID EVALUATION** **CRITERIA & EVALUATION** **METHODOLOGY**

**BID EVALUATION CRITERIA & EVALUATION METHODOLOGY**

**A. TECHNICAL CRITERIA:**

**A.1 TECHNICAL CRITERIA:**

1. The Bidder Firm must have at least Ten (10) years experience of standing in the profession as practicing Chartered Accountants (CAs) firm or practicing Cost and Management Accountants (CMAs), reckoned since Firm's registration in the present name with respective institute and experience in practice.
2. The Bidder Firm must have at least three qualified Chartered Accountants / Cost Accountants (CA/ CMA) with minimum 02 years' post qualification experience. The qualified member should be a partner/ employee of the Firm for a minimum period of two years as on the date of application.
3. The Bidder Firm must have successfully completed Internal Audit/ Statutory Audit of at least two Public Limited Companies (including CPSEs) engaged in any of the industries related to "Oil & Gas/ CGD/ Fertilizer/ Refinery/ Power/ Mining/ Other Process Industry" in Preceding 10 years, i.e. FY 2015-16 to FY 2024-25 in respective single work order/ contract. The aforesaid respective Public Limited Companies (including CPSEs) must be registered in India and must have minimum annual turnover of Rs. 500 Crores during the year in which the above Internal Audit/ Statutory Audit jobs were awarded.
4. The Bidder Firm must have executed/ completed Internal Audit/ Statutory Audit of at least one Oil & Gas Sector Company (including CPSE) in preceding 10 years i.e. FY 2015-16 to FY 2024-25 under respective single work order/ contract. The aforesaid respective Oil & Gas Sector Company (including CPSE), must be registered in India and must have minimum annual turnover of Rs. 500.00 Crores during the year in which the above Internal Audit/ Statutory Audit job was awarded.
5. The Bidder Firm must be either Maharashtra state-based Firm with headquarter office in the state of Maharashtra, or should have at least branch office/s at any cities in the state of Maharashtra.

**Note:**

A job executed by a bidder for its own in-house purpose/sister concern/subsidiary cannot be considered as experience for the purpose of meeting BEC.

**B. FINANCIAL CRITERIA: NOT APPLICABLE**

**C.** Exchange rate for Conversion of Currency for evaluation of documents submitted by bidders for BEC which are in other currency than specified in BEC shall be as follows:

- (a) **BEC (Technical Criteria):** Bill Selling (foreign exchange) Rate of State Bank of India as prevailing on the date of award of contract submitted by bidder.
- (b) **BEC (Financial Criteria):** Not applicable
- (c) In case, the SBI Selling rate is not available as on the date of conversion as specified

above for respective cases, the exchange rate for conversion of currency shall be taken from the internet, such as:

<https://www.xe.com/currencyconverter>

<https://economictimes.indiatimes.com/markets/forex/currency-converter>

<https://www.oanda.com/currency/converter>

- D. Only documents (Work Order, Completion certificate, Execution Certificate etc.) which have been referred/ specified in the bid shall be considered in reply to queries during evaluation of Bids. After submission of bid, only related shortfall documents will be asked for in TQ/CQ and considered for evaluation. For example, if the bidder has submitted a contract without its completion/ performance certificate, the certificate will be asked for and considered. However, no new reference/ PO/WO/LOA is to be submitted by bidder in response to TQ/CQ so as to qualify and such documents will not be considered by KLL for evaluation of Bid.**

**Experience of bidder acquired as a subcontractor can be accepted against submission of certificate from end user by such bidder along with other specified documents.**

- E. RELAXATION OF PRIOR TURNOVER AND PRIOR EXPERIENCE FOR STARTUPS (AS DEFINED IN GAZETTE NOTIFICATION NO. D.L-33004/99 DATED 18.02.2016 AND 23.05.2017 OF MINISTRY OF COMMERCE AND INDUSTRY), AS AMENDMED TIME TO TIME: NOT APPLICABLE**

- F. Documents/Documentary Evidence required to be provided by participating bidder along with the un-priced bid to qualify/ meet the requirements of BEC:**

<p><b>(i) Technical Criteria of BEC</b></p> <p><b>BEC A.1.1:</b></p> <p><b>In case of company:</b> Bidder shall provide copy of Incorporation/ Registration Certificate of the company depicting date of incorporation/registration duly certified / attested by Notary Public with legible stamp.</p> <p><b>In case of Proprietorship / Partnership Firm:</b> Bidder shall provide copy of registration certificate under “Shop &amp; Establishment Act” / “Trade License” including Affidavit or Partnership Deed (as applicable) duly certified / attested by Notary Public with legible stamp.</p> <p><b>BEC A.1.2:</b> Bidder shall provide duly Notarized affidavit mentioning the details of qualified Chartered Accountants and/or qualified Cost Accountants along with their Membership numbers &amp; date and joining dates.</p> <p><b>BEC A.1.3 &amp; A.1.4:</b> Bidder shall provide Copies of work order / LOA along with the corresponding Completion Certificate (issued on the letterhead of the client / end user / authorized consultant of the client). Documentary evidence like Audited Financial Statement of the client(s) (including Balance Sheet and P&amp;L statement) and a certificate issued by</p>
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Chartered Accountant with UDIN (not being employee/ partner of the bidder) towards the minimum turnover requirement of Rs. 500 Crores in the year of audit.

**BEC A.1.5:**

1. Copy of Lease/Rent agreement in case of Rented Office which has valid date.
2. Copy of Registered Deed/Municipal Tax Receipt/ Property Tax Receipt for owned Premises.

**Bidder shall furnish the duly filled and signed Check list for submission of documents for qualification for Bid Evaluation Criteria (BEC) as per format F-8B.**

**G. AUTHENTICATION OF DOCUMENTS TO BE SUBMITTED IN SUPPORT OF BEC:**

**(i) Technical Criteria of BEC:** All documents in support of Technical Criteria of BEC to be furnished by the Bidder shall necessarily be duly certified/ attested by Notary Public with legible stamp

**H. Eligibility criteria in case bid is submitted on the basis of technical experience of FOREIGN BASED ANOTHER COMPANY (SUPPORTING COMPANY) which holds more than fifty percent of the paid up share capital of the bidder company or vice versa:**

Offers of those bidders (not under consortium arrangement) who themselves do not meet the technical experience criteria as stipulated in the BEC and are quoting based on the experience of Foreign based another company (Supporting Company) can also be considered. In such case the supporting company should hold more than fifty percent of the paid up share capital of the bidding company or vice versa.

However, the supporting company should on its own meet the technical experience as stipulated in the BEC and should not rely on any other company or through any other arrangement like Technical collaboration agreement.

In that case as the bidding company is dependent upon the technical experience of another company with a view to ensure commitment and involvement of the companies involved for successful execution of the contract, the participating bidder should enclose the following Agreements/ Guarantees/ Undertakings along with the techno-commercial bid:

(i) An Agreement (as per format enclosed at Appendix- A1 to Section II) between the bidder and the supporting company.

(ii) Guarantee (as per format enclosed at Appendix- A2 to Section II) by the supporting company to KLL for fulfilling the obligation under the Agreement along with certificate issued by Company Secretary as per Appendix- A2A to Section II.

(iii) Undertaking by Supporting Company to provide a Performance Bank Guarantee (as per format and instructions enclosed at Appendix- A3 to Section II), equivalent to 50% of the value of the PBG which is to be submitted by the bidding company, in case of being the successful bidder.

In cases where foreign based supporting company does not have Permanent Establishment

in India as per Indian Income Tax Act, the bidding company can furnish Performance Bank Guarantee for an amount which is sum of PBG amount to be submitted by the bidder and additional PBG amount required to be submitted by the supporting company subject to the condition that supporting company have 100% paid up equity share capital of the bidder either directly or through intermediate subsidiaries or vice versa.

In such case bidding company shall furnish an undertaking that their foreign based supporting company is not having any Permanent Establishment in India in terms of Income Tax Act of India.

(iv) Undertaking from the supporting company to the effect that in addition to invoking the PBG submitted by the bidding company, the PBG provided by supporting company shall be invoked by KLL due to non-performance of the bidding company.

Note:

1.0 In case Supporting Company fails to submit Bank Guarantee as per (iii) above, EMD/SD submitted by the bidder shall be forfeited.

2.0 The Financial BEC of tender is to be met by bidder on their own.

3.0 The Supporting Company shall meet conditions of 'Eligible Bidder', as per clause no. 2 of Section-III (ITB).

4.0 The clause J as below shall be applicable to above supporting company also.

**I. Apart from above, Bidder must submit all other relevant documents/ information as specified in the Scope of Work/SCC for Technical Evaluation of bid or specified elsewhere in the Tender Document, towards proof of its responsiveness.**

**J. PROCUREMENT FROM A BIDDER WHICH SHARES A LAND BORDER WITH INDIA**

**Refer Annexure-I.**

**K. POLICY TO PROVIDE PURCHASE PREFERENCE AS PER PUBLIC PROCUREMENT (PREFERENCE TO MAKE IN INDIA), ORDER 2017:**

Not applicable as the estimate is less than 1 crore.

**L. EVALUATION METHODOLOGY:**

The offers of bidders meeting BEC (Technical) of the tender shall be eligible for further evaluation as per the defined quality parameters tabulated below and corresponding marks shall be allotted based on the documents submitted by the firm in their bid. Bidder securing highest total aggregate marks against evaluation of the technical score shall be awarded contract on overall basis.

In case of tie in Total Aggregate Technical Points, the following sequence shall be adopted for selection of Internal Auditor at KLL:

- i. The Bidder Firm of practicing Chartered Accounts/ Cost Accountants (CAs/ CMAs) with longer experience, reckoned since registration in the present name with the respective institute and experience in practice, as per it's technical parameters mentioned in Sl. No. 01 of Technical Evaluation criteria mentioned above, shall be ranked higher.
- ii. In case further tie as per Stage (i) mentioned above, the Bidder Firm having higher experience of Internal Audit/ Statutory Audit (based on total nos. of Auditee Companies) as per it's technical parameters mentioned in Sl. Nos. 03, and 04 of Technical Evaluation criteria mentioned above, shall be ranked higher.
- iii. In case further tie as per Stage (ii) mentioned above, the Bidder Firm having more nos. of qualified CAs/ CMAs employed, including partners/ employees with minimum 02 years post qualification experience, as per it's technical parameters mentioned in Sl. No. 02 of Technical Evaluation criteria mentioned above, shall be ranked higher.

**Quality Parameters:**

Sl. No	Parameters	Evaluation Criteria (Bidder should be Partnership Firm/ LLP/Company)	Basis for Awarding Points	Minimum Preference Points	Point (s) Per Criteria	Maximum Preference Points
1	Firm's Standing in Profession	Firm's Standing in the Profession since date of registration as Company/ LLP/Partnership Firm	The Firm (CA/CMA) must have at least ten years of standing in the profession of CA/CMA as per records with respective institute. No. of years shall be reckoned since firm's registration in the present name with respective institute and experience in practice.	10	Extra 01 point for every one completed year of the firm's standing in the profession exceeding 10 years, subject to maximum of 06 such points	16
2	Partners/ Associates in the Firm	Qualified Chartered Accountants / Cost Accountants associated with the Firm	The Firm should have at least three qualified Chartered Accountants / Cost Accountants (FCA. ACA/ FCMA/ ACMA)* including partners, with minimum 02 years post qualification experience.  * He/ she should be a partner/ employee of the Firm for a minimum period of two years as on the date of application.	10	Extra 02 Points for each additional qualified CA/ CMA * employed by the Firm including partners/ employees with minimum 02 years post qualification experience, in excess to minimum requirement of three, subject to maximum of 16 such Points.	26

3	Experience in Public Limited Companies	Present/ Past Appointed as Internal Auditors/ Statutory Auditors in Public Limited Companies	The Firm should have experience of conducting Internal Audit/ Statutory Audit of at least two Public Limited Companies including CPSEs engaged in any of the industries related to Oil & Gas / CGD/ Fertiliser/ Refinery/ Power / Mining or other Process Industries, where each of the clientele should have minimum annual turnover of Rs. 500.00 Crores in any of the year during preceding 10 years i.e. FY 2015-16 to FY 2024- 25.	10	Extra 02 Points for conducting Internal Audit/ Statutory Audit for each additional Public Limited Company including CPSE, which is in excess to minimum requirement of two; subject to maximum of 06 such Points.	16
4	Experience in Oil & Gas Sector Companies	Present/ Past Appointed as Internal Auditors/ Statutory Auditors in Oil & Gas Sector Companies	The Firm should have experience of conducting Internal Audit/ Statutory Audit of at least one Oil & Gas Sector Company including CPSE, where the clientele should have minimum annual turnover of Rs. 500.00 Crores in any of the years during preceding 10 years i.e. FY 2015-16 to FY 2024-25.	10	Extra 02 Points for conducting Internal Audit/ Statutory Audit for each additional Oil & Gas Sector Company including CPSE, which is in excess to minimum requirement of one; subject to maximum of 06 such Points.	16
5	Location Base of the Firm	Business Location Base of the Firm	The Firm must be either Maharashtra state based Firm with headquarter office in Maharashtra, or should have at least branch office/s at any cities in Maharashtra.	10	Not Applicable	10
6	Experience in Companies Other Than Public Limited Companies Including CPSEs and Oil & Gas Sector Companies	Present/ Past Appointed as Internal Auditors/ Statutory Auditors/ Cost Auditors in Companies Other than Public Limited Companies, CPSEs and Oil & Gas Sector Companies	The Firm should have experience of conducting Internal Audit/ Statutory Audit/ Cost Audit of companies other than Public Limited companies including CPSEs, and Oil & Gas Sector Companies as mentioned in Sl. Nos. 03 and 04, where each of the clientele should have minimum annual turnover of Rs. 500.00 Crores in any of the year during preceding 10 years i.e. FY 2015-16 to FY 2024- 25	NIL	02 Points for conducting Internal Audit/ Statutory Audit/ Cost Audit of each company other than Public Limited Companies including CPSEs, and Oil & Gas Sector Companies, as mentioned in Sl. Nos. 03 and 04; subject to maximum of 10 such Points.	10

7	Turnover of the Audit Firm	Annual Turnover of the Audit Firm	Annual turnover of the Audit Firm should be equal to or more than Rs. 10.00 Lakhs as per it's latest audited financial statements.	NIL	Turnover of the Firm equal to or more than Rs. 50.00 Lakhs - 10 Points  Turnover of the Firm less than Rs. 50.00 Lakhs but more than Rs. 10.00 Lakhs - 05 Points  Turnover of the Firm less than Rs. 10.00 Lakhs - NIL Points	10
8	Experience in LNG Storage and Regasification Facility	Present/ Past Appointed as Internal Auditors/ Statutory Auditors in Companies with LNG Storage and Regasification Facility	The Firm should have experience of conducting Internal Audit/ Statutory Audit of companies with LNG Storage and Regasification facility in any of the years during preceding 10 years i.e. FY 2015-16 to FY 2024-25.	NIL	2 Points per company, where Internal Audit/ Statutory Audit has been conducted having LNG storage and regasification facility	4
9	Experience in SAP	Conducting Audit in SAP Based Environment and Records	The Firm should have exposure of conducting Internal Audit/ Statutory Audit, in SAP based environment, as per Sl. Nos. 03, and 04 mentioned above during preceding 10 years i.e. FY 2014-15 to FY 2025-26.	NIL	02 Points per company, where Internal Audit/ Statutory Audit has been conducted in SAP based environment	12
<b>Total Points in Consideration</b>				<b>120 (One Hundred and Twenty Only)</b>		

**DOCUMENTS TO BE SUBMITTED BY BIDDER FOR ABOVE QUALITY PARAMETER EVALUATION:**

(i) **For Sl. no. 1**

**In case of company:**

Bidder shall provide copy of Incorporation/ Registration Certificate of the company depicting date of incorporation/registration duly certified / attested by Notary Public with legible stamp.

**In case of Proprietorship / Partnership Firm:**

Bidder shall provide copy of registration certificate under “Shop & Establishment Act” / “Trade License” including Affidavit or Partnership Deed (as applicable) duly certified / attested by Notary Public with legible stamp.

- (ii) **For Sl. no. 2**  
Bidder shall provide duly Notarized affidavit mentioning the details of qualified Chartered Accountants and/or qualified Cost Accountants along with their Membership numbers & date and joining dates.
- (iii) **For Sl. nos. 3, 4 & 6**  
Bidder shall provide Copies of work order / LOA along with the corresponding Completion Certificate (issued on the letterhead of the client / end user / authorized consultant of the client duly certified / attested by Notary Public with legible stamp). Documentary evidence like Audited Financial Statement of the client(s) (including Balance Sheet and P&L statement) and a certificate issued by Chartered Accountant with UDIN (not being employee/ partner of the bidder) towards the minimum turnover requirement of Rs. 500 Crores in the year of audit duly certified / attested by Notary Public with legible stamp.
- (iv) **For Sl. no.5**  
1. Copy of Lease/Rent agreement in case of Rented Office which has valid date, duly certified / attested by Notary Public with legible stamp  
2. Copy of Registered Deed/Municipal Tax Receipt/ Property Tax Receipt for owned Premises duly certified / attested by Notary Public with legible stamp
- (v) **For Sl. no. 7**  
Bidder shall provide Audited Financial Statements duly certified / attested by Notary public with legible stamp.
- (vi) **For Sl. No. 8**  
Bidder shall provide Copies of work order / LOA along with the corresponding Completion Certificate (issued on the letterhead of the client / end user / authorized consultant of the client duly certified / attested by Notary Public with legible stamp).
- (vii) **For Sl. No.9**  
Bidder shall provide certificate issued by the client (as per sl. nos. 3 & 4) mentioning the audit has been conducted in SAP environment. duly certified / attested by Notary public with legible stamp.

**NOTE:**

Engagement of the Internal Audit Firm will be subject to acceptance of the fee and submission of certificate in regards to compliance for eligibility and qualification in terms of the companies Act 2013 and other applicable laws.

**CLAUSE REGARDING PROVISION FOR PROCUREMENT FROM A BIDDER WHICH SHARES A LAND BORDER WITH INDIA**

1. OM no. 7/10/2021-PPD(1) dated 23.02.2023, Department of Expenditure, Ministry of Finance, Govt. of India refers. The same are available at website <https://doe.gov.in/procurement-policy-divisions>.
2. Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. For details of competent authority refer to Annexure I of Order (Public Procurement no. 4) dated 23.02.2023.

Further, any bidder (including bidder from India) having specified Transfer of Technology (ToT) arrangement with an entity from a country which shares a land border with India, shall also require to be registered with the same competent authority.

Further the above will not apply to bidders from those countries (even if sharing a land border with India) to which the Government of India has extended lines of credit or in which the Government of India is engaged in development projects. Updated lists of countries to which lines of credit have been extended or in which development projects are undertaken are given in the website of the Ministry of External Affairs, Govt. of India

3. **"Bidder"** (including the term 'tenderer', 'consultant' 'vendor' or 'service provider' in certain contexts) **for purpose of this provision** means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency, branch or office controlled by such person, participating in a procurement process.
4. **"Bidder from a country which shares a land border with India"** for the purpose of this:
  - a. An entity incorporated, established or registered in such a country; or
  - b. A subsidiary of an entity incorporated, established or registered in such a country; or
  - c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
  - d. An entity whose beneficial owner is situated in such a country; or
  - e. An Indian (or other) agent of such an entity; or
  - f. A natural person who is a citizen of such a country; or
  - g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above

5. **"Beneficial owner"** for the purpose of above (4) will be as under:
  - i. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person(s), has a controlling ownership interest or who exercises control through other means.  
Explanation—
    - a) "Controlling ownership interest" means ownership of, or entitlement to, more than twenty-five per cent of shares or capital or profits of the company;

- b) "Control" shall include the right to appoint the majority of the directors or to control the management or policy decisions, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
  - ii) In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership;
  - iii) In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals;
  - iv) Where no natural person is identified under (i) or (ii) or (iii) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
  - v) In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
6. **"Agent"** for the purpose of this Order is a person employed to do any act for another, or to represent another in dealings with third persons

Note:

- (i) A person who procures and supplies finished goods from an entity from a country which shares a land border with India will, regardless of the nature of his legal or commercial relationship with the producer of the goods, be deemed to be an Agent for the purpose of this Order.
  - (ii) However, a bidder who only procures raw material, components etc. from an entity from a country which shares a land border with India and then manufactures or converts them into other goods will not be treated as an Agent.]
7. **"Transfer of Technology"** means dissemination and transfer of all forms of commercially usable knowledge such as transfer of know-how, skills, technical expertise, designs, processes and procedures, trade secrets, which enables the acquirer of such technology to perform activities using the transferred technology independently. (Matters of interpretation of this term shall be referred to the Registration Committee constituted by the Department for Promotion of Industry and Internal Trade, and the interpretation of the Committee shall be final.)
8. **"Specified Transfer of Technology"** means a transfer of technology in the sectors and/ or technologies, specified at Schedule-I, II & 3 of this order.

9. **SUBMISSION OF CERTIFICATE IN BIDS:**

Bidder shall submit a certificate in this regard as Form-I-A.

For cases falling under the category of Transfer of Technology, Bidder shall submit a certificate in this regard as Form-I-B.

If such certificate given by a bidder whose bid is accepted is found to be false, this would be a ground for immediate rejection of the bid/termination and further action as per “Procedure for Action in case of Corrupt/Fraudulent/ Collusive / Coercive Practices” of tender document.

10. The registration, wherever applicable, should be valid at the time of submission of bids and at the time of acceptance of bids. In respect of supply otherwise than by tender, registration should be valid at the time of placement of order. If the bidder was validly registered at the time of acceptance / placement of order, registration shall not be a relevant consideration during contract execution.

**UNDERTAKING ON LETTERHEAD**

To,

M/s KONKAN LNG LIMITED

SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

REF: OM No. 7/10/2021-PPD(1) dated 23.02.2023 of Dept of Expenditure, Ministry of Finance, Government of India (<https://doe.gov.in/procurement-policy-divisions>)

Dear Sir

We, M/s \_\_\_\_\_ (*Name of Bidder*), have read the clause regarding restrictions on Procurement from a Bidder of a country which shares a land border with India as mentioned in the tender document in line with the above referred guidelines dated 23.02.2023 for Procurement from a bidder which shares a land border with India and We certify that

- (i) Bidder is not from such a country [     ]
- (ii) If the Bidder is from such a country [     ]  
which shares a land border with India, has been registered  
with the Competent Authority.

(Evidence of valid registration by the  
Competent Authority to be attached by the bidder)

***(Bidder is to tick appropriate option (✓ or X) above).***

We hereby certify that we fulfill all requirements in this regard and is eligible to be considered against the subject tender.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:

**Form-I-B : NOT APPLICABLE**

**CERTIFICATE FOR TENDERS FOR WORKS INVOLVING POSSIBILITY OF SUB-  
CONTRACTING**

To,  
M/s KONKAN LNG LIMITED

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SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

REF: OM No. 7/10/2021-PPD(1) dated 23.02.2023 of Dept of Expenditure, Ministry of Finance, Government of India (<https://doe.gov.in/procurement-policy-divisions>)

Dear Sir

We, M/s \_\_\_\_\_ (*Name of Bidder*), have read the clause regarding restrictions on Procurement from a Bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries as mentioned in the tender document in line with the above referred guidelines dated 23.02.2023 for Procurement from a bidder which shares a land border with India and We certify that

- (i) Bidder is not from such a country [     ]
- (ii) If the Bidder is from such a country [     ]  
which share a land border with India, has been registered  
with the Competent Authority.

(Evidence of valid registration by the  
Competent Authority to be attached by the bidder)

***(Bidder is to tick appropriate option (✓) above).***

We further certify that we will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority.

We hereby certify that we fulfill all requirements in this regard and is eligible to be considered.

Place: [Signature of Authorized Signatory of Bidder]  
Date: Name:  
Designation:  
Seal:

## **Schedule I**

### **List of Category-I Sensitive sectors:**

<b>Sr. No.</b>	<b>Sector</b>
(i)	Atomic Energy
(ii)	Broadcasting/ Print and Digital Media
(iii)	Defense
(iv)	Space
(v)	Telecommunications

## **Schedule II**

### **List of Category-II Sensitive sectors:**

<b>Sr.No.</b>	<b>Sector</b>
(i)	Power and Energy (including exploration/ generation/transmission/ distribution/ pipeline)
(ii)	Banking and Finance including Insurance
(iii)	Civil Aviation
(iv)	Construction of ports and dams & river valley projects
(v)	Electronics and Microelectronics
(vi)	Meteorology and Ocean Observation
(vii)	Mining and extraction (including deep sea projects)
(viii)	Railways
(ix)	Pharmaceuticals & Medical Devices
(x)	Agriculture
(xi)	Health
(xii)	Urban Transportation

**Schedule III**

List of Sensitive Technologies:

Sr.No.	Sensitive Technologies
(i)	Additive Manufacturing (e.g. 3D Printing)
(ii)	Any equipment having electronic programmable components or autonomous systems (e.g. SCADA systems)
(iii)	Any technology used for uploading and streaming of data including broadcasting, satellite communication etc.
(iv)	Chemical Technologies
(v)	Biotechnologies including Genetic Engineering and Biological Technologies
(vi)	Information and Communication Technologies
(vii)	Software

## Appendix-A1 to Section II

### **FORMAT OF AGREEMENT TO BE EXECUTED BETWEEN BIDDER AND THEIR FOREIGN BASED SUPPORTING COMPANY ON INDIAN NON-JUDICIAL STAMP PAPER OF REQUISITE VALUE DULY NOTARIZED.**

This agreement made this \_\_\_ day of \_\_\_ month \_\_\_ year by and between M/s. \_\_\_\_\_ (Fill in Bidder's full name, constitution and registered office address) \_\_\_\_\_ hereinafter referred to as bidder on the first part and M/s. \_\_\_\_\_ (Fill in full name, constitution and registered office address company which hold more than fifty percent of the paid up share capital of the bidding company or vice versa) hereinafter referred to as "Supporting Company" of the second part.

Whereas

M/s. Konkan LNG Limited (hereinafter referred to as KLL) has invited offers vide their tender No. \_\_\_\_\_ for \_\_\_\_\_ and M/s. \_\_\_\_\_ (Bidder) intends to bid against the said tender and desires to have technical support of M/s. \_\_\_\_\_ [Supporting Company]

And whereas Supporting Company represents that they have gone through and understood the requirements of the subject tender and are capable and committed to provide the services as required by the bidder for successful execution of the contract, if awarded to the bidder.

Now, it is hereby agreed to by and between the parties as follows:

- a) M/s. \_\_\_\_\_ (Bidder) will submit an offer to KLL for the full scope of work as envisaged in the tender document as a main bidder and liaise KLL directly for any clarifications etc. in this context.
- b) M/s. \_\_\_\_\_ [Supporting Company] undertakes to provide technical support and expertise, expert manpower and project management including financial support, if so required, to the bidder to discharge its obligations as per the Scope of Work of the tender / Contract for which offer has been made by the bidder and accepted the KLL.
- c) The Bidder/ Supporting Company holds more than 50% paid up equity capital of the Supporting Company/ Bidder.
- d) This agreement will remain valid till validity of bidder's offer to KLL including extension if any and till satisfactory performance of the contract, the same is awarded by KLL to the bidder.
- e) Supporting Company undertakes that this agreement shall remain enforceable even if their stake in Bidder is diminished during the execution of works under the contract between the Bidder and KLL.
- f) The bidder shall have the overall responsibility of satisfactory execution of the contract awarded by KLL, however without prejudice to any rights that KLL might have against the Supporting Company
- g) It is further agreed that, if contract pursuant to Supporting Company shall be jointly and severely responsible to KLL for the performance of works during contract period and for the satisfactory execution of the contract, and for all the consequences for non-

performance thereof.

In witness whereof the parties hereto have executed this agreement on the date mentioned above.

For and on behalf of  
(Bidder)  
M/s.

For and on behalf of  
(Supporting Company)  
M/s.

Witness:  
1)  
2)

Witness:  
1)  
2)

**GUARANTEE BY THE FOREIGN BASED SUPPORTING COMPANY/ GUARANTOR**  
**(to be executed on plain paper)**

THIS DEED OF GUARANTEE executed at ..... this ..... day of ..... by M/s ..... (mention complete name) a company duly established and existing under the laws of ..... (insert country), having its Registered Office at ..... hereinafter called “the Guarantor and/ or the Supporting Company” which expression shall, unless excluded by or repugnant to the subject or context thereof, be deemed to include its successors and permitted assignees.

FOR

M/s ..... (bidder) a company duly established and existing under the laws of ..... (insert country), having its Registered Office at ..... hereinafter called the “Bidder” which expression shall, unless excluded by or repugnant to the subject or context thereof, be deemed to include its successors and permitted assignees.

TOWARDS

M/s Konkan LNG Limited, a subsidiary of M/s GAIL (India) Limited having its Registered Office at 16, Bhikaiji Cama Place, R. K. Puram, New Delhi-110066, India, and having Purchase center at ..... hereinafter called “GAIL” which expression shall unless excluded by or repugnant to the context thereof, be deemed to include its successor and assignees

WHEREAS KLL has invited tender number ..... for ..... on ....., and the bidder has submitted its bid number..... in response to the above mentioned tender invited by KLL.

AND WHEREAS the bidder/ Guarantor Company holds more than 50% paid up equity capital of the Supporting Company/ Bidder .

AND WHEREAS one of the condition for acceptance of Bidder’s bid against said tender is that in case the bidder is seeking to qualify upon the technical credentials of its Guarantor Company, then the bidder shall arrange a guarantee from its Guarantor Company guaranteeing due and satisfactory performance of the work covered under the said tender including any change therein as may be deemed appropriate by the KLL at any stage.

The Guarantor represents that they have gone through and understood the requirement of the above said tender and are capable of and committed to provide technical and such other supports as may be required by the Bidder for successful execution of the same.

The Bidder and the Guarantor have entered into an agreement dated ..... as per which the Guarantor shall be providing technical, financial and such other supports as may be necessary for performance of the work under the tender, if the contract is awarded to the Bidder.

Accordingly, at the request of the Bidder and in consideration of and as a requirement for the KLL to enter into agreement(s) with the Bidder, the Guarantor hereby guarantees and undertakes that upon award of Contract to Bidder against bid number ....., made by the Bidder under tender number.....:

1. The Guarantor unconditionally agrees that in case of non-performance by the Bidder of any of its obligations in any respect, the Guarantor shall, immediately on receipt of notice of demand by the KLL, take up the job without any demur or objection, in continuation and without loss of time and without any cost to the KLL and duly perform the obligations of the

- Bidder to the satisfaction of the KLL.
2. The Guarantor agrees that the Guarantee contained herein shall remain valid till the satisfactory execution and completion of the work (including discharge of the warranty obligations) awarded to the Bidder.
  3. The Guarantor shall be jointly and severally responsible to KLL for satisfactory performance of works during contract period and for the satisfactory execution of the contract, and for all consequences for non-performance thereof.
  4. The liability of the Guarantor, under the Guarantee, is limited of the Bidder for non-performance under the contract entered between KLL and the Bidder. This will, however, be in addition to the forfeiture of the Performance and Advance Guarantees furnished by the Bidder.
  5. The Guarantor agrees to execute a Corporate Guarantee in favour of KLL, guaranteeing the performance of obligations by the Bidder, in case the Contract is awarded to the Bidder by KLL.
  6. The Guarantor represents that this Guarantee has been issued after due observance of the appropriate laws in force in India. The Guarantor hereby undertakes that the Guarantor shall obtain and maintain in full force and effect all the governmental and other approvals and consents that are necessary and do all other acts and things necessary or desirable in connection therewith or for the due performance of the Guarantor's obligations towards KLL.
  7. Any dispute arising out of or in connection with this contract, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration. It is further agreed that Claims by and against the Guarantor, the Bidder and KLL under the different contract to be entered pursuant to their relationship can be brought under a single reference and there shall be no bar on the consolidation of such proceedings before the same arbitral tribunal. The governing law shall be the laws of India and seat of arbitration shall be New Delhi, India. The language of arbitration shall be English.
  8. The Guarantor hereby declares and represents that this Guarantee has been given without any undue influence or coercion, and that the Guarantor has fully understood the implications of the same.
  9. In case of award of contract to the bidder, the Guarantor shall provide Performance Bank Security to KLL, equivalent to 50% of the value of Performance Bank Security to be submitted by the bidding company, in the prescribed format within 15 days from the date of Fax of Acceptance, as guarantee for performance by the bidder/Supplier. The Guarantor hereby expressly agrees that if in the opinion of KLL, the Bidder / Supplier has failed to perform its obligations under the contract in any manner, KLL shall have unfettered right to invoke the said Bank guarantee. The guarantor hereby agrees that decision of KLL about performance of the bidder / Supplier shall be final and shall not be questioned by the Guarantor. Guarantor shall have no objection to invocation of the Performance Bank Guarantee submitted by the Guarantor

OR

(applicable, subject to meeting the conditions stipulated in BEC in respect of additional Performance Bank Security)

In case of award of contract to the bidder, the bidder on behalf of the Guarantor shall provide additional Performance Bank Security to KLL, equivalent to 50% of the value of Performance bank Security to be submitted by the bidding company, in the prescribed format within 15 days from the date of Fax of Acceptance, as guarantee for performance by the bidder/Supplier. The Guarantor hereby expressly agrees that if in the opinion of KLL, the Bidder / Supplier has failed to perform its obligations under the contract in any manner, KLL shall have unfettered right to invoke the said Bank guarantee. The Guarantor hereby agrees that decision of KLL about performance of the bidder / Supplier shall be final and shall not be questioned by the Guarantor. Guarantor shall have no objection to invocation of the Performance Bank Security submitted by the Bidder on behalf The Guarantor represents and confirms that the

Guarantor has the legal capacity, power and authority to issue this Guarantee and that giving of this Guarantee and the performance and observations of the obligations hereunder do not contravene any existing laws.

(Strike through the clause whichever is not applicable)

10. The Guarantor represents and confirms that the Guarantor has the legal capacity, power and authority to issue this Guarantee and that giving of this Guarantee and the performance and observations of the obligations hereunder do not contravene any existing laws.

For & on behalf of (Supporting Company)

M/s \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

official seal \_\_\_\_\_

Witness:

1. Signature \_\_\_\_\_

Full Name \_\_\_\_\_

Address \_\_\_\_\_

2. Signature \_\_\_\_\_

Full Name \_\_\_\_\_

Address \_\_\_\_\_

#### **INSTRUCTIONS FOR FURNISHING GUARANTEE**

1. The official(s) executing the guarantee should affix full signature(s) on each page.
2. Resolution passed by Board of Directors of the guarantor company authorizing the signatory(ies) to execute the guarantee, duly certified by Company Secretary should be furnished along with Guarantee.

**CERTIFICATE ISSUED BY COMPANY SECRETARY OF THE GUARANTOR  
COMPANY**

“Obligations contained in deed of guarantee No. \_\_\_\_\_ furnished against tender No. \_\_\_\_\_ are enforceable against the Guarantor Company and the same do not, in any way, contravene any law of the country of which the Guarantor Company is the subject.”

The above certificate should be enclosed alongwith the Guarantee.

**-- Not Applicable --**

# **SECTION-III**

## **INSTRUCTION TO** **BIDDERS**

**(TO BE READ IN CONJUNCTION WITH**  
**BIDDING DATA SHEET (BDS)**

**INSTRUCTION TO BIDDERS**

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## **INSTRUCTIONS TO BIDDERS [ITB]**

### **(TO BE READ IN CONJUNCTION WITH BIDDING DATA SHEET (BDS))**

#### **[A] – GENERAL**

#### **1. SCOPE OF BID**

- 1.1 The Employer/Client as defined in the "Bidding Data Sheet [BDS]", wishes to receive Bids as described in the Invitation For Bid (the “**Tender Document /Bid Document**”) issued by Employer. Employer/ Owner/ Client/KLL occurring herein under shall be considered synonymous.
- 1.2 Scope of Bid: The Scope of Work/ Terms of Reference shall be as defined in the Tender Documents.
- 1.3 The successful bidder will be expected to complete the scope of Bid within the period stated in Special Conditions of Contract.
- 1.4 Throughout the Tender Documents, the terms 'Bid', 'Tender' 'Proposal' & 'Offer' and their derivatives [Bidder/Tenderer, Bid/Tender/Offer etc.] are synonymous. Further, 'Day' means 'Calendar Day' and 'Singular' also means 'Plural'.

#### **2. ELIGIBLE BIDDERS**

- 2.1 The Bidder shall not be under a declaration of ineligibility by Employer for Corrupt/ Fraudulent/ Collusive/ Coercive practices, as defined in "Instructions to Bidders [ITB], Clause No. 39” (Action in case Corrupt/ Fraudulent/ Collusive/ Coercive Practices).
- 2.2 The Bidder is not put on ‘Holiday’ by KLL/GAIL or Public Sector Project Management Consultant (like EIL, Mecon only due to “poor performance” or “corrupt and fraudulent practices”) or banned/blacklisted by Government department/ Public Sector on due date of submission of bid. Further, neither bidder nor their allied agency/(ies) (as defined in the Procedure for Action in case of Corrupt/ Fraudulent/ Collusive/ Coercive Practices) are on banning list of KLL/GAIL or the Ministry of Petroleum and Natural Gas.

If the bidding documents were issued inadvertently/ downloaded from website, offers submitted by such bidders shall not be considered for opening/ evaluation/Award and will be returned immediately to such bidders.

In case there is any change in status of the declaration prior to award of contract, the same has to be promptly informed to KLL/GAIL by the bidder.

It shall be the sole responsibility of the bidder to inform about their status regarding para 1 of clause 2.2 herein above on due date of submission of bid and during the course of finalization of the tender. Concealment of the facts shall tantamount to misrepresentation of facts and shall lead to action against such Bidders as per clause 39 of ITB.

- 2.3 The Bidder should not be under any liquidation court receivership or similar proceedings on due date of submission of bid. In case there is any change in status of the declaration prior to award of contract, the same has to be promptly informed to KLL/GAIL by the bidder. It shall be the sole responsibility of the bidder to inform KLL/GAIL there status on above on due date of submission of bid and during the course of finalization of the tender. Concealment of the facts shall tantamount to misrepresentation of facts and shall lead to action against such Bidders as per clause no.39 of ITB.
- 2.4 Bidder shall not be affiliated with a firm or entity:
  - (i) that has provided consulting services related to the work to the Employer during the

preparatory stages of the work or of the project of which the works/services forms a part of or

- (ii) that has been hired (proposed to be hired) by the Employer as an Engineer/ Consultant for the contract.
- 2.5 Neither the firm/entity appointed as the Project Management Consultant (PMC) for a contract nor its affiliates/ JV'S/ Subsidiaries shall be allowed to participate in the tendering process unless it is the sole Licensor/Licensor nominated agent/ vendor.
- 2.6 It is Bidder's responsibility to meet the Bid Evaluation Criteria (BEC) and to secure minimum qualifying technical score in Quality & Cost Based Selection (if applicable), and also to furnish all necessary supporting documentary evidence in support of the tender requirement.
- 2.7 Power of Attorney:  
Power of Attorney (POA) to be issued by the bidder in favour of the authorised employee(s), in respect of the particular tender, for purpose of signing the documents including bid, all subsequent communications, agreements, documents etc. pertaining to the tender and act and take any and all decision on behalf of the bidder (including Consortium). Any consequence resulting due to such signing shall be binding on the Bidder (including Consortium).  
The Power of Attorney shall be issued as per the constitution of the bidder as below:
- a) **In case of Proprietorship:** by Proprietor
  - b) **In case of Partnership:** by all Partners or Managing Partner
  - c) **In case of Limited Liability Partnership:** by any bidder's employee authorized in terms of Deed of LLP
  - d) **In case of Public / Limited Company:** PoA in favour of authorized employee(s) by Board of Directors through Board Resolution or by the designated officer authorized by Board to do so. Such Board Resolution should be duly countersigned by Company Secretary / MD / CMD / CEO.
- The Power of Attorney should be valid till award of contract / order to successful bidder.
- 2.8 In case of change of constitution of bidder after submission of bid, the same shall be informed by the bidder to KLL/GAIL promptly. Failure to same shall be considered as misrepresentation by the bidder.

### **3. BID FROM "CONSORTIUM"/ – NOT APPLICABLE**

### **4. ONE BID PER BIDDER**

- 4.1 A Bidder shall submit only 'one [01] Bid' in the same Bidding Process either as single entity or as a member of any consortium (wherever consortium bid is allowed). A Bidder who submits or participates in more than 'one [01] Bid' will cause all the proposals in which the Bidder has participated to be disqualified.
- 4.2 A bidder shall not have conflict of interest with other bidders. Such conflict of interest can lead to anti-competitive practices. The bidder found to have a conflict of interest shall be disqualified. A bidder shall be considered to have a conflict of interest with one or more bidders in this bidding process, if:
- a) they have controlling partner (s) in common; or
  - b) they receive or have received any direct or indirect subsidy/ financial stake from any of them; or
  - c) they have the same legal representative/authorized signatory/agent for purposes of this bid; or

- d) they have relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the bid of another Bidder; or
- e) Bidder participates in more than one bid in bidding process. Participation by a Bidder in more than one Bid will result in the disqualification of all bids in which the parties are involved. However, this does not limit the inclusion of the components/ sub-assembly/ Assemblies from one bidding manufacturer in more than one bid.
- f) a Bidder or any of its affiliates participated as a consultant in the preparation of the design or technical specifications of the contract that is the subject of the Bid;
- g) In case of a holding company having more than one independently manufacturing units, or more than one unit having common business ownership/management, only one unit should quote. Similar restrictions would apply to closely related sister companies. Bidders must proactively declare such sister/ common business/ management units in same/ similar line of business.

Bidders are required to submit a confirmation for no conflict of interest with other bidders in Format F-5.

Failure to comply this clause during tendering process will disqualify all such bidders from process of evaluation of bids.

4.3 Alternative Bids shall not be considered.

4.4 The provisions mentioned at sl. no. 4.1 and 4.2 shall not be applicable wherein bidders are quoting for different Items / Sections / Parts / Groups/ SOR items of the same tender which specifies evaluation on Items / Sections / Parts / Groups/ SOR items basis.

4.5 Bidders are required to provide complete details of all Directors/Partners/Proprietors etc. including Father's name, Residential address, AADHAR, PAN Card details & DIN Nos. in Form F-1 of ITB and corresponding documents duly notarized by Notary Public.

It is the responsibility of the participating Bidder(s) to assess the relationship as mentioned above.

In case any undertaking/declaration given by a Bidder(s) in this regard is found to be false, this would be a sufficient ground for rejection of Bid(s) /termination of contract and also initiation of further action as per "Procedure for Action in case of Corrupt/Fraudulent/ Collusive / Coercive Practices" of tender document.

## **5. COST OF BIDDING**

The Bidder shall bear all costs associated with the preparation and submission of the Bid including but not limited to Documentation Charges, Bank charges, all courier charges, translation charges, authentication charges and any associated charges including taxes & duties thereon. Further, KLL will in no case, be responsible or liable for these costs, regardless of the outcome of the bidding process.

## **6. SITE VISIT**

6.1 The Bidder is advised to visit and examine the site of job and its surroundings, obtain all information that may be necessary for preparing the Bid and entering into a Contract, on its own costs.

6.2 The Bidder or any of its personnel or agents shall be granted permission by the Employer to enter upon its premises and land for the purpose of such visits, but only upon the express conditions that the Bidder, its personnel and agents will release and indemnify the Employer and its personnel, agents from and against all liabilities in respect thereof, and will be responsible for death or injury, loss or damage to property, and any other loss, damage, costs, and expenses incurred as a result of inspection.

6.3 The Bidder shall not be entitled to hold any claim against KLL for non-compliance due to lack of any kind of pre-requisite information as it is the sole responsibility of the Bidder to obtain all the necessary information with regard to site, surrounding, working conditions, weather etc. on its own before submission of the bid.

## **[B] – TENDER DOCUMENTS**

### **7. CONTENTS OF TENDER DOCUMENTS**

7.1 The contents of Bidding Documents / Tender Documents are those stated below and should be read in conjunction with any 'Addendum / Corrigendum and Clarification(s)' issued in accordance with "ITB: Clause-8 & 9 ":

- Section-I : Invitation for Bid\* [IFB] & Cut-out slip
- Section-II : Bid Evaluation Criteria[BEC] & Evaluation methodology
- Section-III : Instructions to Bidders [ITB] with Annexures & Formats\*\*
- Section-IV : General Conditions of Contract [GCC]\*\*\*
- Section-V : Special Conditions of Contract [SCC] and Terms of Reference / Scope of Work [SOW]
- Section-VI : Schedule of Rates

\*Request for Quotation', wherever applicable, shall also form part of the Bidding Document.

\*\*The subject tender is based on standard formats and applicability of some specific clauses may be seen in Annexure-IV to Section-III i.e. BDS (Bidding Data Sheet).

\*\*\* General Conditions of Contract - Consultancy is applicable as provided in tender.

For participation in e-tender, instructions are mentioned at Annexure-III to Section-III.

7.2 The Bidder is expected to examine all instructions, forms, terms & conditions in the Bidding Documents. The "Request for Quotation [RFQ] & Invitation for Bid (IFB)" together with all its attachments thereto, shall be considered to be read, understood and accepted by the Bidders. Failure to furnish all information required by the Bidding Documents or submission of a Bid not substantially responsive to the Bidding Documents in every respect will be at Bidder's risk and may result in the rejection of his Bid.

### **8. CLARIFICATION OF TENDER DOCUMENT**

8.1 In case of any clarification(s) on the Tender Documents, the prospective Bidder should furnish relevant format duly filled properly and mentioning the query(ies) to Authorized Signatory in writing or by fax or email no later than 02 (two) days prior to pre-bid meeting (in cases where pre-bid meeting is scheduled) or 05 (five) days prior to the due date of submission of bid (in case of No pre-bid meeting is scheduled). KLL reserves the right to ignore the bidders clarification if received after the aforesaid period. KLL may respond in writing to the request for relevant clarification(s). KLL's response to such query, but without identifying the source of the query will be uploaded on KLL's e-tender portal and also shall be communicated to prospective bidders by e-mail.

8.2 Any clarification or information required by the Bidder but same not received by the Employer at clause 8.1 (refer BDS for address) above is liable to be considered as "no clarification / information required".

### **9. AMENDMENT OF TENDER DOCUMENTS**

9.1 At any time prior to the 'Bid Due Date', Employer may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Tender Documents by addenda/ corrigendum.

- 9.2 Any corrigendum thus issued shall be integral part of the Tender Document and shall be hosted on the websites as provided at clause no. 2.0 (G) of IFB /communicated to prospective bidders by e-mail. Bidders have to take into account all such corrigendum before submitting their Bid.
- 9.3 The Employer, if consider necessary, may extend the Bid Due Date in order to allow the Bidders a reasonable time to furnish their most competitive bid taking into account the addenda/ corrigendum issued thereof.

## **[C] – PREPARATION OF BIDS**

### **10. LANGUAGE OF BID:**

All the contents of the bid as prepared by the Bidder and all correspondence(s) shall be written in English language only. In case a document, certificate, printed literature etc. furnished by the Bidder in a language other than English, the bidder shall submit English translation copy of the same duly certified, stamped and signed by Local Chamber of Commerce or Indian Embassy in their Country or their Embassy in India or any translator in India recognized /authorized by their Embassy along with the original/copy of the same in it's original language. For the purpose of interpretation, the English translation shall govern.

### **11. DOCUMENTS COMPRISING THE BID**

#### **11.1 IN CASE OF E-TENDERING:**

Bidders are requested to refer instructions for participating in e-Tendering (Annexure-III to Section III), Bidders manual kit and FAQs available in e-portal and bids submitted manually shall be rejected. All pages of the Bid must be digitally signed by the "authorized signatory" of the Bidder holding Power of Attorney. The Bid must be submitted on KLL's e-portal (<https://etenders.gov.in/eprocure/app>) as follows:

##### **11.1.1 PART-I: "TECHNO-COMMERCIAL / UN-PRICED BID"**

Comprising all the below mentioned documents should be uploaded in the technical bid earmarked (Tender Document) in the KLL's e-tender portal:

- (a) 'Covering Letter' on Bidder's 'Letterhead' clearly specifying the enclosed contents with index.
- (b) 'Bidder's General Information', as per 'Form F-1'.
- (c) Copy of Schedule of Rate (SOR) with prices blanked out mentioning quoted / not quoted (as applicable) written against each item as a confirmation that the prices are quoted in requisite format.
- (d) 'Letter of Authority' on the Letter Head, as per 'Form F-3'
- (e) 'Agreed Terms and Conditions', as per 'Form -5A or 'Form-5B (as the case may be)'
- (f) Duly certified / attested documents in accordance with the "Bid Evaluation Criteria [BEC]", Section II of Tender Document
- (g) Copy Power of Attorney /copy of Board Resolution, in favour of the authorized signatory of the Bid, as per clause no.2.4 of ITB.
- (h) Declaration for Bid Security as per provision of ITB.
- (i) Undertaking as per *Form-1 to Annexure-V to Section-III* by MSE bidders and Class I Bidders seeking preference under policy to provide purchase preference as per public procurement (preference to make in India), Order 2017 (PP-MII), if applicable.
- (j) Undertaking as per *Form-2 to Annexure-V to Section-III* and Certification from the statutory auditor or cost auditor of the company (in the case of companies) or from a practicing cost accountant or practicing chartered accountant (in respect of other than

companies) as per *Form-3 to Annexure-V to Section-III. (Applicable for all bidders including MSEs bidder irrespective of seeking purchase preference or not except Non-Local Supplier in case of ICB tender).*

- (k) All forms and Formats including Annexures
- (l) 'Integrity Pact' as per 'Form F-13
- (m) Undertaking as per FORM-I to SECTION-II regarding Provisions for Procurement from a Bidder which shares a land border with India
- (n) Documents/information required as per BQAS of Tender Document.
- (o) Tender Document, its Corrigendum/Amendment/Clarification(s) duly signed/ digitally signed by the Authorized Signatory holding POA.
- (p) Additional document specified in BDS, SCC, Scope of Work or mentioned elsewhere in the Tender Document, its Corrigendum/ Amendment/ Clarification(s).
- (q) Any other information/details required as per Tender Document.

As specified at Clause no. 4.0 of Section-I, Bidders must submit the original Power of Attorney, Integrity Pact and any other documents specified in the Tender Document to the address mentioned in BDS, in a sealed envelope, superscribing the details of Tender Document (i.e. tender number & tender for) within 7 days from the Bid Due Date.

**Note:** All the pages of the Bid must be signed by the "Authorized Signatory" of the Bidder holding POA.

#### **11.1.2 PART-II: Price Bid**

Part-II of the Bid shall contain Price Bid only. The Prices are to be submitted strictly as per the Schedule of Rate of the Tender Document as per instructions mentioned hereunder and to be digitally signed and uploaded in Financial Bid in KLL's e-tender Portal. KLL shall not be responsible for any failure on the part of the bidder to follow the instructions given in the Note below:

Note:

- i) Bidders are advised NOT to mention Rebate/Discount separately, either in the SOR format or anywhere else in the offer. In case Bidder(s) intend to offer any Rebate/Discount, they should include the same in the item rate(s) itself under the "Schedule of Rates (SOR)" and indicate the discounted unit rate(s) only.
- ii) If any unconditional rebate has been offered in the quoted rate the same shall be considered in arriving at evaluated price. However, no cognizance shall be taken for any conditional discount for the purpose of evaluation of the bids.
- iii) In case, it is observed that any of the bidder(s) has/have offered suo-moto Discount/Rebate after opening of unpriced bid but before opening of price bids such discount /rebate(s) shall not be considered for evaluation. However, in the event of the bidder emerging as the highest total score bidder considering the discount/rebate(s), then such discount/rebate(s) offered by the bidder shall be considered for Award of Work and the same will be conclusive and binding on the bidder.
- iv) In the event as a result of techno-commercial discussions or pursuant to seeking clarifications / confirmations from bidders, while evaluating the un-priced part of the bid, any of the bidders submits a sealed envelope stating that it contains revised prices; such bidder(s) will be requested to withdraw the revised prices failing which the bid will not be considered for further evaluation.

## **12. BID PRICES**

- 12.1 Unless stated otherwise in the Tender Documents, the Contract shall be for the whole Scope of Work as described in Tender Documents, based on the rates and prices submitted by the Bidder and accepted by the Employer. The prices quoted by the Bidders will be inclusive of all taxes & duties except **GST (CGST & SGST/UTGST or IGST)**.
- 12.2 Prices must be filled in format for "Schedule of Rates [SOR]" enclosed as part of Tender document. If quoted in separate typed sheets and any variation in item description, unit or quantity is noticed; the Bid is liable to be rejected.
- 12.3 Bidder shall quote for all the items of "SOR" after careful analysis of cost involved for the performance of the completed item considering all parts of the Tender Document. In case any activity though specifically not covered in description of item under "SOR" but is required to complete the works as per Scope of Work / Service, Standards, General Conditions of Contract ("GCC"), Special Conditions of Contract ("SCC") or any other part of Tender Document, the prices quoted shall deemed to be inclusive of cost incurred for such activity.
- 12.4 All duties, taxes and other levies [if any] payable by the Consultant under the Contract, or for any other cause except final **GST (CGST & SGST/ UTGST or IGST)** shall be included in the rates / prices and the total bid-price submitted by the Bidder.

Bidder shall indicate applicable rate of GST (CGST & SGST/ UTGST or IGST) in SOR.

- 12.5 The Bidder shall quote the prices in 'figures' & 'words'. There should not be any discrepancy between the prices indicated in figures and the price indicated in words. In case of any discrepancy, the same shall be dealt as per clause no. 30 of ITB.
- 12.6 Prices quoted by the Bidder, shall remain firm and fixed and valid till completion of the Contract and will not be subject to variation on any account until any price escalation/variation is allowed elsewhere in the Tender Document.
- 12.7 Further, bidder shall also mention the **Service Accounting Codes (SAC) / Harmonized System of Nomenclature (HSN)** at the designated place in SOR.

## **13. TAXES & DUTIES**

### **13.1 IN CASE OF INDIAN BIDDER**

- 13.1.1 Bidders are required to mention the GST Registration No. while submitting the bids wherever **GST (CGST & SGST/UTGST or IGST)** is applicable.
- 13.1.2 Quoted prices should be inclusive of all taxes and duties, except **GST (CGST & SGST or IGST or UTGST)**. Please note that the responsibility of payment of **GST (CGST & SGST or IGST or UTGST)** lies with the Supplier of Goods / Services (Consultant) only. Consultant providing taxable service shall issue an e-Invoice/Invoice, as the case may be as per rules/regulation of GST. Further, returns and details required to be filled under GST laws & rules should be timely filed by Consultant with requisite details.  
Payments to Consultant for claiming **GST (CGST & SGST/UTGST or IGST)** amount will be made provided the above formalities are fulfilled. Further, KLL may seek copies of challan and certificate from Chartered Accountant for deposit of **GST (CGST & SGST/UTGST or IGST)** collected from Owner.
- 13.1.3 In case of statutory variation in **GST (CGST & SGST/UTGST or IGST)**, other than due to change in turnover, payable on the contract value during contract period, the Consultant shall submit a copy of the 'Government Notification' to evidence the rate as applicable on the Bid due date and on the date of revision.  
Beyond the contract period, in case KLL is not entitled for input tax credit of **GST (CGST & SGST/UTGST or IGST)**, then any increase in the rate of **GST (CGST & SGST/UTGST or IGST)** beyond the contractual delivery/completion period shall be to Consultant's account

whereas any decrease in the rate **GST (CGST & SGST/UTGST or IGST)** shall be passed on to the Owner.

Beyond the contract period, in case KLL is entitled for input tax credit of **GST (CGST & SGST/UTGST or IGST)**, then statutory variation in quoted **GST (CGST & SGST/UTGST or IGST)** on supply and on incidental services, shall be to KLL's account.

Claim for payment of **GST (CGST & SGST/UTGST or IGST)**/ Statutory variation, should be raised within two [02] months from the date of issue of 'Government Notification' for payment of differential (in %) **GST (CGST & SGST/UTGST or IGST)**, otherwise claim in respect of above shall not be entertained for payment of arrears.

The base date for the purpose of applying statutory variation shall be the Bid Due Date.

13.1.4 Where KLL is entitled to avail the input tax credit of **GST (CGST & SGST/UTGST or IGST)**:-

Owner/KLL will reimburse the **GST (CGST & SGST/UTGST or IGST)** to the Consultant at actuals against submission of e-Invoices/Invoices as per format specified in rules/ regulation of GST to enable Owner/KLL to claim input tax credit of **GST (CGST & SGST/UTGST or IGST)** paid. In case of any variation in the executed quantities, the amount on which the **GST (CGST & SGST/UTGST or IGST)** is applicable shall be modified in same proportion. Returns and details required to be filled under GST laws & rules should be timely filed by supplier with requisite details.

The input tax credit of quoted **GST (CGST & SGST/UTGST or IGST)** shall be considered for evaluation of bids, as per evaluation criteria of tender document.

13.1.5 Where KLL is not entitled to avail/take the full input tax credit of **GST (CGST & SGST/UTGST or IGST)**:-

Owner/KLL will reimburse **GST (CGST & SGST/UTGST or IGST)** to the Consultant at actuals against submission of e-Invoices/Invoices as per format specified in rules/ regulation of GST subject to the ceiling amount of **GST (CGST & SGST/UTGST or IGST)** as quoted by the bidder, subject to any statutory variations, except variations arising due to change in turnover. In case of any variation in the executed quantities (If directed and/or certified by the Engineer-In-Charge) the ceiling amount on which **GST (CGST & SGST/UTGST or IGST)** is applicable will be modified on pro-rata basis.

The bids will be evaluated based on total price including quoted **GST (CGST & SGST/UTGST or IGST)**.

13.1.6 KLL will prefer to deal with registered supplier of goods/ services under GST. Therefore, bidders are requested to get themselves registered under GST, if not registered yet.

However, in case any unregistered bidder is submitting their bid, Bids will be evaluated as per quoted prices without loading of **GST (CGST & SGST/UTGST or IGST)**, if not quoted. Further, an unregistered bidder is required to mention its Income Tax PAN in bid document.

13.1.7 In case KLL is required to pay entire/certain portion of applicable **GST (CGST & SGST/UTGST or IGST)** and remaining portion, if any, is to be deposited by Bidder directly as per **GST (CGST & SGST/UTGST or IGST)** laws, entire applicable rate/amount of **GST (CGST & SGST/UTGST or IGST)** to be indicated by bidder in the SOR.

Where KLL has the obligation to discharge **GST (CGST & SGST/UTGST or IGST)** liability under reverse charge mechanism and KLL has paid or is /liable to pay **GST (CGST & SGST/UTGST or IGST)** to the Government on which interest or penalties becomes payable as per GST laws for any reason which is not attributable to KLL or ITC with respect to such payments is not available to KLL for any reason which is not attributable to KLL, then KLL shall be entitled to deduct/ setoff / recover such amounts against any amounts paid or payable by KLL to Consultant.

### 13.1.8 **Anti-profiteering clause**

As per Clause 171 of GST Act it is mandatory to pass on the benefit due to reduction in rate of tax or from input tax credit to the consumer by way of commensurate reduction in prices. The Consultant may note the above and quote their prices accordingly.

13.1.9 In case the GST rating of Consultant on the GST portal / Govt. official website is negative / black listed, then the bids may be rejected by KLL. Further, in case rating of bidder is negative / black listed after award of job, then KLL shall not be obligated or liable to pay or reimburse GST to such vendor and shall also be entitled to deduct / recover such GST along with all penalties / interest, if any, incurred by KLL.

13.1.10 The Contractor shall mention the particulars of Konkan LNG Limited, (place specified in BDS) on the Invoice. Besides, if any other particulars of KLL are required to be mentioned, under GST rules/ regulations, the same shall also be mentioned on the Invoice.

### 13.1.11 **Regarding Reconciliation between GSTR 2A and Input Tax Credit**

Consultant shall ensure timely submission of correct invoice(s)/e-invoice(s), as per GST rules/ regulation, with all required supporting document(s) within a period specified in Contract to enable KLL to avail input credit of GST (CGST & SGST/UTGST or IGST). Further, returns and details required to be filled under GST laws & rules should be timely filed by Consultant with requisite details.

If input tax credit is not available to KLL for any reason not attributable to KLL, then KLL shall not be obligated or liable to pay or reimburse GST (CGST & SGST/UTGST or IGST) claimed in the invoice(s) and shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST or IGST) or Input Tax Credit amount together with penalties and interest, if any, against any amounts paid or becomes payable by KLL in future to the Consultant under this contract or under any other contract.

In case CBIC (Central Board of Indirect Taxes and Customs)/ any tax authority / any equivalent government agency brings to the notice of KLL that the Consultant has not remitted the amount towards GST (CGST & SGST/UTGST or IGST) collected from KLL to the government exchequer, then, that Consultant shall be put under Holiday list of KLL for period of six months after following the due procedure. This action will be in addition to the right of recovery of financial implication arising on KLL.

13.1.12 GST, as quoted by the bidder, shall be deemed as final and binding for the purpose of bid evaluation (applicable for tenders where bidder quotes the GST rates). In case a bidder enters “zero/blank” GST or an erroneous GST, the bid evaluation for finalizing the highest total score bidder will be done considering the “Zero” or quoted GST rate, as the case may be. No request for change in GST will be entertained after submission of bids.

In cases where the successful bidder quotes a wrong GST rate, for releasing the order, the following methodology will be followed:

- In case the actual GST rate applicable is lower than the quoted GST rate, the actual GST rate will be added to the quoted basic prices. The final cash outflow will be based on actual GST rate.
- In case the actual GST rate applicable is more than the quoted GST rate, the basic prices quoted will be reduced proportionately, keeping the final cash outflow the same as the overall quoted amount.

Based on the Total Cash Outflow calculated as above, KLL shall place orders.

13.1.13 Wherever TDS under GST Laws has been deducted from the invoices raised / payments made to the Consultants, as per the provisions of the GST law / Rules, Vendors should accept the corresponding GST-TDS amount populated in the relevant screen on GST common portal ([www.gst.gov.in](http://www.gst.gov.in)). Further, Consultants should also download the GST TDS certificate from GST common portal (reference path: Services > User Services > View/Download Certificates option).

#### **13.1.14 Provision w.r.t. E- Invoicing requirement as per GST laws:**

Consultant who is required to comply with the requirements of E-invoice for B2B transactions as per the requirement of GST Law will ensure the compliance of requirement of E Invoicing under GST law. If the invoice issued without following this process, such invoice can-not be processed for payment by KLL as no ITC is allowed on such invoices.

Therefore, all the payments to such service provider who is liable to comply with e-invoice as per GST Laws shall be made against the proper e-invoice(s) only. Further, returns and details required to be filled under GST laws & rules against such e-invoices should be timely filed by Supplier of Services with requisite details.

If input tax credit is not available to KLL for any reason attributable to service provider (both for E-invoicing cases and non-E-invoicing cases), then KLL shall not be obligated or liable to pay or reimburse GST (CGST & SGST/UTGST or IGST) claimed in the invoice(s) and shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST or IGST) or Input Tax Credit amount together with penalties and interest, if any, by adjusting against any amounts paid or becomes payable in future to the service provider under this contract or under any other contract.

To ensure compliance, undertaking in requisite format is to be submitted by Service Provider as per format F-15 along with documents for release of payment

**13.1.15 New Taxes & duties:** Any new taxes & duties, if imposed by the State/ Central Govt. of India after the due date of bid submission but before the Contractual Completion Date, shall be reimbursed to the Consultant on submission of copy of notification(s) issued from State/ Central Govt. Authorities along with documentary evidence for proof of payment of such taxes & duties, but only after ascertaining it's applicability with respect to the Contract.

**13.1.16** Full payment including GST will be released at the time of processing of invoice for payment, where the GST amount reflects in Form GSTR-2A of KLL. However, in case where the GST amount doesn't reflect in Form GSTR-2A of KLL, the amount of GST will be released after reflection of GST amount of corresponding invoice in Form GSTR-2A of KLL.

#### **14. BID CURRENCIES:**

Bidders must submit bid in Indian Rupees only.

#### **15. BID VALIDITY**

15.1 Bids shall be kept valid for period specified in BDS from the final Due date of submission of bid'. A Bid valid for a shorter period may be rejected by KLL as 'non-responsive'.

15.2 In exceptional circumstances, prior to expiry of the original 'Bid Validity Period', the Employer may request the Bidders to extend the 'Period of Bid Validity' for a specified additional period. The request and the responses thereto shall be made in writing or by fax/email. A Bidder may refuse the request. A Bidder agreeing to the request will not be required or permitted to modify his Bid.

#### **16. NOT IN USE**

#### **16A DECLARATION FOR BID SECURITY**

Earnest Money Deposit/Bid Security is not applicable.

However, all the bidders (including MSEs, Startups) is required to submit Declaration for Bid Security in bid as per proforma at Form F-2.

#### **17. PRE-BID MEETING (IF APPLICABLE)**

17.1 The Bidder(s) or his designated representative is invited to attend a "Pre-Bid Meeting" which will be held at address specified in IFB. It is expected that a bidder shall not depute more than 02 representatives for the meeting.

- 17.2 Purpose of the meeting will be to clarify issues and to answer questions on any matter that may be raised at that stage and give hands-on e-tendering. The Bidder must submit their queries / clarifications to KLL in the format "F-11", as mentioned at clause no. 8.0 of ITB.
- 17.3 Text of the questions raised and the responses given, together with any responses prepared after the meeting, will be uploaded on KLL e-tender portal against the Tender as specified in "ITB: Clause-8. Any modification of the Contents of Tender Documents listed in "ITB: Clause-7.1", that may become necessary as a result of the Pre-Bid Meeting shall be made by the Employer exclusively through the issue of an Addendum / Corrigendum pursuant to "ITB: Clause-9", and not through the minutes of the Pre-Bid Meeting.
- 17.4 Non-attendance of the Pre-Bid Meeting will not be a cause for disqualification of Bidder.

## **18. FORMAT AND SIGNING OF BID**

- 18.1 The original and all copies of the Bid shall be typed or written in indelible ink [in the case of copies, photocopies are also acceptable] and shall be signed by a person or persons duly authorized to sign on behalf of the Bidder (as per POA). The name and position held by each person signing, must be typed or printed below the signature. All pages of the Bid except for unamendable printed literature where entry(s) or amendment(s) have been made shall be initialed by the person or persons signing the Bid.
- 18.2 The Bid shall contain no alterations, omissions, or additions, unless such corrections are initialed by the person or persons signing the Bid.
- 18.3 In case of e-tendering, digitally signed documents to be uploaded as detailed in addendum to ITB (Annexure-III to Section III).

## **19. ZERO DEVIATION AND REJECTION CRITERIA**

- 19.1 ZERO DEVIATION: Deviation to terms and conditions of Tender Document may lead to rejection of Bid. KLL will accept Bid based on terms & conditions of Tender Document only. Bidder may note, KLL will determine the substantial responsiveness of each bid to the Tender Document pursuant to provision contained in clause 29 of ITB. For purpose of this, a substantially responsive bid is one which conforms to all terms and conditions of the Tender Document without deviation(s) or exception n(s). KLL's determination of a Bid's responsiveness is based on the content of the Bid itself without recourse to extrinsic evidence.

Bidder is requested not to take any deviation(s)/exception(s) to the terms & conditions of Tender Document, and submit all requisite documents as mentioned in this Tender Document, failing which their Bid will be liable for rejection. If a Bidder does not reply to the queries in the permitted time frame then its Bid shall be evaluated based on the documents available in the Bid.

As a principle, clarifications from bidders after opening of tenders will not be sought. However, where clarifications / documents from the bidders on important aspects are absolutely necessary for finalization of tender, clarifications from bidder can be asked. The request for clarification shall be given in email/portal, asking the bidder to respond by a specified date, and also mentioning therein that, if the bidder does not comply or respond by the date, his tender will be liable to be rejected. Depending on the outcome, such tenders are to be ignored or considered further. No change in prices or substance of the bid including specifications, shall be offered or permitted. No post-bid clarification at the initiative of the bidder shall be entertained. The shortfall information/ documents should be sought only in case of historical documents which pre-existed bids and which have not undergone change since then.

- 19.2 **REJECTION CRITERIA:** Notwithstanding the above, deviation to the following clauses of Tender document shall lead to summarily rejection of Bid:

- (a) ~~Bidder not meeting Bid Evaluation Criteria and/or minimum technical score as per BQAS attached in Tender Document.~~
- (b) Firm Price
- (c) Scope of Work / Terms of Reference
- (d) Schedule of Rates / Price Schedule / Price Basis
- (e) Duration / Period of Contract/ Completion schedule
- (f) Period of Validity of Bid
- (g) Price Reduction Schedule for delay in completion (if applicable)
- ~~(h) Contract Performance Security~~
- (i) Guarantee / Defect Liability Period (if applicable)
- (j) Arbitration / Resolution of Dispute/Jurisdiction of Court
- (k) Force Majeure & Applicable Laws
- ~~(l) Integrity Pact, if Applicable~~
- (m) Bid Security declaration, as applicable
- (n) Any other condition specifically mentioned in the tender document elsewhere that non-compliance of the clause lead to rejection of bid

Note: Further, it is once again reminded not to mention any condition in the Bid which is contradictory to the terms and conditions of Tender document.

## **20. E-PAYMENT**

Konkan LNG Limited has initiated payments to Consultants electronically, and to facilitate the payments electronically through 'e-banking'.

### **[D] – SUBMISSION OF BIDS**

## **21. SUBMISSION, SEALING AND MARKING OF BIDS**

- 21.1 In case of e-tendering, bids shall be submitted through e-tender mode in the manner specified elsewhere in tender document. No Manual/ Hard Copy (Original) offer shall be acceptable. Physical documents shall be addressed to the owner at address specified in IFB
- 21.2 In case of manual tendering bid must be submitted in sealed envelope. If the envelope is not sealed & marked as per Clause No. 11 of ITB, the employer will assume no responsibility for misplacement or pre-mature opening of the bid.
- 21.3 All the bids shall be addressed to the owner at address specified in IFB.
- 21.4 Bids submitted under the name of AGENT/REPRESENTATIVE /RETAINER/ ASSOCIATE etc. on behalf of a bidder/affiliate shall not be accepted. Direct bid from Bidder shall be considered.

## **22. DEADLINE FOR SUBMISSION OF BIDS**

- 22.1 In case of e-bidding, the bids must be submitted through e-tender mode not later than the date and time specified in the tender documents/BDS.
- 22.2 In case of manual tendering EMD along with bid must be submitted within the due date & time as specified in Clause no. 2.0 (I) of IFB and place mentioned in BDS.
- 22.3 KLL may, in exceptional circumstances and at its discretion, extend the deadline for submission of Bids (clause 8.0 and/or 9 of ITB refers). In that case all rights and obligations of KLL and the Bidders, previously subject to the original deadline will thereafter be subject to the deadline as extended. Notice for extension of due date of submission of bid will be uploaded on KLL's e-tender portal/ communicated to the bidders.

## **23. LATE BIDS**

- 23.1 Any bids received after the notified date and time of closing of tenders will be treated as late bids.

- 23.2 In case of e-tendering, e-tendering system of GePNIC shall close immediately after the due date for submission of bid and no bids can be submitted thereafter.  
In case of manual tendering, bids received by KLL after the due date & time for submission of bids shall not be considered. Such late bids shall be returned to the bidder within “10 days” in ‘unopened conditions. Further, Fax/E-mail offers whether sent directly or submitted by local agent in India will not be considered and shall be rejected.
- 23.3 Physical documents received to address other than one specifically stipulated in the Tender Document will not be considered for evaluation/opening/award if not received to the specified destination within stipulated date & time.
- 23.4 Unsolicited Bids or Bids received to address other than one specifically stipulated in the tender document will not be considered for evaluation/opening/award if not received to the specified destination within stipulated date & time.

## **24. MODIFICATION AND WITHDRAWAL OF BIDS**

24.1 Modification and withdrawal of bids shall be as follows:-

### **24.1.1 IN CASE OF E- TENDERING**

The bidder may withdraw or modify its bid after bid submission but before the due date and time for submission as per tender document.

## **[E] – BID OPENING AND EVALUATION**

### **25. EMPLOYER'S RIGHT TO ACCEPT ANY BID AND TO REJECT ANY OR ALL BIDS**

- 25.1 KLL reserves the right to accept or reject 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(s) or any obligations to inform the affected Bidder(s) of the ground for KLL 's action. However, Bidder if so desire may seek the reason (in writing) for rejection of their Bid to which KLL shall respond quickly.
- 25.2 A bidder is to be permitted to send his representation in writing to dealing officer specified in tender for rejection of bid. But, such representation has to be sent till 10 (ten) days from the date of Notification of Award/FOA. A decision on representation will be taken by KLL within 15 (fifteen) days of the receipt of the representation. Only a directly affected bidder can represent in this regard:
- i) Only a bidder who has participated in tender can make such representation
  - ii) In case technical bid has been evaluated before the opening of the financial bid, an application for review in relation to the financial bid may be filed only by a bidder whose technical bid is found to be acceptable
- 25.3 However, following decisions of KLL shall not be subject to review:
- a) Determination of the need for procurement;
  - b) Selection of the mode of procurement or bidding system;
  - c) Choice of selection procedure;
  - d) Provisions limiting participation of bidders in the procurement process;
  - e) The decision to enter into negotiations with the L1 bidder;
  - f) Cancellation of the procurement process except where it is intended to subsequently re-tender the same requirements;
  - g) Issues related to ambiguity in contract terms may not be taken up after a contract has been signed, all such issues should be highlighted before consummation of the contract by the vendor/ contractor; and

- h) Complaints against specifications except under the premise that they are either vague or too specific so as to limit competition may be permissible.

## **26. BID OPENING**

### **26.1 Unpriced Bid (Technical Proposal) Opening:**

KLL will open bids, in the presence of bidders' designated representatives who choose to attend, at date, time and location stipulated in the BDS. The bidders' representatives, who are present shall sign a bid opening register evidencing their attendance.

### **26.2 Priced Bid (Financial Proposal) Opening:**

After the qualification with respect to Bid Evaluation Criteria and technical evaluation (quality) is completed, those Bidders whose proposals did not meet the minimum qualifying mark (if applicable) or were considered non-responsive to the Tender Document, their Financial Proposals will not be opened and such bidders will be informed by KLL. Techno-commercial bid evaluation status will be informed to all bidders (including techno-commercially not qualified Bidders).

KLL will open the price bids / Financial Proposals of those bidders who meet the qualification requirement and whose bids are determined to be technically and commercially responsive and have secured the minimum qualifying mark (if applicable). Price bids shall be opened in the presence of only techno-commercially acceptable bidders, who are willing to attend the bid opening, at a pre-publicised date, time and place or on the portal in case of e-procurement. The bidder's name, bid price, discount (if any) and any such details considered appropriate shall be read out during the price bid opening. The Bidders' representatives, who are present shall sign a Price Bid Opening Register evidencing their attendance and may be required to be present even on a short notice.

The price bids of those Bidders who were not found to be techno-commercially responsive shall not be opened in both manual tendering and e-tendering.

- 26.3 In case of bids invited under the single bid system, bid shall be opened on the specified due date & time.

### **26.4 Discussions & Availability of Professional staff/experts**

The successful bidder shall be invited for discussions if considered necessary by KLL. Discussions will include a discussion of the Technical Proposal, the proposed technical approach and methodology, work plan, and organization and staffing, and any suggestions made by the Consultant to improve the Terms of Reference. KLL and Consultant will finalize the Terms of Reference, staffing schedule, work schedule, logistics and reporting. These documents will then be incorporated in the Contract as "Description of Services". Having selected the Consultant on the basis of tender requirement, an evaluation of proposed Professional staff, KLL expects to discuss a Contract on the basis of the Professional staff named in the Proposal. Before Contract discussions, KLL will require assurances that the Professional staff will be actually available. KLL will not consider substitutions during contract discussions unless both parties agree that undue delay in the selection process makes such substitution unavoidable or such changes are critical to meet the objectives of the assignment. If this is not the case and if it is established that Professional staff were offered in the proposal without confirming their availability, the Consultant may be disqualified. Any proposed substitute shall have equivalent or better qualifications and experience than the original candidate.

During execution of the assignment, if for unavoidable reasons, the Consultant proposes for substitution of key personnel, the same may be allowed by KLL, without any prejudice to the completion period. However, in such a situation also, the key staff proposed for substitution

shall have qualifications and experience equal to or better than the key staff earlier working for the assignment.

**26.5 Conclusion of the discussion**

Discussion will conclude with a review of the draft Contract. To complete discussions KLL and the Consultant will initial the agreed Contract.

After completing discussions, KLL shall award the Contract to the selected Consultant.

If the discussions with the selected successful bidder fail, the employer/owner/ KLL shall cancel the bidding process and re-invite the bids.

**27. CONFIDENTIALITY**

Information relating to the examination, clarification, evaluation and comparison of bids, and recommendations for the award of a contract, shall not be disclosed to bidders or any other person not officially concerned with such a process until the award to the successful bidder.

**28. CONTACTING THE EMPLOYER**

28.1 From the time of bid opening to the time of contract award, no bidder shall contact KLL on any matter related to the bid, except on request and prior written permission.

28.2 Any effort by the bidder to influence KLL in bid evaluation, bid comparison or contract award decisions will vitiate the process and will result in the rejection of the bidder's bid and action shall be initiated as per the KLL's procedure for action in case Corrupt / Fraudulent / Collusive / Coercive practices in this regard apart from forfeiture of EMD/ Bid Security, if any.

**29. EXAMINATION OF BIDS AND DETERMINATION OF RESPONSIVENESS**

29.1 The employer's determination of a bid's responsiveness is based on the content of the bid only. Prior to the detailed evaluation of Bids, the Employer will determine whether each Bid:-

- (a) Meets the "Bid Evaluation Criteria" of the Tender Documents (if applicable);
- (b) Has been properly signed;
- (c) Is accompanied by the required Bid Security Declaration ';
- (d) Is substantially responsive to the requirements of the Tender Documents; and
- (e) Provides any clarification and/or substantiation that the Employer may require to determine responsiveness pursuant to "ITB: Clause-29.2"

29.2 A substantially responsive Bid is one which conforms to all the terms, conditions and specifications of the Tender Documents without material deviations or reservations or omissions for this purpose employer defines the foregoing terms below:-

- a) "Deviation" is departure from the requirement specified in the tender documents.
- b) "Reservation" is the setting of limiting conditions or withholding from complete acceptance of the requirement in the tender documents.
- c) "Omission" is the failure to submit part or all of the information or documentation required in the tender document for evaluation of bid.

29.3 A material deviation, reservation or omission is one that,

- a) If accepted would,
  - i) Affect in any substantial way the scope, quality, or performance of the job as specified in tender documents.
  - ii) Limit, in any substantial way, inconsistent with the Tender Document, the Employer's rights or the tenderer's obligations under the proposed Contract.
- b) If rectified, would unfairly affect the competitive position of other bidders presenting substantially responsive bids.

29.4 The employer shall examine all aspects of the bid to confirm that all requirements have been met without any material deviation, reservation or omission.

29.5 Tenders that do not meet the basic requirements specified in the bid documents are to be treated as unresponsive (both during Techno-commercial evaluation and Financial Evaluation in case of Two Bid System) and will be ignored. All tenders received will first be scrutinized to see whether the tenders meet the basic requirements as incorporated in the Bid document and to identify unresponsive tenders, if any. Unresponsive offers may not subsequently be made responsive by correction or withdrawal of the non-conforming stipulation. Some important points on the basis of which a tender may be declared as unresponsive and be ignored during the initial scrutiny are:

- i) The tender is not in the prescribed format or is unsigned or not signed as per the stipulations in the bid document;
- ii) The required EMD has not been provided or exemption from EMD is claimed without acceptable proof of exemption;
- iii) The bidder is not eligible to participate in the bid as per laid down eligibility criteria
- iv) The bid departs from the essential requirements specified in the bidding document (for example, the tenderer has not agreed to give the required contract performance security); or
- v) Against a schedule in the list of requirements in the tender enquiry, the tenderer has not quoted for the entire requirement as specified in that schedule (example: in a schedule, it has been stipulated that the tenderer will supply the equipment, install and commission it and also train the KLL's personnel for operating the equipment. The tenderer has, however, quoted only for supply of the equipment).

### **30. CORRECTION OF ERRORS**

30.1 Bids determined to be substantially responsive will be checked by the Employer for any arithmetic errors. Errors in in Price Schedule/Schedule of Rates (SOR) will be corrected by the Employer as follows:

- (i) When there is a difference between the rates in figures and words, the rate which corresponds to the amount worked out by the Bidder (i.e. by multiplying the quantity and rate) shall be taken as correct.
- (ii) When the rate quoted by the Bidder in figures and words tallies but the amount is incorrect, the rate quoted by the contractor shall be taken as correct and not the amount. The amount shall be re-calculated/ corrected accordingly.
- (iii) In case a Price Schedule/ Schedule of Rate is having provisions of sub-total and grand total and there is a difference between "sum of sub totals" and "grand total", "sum of sub totals" shall be taken as correct.
- (iv) When it is not possible to ascertain the correct rate, in the manner prescribed above, the rate as quoted in words shall be adopted and the amount worked out, for comparison purposes

30.2 The discrepancy in bid shall be conveyed to the bidder asking to respond by a target date and if the bidder does not agree with observation, its Bid is liable to be rejected, and actions shall be invoked as per Declaration for Bid Security.

30.3 The above provision of Correction of Error shall not be applicable for E-tendering.

### **31. CONVERSION TO SINGLE CURRENCY FOR COMPARISON OF BIDS**

To facilitate evaluation and comparison, the Employer will convert all bid prices expressed in the amounts in various currencies in which the bid price is payable to single currency and that will be Indian Rupees only, as per following methodology.

The following methodology shall be adopted for evaluation of bids in foreign currencies considering the forward rate:

- (i) The forward rates applicable as on the expected date of delivery/ Completion shall be considered. To arrive at the forward exchange rate applicable on reference date, the following method shall be applied:
  - (a) Wherever only one time delivery is to be made against order or one-time payment is to be made after completion period of contract:  
The reference date shall be the date of price bid opening plus delivery/ completion period specified in tender
  - (b) Wherever staggered delivery is to be made against order or multiple/Running Account (RA) bill payment is to be made during completion period of contract:  
The reference date shall be the date of price bid opening plus arithmetic mean of staggered delivery/completion period specified in tender.
- (ii) The applicable closing forward rates of M/s Bloomberg (or other software as decided by company from time to time) for different currencies for the above reference date obtained one day prior to price bid opening shall be considered for evaluation of bids.

**32. EVALUATION AND COMPARISON OF BIDS**

Bid shall be evaluated as per evaluation criteria mentioned in Section-II of Tender Documents.

**33. NOT IN USE**

**34. PURCHASE PREFERENCE (Indian bidders only)**

Purchase Preference as per Policy to Provide Purchase Preference as per Public Procurement (Preference to Make in India), Order 2017 and Micro and Small Enterprises (MSEs) shall be allowed as per Government instructions in vogue, as applicable from time to time.

*Bidders are required to select the applicable purchase preference (i.e. preference category) option while submitting the bid on GePNIC portal. However, evaluation and applicability of purchase preference policy will be based on the confirmations & documents submitted by the bidder in their bid irrespective of selection made on GePNIC portal.*

**[F] – AWARD OF CONTRACT**

**35. AWARD**

Subject to "ITB: Clause-29", KLL will award the Contract to the successful Bidder whose Bid has been determined to be substantially responsive and has been determined as the **highest total score** provided that bidder, is determined to be qualified to satisfactorily perform the Contract.

In case Indian bidder emerged as successful bidder, KLL intent to place the order/contract directly on the address from where Services are rendered. In case, bidder wants contract at some other address or Services to be rendered from multiple locations, bidder is required to provide in their bid address on which contract is to be placed.

KLL will place the Contract directly on the successful bidder from whom the bid has been received & evaluated and will not place order on other entities such as subsidiary, business associate or partner, dealer/distributor etc. of the Bidder.

### **36. NOTIFICATION OF AWARD / FAX OF ACCEPTANCE**

- 36.1 Prior to the expiry of 'Period of Bid Validity', Notification of Award for acceptance of the Bid will be intimated to the successful Bidder by KLL either by E - mail /Letter or like means defined as the "Fax of Acceptance (FOA)". The Contract shall enter into force on the date of FOA and the same shall be binding on KLL and successful Bidder (i.e. Consultant). The Notification of Award/FOA will constitute the formation of a Contract. The detailed Letter of Acceptance shall be issued thereafter incorporating terms & conditions of Tender Document, Corrigendum, Clarification(s), Bid and agreed variation(s)/acceptable deviation(s), if any. KLL may choose to issue Notification of Award in form of detailed Letter of Acceptance without issuing FOA and in such case the Contract shall enter into force on the date of detailed Letter of Acceptance only.
- 36.2 Contract period shall commence from the date of "Notification of Award" or as mentioned in the Notification of Award. The "Notification of Award" will constitute the formation of a Contract, until the Contract has been effected pursuant to signing of Contract Agreement as per "ITB: Clause-37".
- 36.3 Order/contract value is subject to Price Reduction Schedule, if any, as per GCC.
- 36.4 KLL will award the Contract to the successful Bidder, who, within 'fifteen [15] days' of receipt of the same, shall sign and return the acknowledged copy to KLL.

### **37. SIGNING OF AGREEMENT**

- 37.1 The successful Bidder/ shall be required to execute an 'Agreement' (wherein the individual contract value as specified in Notification of Award is more than INR 10 Lakh (exclusive of GST) in the proforma given in this Tender Document on a 'non-judicial stamp paper' of appropriate value [cost of the 'stamp-paper' shall be borne by the successful Bidder/Contractor] and of ' State of India' specified in Bidding Data Sheet (BDS) only, within 'fifteen [15] days' of receipt of the "Fax of Acceptance [FOA]" of the Tender by the successful Consultant failure on the part of the successful Consultant to sign the 'Agreement' within the above stipulated period, shall constitute sufficient grounds for Action as per Bid Security declaration.
- 37.2 Domestic bidders can request Bilingual (Hindi & English) Contract Agreement. The format for signing Contract Agreement in English is attached with this Tender Document.

### **38. CONTRACT PERFORMANCE SECURITY / SECURITY DEPOSIT [CPS/SD]**

- ~~38.1 Within 30 days of the receipt of the notification of award/ Fax of Acceptance from KLL, the successful bidder shall furnish the Contract Performance Security (CPS) in accordance with of General Conditions of the Contract. The CPS shall be in the form of either Banker's Cheque or Demand Draft or Insurance Surety Bond or Fixed Deposit Receipt or Bank Guarantee or Letter of Credit and shall be in the currency of the Contract. However, CPS shall not be applicable in cases wherein the individual contract value as specified in Notification of Award is less than INR 5 Lakh (exclusive of GST).~~
- ~~38.2 The contract performance security shall be for an amount equal to specified in Bidding Data Sheet (BDS) towards faithful performance of the contractual obligations and performance of equipment. For the purpose of CPS, Contract/order value shall be exclusive of GST (CGST & SGST/UTGST or IGST). Bank Guarantee towards CPS shall be from any Indian scheduled bank (excluding Co-operative banks and Regional Rural bank) or a branch of an International bank situated in India and registered with Reserve bank of India as scheduled foreign bank. However, in case of bank guarantees from banks other than the Nationalized Indian banks, the bank must be a commercial bank having net worth in excess of Rs 100 crores and a declaration to this~~

~~effect should be made by such commercial bank either in the Bank Guarantee itself or separately on its letterhead.~~

- ~~38.3 Failure of the successful bidder to comply with the requirements of this article shall constitute sufficient grounds for consideration of the annulment of the award and action as per declaration for Bid Security~~
- ~~38.4 The CPS has to cover the entire contract value including extra works/services also. As long as the CPS submitted at the time of award take cares the extra works/ services executed and total executed value are within the awarded contract price, there is no need for additional CPS. As soon as the total executed value is likely to burst the ceiling of awarded contract price, the Service Provider should furnish additional CPS.~~
- ~~38.5 Further, Ministry of Finance (MOF) Department of financial service has issued direction for submission of Bank Guarantee through online vide letter ref number F.No.7/112/2011 BOA dated 17<sup>th</sup> July 2012. The successful bidder can submit CPS online through issuing bank to KLL directly as per the above direction including its revisions, if any. In such cases confirmation will not be sought from issuing banker by KLL.~~
- ~~38.6 In addition to existing specified form (i.e. Demand Draft (DD)/ Banker's Cheque/ Bank Guarantee/Letter of Credit) mentioned in tender documents for submission of Security Deposit/ Contract Performance Security, the successful bidder can also submit the Security Deposit/ Contract Performance Security through online banking transaction i.e. IMPS/NEFT/RTGS/SWIFT etc. For this purpose, the details of KLL's Bank Account is mentioned in BDS. Further, in case a successful Bidder is willing to furnish CPS through SWIFT, the details may be obtained from Purchase Officer immediately after receipt of FOA.~~

~~While remitting such online transaction, the bidder must indicate "Security Deposit/ Contract Performance Security against FOA/DLOA no. \_\_\_\_\_ (service provider to specify the FOA/DLOA No.)" under remarks column of such transaction of respective bank portal. The contractor/vendor shall be required to submit the successful transaction details to the dealing officer immediately through email/letter and necessarily within 30 days from the date of Fax of Acceptance."~~

- ~~38.7 In case of forfeiture of Contract Performance Security/ Security Deposit in terms of GCC, the forfeited amount will be considered inclusive of tax and tax invoice will be issued by KLL. The forfeiture amount will be subject to final decision of KLL based on other terms and conditions of order/ contract.~~
- ~~38.8 The Service Provider will also submit covering letter along with CPS as per format at F-4.~~
- ~~38.9 The first payment to vendor is to be released only after submission of CPS / Security Deposit (SD).~~
- ~~38.9 CPBG/Security Deposit will not be accepted in case the same has reference of 'remitter'/'financer' other than bidder on the aforementioned financial instrument of CPBG/ Security Deposit submitted by the Service Provider.~~
- ~~38.10 Before the CPS / Security Deposit (SD) is released a "No Claim Certificate" is to be submitted by the supplier/vendor.~~

### **39. PROCEDURE FOR ACTION IN CASE CORRUPT/ FRAUDULENT/COLLUSIVE/ COERCIVE PRACTICES**

- 39.1 Procedure for action in case Corrupt/ Fraudulent/Collusive/Coercive Practices is enclosed at Annexure-I to Section-III.
- 39.2 The Fraud Prevention Policy document is available on KLL's website ([www.konkanlng.in](http://www.konkanlng.in))
- 39.3 Name and contact details of nodal officer are mentioned in BDS
- 39.4 **NON-APPLICABILITY OF ARBITRATION CLAUSE IN CASE OF BANNING OF VENDORS/ SUPPLIERS / CONTRACTORS/BIDDERS/ CONSULTANTS INDULGED IN FRAUDULENT/ COERCIVE PRACTICES**

Notwithstanding anything contained contrary in GCC and other "CONTRACT DOCUMENTS", in case it is found that the Consultants/Bidders indulged in fraudulent/coercive practices at the time of bidding, during execution of the contract etc., and/or on other grounds as mentioned in KLL's "Procedure for action in case Corrupt/Fraudulent/Collusive/Coercive Practices" (Annexure-I to Section-III), the Consultant/bidder shall be banned (in terms of aforesaid procedure) from the date of issuance of such order by Konkan LNG Limited, to such Consultants/Bidders.

The Consultant/Bidder understands and agrees that in such cases where Consultant/Bidder has been banned (in terms of aforesaid procedure) from the date of issuance of such order by Konkan LNG Limited, such decision of Konkan LNG Limited shall be final and binding on such Consultant/Bidder and the 'Arbitration clause' in the GCC and other "CONTRACT DOCUMENTS" shall not be applicable for any consequential issue /dispute arising in the matter.

**40. PUBLIC PROCUREMENT POLICY FOR MICRO AND SMALL ENTERPRISES (MSEs) [applicable for Indian bidders only]**

40.1 Following provision has been incorporated in tender for MSEs, in line with notification of Government of India, vide Gazette of India No. 503 dated 26.03.2012 proclaiming the Public Procurement Policy on procurement of goods and services from Micro and Small Enterprises (MSEs)

- i) Issue of tender document to MSEs free of cost.
- ii) Exemption to MSEs from payment of EMD/Bid Security.
- iii) In Tender, participating Micro and Small Enterprises quoting price within price band of L1 + 15% shall also be allowed to supply a portion of requirement by bringing down their prices to L1 price in a situation where L1 price is from someone other than a micro and small enterprises and such micro and small enterprises shall be allowed to supply upto 25% of the total tendered value. In case of more than one such Micro and Small Enterprises, the supply shall be shared proportionately (to tendered quantity). Further, out of above 25%, 4% shall be reserved for MSEs owned by SC/ST entrepreneurs. Further, 3% shall be reserved for MSEs owned by women within above 25% reservation. The respective quota(s) shall be transferred to other MSEs in case of non-availability of MSEs owned by SC/ST entrepreneurs / MSEs owned by Women.

The quoted prices against various items shall remain valid in case of splitting of quantities of the items above.

In case tendered item is non-splitable or non-dividable (specified in Bid Data Sheet), MSE quoting price within price band L1 (other than MSE) + 15% , may be awarded for full/ complete supply of total tendered value subject to matching of L1 price.

40.2 The MSE(s) owned by SC/ST Entrepreneurs shall mean:-

- a) In case of proprietary MSE, Proprietor(s) shall be SC/ST.
- b) In case of partnership MSE, the SC/ST partners shall be holding atleast 51% share in the unit
- c) In case of private Limited Companies, at least 51% share is held by SC/ST. If the MSE is owned by SC/ST Entrepreneurs, the bidder shall furnish appropriate documentary evidence in this regard.

The MSE(s) owned by Women shall mean:-

- a) In case of proprietary MSE, Proprietor(s) shall be Women.
- b) In case of partnership MSE, the Women partners shall be holding atleast 51% share

in the unit

- c) In case of private Limited Companies, at least 51% share is held by Women. If the MSE is owned by Women Entrepreneurs, the bidder shall furnish appropriate documentary evidence in this regard.

- 40.3 In case Bidder is a Micro or Small Enterprise, the Bidder shall submit Udyam Registration Certificate for availing benefit under Public Procurement Policy for MSEs-2012.

Vide Gazette notification dated 18.10.2022 of Ministry of MSME, the following is notified:

*“In case of an upward change in terms of investment in plant and machinery or equipment or turnover or both, and consequent re-classification, an enterprise shall continue to avail of all nontax benefits of the category (micro or small or medium) it was in before the re-classification, for a period of three years from the date of such upward change”*

**Accordingly, in case of upward change in status, MSE bidder is required to submit the previous certificate also to get the MSE benefits.**

The above documents submitted by the bidder shall be duly certified by the Chartered Accountant (not being an employee or a Director or not having any interest in the bidder's company/firm) and notary public with legible stamp.

If the bidder does not provide the above confirmation or appropriate document or any evidence, then it will be presumed that they do not qualify for any preference admissible in the Public Procurement Policy (PPP) 2012.

MSEs are advised to update their latest status on GeM portal also to avoid complications during the evaluation.

Further, MSEs who are availing the benefits of the Public Procurement Policy (PPP) 2012 get themselves registered with MSME Data Bank being operated by NSIC, under SME Division, M/o MSME, in order to create proper data base of MSEs which are making supplies to CPSUs.

- 40.4 If against an order placed by KLL, successful bidder(s) (other than Micro/Small Enterprise) is procuring material/services from their sub-vendor who is a Micro or Small Enterprise as per provision mentioned at clause no.40.3 above with prior consent in writing of the purchasing authority/Engineer-in-charge, the details like Name, Registration No., Address, Contact No. details of material & value of procurement made, etc. of such Enterprises shall be furnished by the successful bidder at the time of submission of invoice/Bill.

- 40.5 The benefits of Public Procurement Policy, such as, exemption from payment of EMD, free tender document shall be given to all eligible MSEs, except for traders, bidder with major activity as Services (Trading) in Udyam certificate and in Works contracts. Further, for purchase preference bidder shall submit additional document evidencing the authenticity of service providers or manufacturers of the item to be procured.

- 40.6 NSIC has initiated a scheme of “Consortia and Tender Marketing Scheme” under which they are assisting the Micro & Small enterprises to market their products and services through tender participation on behalf of the individual unit or through consortia.

Accordingly, if the MSEs or the consortia, on whose behalf the bid is submitted by NSIC, is meeting the BEC and other terms and conditions of tender their bid will be considered for further evaluation. Further, in such cases a declaration is to be submitted by MSE/ consortia on their letter head (s) that all the terms and conditions of tender document shall be acceptable to them.

- 40.7 It may be noted that Government of India has implemented Trade Receivable Discounting System (TReDS) to address challenges faced by MSMEs in delayed payments (after receipt/acceptance of Material/Services) from Government buyers leading to shortfall of Working Capital. TReDS is an online electronic institutional mechanism for facilitating the financing of trade receivables of MSMEs through multiple financiers. KLL is already registered on the following TReDS platform:

- M/s Receivable Exchange of India (RXIL), Mumbai
- M/s Mynd Solutions Private Limited (Mynd), New Delhi
- M/s A. TREDS (Invoicemart), Mumbai

MSME Bidders are required to register on the TReDS platform. The MSME vendors can avail the TReDS facility, if they want to.

40.8 Interest payment on delayed payments to MSME is payable in line with Micro, Small and Medium Enterprises Development Act, 2006

41 **NOT IN USE**

42. **VENDOR PERFORMANCE EVALUATION**

Shall be as stipulated Annexure II to Section-III herewith.

43. **INCOME TAX & CORPORATE TAX**

43.1 Income tax deduction shall be made from all payments made to the contractor as per the rules and regulations in force and in accordance with the Income Tax Act prevailing from time to time.

43.2 Corporate Tax liability, if any, shall be to the contractor's account.

43.3 **TDS**

(i) TDS, wherever applicable, shall be deducted as per applicable act/law/rule.

(ii) **Higher rate of TDS for non-filers of ITR**

As per Section 206AB of Income Tax Act, 1961, in case of any vendor/customer who does not filed their Income Tax Return for both of the two previous years preceding to current year and aggregate amount of TDS is more than or equal to 50,000/- in each of those previous two years (or limit defined by Govt. from time to time), then TDS will be deducted at the higher of following rates:

- (I) Twice the rate mentioned in relevant TDS section.
- (II) Twice the rate or rates in force
- (III) 5%

43.4 Withholding Tax (WHT) for foreign bidders shall be as per clause no.39 of ITB

43.5 **MENTIONING OF PAN NO. IN INVOICE/BILL**

As per CBDT Notification No. 95/2015 dated 30.12.2015, mentioning of PAN no. is mandatory for procurement of goods / services/works/consultancy services exceeding Rs. 2 Lacs per transaction or as amended from time to time.

Accordingly, consultant should mention their PAN no. in their invoice/ bill for any transaction exceeding Rs. 2 lakhs or as amended from time to time. As provided in the notification, in case consultant do not have PAN no., they have to submit declaration in Form 60 along with invoice/ bill for each transaction.

Payment of Consultant shall be processed only after fulfilment of above requirement

44. **DISPUTE RESOLUTION MECHANISM**

44.1 **QUARTERLY CLOSURE OF THE CONTRACT AND SAMADHAN MECHANISM:**

During execution of orders, various issues may arise. In order to timely detect and to address the contractual issue(s) during the execution of contracts, KLL has introduced a mechanism

of Quarterly Closure of the contract, under which all the related issues /disputes will be monitored and addressed on quarterly basis for resolution. Vendor/Consultant (hereinafter referred 'Vendor') should first refer any issues/disputes to Executive-in-Charge (EIC) and co-operate them for smooth execution of the contract and to timely address the issues, if any. For applicability of 'Quarterly Closure', please refer BDS.

In case issue is not resolved by above, Consultant may submit their issue(s) to Vendor Grievance Portal "Samadhan", which will be addressed by KLL within 15 days. The Samadhan Portal is available at <https://gailebank.gail.co.in/grievance/welcome.aspx> .

Accordingly, the methodology for resolution of issue(s)/ grievance (s) of Vendor shall be as under:

- (i) Any issue should be first referred to EIC.
- (ii) In case issue is not resolved, Vendor may submit their issue/ grievance through online Vendor Grievance Portal- "Samadhan".
- (iii) In case, Vendor is not satisfied, there is a provision of escalation of issue to higher authority in KLL. This option is available two times to vendor.
- (iv) Further, issue(s) can only be submitted upto 1 month after closure of respective Contract.
- (v) Vendor should refer their issue/ grievance through above mode only. Issue/ grievance received through any other mode shall not be entertained.

## 44.2 CONCILIATION AND ARBITRATION

### 1.0 — CONCILIATION

~~GAIL (India) Limited has framed the Conciliation Rules 2010 in conformity with Part III of the Arbitration and Conciliation Act 1996 as amended from time to time for speedier, cost effective and amicable settlement of disputes through conciliation. All issue(s)/dispute(s) arising under the Contract, which cannot be mutually resolved within a reasonable time, may be referred for conciliation in accordance with GAIL Conciliation Rules 2010 as amended from time to time. A copy of the said rules have been made available on GAIL's web site i.e www.gailonline.com.~~

~~Where invitation for Conciliation has been accepted by the other party, the Parties shall attempt to settle such dispute(s) amicably under Part III of the Arbitration and Conciliation Act, 1996 and GAIL (India) Limited Conciliation Rules, 2010. It would be only after exhausting the option of Conciliation as an Alternate Dispute Resolution Mechanism that the Parties hereto shall invoke Arbitration Clause. For the purpose of this clause, the option of 'Conciliation' shall be deemed to have been exhausted, even in case of rejection of 'Conciliation' by any of the Parties.~~

### 2.0 ARBITRATION

All Issue(s)/ Dispute(s) arising out of or in connection with this Agreement [excluding the matters that have been specified as excepted matters at clause (d)] which cannot be resolved by the Parties through Conciliation, shall:

- (a) be finally settled by arbitration administered by the India International Arbitration Centre ("IIAC") in accordance with the India International Arbitration Centre (Conduct of Arbitration) Regulations ("IIAC Regulations") and the Arbitration and Conciliation Act, 1996 ("the Act") for the time being in force, which regulations are deemed to be incorporated by reference in this clause. It is clarified that in case of any conflict between the IIAC Regulations and the Act, the provisions of the Act shall prevail over the IIAC Regulations.

(b) The place, seat and venue of the arbitration shall be New Delhi, India. The Tribunal shall consist of Sole Arbitrator to be appointed with the mutual consent of Parties as provided in (c) below. The law governing the arbitration agreement shall be Indian Law. The language of the arbitration shall be English. The cost (i.e. fees, administrative charges, expenses etc.) of arbitration proceedings shall be determined as per the IAC Regulations and shall be shared equally between the Parties.

(c) Procedure to be followed by the Parties for appointment of sole arbitrator by mutual consent:

On invocation of the Arbitration clause by either party (on making a request for arbitration with the IAC and/or to the other party), KLL/GAIL shall propose 5 (five) names of retired judges of Hon'ble Supreme Court of India and/or Hon'ble High Court from the panel of IAC to the IAC and/or the other party and on receipt of names from KLL/GAIL, the other party shall accept one name out of such proposed 5 names who shall be appointed as Sole Arbitrator. Where the request for arbitration has been made by the other party, KLL/GAIL shall propose such 5 (five) names within a period of 30 (thirty) days from the date of the receipt of such request from the other party.

In the event of failure of the other party to select the Sole Arbitrator within 30 days from the receipt of the communication from KLL/GAIL suggesting such proposed 5 names, the right of selection of Sole Arbitrator by the other party shall stand forfeited and the Sole Arbitrator is to be appointed by the Chairperson of IAC as per the provisions of the IAC Regulations who shall necessarily be a retired judge of Hon'ble Supreme Court/ High Court.

(d) List of excepted matters:

(i) Dispute(s)/issue(s) involving claims below Rs. 25 lakhs and above 10 crores.

(ii) Dispute(s)/issue (s) relating to indulgence of Suppliers/Vendor/Bidder in corrupt/fraudulent/collusive/ coercive practices and the same is under investigation by CBI or Vigilance or any other investigating agency or Government the same shall not be subject matter of arbitration or conciliation mechanism.

(iii) Dispute(s)/issue(s) wherein the decision of Engineer-In-Charge/owner/KLL/GAIL has been made final and binding in terms of the contract.

### **3. GOVERNING LAW AND JURISDICTION:**

The Contract shall be governed by and construed in accordance with the laws in force in India. The Parties hereby submit to the exclusive jurisdiction of the Courts situated at New Delhi for adjudication of disputes, injunctive reliefs, actions and proceedings, if any, arising out of this Contract.

## **45. DISPUTES BETWEEN CPSE'S/GOVERNMENT DEPARTMENT'S/ ORGANIZATIONS**

Subject to conciliation as provided above, in the event of any dispute (other than those related to taxation matters) or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Sector Enterprises (CPSEs/ Port Trusts) inter se and also between CPSEs and Government Departments /Organizations),

such dispute or difference shall be taken up by either party for resolution only through AMRCD as mentioned in OPE OM No. 4(1)/2013-DPE(GM)/FTS-1835 dated 22-05-2018.

Any party aggrieved with the decision of the Committee at the First level (tier) may prefer an appeal before the Cabinet Secretary at the Second level (tier) within 15 days from the date of receipt of decision of the Committee at First level, through its administrative Ministry/Department, whose decision will be final and binding on all concerned.

The above provisions mentioned at clause no.44 & 45 shall supersede provisions relating to Conciliation, Arbitration, Governing Law & Jurisdiction and Disputes between CPSE's/ Government Department's/ Organizations mentioned in General Conditions of Contract (GCC) and elsewhere in tender document.

**46. NOT IN USE**

**47. PROMOTION OF PAYMENT THROUGH CARDS AND DIGITAL MEANS**

To promote cashless transactions, the onward payments by Consultant to their employees, service providers, sub-contractors and suppliers may be made through Cards and Digital means to the extent possible

**48. PROVISIONS FOR STARTUPS (AS DEFINED IN GAZETTE NOTIFICATION NO. D.L-33004/99 DATED 18.02.2016 AND 23.05.2017 OF MINISTRY OF COMMERCE AND INDUSTRY AND AS AMENDED FROM TIME TO TIME) [APPLICABLE FOR INDIAN BIDDERS ONLY] [FOR APPLICABILITY REFER BDS]**

As mentioned in Section-II, Prior turnover and prior experience shall not be required for all Startups [whether Micro & Small Enterprises (MSEs) or otherwise] subject to their meeting the quality and technical specifications specified in tender document and submission of document specified in Section -II.

If a Startup [whether Micro & Small Enterprises (MSEs) or otherwise] gets qualified without turnover and experience criteria specified in tender and emerges highest total score bidder, the order on such Startup shall be placed for entire tendered quantity/group/item/part wise as stated in tender.

However, during the Kick of Meeting monthly milestones/ check points would be drawn. Further, the performance of such consultant will be reviewed more carefully and action to be taken as per provision of contract in case of failure/ poor performance.

**49. PROVISION REGARDING INVOICE FOR REDUCED VALUE OR CREDIT NOTE TOWARDS PRS [FOR APPLICABILITY REFER BDS]**

PRS is the reduction in the consideration / contract value for the services covered under this contract. In case of delay in execution of contract, service provider should raise invoice for reduced value as per Price Reduction Schedule Clause (PRS clause). If service provider has raised the invoice for full value, then service provider should issue Credit Note towards the applicable PRS amount with applicable taxes.

In such cases if service provider fails to submit the invoice with reduced value or does not issue credit note as mentioned above, KLL will release the payment to service provider after giving effect of the PRS clause with corresponding reduction of taxes charged on service provider's invoice, to avoid delay in payment.

In case any financial implication arises on KLL due to issuance of invoice without reduction in price or non-issuance of Credit Note, the same shall be to the account of service provider. KLL shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST

or IGST) together with penalties and interest, if any, against any amounts paid or becomes payable by KLL in future to the service provider under this contract or under any other contract.

**50. UNIQUE DOCUMENT IDENTIFICATION NUMBER BY PRACTICING CHARTERED ACCOUNTANTS**

Practicing Chartered Accountants shall generate Unique Document Identification Number (UDIN) for all certificates issued by them as per provisions of Tender Document. However, UDIN may not be required for documents being attested by Chartered Accountants in terms of provisions of Tender Document

**51. CONSULTANT TO ENGAGE CONTRACT MANPOWER BELONGING TO SCHEDULED CASTES AND WEAKER SECTIONS OF THE SOCIETY [APPLICABLE FOR INDIAN BIDDERS]**

While engaging the contractual manpower, Contractors are required to make efforts to provide opportunity of employment to the people belonging to Scheduled Castes and weaker sections of the society also in order to have a fair representation of these sections.

**52. CONFLICT OF INTEREST**

52.1 The consultant shall not receive any remuneration in connection with the assignment except as provided in the contract. The consultant and its affiliates shall not engage in consulting or other activities that conflict with the interest of the Employer under the contract.

52.2 KLL policy requires that consultants provide professional, objective, and impartial advice and at all times hold the client's interests paramount, without any consideration for future work, and that in providing advice they avoid conflicts with other assignments and their own corporate interests. Consultants shall not be hired for any assignment that would be in conflict with their prior or current obligations to other clients, or that may place them in a position of being unable to carry out the assignment in the best interest of KLL. Without limitation on the generality of the foregoing, consultants shall not be hired under the circumstances set forth below:

- a. Conflict between consulting activities and procurement of goods, works or services (other than consulting services covered by these Guidelines): A firm that has been engaged by KLL to provide goods, works, or services (other than consulting services covered by these Guidelines) for a project, and each of its affiliates, shall be disqualified from providing consulting services related to those goods, works or services for the Project. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, and each of its affiliates, shall be disqualified from subsequently providing goods, works or services (other than consulting services covered by these Guidelines) resulting from or directly related to the firm's consulting services for such preparation or implementation.
- b. Conflict among consulting assignments: Neither consultants (including their personnel and sub-consultants) nor any of their affiliates shall be hired for any assignment that, by its nature, may be in conflict with another assignment of the consultants. As an example, consultants hired to prepare engineering design for an infrastructure project shall not be engaged to prepare an independent environmental assessment for the same project, and consultants assisting a client in the privatization of public assets shall neither purchase, nor advise purchasers of, such assets. Similarly, consultants hired to prepare Terms of Reference (TOR) for an assignment shall not be hired for the assignment in question.
- c. Relationship with Employer's staff: Consultants (including their personnel and sub-consultants) that have a business or family relationship with a member of the Employer's staff (or of the project implementing agency's staff) who are directly or indirectly involved

in any part of: (i) the preparation of the TOR of the contract (ii) the selection process for such contract or (iii) supervision of such contract may not be awarded a contract, unless the conflict stemming from this relationship has been resolved in a manner acceptable to the Employer throughout the selection process and the execution of the contract.

- d. A Consultant, who prepares Detailed Feasibility Report (DFR) of a Project is not debarred from participating as Project Management Consultant (PMC) for the same Project as both are services in nature.

If a Consultant is engaged for preparation of TOR of an assignment, such Consultant shall not be allowed to participate in bidding process of the assignment in question.

- e. A Consultant, who has been appointed by KLL to assist in a bidding process where KLL is a bidder, should not be a Consultant to any other prospective bidder(s) for the same assignment. Similarly, a Consultant appointed by any competitor of KLL in a bidding process shall not be qualified in KLL's tender for the same assignment.

52.3 Consultants have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best interest of their Client, or that may reasonably be perceived as having this effect. Failure to disclose said situations may lead to the disqualification of the Consultant or the termination of its Contract.

52.4 No agency or current employees of the Client shall work as Consultants under their own ministries, departments or agencies. Recruiting former government employees of the Client to work for their former ministries, departments or agencies is acceptable provided no conflict of interest exists. When the Consultant nominates any government employee as Personnel in their technical proposal, such Personnel must have written certification from their government or employer confirming that they are on leave without pay from their official position and allowed to work full-time outside of their previous official position. Such certification shall be provided to the Client by the Consultant as part of his technical proposal.

**52.5 Unfair Advantage:** Fairness and transparency in the selection process require that consultants or their affiliates competing for a specific assignment do not derive a competitive advantage from having provided consulting services related to the assignment in question. To that end, the Employer shall make available to all the short-listed consultants together with the request for proposals all information that would in that respect give a Consultant a competitive advantage.

### **53. PROFESSIONAL LIABILITY**

The consultant is expected to carry out its assignment with due diligence and in accordance with prevailing standards of the profession.

Consultant must have a certain degree of accountability, on its part, for any advice and/or for any service rendered to KLL, keeping in view norms of ethical business, professionalism and the fact that such advice/service is being rendered for a consideration, as per the terms of the contract/tender.

In case of failure by Consultant to above, KLL can initiate action like seeking explanation, issuing warning and any other action as deemed fit as per provisions of contract.

### **54. DOCUMENTS FOR PAYMENT:**

Payment terms shall be as mentioned in GCC-Consultancy/SCC.

However, for release of payment, Contractor is required to submit invoice along with other documents as mentioned in SCC. The final bill is to be submitted within one month after completion.

### **55. ASSIGNMENT/SUBLET**

The following is added to the Clause no. 2.23 of General Conditions of Contract (GCC)- Services:

- (i) Procurement of material, hire of equipment or engagement of labour will not mean sub-contracting.
- (ii) Sub-contracting by the contractor without the approval of KLL shall be a breach of contract, unless explicitly permitted in the contract.

**PROCEDURE FOR ACTION IN CASE CORRUPT/FRAUDULENT/COLLUSIVE/COERCIVE PRACTICES**

**A Definitions:**

- A.1 "Corrupt Practice" means the offering, giving, receiving or soliciting, directly or indirectly, anything of value to improperly influence the actions in selection process or in contract execution.  
"Corrupt Practice" also includes any omission for misrepresentation that may mislead or attempt to mislead so that financial or other benefit may be obtained or an obligation avoided.
- A.2 "Fraudulent Practice" means and include any act or omission committed by a agency or with his connivance or by his agent by misrepresenting/ submitting false documents and/ or false information or concealment of facts or to deceive in order to influence a selection process or during execution of contract/ order.
- A.3 "Collusive Practice amongst bidders (prior to or after bid submission)" means a scheme or arrangement designed to establish bid prices at artificial non-competitive levels and to deprive the Employer of the benefits of free and open competition.
- A.4 "Coercive practice" means impairing or harming or threatening to impair or harm directly or indirectly, any agency or its property to influence the improperly actions of an agency, obstruction of any investigation or auditing of a procurement process.
- A.5 "Vendor/Supplier/Contractor/Consultant/Bidder" is herein after referred as "Agency"
- A.6 "Appellate Authority" shall mean Committee of Directors consisting of Director (Finance) and Director (BD) for works centers under Director (Projects). For all other cases committee of Directors shall consist of Director (Finance) & Director (Projects).
- A.7 "Competent Authority" shall mean the authority, who is competent to take final decision for Suspension of business dealing with an Agency/ (ies) and Banning of business dealings with Agency/ (ies) and shall be the "Director" concerned.
- A.8 "Allied Agency" shall mean all concerns which come within the sphere of effective influence of the banned/suspended agency shall be treated as allied agency. In determining this, the following factors may be taken into consideration:
- a) Whether the management is common;
  - b) Majority interest in the management is held by the partners or directors of banned/ suspended agency;
  - c) Substantial or majority shares are owned by the banned/ suspended agency and by virtue of this it has a controlling voice.
  - d) Directly or indirectly controls, or is controlled by or is under common control with another bidder.
  - e) All successor agency will also be considered as allied agency.
- A.9 "Investigating Agency" shall mean any department or unit of KLL investigating into the conduct of Agency/ party and shall include the Vigilance Department of the KLL, Central Bureau of Investigation, State Police or any other agency set up by the Central or state government having power to investigate.
- A.10 "Obstructive practice": materially impede the procuring entity's investigation into allegations of one or more of the above mentioned practices either by deliberately destroying, falsifying, altering; or by concealing of evidence material to the investigation; or by making false statements to investigators and/ or by threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or by impeding KLL's rights of audit or access to information.

**B Actions against bidder(s) indulging in corrupt /fraudulent/ collusive/ coercive practice**

**B.1 Irregularities noticed during the evaluation of the bids :**

If it is observed during bidding process/ bids evaluation stage that a bidder has indulged in corrupt/fraudulent /collusive/coercive practice, the bid of such Bidder (s) shall be rejected and its Earnest Money Deposit (EMD) shall be forfeited.

Further, such agency shall be banned for future business with KLL for a period specified in para B 2.2 below from the date of issue of banning order.

## **B.2 Irregularities noticed after award of contract**

### **(i) During execution of contract:**

If an agency, is found to have indulged in corrupt/fraudulent/ collusive/coercive practices, action shall be initiated for putting the agency on banning list.

After conclusion of process and issuance of Speaking order for putting party on banning list, the order (s)/ contract (s) where it is concluded that such irregularities have been committed shall be terminated and Contract cum Performance Bank Guarantee (CPBG) submitted by agency against such order (s)/ contract (s) shall also be forfeited. Further such order/ contract will be closed following the due procedure in this regard.

The amount that may have become due to the contractor on account of work already executed by him shall be payable to the contractor and this amount shall be subject to adjustment against any amounts due from the contractor under the terms of the contract. No risk and cost provision will be enforced in such cases.

### **Suspension of order/ contract:**

Further, only in the following situations, the concerned order (s)/ contract(s) (where Corrupt/Fraudulent/ Collusive/ Coercive Practices are observed) and payment shall be suspended after issuance of Suspension cum Show Cause Notice:

- (i) Head of Corporate Vigilance Department/CVO based on the investigation by them, recommend for specific immediate action against the agency.
- (ii) Head of Corporate Vigilance Department/CVO based on the input from investigating agency, forward for specific immediate action against the agency.

Suspension cum Show Cause Notice being issued in above cases after approval of the competent authority (as per provisions mentioned under Clause no. D) shall also include the provision for suspension of Order (s)/ Contract (s) and payment. Accordingly, after issuance of Suspension cum Show Cause Notice, the formal communication for suspension of Order (s)/ Contract (s) and payment with immediate effect will be issued by the concerned person of KLL.

During suspension, Contractor/ Service Providers will be allowed to visit the plant/ site for upkeep of their items/ equipment, KLL's issued materials (in case custody of same is not taken over), demobilizing the site on confirmation of EIC, etc.

In addition to above, Recovery of payments (other than due payments) including balance advance payments, if any, made by along with interest thereon at the prevailing rate shall be recovered.

### **7. After execution of contract and during Defect liability period (DLP)/ Warranty/Guarantee Period:**

If an agency is found to have indulged in corrupt/fraudulent/ collusive/coercive practices, after execution of contract and during DLP/ Warranty/Guarantee Period, the agency shall be banned for future business with KLL for a period specified in para B 2.2 below from the date of issue of banning order.

Further, the Contract cum Performance Bank Guarantee (CPBG)/Contract Performance Security (CPS) submitted by agency against such order (s)/ contract (s) shall be forfeited.

### **8. After expiry of Defect liability period (DLP)/ Warranty/Guarantee Period**

If an agency is found to have indulged in corrupt/fraudulent/ collusive/coercive practices, after expiry of Defect liability period (DLP)/ Warranty/Guarantee Period, the agency shall be banned for future business with KLL for a period specified in para B 2.2 below from the date of issue of banning order.

## B.2.2 Period of Banning

The period of banning of agencies indulged in Corrupt/ Fraudulent/ Collusive/Coercive Practices shall be as under and to be reckoned from the date of banning order:

S. No.	Description	Period of banning from the date of issuance of Banning order
1	Misrepresentation/False information other than pertaining to BEC of tender but having impact on the selection process.  For example, if an agency confirms not being in holiday in KLL/GAIL/PSU's PMC or banned by PSUs/ Govt. Dept., liquidation, bankruptcy & etc. and subsequently it is found otherwise, such acts shall be considered in this category.	06 Months
2	Corrupt/Fraudulent (except mentioned at sl. no. 1 above) /Collusive/Coercive Practices	01 year
2.1	If an agency again commits Corrupt/Fraudulent (except mentioned at sl. no. 1 above) /Collusive/ Coercive Practices in subsequent cases after their banning, such situation of repeated offense to be dealt with more severity.	2 years (in addition to the period already served)
3	Indulged in unauthorized disposal of materials provided by KLL/GAIL	2 years
4	If act of vendor/ contractor is a threat to the National Security	2 years

## C Effect of banning on other ongoing contracts/ tenders

- C.1 If an agency is put on Banning, such agency should not be considered in ongoing tenders/future tenders.
- C.2 However, if such an agency is already executing other order (s)/ contract (s) where no corrupt/fraudulent/ collusive/coercive practice is found, the agency should be allowed to continue till its completion without any further increase in scope except those incidental to original scope mentioned in the contract.
- C.3 If an agency is put on the Banning List during tendering and no irregularity is found in the case under process:
- C.3.1 after issue of the enquiry /bid/tender but before opening of Technical bid, the bid submitted by the agency shall be ignored.
- C.3.2 after opening Technical bid but before opening the Price bid, the Price bid of the agency shall not be opened and BG/EMD submitted by the agency shall be returned to the agency.
- C.3.3 After opening of price, BG/EMD made by the agency shall be returned; the offer of the agency shall be ignored & will not be further evaluated. In case such agency is lowest (L-1), next lowest bidder shall be considered as L-1.

## D. Procedure for Suspension of Bidder- Deleted

## F. Appeal against the Decision of the Competent Authority:

- F.1 The agency may file an appeal against the order of the Competent Authority for putting the agency on banning list. The appeal shall be filed to Appellate Authority. Such an appeal shall be preferred within one month from the of receipt of banning order.
- F.2 Appellate Authority would consider the appeal and pass appropriate order which shall be communicated to the party as well as the Competent Authority.
- F.3 Appeal process may be completed within 45 days of filing of appeal with the Appellate Authority.

- G. Wherever there is contradiction with respect to terms of 'Integrity pact' , GCC and 'Procedure for action in case of Corrupt/Fraudulent/ Collusive/Coercive Practice', the provisions of 'Procedure for action in case of Corrupt/Fraudulent/ Collusive/Coercive Practice' shall prevail.

**PROCEDURE FOR EVALUATION OF PERFORMANCE OF VENDORS/ SUPPLIERS/  
CONTRACTORS/ CONSULTANTS**

**1.0 GENERAL**

A system for evaluation of Vendors/ Suppliers/Contractors/ Consultants and their performance is a key process and important to support an effective purchasing & contracting function of an organization.

Performance of all participating Vendors/ Suppliers/Contractors/ Consultants need to be closely monitored to ensure timely receipt of supplies from a Vendor, completion of an assignment by a Consultant or complete execution of order by a contractor within scheduled completion period. For timely execution of projects and meeting the operation & maintenance requirement of operating plants, it is necessary to monitor the execution of order or contracts right from the award stage to completion stage and take corrective measures in time.

**2.0 OBJECTIVE**

The objective of Evaluation of Performance aims to recognize, and develop reliable Vendors/ Suppliers/Contractors/ Consultants so that they consistently meet or exceed expectations and requirements.

The purpose of this procedure is to put in place a system to monitor performance of Vendors/ Suppliers/Contractors/ Consultants associated with KLL so as to ensure timely completion of various projects, timely receipt of supplies including completion of works & services for operation and maintenance of operating plants and quality standards in all respects.

**3.0 METHODOLOGY**

i) Preparation of Performance Rating Data Sheet

Performance rating data Sheet for each and every Vendor/ Supplier/Contractor/Consultant for all orders/Contracts with a value of Rs. 50 Lakhs and above is recommended to be drawn up. Further, Performance rating data Sheet for orders/contracts of Vendor/Supplier/Contractor/ Consultant who are on watch list/holiday list/ banning list shall be prepared irrespective of order/ contract value. These data sheets are to be separately prepared for orders/ contracts related to Projects and O&M. Format, Parameters, Process, responsibility for preparation of Performance Rating Data Sheet are separately mentioned.

ii) Measurement of Performance

Based on the parameters defined in Data Sheet, Performance of concerned Vendor/ Supplier/Contractor/ Consultant would be computed and graded accordingly. The measurement of the performance of the Party would be its ability to achieve the minimum scoring of 60% points in the given parameters.

iii) Initiation of Measures:

Depending upon the Grading of Performance, corrective measures would be initiated by taking up the matter with concerned Vendor/ Supplier/Contractor/ Consultant. Response of Vendor/ Supplier/Contractor/ Consultant would be considered before deciding further course of action.

iv) Implementation of Corrective Measures:

Based on the response of Vendor/ Supplier/Contractor/ Consultant, concerned Engineer-in-Charge for the Projects and/or OIC in case of O&M would recommend for continuation or discontinuation of such party from the business of KLL.

v) Orders/contracts placed on Proprietary/OEM basis for O&M will be evaluated and, if required, corrective action will be taken for improvement in future.

**4.0 EXCLUSIONS:**

The following would be excluded from the scope of evaluation of performance of Vendors/ Suppliers/Contractors/ Consultants :

- i) Orders/Contracts below the value of Rs. 50 Lakhs if Vendor/ Supplier/Contractor/ Consultant is not on watch list/ holiday list/ banning list.
- ii) Orders for Misc./Administrative items/ Non stock Non valued items (PO with material code ending with 9).

However, concerned Engineer-in-Charge /OICs will continue to monitor such cases so as to minimize the impact on Projects/O&M plants due to non performance of Vendors/ Suppliers/Contractors/ Consultants in all such cases.

## 5.0 PROCESS OF EVALUATION OF PERFORMANCE OF VENDORS/ SUPPLIERS/ CONTRACTORS/ CONSULTANTS

### 5.1 FOR PROJECTS

- i) Evaluation of performance of Vendors/ Suppliers/Contractors/ Consultants in case of PROJECTS shall be done immediately with commissioning of any Project.
- ii) On commissioning of any Project, EIC (Engineer-in-charge)/ Project-in-charge shall prepare a Performance Rating Data Sheet (Format at Annexure-1) for all Orders and Contracts.
- iii) Depending upon the Performance Rating, following action shall be initiated by Engineer-in-charge/Project-in-charge:

Sl. No.	Performance Rating	Action
1	POOR	Seek explanation for Poor performance
2	FAIR	Seek explanation for Fair performance
3	GOOD	Letter to the concerned for improving performance in future
4	VERY GOOD	No further action

- iv) Reply from concerned Vendor/ Supplier/Contractor/ Consultant shall be examined. In case of satisfactory reply, Performance Rating data Sheet to be closed with a letter to the concerned for improving performance in future.
- v) When no reply is received or reasons indicated are unsatisfactory, the following actions need to be taken:

- A) Where performance rating is “POOR” (as per Performance Rating carried out after execution of Order/ Contract and where no reply/ unsatisfactory reply is received from party against the letter seeking the explanation from Vendor/Supplier/Contractor/ Consultant along with sharing the performance rating)

Recommend such defaulting Vendor / Supplier / Contractor / Consultant for the following action:

1. Poor Performance on account of Quality (if marks obtained against Quality parameter is less than 20):
  - (a) **First Instance: Holiday (Red Card) for One Year**
  - (b) **Subsequent instance (s) in other ongoing order (s)/ contract (s) or new order (s) /contact (s) on such Vendor/ Supplier/ Contractor/ Consultant: Holiday (Red Card) for Two Years**
2. Poor Performance on account of other than Quality (if marks obtained against Quality parameter is more than 20):
  - (a) **First such instance: Advisory notice (Yellow Card) shall be issued and Vendor/Supplier/Contractor/ Consultant shall be put on watch list for a period of Two (2) Years.**

- (b) **Second such instance in other ongoing order (s)/ contract (s) or new order (s) /contact (s) on such Vendor/ Supplier/ Contractor/ Consultant: Putting on Holiday (Red Card) for a period of One Year**
- (c) **Subsequent instances (more than two) in other ongoing order (s)/ contract (s) or new order (s) /contact (s) on such Vendor/ Supplier/ Contractor/ Consultant: Putting on Holiday (Red Card) for a period of Two Years.**

B) Where Poor/Non-Performance leading to termination of contract or Offloading of contract due to poor performance attributable to Vendor/Supplier/ Contractor/Consultant (under Clause no. 2.17.3 of GCC-Services)

(a) **First instance: Advisory notice (Yellow Card)** shall be issued and Vendor/Supplier/Contractor /Consultant shall be put on watch list for a period of Two (2) Years.

Further such vendor will not be allowed to participate in the re-tender of the same supply/work/services of that location which has terminated / offloaded. Moreover, it will be ensured that all other action as per provision of contract including forfeiture of Contract Performance Security (CPS) etc. are undertaken.

However, such vendor will be allowed to participate in all other tenders and to execute other ongoing order/ contract (s) or new contract/ order (s).

The Yellow card will be automatically revoked after a period of two years unless the same is converted into Red Card due to subsequent instances of poor/ non-performance in other ongoing order (s)/ contract (s) or new order (s) /contact (s) on such Vendor/ Supplier/ Contractor/ Consultant.

(b) **Second instances** in other ongoing order(s)/contract(s) or new order(s)/contract(s) on such Vendor/Supplier/ Contractor/Consultant: **Holiday (Red Card)** for a period of One Year.

(c) **Subsequent instances (more than two)** in other ongoing order(s)/contract(s) or new order(s)/contract(s) on such Vendor/Supplier/Contractor/Consultant: **Holiday (Red Card) for a period of Two Years.**

(C) Where Performance rating is “FAIR”:  
Issuance of warning to such defaulting Vendor/ Supplier/Contractor/ Consultant to improve their performance.

## 5.2 FOR CONSULTANCY JOBS

Monitoring and Evaluation of consultancy jobs will be carried out in the same way as described in para 5.1 for Projects.

## 5.3 FOR OPERATION & MAINTENANCE

- i) Evaluation of performance of Vendors/ Suppliers/Contractors/ Consultants in case of Operation and Maintenance shall be done immediately after execution of order/ contract.
- ii) After execution of orders a Performance Rating Data Sheet (Format at Annexure-2) shall be prepared for Orders by Site C&P and for Contracts/Services by respective Engineer-In-Charge.
- iii) Depending upon Performance Rating, following action shall be initiated by EIC:

Sl. No.	Performance Rating	Action
1	<b>POOR</b>	Seek explanation for Poor performance
2.	<b>FAIR</b>	Seek explanation for Fair performance

3	<b>GOOD</b>	Letter to the concerned for improving performance in future.
4	<b>VERY GOOD</b>	No further action

- iv) Reply from concerned Vendor/ Supplier/Contractor/ Consultant shall be examined. In case of satisfactory reply, Performance Rating data Sheet to be closed with a letter to the concerned for improving performance in future.
- v) When no reply is received or reasons indicated are unsatisfactory, the following actions need to be taken:

A) Where performance rating is “POOR” (as per Performance Rating carried out after execution of Order/ Contract and where no reply/ unsatisfactory reply is received from party against the letter seeking the explanation from Vendor/Supplier/Contractor/ Consultant along with sharing the performance rating)

Recommend such defaulting Vendor / Supplier / Contractor / Consultant for the following action:

1. Poor Performance on account of Quality (if marks obtained against Quality parameter is less than 20):
  - (a) **First Instance: Holiday (Red Card) for One Year**
  - (b) **Subsequent instance (s) in other ongoing order (s)/ contract (s) or new order (s) /contract (s) on such Vendor/ Supplier/ Contractor/ Consultant: Holiday (Red Card) for Two Years**
  
2. Poor Performance on account of other than Quality (if marks obtained against Quality parameter is more than 20):
  - (a) **First such instance: Advisory notice (Yellow Card)** shall be issued and Vendor/Supplier/Contractor/ Consultant shall be put on watch list for a period of Two (2) Years.
  - (b) **Second such instance in other ongoing order (s)/ contract (s) or new order (s) /contract (s) on such Vendor/ Supplier/ Contractor/ Consultant: Putting on Holiday (Red Card) for a period of One Year**
  - (c) **Subsequent instances (more than two) in other ongoing order (s)/ contract (s) or new order (s) /contract (s) on such Vendor/ Supplier/ Contractor/ Consultant: Putting on Holiday (Red Card) for a period of Two Years.**
  
- B) Where Poor/Non-Performance leading to termination of contract or Offloading of contract due to poor performance attributable to Vendor/Supplier/ Contractor/Consultant under Clause no. 2.17.3 of GCC-Services)
  - (a) **First instance: Advisory notice (Yellow Card)** shall be issued and Vendor/Supplier/Contractor /Consultant shall be put on watch list for a period of Two (2) Year.  
Further such vendor will not be allowed to participate in the re-tender of the same supply/work/services of that location which has terminated / offloaded. Moreover, it will be ensured that all other action as per provision of contract including forfeiture of Contract Performance Security (CPS) etc. are undertaken.  
However, such vendor will be allowed to participate in all other tenders and to execute other ongoing order/ contract (s) or new contract/ order (s).  
The Yellow card will be automatically revoked after a period of two years unless the same is converted into Red Card due to subsequence instances of

poor/ non-performance in other ongoing order (s)/ contract (s) or new order (s) /contact (s) on such Vendor/ Supplier/ Contractor/ Consultant.

(b) **Second instances** in other ongoing order(s)/contract(s) or new order(s)/contract(s) on such Vendor/Supplier/ Contractor/Consultant: **Holiday (Red Card)** for a period of One Year.

(c) **Subsequent instances (more than two)** in other ongoing order(s)/contract(s) or new order(s)/contract(s) on such Vendor/Supplier/Contractor/Consultant: **Holiday (Red Card) for a period of Two Years.**

(C) Where Performance rating is “FAIR”

Issuance of warning to such defaulting Vendors/Contractors/Consultants to improve their performance.

## 6.0 **REVIEW & RESTORATION OF PARITES PUT ON HOLIDAY**

6.1 An order for Holiday passed for a certain specified period shall deemed to have been automatically revoked on the expiry of that specified period and it will not be necessary to issue a specific formal order of revocation.

Further, in case Vendor/ Supplier/Contractor/ Consultant is put on holiday due to quality, and new order is placed on bidder after restoration of Vendor/ Supplier/Contractor/ Consultant, such order will be properly monitored during execution stage by the concerned site.

## 7.0 **EFFECT OF HOLIDAY**

7.1 If a Vendor/ Supplier/Contractor/ Consultant is put on Holiday, such Vendor/ Supplier/Contractor/ Consultant shall not be considered in ongoing tenders/future tenders.

7.2 However, if such Vendor/ Supplier/Contractor/ Consultant is already executing any other order/ contract and their performance is satisfactory in terms of the relevant contract, should be allowed to continue till its completion without any further increase in scope except those incidental to original scope mentioned in the contract. In such a case CPBG will not be forfeited and payment will be made as per provisions of concerned contract. However, this would be without prejudice to other terms and conditions of the contract.

7.3. Effect on other ongoing tendering:

7.3.1 after issue of the enquiry /bid/tender but before opening of Technical bid, the bid submitted by the party shall be ignored.

7.3.2 after opening Technical bid but before opening the Price bid, the Price bid of the party shall not be opened and BG/EMD submitted by the party shall be returned to the party.

7.3.3 After opening of price, BG/EMD made by the agency shall be returned; the offer of the agency shall be ignored & will not be further evaluated. In case such agency is lowest (L-1), next lowest bidder shall be considered as L-1.

8.0 While putting the Vendor/ Supplier/Contractor/ Consultant on holiday as per the procedure, the holding company, subsidiary, joint venture, sister concerns, group division of the errant Vendor/ Supplier/Contractor/ Consultant shall not be considered for putting on holiday list.

Any bidder, put on holiday, will not be allowed to bid through consortium route also in new tender during the period of holiday.

9.0 If an unsuccessful bidder makes any vexatious, frivolous or malicious complaint against the tender process with the intention of delaying or defeating any procurement or causing loss to KLL or any other bidder, such bidder will be put on holiday for a period of six months, if such complaint is proved to be vexatious, frivolous or malicious, after following the due procedure.

## 10. **APPEAL AGAINST THE DECISION OF THE COMPETENT AUTHORITY:**

- (a) The party may file an appeal against the order of the Competent Authority for putting the party on Holiday list. The appeal shall be filed to Appellate Authority. Such an appeal shall be preferred within one month from the of receipt of Holiday order.
- (b) Appellate Authority would consider the appeal and pass appropriate order which shall be communicated to the party as well as the Competent Authority.
- (c) Appeal process may be completed within 45 days of filing of appeal with the Appellate Authority.
- (d) “Appellate Authority” shall mean Committee of Directors consisting of Director (Finance) and Director (BD) for works centers under Director (Projects). For all other cases committee of Directors shall consist of Director (Finance) & Director (Projects).

11. **ERRANT BIDDER**

In case after price bid opening the lowest evaluated bidder (L1) is not awarded the job for any mistake committed by him in bidding or withdrawal of bid or modification of bid or varying any term in regard thereof leading to re-tendering, KLL shall forfeit EMD if paid by the bidder and such bidders shall be debarred from participation in retendering of the same job(s)/item(s).

Further, such bidder will be put on Watch List (Yellow Card) for a period of two years after following the due procedure. However, during the period in watch list such vendor will be allowed to participate in all other tenders and to execute other ongoing order/ contract (s) or new contract/ order (s).

In case of subsequent instances of default in other tender(s) during aforesaid watch list period, the action shall be initiated as per provision of sl. no. 2 of para A of Clause no. 5.1 (v) and 5.3 (v).

The Yellow card will be automatically revoked after specified period unless the same is converted into Red Card.

12. In case CBIC (Central Board of Indirect Taxes and Customs)/ any tax authority / any equivalent government agency brings to the notice of KLL that the Supplier has not remitted the amount towards GST (CGST & SGST/UTGST or IGST) collected from KLL to the government exchequer, then, that Supplier shall be put under Holiday list of KLL for period of six months after following the due procedure. This action will be in addition to the right of recovery of financial implication arising on KLL.

**PERFORMANCE RATING DATA SHEET  
(FOR PROJECTS/ CONSULTANCY JOBS)**

- i) Project/Work Centre :  
 ii) Order/ Contract No. & date :  
 iii) Brief description of Items :  
 Works/Assignment :  
 iv) Order/Contract value (Rs.) :  
 v) Name of Vendor/Supplier/ :  
 Contractor/ Consultant :  
 vi) Contracted delivery/ :  
 Completion Schedule :  
 vii) Actual delivery/ :  
 Completion date :

Performance Parameter	Delivery/ Completion Performance	Quality Performance	Reliability Performance#	Total
Maximum Marks	40	40	20	100
Marks Allocated				

Note:

Remarks (if any)

PERFORMANCE RATING (\*\*)

Note :

- (#) Vendor/Supplier/Contractor/Consultant who seek repeated financial assistance or deviation beyond contract payment term or seeking direct payment to the sub-vendor/sub-contractor due to financial constraints, then '0' marks should be allotted against Reliability Performance.
- (\*) Allocation of marks should be as per enclosed instructions
- (\*\*) Performance rating shall be classified as under :

Sl. No.	Range (Marks)	Rating
1	60 & below	POOR
2	61-75	FAIR
3	76-90	GOOD
4	More than 90	VERY GOOD

Signature of  
Authorised Signatory:

Name:

Designation:

### Instructions for allocation of marks

1. Marks are to be allocated as under :

<b>1.1</b>	<b>DELIVERY/ COMPLETION PERFORMANCE</b>	<b>40 Marks</b>																																				
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**1.3 RELIABILITY PERFORMANCE****20 Marks**

<b>A.</b>	<b>FOR WORKS/CONTRACTS</b>	
i)	Submission of order acceptance, agreement, PBG, Drawings and other documents within time	4 marks
ii)	Mobilization of resources as per Contract and in time	4 marks
iii)	Liquidation of Check-list points	4 marks
iv)	Compliance to statutory and HS&E requirements  or  Reliability of Estimates/Design/Drawing etc. in case of Consultancy jobs	4 marks
v)	Timely submission of estimates and other documents for Extra, Substituted & AHR items	4 marks
<b>B.</b>	<b>FOR SUPPLIES</b>	
i)	Submission of order acceptance, PBG, Drawings and other documents within time	5 marks
ii)	Attending complaints and requests for after sales service/ warranty repairs and/ or query/ advice (upto the evaluation period).	5 marks
iii)	Response to various correspondence and conformance to standards like ISO	5 marks
iv)	Submission of all required documents including Test Certificates at the time of supply	5 marks

**PERFORMANCE RATING DATA SHEET  
(FOR O&M)**

- i) Location :
- ii) Order/ Contract No. & date :
- iii) Brief description of Items :  
Works/Assignment :
- iv) Order/Contract value (Rs.) :
- v) Name of Vendor/Supplier/  
Contractor/ Consultant :
- vi) Contracted delivery/  
Completion Schedule :
- vii) Actual delivery/  
Completion date :

Performance Parameter	Delivery Performance	Quality Performance	Reliability Performance#	Total
Maximum Marks	40	40	20	100
Marks Allocated (*)				

Remarks (if any)

PERFORMANCE RATING (\*\*)

Note :

- (#) Vendor/Supplier/Contractor/Consultant who seek repeated financial assistance or deviation beyond contract payment term or seeking direct payment to the sub-vendor/sub-contractor due to financial constraints, then '0' marks should be allotted against Reliability Performance
- (\*) Allocation of marks should be as per enclosed instructions
- (\*\*) Performance rating shall be classified as under :

Sl. No.	Range (Marks)	Rating
1	60 & below	POOR
2	61-75	FAIR
3	76-90	GOOD
4	More than 90	VERY GOOD

Signature of  
Authorised Signatory:

Name:

Designation:

### Instructions for allocation of marks (For O&M)

1. Marks are to be allocated as under :

<b>1.1</b>	<b>DELIVERY/ COMPLETION PERFORMANCE</b>	<b>40 Marks</b>																																			
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**1.3 RELIABILITY PERFORMANCE****20 Marks**

<b>A.</b>	<b>FOR WORKS/CONTRACTS</b>	
i)	Submission of order acceptance, agreement, PBG, Drawings and other documents within time	4 marks
ii)	Mobilization of resources as per Contract and in time	4 marks
iii)	Liquidation of Check-list points	4 marks
iv)	Compliance to statutory and HS&E requirements  or  Reliability of Estimates/Design/Drawing etc. in case of Consultancy jobs	4 marks
v)	Timely submission of estimates and other documents for Extra, Substituted & AHR items	4 marks
<b>B.</b>	<b>FOR SUPPLIES</b>	
i)	Submission of order acceptance, PBG, Drawings and other documents within time	5 marks
ii)	Attending complaints and requests for after sales service/ warranty repairs and/ or query/ advice (upto the evaluation period).	5 marks
iii)	Response to various correspondence and conformance to standards like ISO	5 marks
iv)	Submission of all required documents including Test Certificates at the time of supply	5 marks

**ADDENDUM TO INSTRUCTIONS TO BIDDERS  
(INSTRUCTIONS FOR PARTICIPATION IN E-TENDER)**

Detailed instructions regarding bid submission procedure under e-tendering system (e-tender portal) i.e., ADDENDUM TO INSTRUCTIONS TO BIDDERS (INSTRUCTIONS FOR PARTICIPATION IN E-TENDER) is available on <https://gailtenders.in/Gailtenders/Home.asp> as detailed below

The screenshot displays the GAIL Tenders website interface. At the top, there is a navigation bar with links for ACTIVE TENDERS, TENDERS SEARCH, CORRIGENDUM, and TENDER AWARDED. Below this is a banner with the GAIL logo and the text "GAIL Tenders" and "The GAIL Tenders Information System". A slogan "Think Digital, Be Digital" is also present. The main content area includes a welcome message, tender statistics (83 tenders, 28 corrigendum(s)), and a login button for GAIL users. There are also sections for "TODAYS STATISTICS" (0 tenders, 1 corrigendum(s)), "DETAILS OF PRE-TENDER CONFERENCE", and "Authentication of BEC Documents". The interface is divided into three main columns: "ACTIVE TENDERS" (listing filters like Today, Next Week, etc.), "TENDERS BY CLASSIFICATIONS" (listing categories like Purchase, Service Contract, etc.), and "TENDER SEARCH" (with filters for Location and Category). A "Corrigendum" banner is also visible. The footer contains links for General Conditions of Contracts (GCCs), Corporate Website, Corporate Intranet, Corporate Email, and Reverse Auction Training Videos, along with the GAIL (India) Limited logo.

**BIDDING DATA SHEET (BDS)**

**ITB TO BE READ IN CONJUNCTION WITH THE FOLLOWING:**

<b>A. GENERAL</b>											
<b>ITB clause</b>	<b>Description</b>										
<b>1.1</b>	The Employer/Owner is: Konkan LNG Limited (KLL)										
<b>2.1</b>	<b>The name of the Services to be performed is: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29</b>										
<b>3</b>	BIDS FROM CONSORTIUM/ JOINT VENTURE- NOT APPLICABLE										
<b>B. BIDDING DOCUMENT</b>											
<b>ITB clause</b>	<b>Description</b>										
<b>8.1</b>	For <b><u>clarification purposes</u></b> only, the communication address is: Attention: <b>Shri JAYAKRISHNAN K R, SR. MANAGER (C&amp;P)</b> PH. NO.: +91-2359-241178, 241007, 241135, 241020 (Ext. 381) <b>E-Mail: : <a href="mailto:jayakrishnan.r@konkanlng.in">jayakrishnan.r@konkanlng.in</a> / <a href="mailto:rajesh.debbarma@konkanlng.in">rajesh.debbarma@konkanlng.in</a></b> Address: Konkan LNG Limited At & Post Anjanwel, Tal-Guhagar Dist.: Ratnagiri Maharashtra-415634 Ph. No. : +91-2359-241178,241007,241135,241020 (Ext. 380,381,382)										
<b>C. PREPARATION OF BIDS</b>											
<b>ITB clause</b>	<b>Description</b>										
<b>11.1.1</b>	Additional documents to be submitted by the Bidder with its Part-I (Techno-commercial/ Unpriced bid) : <b>Refer SCC &amp; Scope of Work</b>										
<b>12</b>	Additional Provision for Schedule of Rate/ Bid Price are as under: As per tender document.										
<b>13</b>	Whether KLL will be able to avail input tax credit in the instant tender <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">YES</td> <td style="text-align: center;">✓</td> </tr> <tr> <td style="text-align: center;">NO</td> <td style="text-align: center;">X</td> </tr> </table> Details of Buyer: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>Services to be rendered at</b></td> <td><b>Konkan LNG Limited</b> At &amp; Post Anjanwel, Tal-Guhagar Dist.: Ratnagiri Maharashtra - 415634</td> </tr> <tr> <td><b>PAN No.</b></td> <td>AAGCK0390Q</td> </tr> <tr> <td><b>GST no.</b></td> <td>27AAGCK0390Q1Z0</td> </tr> </table>	YES	✓	NO	X	<b>Services to be rendered at</b>	<b>Konkan LNG Limited</b> At & Post Anjanwel, Tal-Guhagar Dist.: Ratnagiri Maharashtra - 415634	<b>PAN No.</b>	AAGCK0390Q	<b>GST no.</b>	27AAGCK0390Q1Z0
YES	✓										
NO	X										
<b>Services to be rendered at</b>	<b>Konkan LNG Limited</b> At & Post Anjanwel, Tal-Guhagar Dist.: Ratnagiri Maharashtra - 415634										
<b>PAN No.</b>	AAGCK0390Q										
<b>GST no.</b>	27AAGCK0390Q1Z0										

	<b>KLL's Bank details</b>	Name of Account Holder: Konkan LNG Limited Name of Bank: HDFC Bank Limited Account Number: 50200049097182 (Current Account) Branch: Delhi IFS Code: HDFC0000329 MICR Code: 110240052
<b>15</b>	The bid validity period shall be Three months from final 'Bid Due Date'.	
<b>D. SUBMISSION AND OPENING OF BIDS</b>		
	<b>Description</b>	
<b>18</b>	In addition to the original of the Bid, the number of copies required is one. Not applicable in case of e-tendering.	
<b>22.2 and 26 of ITB and 4.0 of IFB</b>	For <b>bid submission purposes</b> only (Manual) or the submission of physical document as per cl. no. 4.0 of IFB & 22.2 of Section-III and Bid Opening Purpose as per cl.no.26 of Section-III, the Owner's address is :  HoD (C&P) Konkan LNG Limited At & Post Anjanwel, Tal-Guhagar Dist.: Ratnagiri Maharashtra-415634 Ph. No. : +91-2359-241178,241007,241135,241020 (Ext. 380)	
<b>F. AWARD OF CONTRACT</b>		
<b>ITB clause</b>	<b>Description</b>	
<b>37</b>	State of India which stamp paper is required for Contract Agreement: <b>Maharashtra</b>	
<b>38</b>	Contract Performance Security/ Security Deposit	
	APPLICABLE	<b>X</b>
	NOT APPLICABLE	<b>✓</b>
<b>38.6</b>	<b>NOT APPLICABLE</b>	
<b>39.3</b>	Name and contact details of nodal officer are as under: Shri. K. S. Battula Email: <a href="mailto:ksbattula@konkanlng.in">ksbattula@konkanlng.in</a>	
<b>40</b>	Whether tendered item is non-split able or not-divisible :	
	YES	<b>✓</b>
	NO	<b>X</b>
<b>44</b>	Quarterly Closure of Contract	
	APPLICABLE	<b>X</b>
	NOT APPLICABLE	<b>✓</b>

<b>48</b>	Applicability of provisions relating to Startups:	
	APPLICABLE	X
	NOT APPLICABLE	✓
<b>IFB</b>	Applicability of provisions relating to GeM Seller ID:	
	APPLICABLE	X
	NOT APPLICABLE	✓
<b>SCC</b>	Documents required for accepting the services:  Refer of SCC & SOW.	

**ANNEXURE-II TO SECTION-III**

**POLICY TO PROVIDE PURCHASE PREFERENCE AS PER PUBLIC PROCUREMENT  
(PREFERENCE TO MAKE IN INDIA), ORDER 2017**

**-- NOT APPLICABLE --**

# **FORMS & FORMAT**

## LIST OF FORMS & FORMAT

Form No.	Description
F-1	BIDDER'S GENERAL INFORMATION
<del>F-2</del>	<del>PROFORMA OF "BANK GUARANTEE" FOR "EARNEST MONEY / BID SECURITY"</del>
<del>F-2(1)</del>	<del>PROFORMA OF "INSURANCE SURETY BOND" FOR "EARNEST MONEY DEPOSIT/ BID SECURITY"</del>
F-2A	PROFORMA OF DECLARATION FOR BID SECURITY
F-3	LETTER OF AUTHORITY
<del>F-4</del>	<del>PROFORMA OF "BANK GUARANTEE" FOR "CONTRACT PERFORMANCE SECURITY / SECURITY DEPOSIT"</del>
<del>F-4(1)</del>	<del>PROFORMA OF "INSURANCE SURETY BOND" FOR "CONTRACT PERFORMANCE SECURITY / SECURITY DEPOSIT"</del>
F-5	AGREED TERMS & CONDITIONS
F-6	ACKNOWLEDGEMENT CUM CONSENT LETTER
F-7	BIDDER'S EXPERIENCEs
F-8	CHECK LIST
F-8B	CHECK LIST FOR BID EVALUATION CRITERIA (BEC) QUALIFYING DOCUMENTS
<del>F-9</del>	<del>FORMAT FOR CERTIFICATE FROM BANK IF BIDDER'S WORKING CAPITAL IS INADEQUATE</del>
<del>F-10</del>	<del>FORMAT FOR CHARTERED ACCOUNTANT CERTIFICATE FOR FINANCIAL CAPABILITY OF THE BIDDER</del>
F-11	BIDDER'S QUERIES FOR PRE BID MEETING
F-12	E-BANKING FORMAT
<del>F-13</del>	<del>INTEGRITY PACT</del>
F-14	FREQUENTLY ASKED QUESTIONS (FAQs)
F-15	UNDERTAKING REGARDING SUBMISSION OF ELECTRONIC INVOICE (E-INVOICE AS PER GST LAWS)
F-16	FORMAT FOR NO CLAIM CERTIFICATE FOR RELEASE OF CPS/SECURITY DEPOSIT

**F-1**

**BIDDER'S GENERAL INFORMATION**

To,  
M/s KONKAN LNG LIMITED

\_\_\_\_\_

SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

1	Bidder Name	M/s.....
2	Status of Firm	Proprietorship Firm/Partnership firm/ Limited Liability Partnership (LLP) firm/Public Limited/ Pvt. Limited/ Govt. Dept. / PSU/ Others  If Others Specify: _____  [Enclose relevant certificates / partnership deed/certificate of Registration, as applicable]
3a	Name of Proprietor/ Partners/ Directors of the firm/company including their <b>Father's Name and residential address, Aadhar No., PAN Card Details &amp; DIN Nos.</b>  [As per clause for 'One Bid Per Bidder' under Section-III of Tender Document] If required, a separate sheet as <i>Annexure-A to F-1</i> may be enclosed for providing the above details.  (Submit complete details of all Directors/Partners/Proprietors etc. including Father's name, Residential address, AADHAR, PAN Card details & DIN Nos. and corresponding documents duly notarized by Notary Public.)	
3b	Name of Power of Attorney holders of bidder	
4	Number of Years in Operation	
5	Address of Registered Office:	
		City:
		District:
		State:
		PIN/ZIP:

6	Bidder's address where contract is to be placed	City:
		District:
		State:
		PIN/ZIP:
7	Address from where Services are to be rendered along with GST no. *  (In case Services are to be rendered from multiple locations, addresses and GST no. of all such locations are to be provided).	City: District: State: PIN/ZIP: GST No.:
8	Telephone Number/ Mobile no. of address where order is to be placed	_____ (Country Code) (Area Code) (Telephone No.)
9	E-mail address	
10	Website	
11	Mobile Number:	_____
12	ISO Certification, if any	{ If yes, please furnish details }
13	PAN No.	
14	GST No. (refer sl. no. 7 above)	
15	EPF Registration No.	
16	ESI code No.	
17	Whether Micro or Small Enterprise	Yes / No <i>(If Yes, Bidder to submit requisite documents as specified in ITB: Clause No. 40)</i>
	Whether MSE is owned by SC/ST Entrepreneur(s)	Yes / No <i>(If Yes, Bidder to submit requisite documents as specified in ITB: Clause No. 40)</i>
	Whether MSE is owned by Women	Yes / No <i>(If Yes, Bidder to submit requisite documents as specified in ITB: Clause No. 40)</i>

	Whether payment is required through TReDS	Yes / No <i>If Yes, please provide the name of portal</i> .....
18	Whether Bidder is Startups or not	Yes / No <i>(If Yes, Bidder to submit requisite documents as specified in ITB: Clause No.49)</i>
	In case of Start-up confirm the following:  (i) Date of its incorporation/ registration [The certificate shall only be valid for the entity upto ten years from the date of its incorporation/ registration]  (ii) Whether turnover for any financial years since incorporation/ registration has exceed Rs.100 Crores.	

Note: \*

*KLL intent to place the contract directly on the address from where Services are rendered. In case, bidder wants contract at some other address or Services are to rendered from multiple locations, bidder is required to provide in their bid, the address on which contract is to be placed.*

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:

**Annexure-A to F-1**

**To,**

**M/s KONKAN LNG LIMITED**

**ITEM/ WORKS: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29**

**TENDER NO: KLL/CNP/FNA/SFL084/2025-26**

**Name of Bidder: \_\_\_\_\_**

<b><u>Sl.no.</u></b>	<b><u>Name of Proprietor/ Partners/ Directors</u></b>	<b><u>Father's Name</u></b>	<b><u>Residential Address</u></b>	<b><u>Aadhar No.</u></b>	<b><u>Pan Card Details</u></b>	<b><u>DIN Nos. (if applicable)</u></b>

**Note: The corresponding documents i.e. Aadhar, PAN & DIN etc. are also to be provided duly attested by Notary Public**

**Place:**

**[Signature of Authorized Signatory of Bidder]**

**Date:**

**Name:**

**Designation:**

**Seal:**

**FORMAT F-2**

**PROFORMA OF "BANK GUARANTEE" FOR "EARNEST MONEY / BID SECURITY**

**-- NOT APPLICABLE --**

**Format- F-2 (1)**

**PROFORMA OF "INSURANCE SURETY BOND" FOR "EARNEST MONEY DEPOSIT/  
BID SECURITY"**

**-- NOT APPLICABLE --**

**FORMAT F-2A**

**DECLARATION FOR BID SECURITY**

To,  
M/s KONKAN LNG LIMITED

\_\_\_\_\_

SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

Dear Sir

After examining / reviewing provisions of above referred tender documents (including all corrigendum/ Addenda), we M/s \_\_\_\_\_ (*Name of Bidder*) have submitted our offer/ bid no. ....

We, M/s \_\_\_\_\_ (*Name of Bidder*) hereby understand that, according to your conditions, we are submitting this Declaration for Bid Security.

We understand that we will be put on watch list/holiday/ banning list (as per polices of KLL in this regard), if we are in breach of our obligation(s) as per following:

- (a) have withdrawn/modified/amended, impairs or derogates from the tender, my/our Bid during the period of bid validity specified in the form of Bid; or
- (b) having been notified of the acceptance of our Bid by the KLL during the period of bid validity:
  - (i) fail or refuse to execute the Contract, if required, or
  - (ii) fail or refuse to furnish the Contract Performance Security, in accordance provisions of tender document.
  - ~~(iii) fail or refuse to accept 'arithmetical corrections' as per provision of tender document.~~
- (c) having indulged in corrupt/fraudulent /collusive/coercive practice as per procedure.

Place: [Signature of Authorized Signatory of Bidder]  
Date: Name:  
Designation:  
Seal:

**F-3**  
**LETTER OF AUTHORITY**

[Pro forma for Letter of Authority for Attending 'Pre-Bid Meetings']

Ref:

Date:

To,  
M/s KONKAN LNG LIMITED

---

SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

**Dear Sir,**

I/We, \_\_\_\_\_ hereby authorize the following representative(s) for attending any 'Meetings [Pre-Bid Meeting]' against the above Tender Documents:

[1] Name & Designation \_\_\_\_\_ Signature \_\_\_\_\_  
Phone/Cell: \_\_\_\_\_  
E-mail: ..... @ .....

[2] Name & Designation \_\_\_\_\_ Signature \_\_\_\_\_  
Phone/Cell: \_\_\_\_\_  
E-mail: ..... @ .....

We confirm that we shall be bound by all commitments made by aforementioned authorised representative(s).

Place: [Signature of Authorized Signatory of Bidder]  
Date: Name:  
Designation:  
Seal:

Note:

- (i) This "Letter of Authority" should be on the "**letterhead**" of the Bidder and should be signed by a person competent and having the 'Power of Attorney' to bind the Bidder. Not more than 'two [02] persons per Bidder' are permitted to attend 'Pre-Bid Meetings'.
- (ii) Bidder's authorized representative is required to carry a copy of this authority letter while attending the 'Pre-Bid Meetings'.

**F-4**

**PROFORMA OF "BANK GUARANTEE" FOR "CONTRACT PERFORMANCE  
SECURITY / SECURITY DEPOSIT"**  
(ON NON-JUDICIAL STAMP PAPER OF APPROPRIATE VALUE)

**- - NOT APPLICABLE - -**

**F-4 (1)**

**PROFORMA OF "INSURANCE SURETY BOND" FOR "CONTRACT PERFORMANCE  
SECURITY / SECURITY DEPOSIT"**  
(ON NON-JUDICIAL STAMP PAPER OF APPROPRIATE VALUE)

**- - NOT APPLICABLE - -**

**F-5**  
**AGREED TERMS & CONDITIONS**

To,  
M/s KONKAN LNG LIMITED

SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

This Questionnaire duly filled in, signed & stamped must form part of Bidder's Bid and should be returned along with Un-priced Bid. Clauses confirmed hereunder need not be repeated in the Bid.

Sl.	DESCRIPTION	BIDDER'S CONFIRMATION
1	Bidder's name, Vendor Code of KLL (if any) and address  (FOA/Order shall be released in this name)	Bidder's name : KLL's Vendor Code: Address:
2.	Bidder confirms the currency of quoted prices is in Indian Rupees.	
3.	Bidder Confirms quoted prices will remain firm and fixed till complete execution of the order (except where price escalation/variation is allowed in the Tender).	
4	Bidder confirms that they have quoted GST (CGST & SGST/ UTGST or IGST) in Schedule of Rates (SOR) / Price bid.	
4.1	Whether in the instant tender services/works are covered in reverse charge rule of <b>GST (CGST &amp; SGST/UTGST or IGST)</b>  If yes, Bidder confirms that they have quoted rate of applicable GST (CGST & SGST/ UTGST or IGST) in Price Schedule / Schedule of Rates of Price Bid	Yes/ No  % of GST .....
4.2	Bidder confirms that they have mentioned Service Accounting Codes (SAC)/ Harmonized System of Nomenclature (HSN) in SOR / price bid	
4.3	Bidder Confirms that the quoted prices is in compliance with the Section 171 of CGST Act/ SGST Act as mentioned as clause no. 13.1.8 of ITB (Anti-profiteering clause)	
4.4	Whether bidder is liable to raise E-Invoice as per GST Act.  If yes, bidder will raise E-Invoice and confirm compliance to provision of tender in this regard.	
5.	Bidder Confirms acceptance of relevant Terms of Payment specified in the Bid Document.	
6.	<del>Bidder confirms that Contract Performance Security will be furnished as per Bid Document within 30 days of FOA in case of successful bidder.</del>	
7.	<del>Bidder confirms that Contract Performance Security shall be from any Indian scheduled bank (excluding Co operative banks and Regional Rural bank) or a branch of an International bank situated in India and registered with Reserve bank of India as scheduled foreign bank. However, in case of bank guarantees from banks other than the Nationalised Indian banks, the bank must be a commercial bank having net worth in excess of Rs 100 crores and a declaration</del>	

Sl.	DESCRIPTION	BIDDER'S CONFIRMATION
	<del>to this effect shall be made by such commercial bank either in the Bank Guarantee itself or separately on its letterhead.</del>	
8.	Bidder Confirms compliance to Completion Schedule as specified in Bid document and the same shall be reckoned from the date of Fax of Acceptance.	
9.	<del>a) Bidder Confirms acceptance of Price Reduction Schedule for delay in completion schedule specified in Bid document. b) In case of delay, the invoices/e invoices shall be submitted after reducing the price reduction due to delay ((refer PRS Clause)).</del>	
10.	Bidder have furnished Bid Security Declaration	
11.	a) Bidder confirms acceptance of all terms and conditions of Bid Document (all sections). b) Bidder confirms that printed terms and conditions of bidder are not applicable.	
12.	Bidder Confirms that their offer is valid for period specified in BDS from the final Bid Due date.	
13.	Bidder confirms that (i) none of Directors (in Board of Director) of bidder is a relative of any Director (in Board of Director) of GAIL/KLL or (ii) the bidder is not a firm in which any Director (in Board of Director) of GAIL/KLL or their relative is a partner	
14.	All correspondence must be in ENGLISH language only.	
15.	Bidder Confirms that all Bank charges associated with Bidder's Bank regarding release of payment etc. shall be borne by Bidder.	
16.	Bidder Confirms that the contents of this Tender Document have not been modified or altered by them. In case, it is found that the tender document has been modified / altered by them, the bid submitted by them shall be liable for rejection.	
17.	<u>No Deviation Confirmation:</u> Bidder noted that any 'deviation / exception' in any form may result in rejection of Bid. Therefore, Bidder confirms that they have not taken any 'exception / deviation' anywhere in the Bid. In case any 'deviation / exception' is mentioned or noticed, Bidder's Bid may be rejected.	
18.	If the Bidder becomes a successful Bidder pursuant to the provisions of the Tender Document, the following Confirmation shall be automatically become enforceable:  "Bidder agrees and acknowledges that the Employer is entering into the Contract/Agreement solely on its own behalf and not on behalf of any other person or entity. In particular, it is expressly understood & agreed that the Government of India is not a party to the Contract/Agreement and has no liabilities, obligations or rights thereunder. It is expressly understood and agreed that the Purchaser is authorized to enter into Contract/Agreement, solely on its own behalf under the applicable laws of India. Bidder expressly agrees, acknowledges and understands that the Purchaser/owner is not an agent, representative or delegate of the Government of India. It is further understood and agreed that the Government of India is not and shall not be liable for any acts, omissions, commissions, breaches or other wrongs arising out of the Agreement. Accordingly, Bidder hereby expressly waives, releases and foregoes any and all actions or claims, including cross claims, VIP claims or counter claims against the Government of India arising out of the Agreement and	

Sl.	DESCRIPTION	BIDDER'S CONFIRMATION
	covenants not to sue to Government of India as to any manner, claim, cause of action or things whatsoever arising of or under the Agreement."	
19.	Bidder to ensure all documents as per tender including clause 11 of Section III and all Formats are included in their bid	
20.	Bidder understands that Tender Document is not exhaustive. In case any activity though specifically not covered in description of 'Schedule of Rates' but is required to complete the work as per Scope of Work, Conditions of Contract, or any other part of Bidding document, the quoted rates will deemed to be inclusive of cost incurred for such activities unless otherwise specifically excluded. Bidder confirms to perform for fulfilment of the contract and completeness of the job in all respect within the scheduled time frame and quoted price.	
21.	Bidder hereby confirms that they are not on 'Holiday' by GAIL/KLL or Public Sector Project Management Consultant (like EIL, Mecon only due to "poor performance" or "corrupt and fraudulent practices") or banned by Government department/ Public Sector on due date of submission of bid.  Further, Bidder confirms that neither they nor their allied agency/(ies) (as defined in the Procedure for Action in case of Corrupt/ Fraudulent/ Collusive/ Coercive Practices) are on banning list of GAIL/KLL or the Ministry of Petroleum and Natural Gas.	
22.	As per requirement of tender, bidder (having status as Pvt. Ltd. or Limited company) must upload bid duly digitally signed on e-portal through class-3B digital signature (DS). In case, class of DS or name of employee or name of employer is not visible in the digitally signed documents, the bid digitally signed as submitted by the person shall be binding on the bidder.	
23.	Bidders should ensure that Tender Document is complete in all respects. No extension of time shall be granted under any circumstances to any bidder for submission of its bid on the grounds that the bidder did not obtain a complete set of the Tender Document. KLL makes no representation or warranty, express or implied, as to the accuracy, correctness and completeness of the information contained in the Tender Documents.	
24.	Bidder confirms that they have read and understood the General Conditions of Contract [GCC] – Consultancy Services available in tender & no 'exception / deviation' anywhere has been taken in the same and that they shall abide by provisions of the GCC.	
25.	Bidder certifies that they would adhere to the Fraud Prevention Policy of KLL [available on KLL's website ( <a href="http://www.konkanlng.in">www.konkanlng.in</a> )] and shall not indulge themselves or allow others (working in GAIL/KLL) to indulge in fraudulent activities and that they would immediately apprise GAIL/KLL of the fraud/suspected fraud as soon as it comes to their notice.  Concealment of facts regarding their involvement in fraudulent activities in connection with the business transaction(s) of GAIL/KLL is liable to be treated as crime and dealt with by the procedures of GAIL/KLL as applicable from time to time.	
26.	<del>Bidders confirm to submit signed copy of Integrity Pact (wherever included in tender). If Bidder is a partnership concern or a consortium, this agreement must be signed by all partners or consortium members.</del>	
27.	Confirm that, in case of contradiction between the confirmations provided in this format and to the terms & conditions mentioned elsewhere in the offer, the confirmations given in this format shall prevail.	

<b>Sl.</b>	<b>DESCRIPTION</b>	<b>BIDDER'S CONFIRMATION</b>
28.	Bidder confirms that there is no conflict of interest with other bidders, as per clause no. 4.2 of Section-III (ITB) of Tender Document.	
29.	Bidder confirms that (i) any variation in GST at the time of supplies for any reasons, other than statutory, including variations due to turnover, shall be borne by them and (ii) any error of interpretation of applicability of rate of GST (CGST & SGST/ UTGST or IGST) on components of an item and/or various items of tender by them shall be dealt as per clause no. 13 of Section-III.	

Place:

Date:

[Signature of Authorized Signatory of Bidder]

Name:

Designation:

Seal:

**F-6**

**ACKNOWLEDGEMENT CUM CONSENT LETTER**

**(On receipt of tender document/information regarding the tender, Bidder shall acknowledge the receipt and confirm his intention to bid or reason for non-participation against the enquiry /tender through e-mail to concerned executive in KLL issued the tender, by filling up the Format)**

To,  
M/s KONKAN LNG LIMITED

---

SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

Dear Sir,

We hereby acknowledge receipt of a complete set of bidding document along with enclosures for subject item/job and/or the information regarding the subject tender.

- We intend to bid as requested for the subject item/job and furnish following details with respect to our quoting office:

Postal Address with Pin Code: .....

Telephone Number : .....

Contact Person : .....

E-mail Address : .....

Mobile No. : .....

Date : .....

Seal/Stamp : .....

- We are unable to bid for the reason given below:

Reasons for non-submission of bid:

---

Agency's Name : .....

Signature : .....

Name : .....

Designation : .....

Date : .....

Seal/Stamp : .....

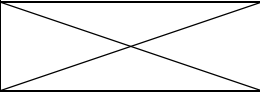
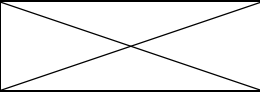
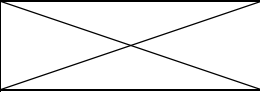
F-7  
**BIDDER'S EXPERIENCE**

**-- NOT APPLICABLE --**

**F-8 (A)**  
**CHECK LIST**

Bidders are requested to duly fill in the checklist. This checklist gives only certain important items to facilitate the bidder to make sure that the necessary data/information as called for in the bid document has been submitted by them along with their offer. This, however, does not relieve the bidder of his responsibilities to make sure that his offer is otherwise complete in all respects.

Please ensure compliance and tick (√) against following points:

S. No.	DESCRIPTION	CHECK BOX	REFERENCE PAGE NO. OF THE BID SUBMITTED
1.0	Confirm that the following details have been submitted in the Un-priced part of the bid		
i	Covering Letter, Letter of Submission		
ii	Digitally signed (in case of e-tendering) or 'signed & stamped(in case of Manual tender) tender document along with drawings and addendum (if any)		
iii	Power of Attorney in the name of person signing the bid.		
iv	Confirm submission of documents alongwith unpriced bid as per tender requirement.		
2.0	Confirm that all forms duly filled in are enclosed with the bid duly <input type="checkbox"/> signed by authorised person(s) – Refer cl.no.11 of Section-III		
3.0	Confirm that the price part as per Schedule of Rates format submitted with Bidding Document/ uploaded in case of e-bid.		
4.0	Confirm that Undertaking as per Form-1 to Section-II have been submitted by the bidder (Guidelines from Procurement from a Country sharing a Land Border with India)		
5.0	Confirm submission of Checklist against Bid Evaluation Criteria & BQAS as per format F-8(B)		
5.0	Confirm that Undertaking as per Form 1 of Annexure-V to Section-III has been submitted (applicable for MSE and Class I Local Supplier).		
6.0	Confirm that Undertaking as per Form-2 to Annexure-V to Section-III and Certification from the statutory auditor or cost auditor of the company (in the case of companies) or from a practicing cost accountant or practicing chartered accountant (in respect of other than companies) as per Form-3 to Annexure-V to Section-III are submitted– (Applicable for all bidders including MSE bidders).		
7.0	Confirm that Undertaking as per Form-1 to Section-II have been submitted by the bidder (Guidelines from Procurement from a Country sharing a Land Border with India)		

8.0	Confirm submission of Checklist against Bid Evaluation Criteria as per format F-8(B)		
-----	--	--	--

Place:

Date:

[Signature of Authorized Signatory of Bidder]

Name:

Designation:

Seal:

**F-8(B)**  
**CHECKLIST FOR BID EVALUATION CRITERIA (BEC) QUALIFYING DOCUMENTS**  
**(refer Section II of Tender document)**

**-- NOT APPLICABLE --**

**F-9**  
**FORMAT FOR CERTIFICATE FROM BANK**  
**IF BIDDER'S WORKING CAPITAL IS INADEQUATE/NEGATIVE**  
(To be provided on Bank's letter head)

**-- NOT APPLICABLE --**

**F-10**  
**FORMAT FOR CHARTERED ACCOUNTANT CERTIFICATE/ CERTIFIED PUBLIC**  
**ACCOUNTANT (CPA) FOR FINANCIAL CAPABILITY OF THE BIDDER**

**-- NOT APPLICABLE --**

F-11

**BIDDER'S QUERIES FOR PRE BID MEETING**

To,  
M/s KONKAN LNG LIMITED

SUB: APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29

TENDER NO: KLL/CNP/FNA/SFL084/2025-26

SL. NO.	REFERENCE OF BIDDING DOCUMENT				BIDDER'S QUERY	KLL'S REPLY
	SEC. NO.	Page No.	Clause No.	Subject		

**NOTE: The Pre-Bid Queries may be sent by e-mail before due date for receipt of Bidder's queries.**

**SIGNATURE OF BIDDER:** \_\_\_\_\_

NAME OF BIDDER : \_\_\_\_\_

**E-Banking Mandate Form**

(To be issued on vendors letter head)

1. Vendor/customer Name :
2. Vendor/customer Code:
3. Vendor /customer Address:
4. Vendor/customer e-mail id:
5. Particulars of bank account
  - a) Name of Bank
  - b) Name of branch
  - c) Branch code:
  - d) Address:
  - e) Telephone number:
  - f) Type of account (current/saving etc.)
  - g) Account Number:
  - h) RTGS IFSC code of the bank branch
  - i) NEFT IFSC code of the bank branch
  - j) 9 digit MICR code

I/We hereby authorize Konkan LNG Limited to release any amount due to me/us in the bank account as mentioned above. I/We hereby declare that the particulars given above are correct and complete. If the transaction is delayed or lost because of incomplete or incorrect information, we would not hold the Konkan LNG Limited responsible.

(Signature of vendor/customer)

**BANK CERTIFICATE**

We certify that ----- has an Account no. ----- with us and we confirm that the details given above are correct as per our records.  
Bank stamp

Date

(Signature of authorized officer of bank)

F-13

# INTEGRITY PACT

**NOT APPLICABLE**

**FREQUENTLY ASKED QUESTIONS (FAQs)**

<b>SL.NO.</b>	<b>QUESTION</b>	<b>ANSWER</b>
1.0	Can any vendor quote for subject Tender?	Yes. A Vendor has to meet Bid Evaluation Criteria given under Section II of Tender document in addition to other requirements.
2.0	Should the Bid Evaluation Criteria documents be attested?	Yes. Please refer Section II of Tender document
3.0	Is attending Pre Bid Meeting mandatory.	No. Refer Clause No. 17 of Instruction to Bidders of Tender Document. However attending Pre Bid Meeting is recommended to sort out any issue before submission of bid by a Bidder.
4.0	Can a vendor submit more than 1 offer?	No. Please refer Clause No. 4 of Instruction to Bidders of Tender Document.
5.0	Is there any Help document available for e-Tender.	Refer FAQs as available on Govt. e-Procurement System of National Informatics Center (NIC) <a href="https://etenders.gov.in/eprocure/app">https://etenders.gov.in/eprocure/app</a>
6.0	Are there are any MSE (Micro & Small Enterprises) benefits available?	Yes. Refer Clause No. 40 of Instructions to Bidders of Tender Document.
7.0	Are there are any benefits available to Startups?	Refer Clause No. 49 of Instructions to Bidders of Tender Document.

All the terms and conditions of Tender remain unaltered.



**NO CLAIM CERTIFICATE  
(TO BE SUBMITTED BEFORE RELEASE OF CPS/SECURITY DEPOSIT)**

*[On the Letter-head of Contractor]*

We, \_\_\_\_\_, a company incorporated under the laws of India/ a Consortium between \*\_and \*\_(name of Consortium partners to be inserted)/ a Partnership Firm consisting of \*\_and \*(name of Partners to be inserted)/ a Sole Proprietorship (as the case may be), having its registered office at \_\_\_\_\_ and carrying on business under the name and style M/s. \_\_\_\_\_ were awarded the contract by Konkan LNG Limited in reference to Tender No. \_\_\_\_ dated \_\_\_\_ (“Order/Contract”).

After completion of the above-said items/job under the Order/Contract, we have scrutinized all our claims, contentions, disputes, issues and we hereby confirm that after adjusting all payments received by us against our R.A. Bills and final bill, we have no claims, dues, issues and contentions from Konkan LNG Limited.

We further absolve Konkan LNG Limited from all liabilities present or future arising directly or indirectly out of the Contract.

There is no economic duress or any other compulsion on us for submission of this no claim certificate.

Place: \_\_\_\_\_ [Signature of Authorized Signatory of Service Provider]  
Date: \_\_\_\_\_ Name:  
Designation:  
Seal:

# **SECTION-IV**

## **GENERAL CONDITIONS OF CONTRACT- CONSULTANCY SERVICES**

## **ARTICLE 3.1: DEFINITIONS AND INTERPRETATIONS**

In this Document, as hereunder defined, the following terms and expressions shall have the meaning hereby assigned to them except where the context otherwise requires:

**AGREEMENT** means the agreement concluded on non-judicial stamp paper between KLL and Consultant for Services as per this Bid document.

**KLL/OWNER** shall mean Konkan LNG Limited

**KLL'S REPRESENTATIVE** means the person appointed or authorized from time to time by KLL for execution of the contract.

**CONSULTANT'S REPRESENTATIVE** means the person appointed from time to time by CONSULTANT for execution of the Contract.

**ENGINEER-IN-CHARGE/EXECUTIVE-IN-CHARGE** shall mean the person designated from time to time by the KLL and shall include those who are expressly authorized by him to act for and on his behalf for operation of this CONTRACT.

**SIGN OFF** means a recorded statement for completion of a milestone/major activity by Consultant as envisaged in this document and accepted by KLL.

**CONTRACT** shall mean Letter of Acceptance and all attached exhibits and document referred to therein and all terms and conditions thereof together with any subsequent modifications thereto.

**SERVICES** mean the duties to be performed and the services to be rendered by Consultant according to the terms and conditions of the Contract.

**HEADINGS** the headings appearing herein are for convenience only and shall not be taken in consideration in the interpretation or construction of the Contract.

**SINGULAR AND PLURAL WORDS** importing the singular only also include the plural and vice-versa where the context requires.

## **ARTICLE 3.2: PERFORMANCE OF DUTIES AND SERVICES BY CONSULTANT**

3.2.1 Consultant shall perform its Services in full accordance with the terms and conditions of the Contract and any applicable local laws and regulations and shall exercise all reasonable professional skill, care and diligence in the discharge of said Project work.

Consultant shall in all professional matters act as a faithful advisor to KLL, and will provide all the expert commercial/technical advice and skills which are normally required for the class of Services for which it is engaged.

Consultant, its staff, employees shall carry out all its responsibilities in accordance with the best professional standards.

Consultant shall prepare and submit documents /reports etc. in due time and in accordance with the Tender Conditions.

3.2.2 Consultant will maintain for the performance of the Contract, personnel as determined to be responsible for carrying out this job and such persons shall not be replaced or substituted without written approval of KLL.

### **ARTICLE 3.3: KLL'S REPRESENTATIVE**

3.3.1 KLL shall nominate its Representative(s) who shall be entitled to act on behalf of KLL with respect to any decision it is empowered to make. The bill / invoice of Consultant will be certified for payment by such representatives.

### **ARTICLE 3.4: CONSULTANT'S REPRESENTATIVE**

3.4.1 Consultant shall nominate a qualified and experienced person as its Representative who will be the contact person between KLL and Consultant for the performance of the Contract. This nomination shall be done within ten (10) days after the coming into force of the Contract. Consultant shall notify KLL in writing prior to the appointment of a new representative. Consultant's Representative may be replaced only with KLL's consent after getting approved his CV's from KLL.

KLL shall be at liberty to object to any nomination and to require Consultant to remove Consultant's representative for good causes. Consultant shall replace immediately such person by competent substitute at no extra cost to KLL.

3.4.2 Consultant's Representative shall be entitled to act on behalf of Consultant with respect to any decisions to be made under the Contract.

### **ARTICLE 3.5: PAYMENT TERMS**

3.5.1 KLL shall pay for the services rendered as per stipulation in the tender through E-Banking only (through ICICI Bank, HDFC Bank or State Bank of India). All Bank charges of consultant's Bankers shall be to the consultant's account.

3.5.2 Consultant will invoice KLL according to the terms and conditions provided in the tender.

3.5.3 Payment terms will be as follows:

3.5.3.1 **For all consultancy jobs for preparation of reports**, payment terms will be as follows:

- 60 % on submission & acceptance of Draft report.

Where outsourcing will be required, payment will be released on the basis of Milestones achieved within 60% such as submission of report for market survey, etc. The payment for such milestones will be restricted to actual payment made to outsourced agency/ies subject to 40% within 60% limit.

- 40% on submission & acceptance of final report.

Where EMP/EIA/RRA is involved, the 40% payment will be divided as follows: -

- 20% on submission and acceptance of final DFR/Report

- 20% on submission and acceptance of EMP/EIA/RRA

If acceptance is not conveyed within 30 days, it will be presumed to be accepted.

3.5.3.2 **For Acquisition/Due diligence consultancy cases**; the payment terms will be as follows:

<b>Stages</b>	<b>Payment (%age of lumpsum price)</b>
a) On submission and acceptance of draft report	40%
b) On submission and acceptance of Final report by KLL	20%
c) On formulation and submission of Bid	15%
d) On negotiations, deal finalization and deal execution	25%

If acceptance is not conveyed within 30 days, it will be presumed to be accepted.

KLL reserves the right to enter into the next Stage or terminate the contract at the completion of the previous Stage as indicated above and submission of all the deliverables pertaining to the Stage completed. In such case the payment to the Consultant shall be restricted to payments payable for the Stage completed as indicated above.

**3.5.3.3 FOR PMC JOBS/ PROJECT QUALITY CONSULTANTS**, payment terms shall be as follows:

- On completion of Milestones against each activity of Project as identified in the scope of work progressively based on Fortnightly invoices	95%
- After close out of Project on completion of job in all respects	5%

**3.5.3.4 For Back-up Consultants for Project Monitoring and for Third Party Inspection Services, payment will be based on Manday Rate (per diem)**

3.5.4 In case of disputes concerning invoice(s), KLL shall return said invoice(s) to Consultant within fifteen (15) days from its/their receipt specifying in writing the reasons for its / their rejection.

- KLL shall pay the undisputed amount of the invoice(s) according to Article - 3.5.3 hereof.
- The disputed amount, if any, shall be paid after mutual settlement between KLL and Consultant.
- Total or partial rejection of the invoice(s) shall not release Consultant from any of its obligations under the Contract.

### **ARTICLE 3.6: PERFORMANCE GUARANTEE**

3.6.1 Consultant shall submit to KLL an unconditional, irrevocable and on first demand guarantee from any Indian scheduled bank or a branch of an International bank situated in India and registered with Reserve Bank of India as scheduled foreign bank. However, other than the Nationalized Indian Banks, the banks whose BGs are furnished, must be commercial banks having net worth in excess of Rs. 100 Crores and a declaration to this effect should be made by such commercial bank either in the bank guarantee itself or separately on a letter head.

The value of Contract Performance Guarantee shall be indicated in the BDS for the due performance of the Contract. The Contract Performance Guarantee shall be valid for a period of three months beyond the guarantee/warranty period of the contract. The format of performance guarantee is annexed hereto (as per tender). All expenses incurred in obtaining of such guarantee shall be borne by Consultant.

3.6.2 In case of extension of completion period, Consultant shall be required to extend the performance guarantee for an appropriate period of time as per contractual requirements.

### **ARTICLE 3.7: CONFIDENTIALITY**

3.7.1 Consultant/KLL shall treat all matters in connection with the Contract as strictly confidential and undertakes not to disclose, in any way, information, documents, technical data, experience and know-how given to him by KLL/Consultant without the prior written consent of the latter.

3.7.2 Consultant further undertakes to limit the access to confidential information to those of its employees, Implementation Partners who reasonably require the same for the proper performance of the Contract provided however that Consultant shall ensure that each of them has been informed of the confidential nature of the confidentiality and non-disclosure provided for hereof.

### **ARTICLE 3.8: TAXES AND DUTIES**

3.8.1 Consultant shall pay any and all taxes including service tax, duties, levies etc. which are payable in relation to the performance of the Contract. The quoted price shall be inclusive of all such taxes and duties.

3.8.2 Statutory variation in taxes (CST, LST, WCT, withholding tax, service tax etc.) and duties, if any, within the contractual completion period shall be borne by KLL. No variation in taxes duties or levies other than statutory taxes & duties shall be payable.

3.8.3 Consultant will not claim from KLL any taxes paid by him.

3.8.4 KLL shall deduct Income tax at source at applicable rates.

### **ARTICLE 3.9: RESOLUTION OF DISPUTES / ARBITRATION**

3.9.1 KLL and Consultant shall make every effort to resolve amicably by direct informal negotiations any disagreement or dispute arising between them under or in connection with the Contract.

3.9.2 All disputes, controversies, or claims between the parties (except in matters where the decision of the Executive/Engineer-in-Charge is deemed to be final and binding) which cannot be mutually resolved within a reasonable time shall be referred to Arbitration by sole arbitrator.

KLL shall suggest a panel of three independent and distinguished persons to the other party (Consultant) to select any one among them to act as the sole Arbitrator.

In the event of failure of the other party to select the Sole Arbitrator within 30 days from the receipt of the communication suggesting the panel of arbitrators, the right of selection of sole Arbitrator by the other party shall stand forfeited and KLL shall have discretion to proceed with the appointment of the sole Arbitrator. The decision of the KLL on the appointment of Sole Arbitrator shall be final and binding on the parties.

The award of the Sole Arbitrator shall be final and binding on the parties and unless directed/awarded otherwise by the Sole Arbitrator, the cost of arbitration proceedings shall be shared equally by the PARTIES. The arbitration proceeding shall be in English language and the venue shall be at New Delhi, India.

Subject to the above, the provisions of (Indian) Arbitration & Conciliation Act, 1996 and the rules

framed there-under shall be applicable. All matters relating to this contract are subject to the exclusive jurisdiction of the Courts situated in the State of Delhi (India).

3.9.3 Consultant may please note that the Arbitration & Conciliation Act 1996 was enacted by the Indian Parliament and is based on United Nations Commission on International Trade Law (UNCITRAL model law), which were prepared after extensive consultation with Arbitral Institutions and centers of International Commercial Arbitration. The United Nations General Assembly vide resolution 31/98 adopted the UNCITRAL Arbitration rules on 15 December 1976.

### **ARTICLE 3.10: LEGAL CONSTRUCTION**

3.10.1 Subject to the provisions of this Article, the Contract shall be, in all respects, constructed and operated as an Indian Contract and in accordance with Indian Laws as in force for the time being and is subject to and referred to the Court of Law situated at New Delhi.

### **ARTICLE 3.11: SUSPENSION OF THE PREFORMANCE OF DUTIES AND SERVICES**

3.11.1 KLL may suspend in whole or in part – the performance of services of Consultants any time upon giving not less than fifteen (15) days notice.

3.11.2 Upon notice of suspension, Consultant shall suspend immediately the services and reduce expenditure to a minimum to be agreed upon by both the parties.

3.11.3 Upon suspension of the performance of services, Consultant shall be entitled to reimbursement of the costs which shall have been actually incurred prior to the date of such suspension. However, the total reimbursement shall be restricted to contract price.

3.11.4 By fifteen days prior notice, KLL may request Consultant to resume the performance of the services, without any additional cost to KLL.

3.11.5 In case of suspension of work by consultant on KLL's request for more than 10 days, demobilization and remobilization charges will be paid to consultant as per Schedule of Rates.

3.11.6 If the suspension of the duties and services exceeds six months, either party shall be entitled to terminate contract according to Article 3.16 hereunder.

### **ARTICLE 3.12: PRICE REDUCTION SCHEDULE (PRS)**

3.12.1 In case Consultant fails to complete the services within stipulated period then unless such failure is due to force majeure as defined in Article 3.19 hereinafter or due to KLL's default, there will be a reduction in contract price @ 1/2% for each week of delay or part thereof subject to maximum of 5 % of contract price.

3.12.2 KLL may without prejudice to any methods of recovery, deduct the amount of such PRS from any money due or which may at any time become due to Consultant from its obligations and liabilities under the contract or by recovery against the Performance Bank Guarantee. Both Consultant and KLL agree that the above percentage of price reduction are genuine pre-estimates of the loss/damage which KLL would have suffered on account of delay/ breach on the part of Consultant and the said amount will be payable on demand without there being any proof of the actual loss/or damage caused by such breach/delay. A decision of KLL in the matter of applicability of price reduction shall be final and binding.

### **ARTICLE 3.13: ASSIGNMENT**

Consultant shall not have the right to assign or transfer the benefit and obligations of the contract or any part thereof to the third party without the prior express approval in writing of KLL which it shall do at its discretion. However, in event of that all legal/contractual obligations shall be binding on Consultant only.

### **ARTICLE 3.14: INDUSTRIAL AND INTELLECTUAL PROPERTY**

3.14.1 In order to perform the services, Consultant must obtain at its sole account, the necessary assignments, permits and authorizations from the titleholder of the corresponding patents, models, trademarks, names or other protected rights and shall keep KLL harmless and indemnify KLL from and against claims, proceedings, damages, costs and expenses (including but not limited to legal costs) for and/or on account of infringements of said patents, models, trademarks names or other protected rights.

3.14.2 All documents, report, information, data etc. collected and prepared by Consultant in connection with the scope of work submitted to KLL will be property of KLL.

3.14.3 Consultant shall not be entitled either directly or indirectly to make use of the documents, reports given by KLL for carrying out of any services with any third parties.

3.14.4 Consultant shall not without the prior written consent of KLL be entitled to publish studies or descriptive article with or without illustrations or data in respect of or in connection with the performance of services.

### **ARTICLE 3.15: LIABILITIES**

3.15.1 Without prejudice to any express provision in the contract, Consultant shall be solely responsible for any delay, lack of performance, breach of agreement and/or any default under this contract.

3.15.2 Consultant shall remain liable for any damages due to its gross negligence within the next 12 months after the issuance of the provisional acceptance certificate of the contract.

3.15.3 The amount of liability will be limited to 10% of the contract value.

### **ARTICLE 3.16: TERMINATION OF CONTRACT**

#### 3.16.1 Termination for Default

KLL reserves its right to terminate / short close the contract, without prejudice to any other remedy for breach of CONTRACT, by giving one month notice if Consultant fails to perform any obligation(s) under the CONTRACT and if Consultant, does not cure his failure within a period of 30 days (or such longer period as KLL may authorise in writing) after receipt of the default notice from KLL.

#### 3.16.2 Termination for Insolvency

KLL may at any time terminate the CONTRACT by giving written notice without compensation to Consultant, if Consultant becomes bankrupt or otherwise insolvent, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to KLL.

#### 3.16.3 Termination for convenience

KLL may by written notice sent to consultant, terminate the contract, in whole or part, at any time for its convenience. However, the payment shall be released to the extent to which performance of work executed as determined by KLL till the date upon which such termination becomes effective.

### **ARTICLE 3.17: MODIFICATION**

Any modification of or addition to the contract shall not be binding unless made in writing and agreed by both the parties.

### **ARTICLE 3.18: CONTRACT/AGREEMENT**

The notification of award along with agreement on non judicial stamp paper of appropriate value of as per proforma (**Annexure – B**) within 10 days from the date of receipt of LOI, the cost of stamp paper is to be borne by Consultant, and its enclosures shall constitute the contract between the parties and supersedes all other prior agreements, arrangements and communications, whether oral or written, between the parties relating to the subject matter hereof.

### **ARTICLE 3.19: FORCE MAJEURE**

Shall mean and be limited to the following:

- a) War/hostilities
- b) Riot or Civil commotion
- c) Earthquake, flood, tempest, lightening or other natural physical disaster.
- d) Restrictions imposed by the Government or other statutory bodies which prevents or delays the execution of the Contract by Consultant.

CONSULTANT shall advise KLL by a registered letter duly certified by the local Chamber of Commerce or statutory authorities, the beginning and end of the above causes of delay within seven (7) days of the occurrence and cessation of such Force Majeure Conditions. In the event of delay lasting over one month, if arising out of causes of Force Majeure, KLL reserves the right to cancel the Contract and the provisions governing termination stated under Article 3.16 shall apply.

For delays arising out of Force Majeure, Consultant shall not claim extension in completion date for a period exceeding the period of delay attributable to the causes of Force Majeure and neither KLL nor Consultant shall be liable to pay extra costs provided it is mutually established that Force Majeure Conditions did actually exist.

Consultant shall categorically specify the extent of Force Majeure Conditions prevalent in their works at the time of submitting their bid and whether the same have been taken into consideration or not in their quotations. In the event of any force majeure cause, Consultant or the KLL shall not be liable for delays in performing their obligations under this order and the completion dates will be extended to Consultant without being subject to price reduction for delayed completion, as stated elsewhere.

### **ARTICLE – 3.20: RECTIFICATION PERIOD**

All services shall be rendered strictly in accordance with the terms and conditions stated in the Contract.

No deviation from such conditions shall be made without KLL's agreement in writing which must be obtained before any work against the order is commenced. All services rendered by Consultant pursuant to the Contract (irrespective of whether engineering, design data or other information has been furnished, reviewed or approved by KLL) are guaranteed to be of the best quality of their respective kinds.

Consultant shall rectify at his own cost any mistake in assumption of any data in the study or use of wrong data or faulty study observed within twelve months of the acceptance of his report and will

submit the rectified report incorporating the changes wherever applicable within 30 days of observance of mistake.

#### **ARTICLE – 3.21: SUB CONTRACT**

Any sub contract to be made by the CONSULTANT relating to the services shall be made only to such extent and with such duly qualified specialists and entities as shall be approved in writing in advance by KLL. Upon the request of KLL, the consultant shall submit for KLL's prior approval, the terms of reference or any amendment thereof for such sub contractor's SERVICES. Notwithstanding such approval, the consultant shall remain fully responsible for the performance of services under the CONTRACT.

#### **ARTICLE – 3.22: NOTICES**

3.22.1 Any notice given by one party to the other pursuant to the CONTRACT shall be sent in writing or by telegram or fax, telex/cable confirmed in writing.

3.22.2 A notice shall be effective when delivered or on the notice's effective date, whichever is later.

#### **ARTICLE – 3.23: ACQUISITION OF DATA**

If required, CONSULTANT shall be responsible for carrying out any surveys and acquisition of all data from necessary sources. KLL, if requested in writing by CONSULTANT, may assist the consultant in the said acquisition by way of issue of recommendatory letters only. All requisite clearances, coordination, fees, charges, etc. and compliance to the local laws required for completion of the job shall be the responsibility of the CONSULTANT.

## PROFORMA FOR CONTRACT AGREEMENT

LOA No.: \_\_\_\_\_ dated \_\_\_\_\_

Contract Agreement for the Services of ----- of KONKAN LNG LIMITED made on ---  
----- between (Name and Address)----- , hereinafter called the “Service Provider” (which  
term shall unless excluded by or repugnant to the subject or context include its successors and  
permitted assignees) of the one part and KONKAN LNG LIMITED hereinafter called the  
“Employer” (which term shall, unless excluded by or repugnant to the subject or context include  
its successors and assignees) of the other part.

### WHEREAS

- A. The Employer being desirous of having provided and executed certain services mentioned, enumerated or referred to in the Tender Documents including Letter Inviting Tender, General Tender Notice, General Conditions of Contract, Special Conditions of Contract, Specifications, Drawings, Plans, Time Schedule of completion of jobs, Schedule of Rates, Agreed Variations, other documents has called for Tender.
- B. The Service Provider has inspected the Site and surroundings and nature of Services specified in the Tender Documents and has satisfied himself by careful examination before submitting his tender as to the form and nature of Site and local conditions, the quantities, nature and magnitude of the Services, the availability of labour and materials necessary for the execution of Services, the means of access to above said place, the supply of power and water thereto and the accommodation he may require and has made local and independent enquiries and obtained complete information as to the matters and thing referred to, or implied in the Tender Documents or having any connection therewith and has considered the nature and extent of all probable and possible situations, delays, hindrances or interferences to or with the execution and completion of the Services to be carried out under the Contract, and has examined and considered all other matters, conditions and things and probable and possible contingencies, and generally all matters incidental thereto and ancillary thereof affecting the execution and completion of the Services and which might have influenced him in making his tender.
- C. The Tender Documents including the Notice Letter Inviting Tender, General Conditions of Contract, Special Conditions of Contract, Schedule of Rates, General Obligations, Specifications, Drawings, Plans, Time Schedule for completion of Services, Letter of Acceptance of Tender and any statement of agreed variations with its enclosures copies of which are hereto annexed form part of this Contract though separately set out herein and are included in the expression “Contract” wherever herein used.

### AND WHEREAS

The Employer accepted the Tender of the Service Provider for the provision and the execution of the said Services at the rates stated in the Schedule of Rates of the Services and finally approved by Employer (hereinafter called the "Schedule of Rates") upon the terms and subject to the

conditions of Contract.

NOW THIS AGREEMENT WITNESSETH AND IT IS HEREBY AGREED AND DECLARED AS FOLLOWS:-

1. In consideration of the payment to be made to the Service Provider for the Services to be executed by him, the Service Provider hereby covenants with Employer that the Service Provider shall and will duly provide, execute and complete the said Services and shall do and perform all other acts and things in the Contract mentioned or described or which are to be implied there from or may be reasonably necessary for the completion of the said Services and at the said times and in the manner and subject to the terms and conditions or stipulations mentioned in the Contract.
2. In consideration of the due provision execution and completion of the said Services, Employer does hereby agree with the Service Provider that the Employer will pay to the service provider the respective amounts for the Services actually done by him and approved by the Employer at the Schedule of Rates and such other sum payable to the Service Provider under provision of Contract, such payment to be made at such time in such manner as provided for in the Contract.

AND

3. In consideration of the due provision, execution and completion of the said Services the Service Provider does hereby agree to pay such sums as may be due to the Employer for the services rendered by the Employer to the Service Provider, such as power supply, water supply and others as set for in the said Contract and such other sums as may become payable to the Employer towards the controlled items of consumable materials or towards loss, damage to the Employer's equipment, materials construction plant and machinery, such payments to be made at such time and in such manner as is provided in the Contract.

It is specifically and distinctly understood and agreed between the Employer and the Service Provider that the Service Provider shall have no right, title or interest in the Site made available by the Employer for execution of the Services or in the goods, articles, materials etc., brought on the said Site (unless the same specifically belongs to the Service Provider) and the Service Provider shall not have or deemed to have any lien whatsoever charge for unpaid bills will not be entitled to assume or retain possession or control of the Site or structures and the Employer shall have an absolute and unfettered right to take full possession of Site and to remove the Service Provider, their servants, agents and materials belonging to the Service Provider and lying on the Site.

The Service Provider shall be allowed to enter upon the Site for execution of the Services only as a licensee simpliciter and shall not have any claim, right, title or interest in the Site or the structures erected thereon and the Employer shall be entitled to terminate such license at any time without assigning any reason.

The materials including sand, gravel, stone, loose, earth, rock etc., dug up or excavated from the said Site shall, unless otherwise expressly agreed under this Contract, exclusively belong to the Employer and the Service Provider shall have no right to claim over the same and such

excavation and materials should be disposed off on account of the Employer according to the instruction in writing issued from time to time by the Engineer-In-Charge.

In Witness whereof the parties have executed these presents in the day and the year first above written.

Signed and Delivered for and on  
on behalf of Employer.  
**KONKAN LNG LIMITED**

Signed and Delivered for and  
on behalf of the Service Provider  
Name of the Service Provider

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Place: \_\_\_\_\_

Place: \_\_\_\_\_

**IN PRESENCE OF TWO WITNESSES**

1. \_\_\_\_\_

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**SECTION-V**  
**Special Conditions of**  
**Contract [SCC] &**  
**Scope of Work [SOW]**

## **SPECIAL CONDITIONS OF CONTRACT**

### **1. BRIEF SCOPE OF WORK**

The professional assignment and complete scope of work for conducting an internal audit of KLL for FY 2026–27 is as per Annexures A, B, C, and D enclosed.

### **2. ASSIGNMENT/ DELIVERABLES**

- a) The audit work shall be supervised by one partner of the firm for at least 10 man days in total, besides deploying a suitable team of senior or junior assistants, headed by a chartered accountant or cost accountant with the requisite experience. The auditor may also ensure that the size of the audit team is commensurate with the size of the auditee company and the volume of work involved.
- b) The auditor shall not have the right to assign or transfer the benefits and obligations of the contract or any part thereof to any third party.

### **3. COMPLETION/ CONTRACT PERIOD**

Contract period shall be three years from the date of award. Jobwise period is mentioned below:

Sl. No	Particulars	Coverage	Tentative Audit Programme	Submission of Reports
1	Audit – Phase I	1st April 2026 to 30th September 2026	03rd Nov'26 to 14th Nov'26	Latest by Second Week of December 2026
2	Audit – Phase II	1st October 2026 to 31st March 2027	07th Apr'27 to 18th Apr'27	Latest by First Week of May 2027

### **4. PAYMENT TERMS**

For professional services towards the conduct of internal audits at KLL

- a. The audit fees payable for FY 2026-27 shall be Rs. 4,68,000/- plus applicable taxes and Out of Pocket expenses limited to 10% of the professional fees as mentioned, excluding travelling, boarding, lodging at KLL Dabhol.
- b. The audit team for conducting audits at KLL Dabhol shall be deputed from the head office of the bidder firm in Maharashtra or from the branch office of the bidder in any city in Maharashtra.
- c. The initial appointment of the audit firm shall be for FY 2026–27 only, which is extendable for FY 2027–28 and FY 2028–29, respectively, with applicable fees of Rs. 4,82,000/- and Rs. 4,96,500/-, respectively. However, re-appointment for subsequent years shall be at the discretion of management.
- d. 50% of the fees shall be payable after completion and submission of the report for Phase I audit, and the balance fees will be paid after completion and submission of the report for Phase II audit.

- e. Travel, boarding, and lodging expenses and out-of-pocket expenses incurred, if any, shall be reimbursed extra on an actual basis, as per entitlement as specified at Annexure-E. Payment will be made upon submission of documentary evidence.

**5. COMPLIANCES/ DECLARATION BY FIRM ON APPOINTMENT**

- a. Assigned Audit work of the Company shall be completed within time frame specified.
- b. No partner of the Audit firm should be related to either GAIL's/ KLL's Chairman and Managing Director or any Whole Time Directors or Part Time Directors of GAIL/ KLL within the meaning of the Companies Act, 2013.
- c. Neither the Audit Firm nor its partner(s) or associates should have any interest in the business of the Company.
- d. It would be the responsibility of the bidding Audit firm to maintain strict confidentiality w.r.t. business sensitive and confidential information of KLL.
- e. The Bidding Firm should ensure that retired GAIL/ KLL employee (s) should not be employee/ partner or directly/ indirectly related with the Audit Firm.

The Bidding Firm will be required to submit a certificate stating that:

1. The Auditor(s) / Firm is eligible for appointment and is not disqualified for appointment under the Companies Act 2013, Institute of Chartered Accountant and the Cost and Works Accountants Act, 1959 (23 of 1959) and the rules or regulations made there under.
2. The Auditor(s) / Firm is free from any disqualification under sub-section (3) or sub-section (4) of section 141 read with sub-section (5) of section 148 of the Companies Act, 2013.
3. The Bidding Firms should ensure that retired GAIL/ KLL employee(s) should not be employee / partner or directly / indirectly related with selected Audit Firm.
4. It would be the responsibility of the bidding Audit Firm to maintain strict confidentiality w.r.t. business sensitive and confidential information of KLL
5. The proposed appointment is within the limits laid down by or under the authority of the Companies Act 2013.
6. The list of proceedings against the CA/ Cost Auditor or Audit Firm or any partner of the Audit Firm pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct.
7. If appointed, audit firm(s) shall have prime responsibility to ensure that appointment is within limits of maximum number of audit as specified under Companies Act, 2013.
8. The Audit Firm shall be free from any disqualification under The Companies Act, 2013.

**6. DEFECT LIABILITY PERIOD (DLP)**

Not Applicable

**7. PRICE REDUCTION SCHEDULE (PRS)**

Not Applicable

**8. PERFORMANCE BANK GUARANTEE/ SECURITY DEPOSIT**

Not Applicable

**9. DEBARRING PROVISIONS**

The audit firm will be debarred from appointment to the audit of KLL if

- a. The firm obtained the appointment on the basis of false information or a misstatement.
- b. The firm does not take up auditing in terms of the appointment letter.

- c. The firm fails to maintain or honour the confidentiality and secrecy of the company's data and information.

## **10. CONFIDENTIALITY**

- a) The auditor shall maintain strict confidentiality of the information received from KLL and will not share it with anyone without KLL's permission.
- b) All documents, reports, information, data, etc. collected and prepared by the auditor in connection with the scope of work submitted to KLL will be the property of KLL.
- c) The auditor shall not be entitled, either directly or indirectly, to make use of the documents, reports given by KLL for carrying out any services with any third parties.
- d) The auditor shall not, without the prior written consent of KLL, be entitled to publish studies or descriptive articles with or without illustrations or data in respect of or in connection with the performance of services.

## **11. INDUSTRIAL AND INTELLECTUAL PROPERTY**

In order to perform the services, the consultant must obtain, at its sole expense, the corresponding patents, models, trademarks, names, or other protected rights and shall keep KLL harmless and indemnify KLL from and against all claims, proceedings, damages, costs, and expenses (including but not limited to legal costs) from and/or on account of infringements of said patents, models, trademarks, names, or other protected rights.

## **12. TERMINATION OF CONTRACT**

KLL reserves the right to terminate the contract in case the performance of the consultant is found to be unsatisfactory during the execution of the contract by giving notice with immediate effect.

## **13. ARBITRATION**

In the event of any dispute or difference whatsoever arising under the contract or connection therewith, including any alleged breach, the parties hereto shall endeavour to settle all disputes and differences relating to and/or arising out of the contract amicably. In the event of the parties failing to resolve any dispute amicably, the same shall be referred and resolved through arbitration, for which the CEO of KLL shall be the arbitrator. However, in the event of non-acceptance by the bidder, any third party arbitrator shall be appointed by mutual consent. Arbitration shall be as per the provisions of the Arbitration and Reconciliation Act 1996, and the cost of arbitration shall be equally shared by the parties.

## **14. FORCE MAJEURE**

"Force Majeure" shall mean any event beyond the reasonable control of the KLL or of the consultant, as the case may be, and which is unavoidable, such as acts of God, earthquakes, war (declared or undeclared), revolts, riots, fires, floods, rebellions, explosions, hurricanes, sabotage, and civil commotions.

Upon the occurrence of such cause(s) and upon its termination, the party alleging that it has been rendered unable as aforesaid thereby, shall notify the other party in writing immediately but not later than 72 (seventy-two) hours of the alleged beginning and ending thereof, giving full particulars and satisfactory evidence in support of its claim.

The time of performance of the relative obligation suspended by the force majeure conditions shall then be extended by the period for which such cause lasts.

In the event that deliveries of bought out items and/or works to be executed by the contractor are suspended by force majeure conditions lasting for more than two (2) months, the employer shall have the option to terminate the contract or re-negotiate the contract provisions.

**15. JURISDICTION**

All matters of dispute arising out of order are referred to the courts of New Delhi only.

## **SCOPE OF WORK (SOW)**

### **Annexure-A**

#### **Extent and Scope of Internal Audit Work**

Summary of the major areas to be covered during the Internal Audit is given as **Annexure-B**. The extent and scope of the audit work shall be as indicated in **Annexure-C**.

In case of “Works” and “Procurement” items, reporting shall be done on the format contained elsewhere in this scope of work and in the case of “Accounts” (Vouching of bank and adjustment entries), the names of the months for which vouching has been conducted shall be indicated.

It is, however, emphasized that the coverage and reporting should not be restricted to the aspects mentioned in the guidelines alone. Professional expertise and judgment will have to be exercised on all other areas and aspects as well.

#### **1. Objectives of the Audit**

The broad objectives and scope of the Internal Audit work shall be as under:

- a) To ensure that the accounting and financial management systems, are reliable and effective in design and to assess the extent to which they are being followed.
- b) To review the efficacy, adequacy and application of accounting, financial and operating controls and to ensure accuracy of the books.
- c) To verify the system of internal check is effective in design and operation in order to ensure the prevention of and early detection of defalcations, frauds, misappropriations and misapplications;
- d) To identify areas of significant inefficiencies in existing systems and to suggest necessary remedial measures;
- e) To confirm the existence of financial propriety in all decisions taken and verify compliance to Government and statutory requirements as well as Company policies and procedures;
- f) To review the performance of various functions in the light of performance budgeting and to suggest cost reduction measures, if any;
- g) To associate with HODs/ CFO/ CEO etc. in undertaking surprise checks and inspections in one of their visits to the project/unit, whenever asked for;
- h) To ensure compliance of all points included in **Part II** of the Internal Audit Report (refer to the Reporting Requirements given at **Point 2** of scope of the audit work).

#### **2. Reporting Requirements**

Internal Audit reports should be divided into four separate parts, namely:

##### **PART-I Important Observations, Objections and Reservations:**

This part should contain the internal auditor’s comments on all such irregularities or occurrences which auditors want to bring to the notice of management, along –with financial implications. This part should also bring out deviations by units from policies, systems and procedures prescribed by GAIL (India) Ltd. and erstwhile adopted by the company. The observations should be arranged into self-contained paras, preferably with suitable titles.

## **PART – II Compliance Report**

As specified in 1 (h) above, a compliance report should be given in this part on all aspects covered in Annexure-D.

## **PART – III Report on Contracts /POs Placed On Single Tender Basis**

Internal auditors will report separately on Contracts/ LoAs/ POs placed on Single Tender basis. While the coverage of such contracts will be as per extent and scope mentioned at point 1 read with Annexure D, the format for such reporting will be included in the Guidelines for Internal Audit for FY 2026-27, as attached.

## **PART – IV Detailed Report**

This part shall comprise auditor's observations regarding areas specified in the guidelines for audit. However, non-compliance of the matters/areas specified in the guidelines should also be reported in Part I of the report, for which details should invariably be included IV. While reporting on contracts/ POs placed on single Tender basis is to be done in Part III of the report, Auditors should records their findings on all Contracts/ LoAs/ POs placed on other than single tender basis in this Part.

The report should be supplemented, in each phase, by a statement indicating:

- (i) Particulars of records checked along with their volume and value as compared to the total volume and value of the transactions.
- (ii) A statement indicating the audit personnel deployed, their designation and the period of deployment in each phase.

The report should also contain reference to the areas where no adverse observations have been noted. In respect of other areas, specific suggestions for improvement, if any, may also be highlighted for each area.

**The final observations of the audit process should be discussed with the CEO, CFO as well as Finance Head in each phases and important observations should be brought to their notice, so that timely corrective actions may be taken. The report should be prepared after duly taking into account of all the additional information that may be provided/ obtained during such discussions.**

The reports are to be submitted in 2 copies duly signed in original for each phase of audit to Konkan LNG Limited, Ratnagiri 415634. It may please be noted that contents of Internal Audit report have also to be submitted in soft copy and emailed to [rajeshbagaria@konkanlng.in](mailto:rajeshbagaria@konkanlng.in) and [amit.sharma@konkanlng.in](mailto:amit.sharma@konkanlng.in).

**Schedule of Internal Audit Programme for FY 2026-27**

a)

<b>Sl. No</b>	<b>Particulars</b>	<b>Coverage</b>	<b>Tentative Audit Programme</b>	<b>Submission of Reports</b>
1	Audit – Phase I	1 <sup>st</sup> April 2026 to 30 <sup>th</sup> September 2026	03 <sup>rd</sup> Nov'26 to 14 <sup>th</sup> Nov'26	Latest by Second Week of December 2026
2	Audit – Phase II	1 <sup>st</sup> October 2026 to 31 <sup>st</sup> March 2027	07 <sup>th</sup> Apr'27 to 18 <sup>th</sup> Apr'27	Latest by First Week of May 2027

**Annexure-B**

**MAJOR AREAS TO BE COVERED DURING THE AUDIT PROCESS  
OF THE PLANT/ COMPANY**

<b>Sl. No.</b>	<b>Items</b>
I	Works including O&M contracts (Pre-award and execution)
II	Procurement- (Pre-award and execution)
III	Accounts including establishment accounts
IV	Human Resources Department (HR Establishment)
V	Stores
VI	Operations
VII	Investments
VIII	Loans
XI	GST compliance
X	Compliance with ICoFR Risk Control Matrix (RCM)

## AREA AND EXTENT OF COVERAGE BY INTERNAL AUDITORS FOR 2026 - 2027

Sl. No.	Area/ Coverage	Coverage in Each Phase
I	<b><u>Works Incl. O&amp;M Contracts (Pre-award &amp; Execution)</u></b>	
	i) Contracts with value more than Rs.7 Lakh ii) Contracts with value Rs.7 Lakh or less	100% 50%
II	<b><u>Procurement (Pre-award &amp; Execution)</u></b>	
	i) P.O.s with value more than Rs.7 Lakh ii) P.O.s with value Rs.7 Lakh or less	100% 50%
III	<b><u>Accounts</u></b>	
	i) Bank Payment Documents	50%
	ii) Documents for Bank Receipt	100%
	iii) Documents for Adjustments	100%
IV	iv) Review of Bank Reconciliation Statements (BRS)	100%
	<b><u>Establishment – Accounts</u></b>	
	i) Checking of off-cycle payments w.r.t. rules and proprietary aspects (for 3 complete months other than those covered in III mentioned above)	50%
	ii) Review of Subsidiary Ledgers	100%
V	<b><u>Establishment – HR</u></b>	
	i) Leave Records	100%
	ii) LTC Records	50%
	iii) Documentation for Advances	50%
	iv) Ticket Booking	25%
VI	v) Training Activities	25%
	<b><u>Stores</u></b>	
	i) Documentation and Procedures	2 Months
	ii) Review of Claims	100%
	iii) Accounting and Review of Suppliers' Sub-ledgers	100%
iv) Review of Returnable Gate-Pass System	100%	
v) Test Checking Suppliers' bill w.r.t Policies & Circulars	50%	
VII	<b><u>Audit of Operations</u></b>	
	i) LNG Accounting Records ii) Review of Monthly Operating Results	100% 100%
VIII	<b><u>Loans and Advances</u></b>	100%
IX	<b><u>ICoFR Risk Matrix Compliance</u></b>	100%

**POINTS ON WHICH COMPLIANCE IS NECESARILY TO BE REPORTED BY INTERNAL AUDITORS IN PART II OF THE INTERNAL AUDIT REPORT**

- b) **Auditor has to report on compliance of Internal Audit observations outstanding as at the end of the previous half year (that is, in the report of the preceding phase).** For example, while submitting the internal audit report of Phase-I for the current year, it may be ensured that a compliance report on audit observations contained in Phase-II report of the previous year (i.e. 2025-26) as well as on such observations contained in reports of earlier years, pending settlement, is included and details of corrective action taken on those observations are furnished in the current year's Phase-I audit report. Similar information is needed to be furnished in Phase-II audit report too.
- c) Company has to obtain confirmation and prepare statements of reconciliation of balance as on 30<sup>th</sup> September, 2026 as well as on 31<sup>st</sup> March 2027 under advances, debtors, creditors and materials in transit/under inspection and with contractors/ fabricators. Further the unit has to carry out adjustments in the books of Account upon such confirmation/ reconciliation of balances under the above heads.

In this context, accounting unit shall analyze and categories the advances, claims, materials under inspection, material in transit, materials with contractors'/suppliers'/ fabricators etc. into (1) good and fully recoverable, (2) requiring adjustment entries to be passed, (3) doubtful of recovery to be provided for and (4) bad to be written off, with supporting documents/ explanations and reasons for each and every account. The analysis will be of the accounts as per the ledgers and schedules to the accounts as at 31<sup>st</sup> December 2026 as well as on 31<sup>st</sup> March 2027. Internal Auditor are required to vet the analysis prepared by the unit and submit their report on the same in this part along with the Phase II Internal Audit Report, keeping in mind applicable provisions of revised schedule III and IND AS provisions.

- d) Auditor have to report whether physical verification of fixed assets and inventory is being carried out as per the system laid down in this regard. Further, adjustments for excess or shortage are to be carried out in the books. This aspect needs to be checked and included in the Report. It should also be checked and reported if any old provisions are still to be adjusted. Internal Auditors should comment on the adequacy of coverage, both in terms of number of items as well as value.
- e) Auditor need to report whether tax deduction at source is being made in all cases, as applicable under the Income Tax Act, 1961, at prescribed rates and that TDS deposits are being made within the prescribed time.
- f) Auditor should review the status of reconciliation done by the unit between the land under physical possession with the ownership documents possessed by them and report thereon.
- g) Auditor should confirm that no item of revenue nature has been capitalized and also that no item of capital nature has been accounted for as revenue.

- h) Verification and reporting on compliance by the company relating to 'Recognition and Disclosure' of all provisions, contingent liabilities and contingent assets. Auditor shall verify and comment on compliance of the same in accordance to IND AS provisions.
- i) Internal Auditor has to confirm that the GL has been reviewed by them as required. j)
- k) Internal Auditor has to confirm that the bank payment authorizations have been done as per delegation and comment on the adequacy of the internal checks and controls to avoid unauthorized payments.
- l) Auditor should check/ endorse/comment on the provision, if any, lying in the books towards unmoved items of capital-work-in-progress (CWIP) especially from the point of view whether such provision is needed to be retained or written back.
- m) Auditor should point out old cases where work has been stopped/ abandoned for over a year.

## GUIDELINES FOR INTERNAL AUDIT (FY 2026-27)

### WORKS INCLUDING O&M CONTRACTS AND PROCUREMENT

#### REPORTING FORMATS – CONTRACTS AND P.Os PLACED ON SINGLE TENDER BASIS

As mentioned in the appointment letter appointing your firm as internal auditors for 2026-27, **reporting on Contracts / P.O.s awarded on Single Tender basis will be in a separate part of the report (Part III)**, starting with the following statistics:

**Table No. 1**

Award Value	Total No. of Contracts / P.O.s Placed During the period under audit		Total No. of Contracts / P.O.s Examined during the audit		Percentage covered in number and value	
	No.	Value (Rs. Lakhs)	No.	Value (Rs. Lakhs)	No.	Value (Rs. Lakhs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
More than Rs. 7 Lakhs						
Rs. 7 Lakhs or Less						
Totals						

Following reporting format shall be used for reporting on each case actually examined:

**Table No. 2**

Sl.	Name of party, P.O./LOA Ref. No. and Date	Nature of work / Item purchased	Value of contract (Rs Lakh)	Whether awarded on OEM/ OES/ MOU/ PAC / Urgency/PSU or other basis	The party on which such contract was placed earlier	Reasons for awarding on Single Tender basis	Observations of Internal Auditor
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total Nos.</b>			<b>Total Value</b>				

**Auditor shall also certify at the end that they have examined each of the Contracts / LoAs/ P.O.s in the above table with reference to ensuing detailed Guidelines for Works including O & M Contracts and Procurement.**

**Note:** Auditor has to ensure that Nos. and values in Col. Nos. 4 & 5 of Table No.1 tally with total nos. and values at Col. nos. 1 & 4 in Table No. 2

## WORKS INCLUDING O&M CONTRACTS AND PROCUREMENT

### REPORTING FORMATS – CONTRACTS AND P.Os PLACED ON OTHER THAN ON SINGLE TENDER BASIS

Reporting on Contracts / P.O.s not covered in Part III of the report (i.e. LTE and Open Tender cases) will be covered in the Detailed Report (Part IV), starting with the following statistics:

**Table No. 1**

Award Value	Total No. of Contracts /P.Os Placed During the Period Under Audit		Total No. of Contracts / P.Os Examined during the Audit		Percentage Covered in Number and Value	
	No.	Value (Rs. Lakhs)	No.	Value (Rs. Lakhs)	No.	Value (Rs. Lakhs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
More than Rs.7 Lakh						
Rs.7 Lakh or less						
<b>Totals</b>						

Following reporting format shall be used for reporting on each case actually examined:

**Table No. 2**

Sl. No.	Name of party, P.O./LOA Ref. No. and Date	Nature of Work / Item Purchased	Value of contract (Rs. Lakhs)	Observations of Internal Auditor
(1)	(2)	(3)	(4)	(5)
<b>Total Nos.</b>		<b>Total Value</b>		

**Auditor shall also certify at the end that they have examined each of the Contracts / P.Os in the above table with reference to ensuing detailed Guidelines for Works including O & M Contracts and Procurement.**

**Note:** Auditor to ensure that nos. and values in Col..Nos. 4 & 5 of Table No.1 tally with total nos. and values at Col. Nos.1 & 4 in Table No.2

## **WORKS INCLUDING O&M CONTRACTS AND PROCUREMENT**

### **(DETAILED GUIDELINES FOR INTERNAL AUDIT)**

**While reporting will be in the formats given in the two preceding pages, the following guidelines shall be used for audit of the Contracts / P.O.s :**

**A. PRE AWARD – General Guidelines**

- a) Examine and comment on the incidence of single tender awards
- b) A summary of number of contracts awarded with values, should be included in the report under the following categories:
  - a. Open Tenders
  - b. Limited Tenders
  - c. Single Tenders – 1.OEM Supplies: 2. Nomination Basis 3. Government Procurement 4. Others

**B. PRE AWARD – Checks to be exercised in respect of files selected for examination**

- a) Examine whether estimates have been properly made out and award values compared with estimates. Ascertain whether reasonability is established before award of contract.
- b) Ascertain whether all tendering procedures like invitation of bids, the requirement of EMD/Bid security, specifying bid opening date in the IFB/NIT, maintenance of tender box, Certification of tender opening by Contracts / Finance, formation of the tender committee etc. has been followed as per guidelines/DOP.
- c) Analyse and comment on the reasonableness of the justification given in single tender cases.
- d) Ascertain whether financial capabilities of tenderers have been properly assessed and award of contract made to financially sound and capable parties as per C&P Procedure.
- e) Ascertain in the case of tenders hosted on website (cases having estimate above Rs. 7.00 Lakhs) whether detailed assessment of their technical / financial capabilities has been done as per C&P Procedure.
- f) Verify whether the comparative statement which shows the evaluation of the tenders has been drawn up correctly. Examine whether non-responsive tenders have not been considered for price bid opening after due approval of competent authority as per DOP. Further, examine whether tenders have been called under “no deviation/zero deviation” Basis.
- g) Verify whether the Delegation of Powers (DOPs) have been followed strictly at all stages – i.e., at the time of administrative approval, pre-award and post-award.
- h) Examine whether any approved BEC were set before invitation of bids / offers and whether successful bidders meet the BEC completely in all respects. Examine also whether the BEC has been specified in the Tender document.
- i) Examine whether there has been a delay in processing the awards having financial implication to the company.
- j) Examine whether the unit has complied with circulars with regard to purchase preference as per C&P procedure.

- k) Verify whether instructions for release of EMDs of unsuccessful bidders have been issued immediately after acceptance of award.

**C. EXECUTION:**

- a) Verify whether mobilization advance and secured advance etc. have been released in accordance with provisions of the LOA & C&P procedure and have been given with approval of Competent Authority and the same are being adjusted regularly from the running account (R/A) bills as may be stipulated in LOA.
- b) Review in detail, the release of any advances against hypothecation of equipments, secured advance payment against despatch under L/C & the receipt of material and otherwise, payments against receipt at site, final payments after PG test and Payment of erection price / for Civil works is in line with Letter of Award and amendments thereto, General/special Conditions of Contract, approval notes and performance reports of contractors.
- c) Renovation and modernization programme has been taken up at various unit. CC Accounts has issued guidelines now and then for accounting procedures. Internal Auditors should check the accounting entries based on the circulars issued by CC Accounts in respect of R&M Programme and ensure that these have been properly acted upon in the books of accounts. The method adopted for accounting of scrap generated may also be examined.
- d) Review in detail the release of advances not provided in the LOA w.r.t approval and adjustments thereof.
- e) (i) Test check running account bills submitted by the contractors verifying:-
- Material reconciliation statement,
  - Materials issued on loan(whether Contract Section maintains register / proper records for Material issued on Loan Account, the same may be examined by auditor),
  - The payments are in line with rates provided in the contract and the quantity recorded in the Measurement Book,
  - Whether escalations bills are paid as per applicable indices, with reference to the formulae mentioned in LOA.
  - Recoveries on account of income-tax/ works tax deducted at source,
  - Retention in respect of Price Reduction Schedule (PRS) in case of delays,
  - Recovery for excess consumption of construction materials etc.,
  - Recoveries on account of rent, electricity, hire charges on equipment and interest on the advances, if any.
- (ii) Verify the net payments released in line with the above and comment on deviations from provisions of LOA.
- f) Examine the reasonableness of insurance coverage and indemnity bonds furnished by the contractors for adequacy and renewal for material issued to them as per contract. Material issued to the contractor at fixed rate, as per term of contract, but PSL rate is different from the above rate, whether difference is suitably booked in concerned job.
- g) Review in detail, on the basis of approval notes, letter of award and amendments thereto, bill of quantities, for compliance to Works and Procurement Policy and Delegation of Powers, the payments on account of escalation and extra claims due to:

- (i) Changes in item rates/duties/Taxes.
  - (ii) Changes in quantities executed.
  - (iii) Changes in scope of work.
  - (iv) Changes in payment terms.
- h) Verify whether residual material lying with Contractors have been taken over in time after execution of the contract.
  - i) Hire charges in respect of KLL vehicles being used by contractors / other outside parties are to be deducted from their bills. Auditors should verify whether proper records are being maintained by sites for determining the period of use of such vehicles and whether deductions are actually being made from contractors' bills for the period of use by the contractor.
  - j) Verify whether recoveries have been affected, for equipment hired out and materials issued, at higher rates as specified in the relevant guidelines, where the same has not been provided in the contract.
  - k) Verify whether hiring of construction equipment and issue of material has been done with the approval of the Competent Authority.
  - l) Examine whether Price Reduction Schedule (PRS) have been levied for delays in completion of the works and/or deviations from prescribed performance parameters. If leviable PRS are waived, whether the reasons recorded for waiver are justifiable. While examining cases of levy / non-levy of PRS, auditors to look-up the basic records maintained by the Engineer-in-Charge in respect of execution of the concerned contracts.
  - m) With respect to Supply-cum-Erection Contracts, examine whether supplies have been affected as provided in the schedule of supply sequentially and comment on cases of delay on this account.
  - n) Review and comment on the progress of work in respect of contracts under execution with reference to scheduled completion periods provided in the respective contracts.
  - o) Analyze the pending running account / final bills / escalation or price variation bills and comment on their pendency along with reasons.
  - p) Examine whether payments are released after obtaining time extension where needed.
  - q) **Review of Closed Contracts:** Examine whether contract closing is done in accordance with the existing system and whether proper recoveries have been made in respect of any relaxations in the conditions of the LOA. (Examples- waiver of specific tests; excess consumption of steel and cement; relaxation of specifications for the materials, etc.).
  - r) Examine all awards placed for which approvals have been obtained on post facto basis and comment thereon.

**D. Additional Checks – to be exercised in respect of procurement files selected for examination**

In the case of procurement, all checks listed above are to be exercised to the extent applicable. In addition, internal auditors are to verify the following:

- a) Examine the basis adopted for determining the quantities to be procured from the point of view of their availability in stores/other projects, quantity discounts etc.

- b) Examine whether Proprietary Article Certificates (PAC) have been issued in-line with C&P Procedure and DOP provisions.
- c) Examine the cases of repeat orders for compliance to the Delegation of Powers and quantities to be procured. Comment on incidence of such repeat orders.
- d) Auditor should check if there are any purchase orders placed on suppliers which have not been executed by them. Auditors should comment on the follow-up action being taken by the unit concerned. Auditors should also comment on action taken for procurement of the items not supplied by parties on whom PO's have been placed from other sources along with details of additional cost incurred and penal action taken against defaulting suppliers.
- e) Examine the payments for supplies in line with the terms of payment as per the purchase order and highlight the deviations on this account.
- f) Examine whether material procured on urgent basis has been utilized for the purpose for which it was procured or is still lying in stores.
- g) Verify whether the unit has followed the time limits specified for processing of indents, as laid down in C&P procedure.

## OPERATIONS

Given below are the guidelines for audit of operations. While an attempt has been made to make them comprehensive, auditors should use their judgement while auditing this area and give their suggestions for system improvements / cost reduction. Special attention may be paid to the controls in the area of fuel and auditors are expected to give at least 3-4 suggestions that can be put into practice.

### REVIEW OF OPERATIONS

#### LNG Regasification

- a) Test check the figures of LNG Cargo receipts, regasification of LNG and system use gas with reference to the DPRs maintained at respective places. Verify calibration reports of various meters.
- b) Auditor should comment on internal gas consumption by BOG Compressor in addition to system use gas as per agreement, after consulting with site the reasons offered for such change.
- c) Compare the maintenance schedules in terms of number of days as planned with actual maintenance as done. Examine the adverse variances and corrective action taken in these cases.
- d) Examine and comment on the control maintained by the project over replacement of high value spares and replaced items as indicated in the respective log-books. Examine whether the actual life of spares is as per the norms given by the supplier. Examine and comment upon the corrective/recovery action taken by the unit in case of deficiencies.
- e) Examine records maintained in the sub-stores and comment on abnormalities.

#### Statement OF LNG Stock

(Quantity in MMBTU)

S. No.	Description	GAIL Stock	KLL Stock	Total
A.	Opening Stock			
B.	Receipt (LNG Cargo)			
C.	Less: Allowance for System Use Gas as per Agreement (from GAIL Stock)			
D.	Less: LNG Re-gasified (from GAIL Stock)			
E.	Less: Gas Consumed by BOG Compressor (from KLL Stock)			
E.	Closing Stock			

## ACCOUNTS

### A. Important General Guidelines to be Followed Compulsorily

1. An important aspect of internal audit is the verification of supporting documents. Auditor should invariably highlight such cases where
  - Supports are not attached thereto;
  - Supports are not relevant / sufficient for the said documents' creation
  - Supports' financial values, vendor details and others relevant data are not matching with those on the documents.
2. Auditor shall verify and comment on all adjustment documents of old liabilities (i.e. EMD, Security Deposit & Retention Money etc.) are supported by adequate documents signed by two executives.
3. Auditor shall verify that all documents relating to Inter-unit account are supported by proper documents.

### B. Verification of Vouchers

- a) Verify all the vouchers are signed by two persons as per the Internal Working Arrangement. In case of events not specified in the Internal Working Arrangement – like settlement of fuel cycles, the vouchers are to be signed by two executives, one of whom shall be the section/group in-charge.
- b) Verify whether adequate genuine supporting documents are enclosed with the payment vouchers. A sample list of supporting documents which can be enclosed is as below:
  - i) Invoice copy and copy of P.O in case of purchase orders.
  - ii) Approval of Competent Authority and relevant bills in case of miscellaneous payments.
  - iii) Copy of payment order recorded in the measurement book in case of works payments.
  - iv) Sanction Order or advance application duly approved in case of employee advances
- c) Auditor should highlight any instances of payments on the basis of photocopies of bills.
- d) In case of miscellaneous payments in foreign currency, the instruction letters to the Bank shall be entered serially in a control register and on receipt of DD or debit advice from the bank the same should be cross-checked with the control register. Verify whether the same procedure is being followed.
- e) Verify whether adjustment vouchers for direct debits other than commission/ bank charges, interest, conveyance charges and LC payments are approved by HOD(Finance).
- f) Verify whether the payer's name mentioned in the bank receipt voucher prepared by the concerned department is as per the cheque receipt register.
- g) Examine whether the Bank Adjustment Vouchers are also supported by genuine documentary evidence in addition to advices from Banks. Verify the accuracy of the

amounts directly debited to the bank account. (Example: whether proper exchange rates/ commission have been applied, name of the beneficiary being mentioned etc.)

- h) Verify account codes on vouchers to check whether any capital expenditure has been charged to revenue or vice-versa.  
Check for cases where liability has been transferred from one vendor to another. The said transfer should be supported by documentary evidence in all cases.
- i) In cases where the amounts have been transferred to Retention / Security and the same is not through payment terms of P.O., then the reason for same must be supported through documentary evidence. Further the reason for not updating the purchase document must also be supported through documentary evidence.

### C. Bank

- a) Examine and comment whether Cheques Inward and Outward Registers have been maintained properly. Also comment on inconsistency between date of receipt, date of deposit and date of credit given by Bank.
- b) Examine whether bank balances being maintained by the unit are in excess of normal requirements of the unit.
- c) Examine whether the Cheque register is being maintained.
- d) Verify that the unit is conforming to the following:
  - i) All cheque books drawn from the banks should be entered in the register maintained for this purpose.
  - ii) All cheque books should be kept under lock & key and handled by the accountant and the officer in charge of the bank section.
  - iii) In-charge of the bank section shall conduct checks from time to time of the safe keeping and record of unused cheque books.
  - iv) The cheques must be kept in a place of security under lock and key. It is advised that it is periodically verified whether all unused forms are intact and promptly intimated to the bank the loss, if any, of the unused cheque forms / cheque requisition slips.
  - v) The cheques contained in the cheque book shall be counted before using any of them.
  - vi) At the time of closure or transfer of bank account, all unused cheques and cheque book requisition forms should always be returned to the bank after cancelling them.
  - vii) Blank cheques should not be given to anyone.
  - viii) In case of alterations new cheques shall be issued.
- e) Examine whether the payments by Demand Drafts have been approved by competent authority.
- f) Demand drafts are being issued as per the guidelines issued and are not being routed through one time vendor.
- g) With regard to **Bank Reconciliation**, verify the following:
  - i) That Bank reconciliation is being done regularly in the following month.
  - ii) Whether all debits and credits made by the bank have been duly identified and accounted.

- iii) Examine the amounts debited by Banks towards L/C charges etc. are in line with the applicable rates.
- iv) Examine whether there is undue delay in realization of cheques deposited in the Bank.
- v) Comment on old outstanding items along with reasons.
- h) Wherever e-payments are being done at the unit, auditors should verify and report on compliance by the unit of instructions / guidelines for e-banking.
- i) Check for the changes in the vendor master carried out during the period. Also check the source of such changes.

#### **D. Works Accounts**

While conducting the audit internal auditors should verify the following in addition to verification indicated in the section relating to Works & Procurement activities:

- a) Recovery of various advances like mobilization advance, secured advance, materials brought to the site, material issued to contractors, etc.
- b) Documentary evidence for release of Security Deposit / Retentions are attached with the vouchers.
- c) Review the Bank Guarantee Register and identify cases of expired Bank Guarantees. Ascertain and comment on the action taken for revalidation of expired Bank Guarantees and also verify the compliance to rules regarding release, invocation etc. Highlight details of the cases where recoveries could not be effected due to inability to invoke Bank Guarantees.
- d) The final payments have been made after Performance Guarantee (P.G) test and payment of erection price / for civil works is in line with letter of award, general/special conditions of the contract and have been made after obtaining necessary approvals. Also verify that material reconciliation statement has been prepared and necessary recoveries have been affected before releasing the final payments.
- e) In case of contractors' advances, materials issued on loan and free issue material, old outstanding should be reported along with age-wise analysis.
- f) Whether monthly statement recovery on account of hiring of construction equipment, rental and electricity charges towards accommodation given to the contractors on chargeable basis and hospital charges are being received from the respective department and the same are being recovered from the contractor. List out old outstanding and comments on the same.
- g) Whether income tax/works tax is deducted at source as per the prescribed rates and the same is being deposited in time. Whether TDS certificates are being issued as per the provision of the Income Tax Act.
- h) Whether all provisions for expenses and capital liabilities have been duly made on the basis of proper documentation. Comment on cases of over or under provisions.
- i) Whether all deposits like EMD, security deposits etc. have been maintained properly with age-wise analysis (highlight old cases outstanding).
- j) Whether the security deposits have been released as per the terms and conditions of LOA.
- k) Point out old cases where the work was abandoned long ago. Further, review whether O&M works are included in capital works.

- l) Check for Final delivery indicator with respect to Purchasing document where the work / supply is complete.
- m) Check if the document for EMD release is generated from the system by Materials group.

#### **E. Supplier's Bill Account**

While conducting audit, internal auditor should verify the following:

- a) Wherever payments are being made against documents through bank, whether advance documents have been cleared by the C&P Deptt. and they are in conformity with the P.O.
- b) Final / Balance payments are released on the basis of the invoice of the party supported by the SRV to the extent of accepted quantity.
- c) Review the entries in security deposit account, EMD account and Retention Money account in the sub-ledger and report old outstanding.
- d) Adjustment of the advance against supplies and report on the old advances along with age-wise analysis.

#### **F. Stores Accounts**

While conducting audit, internal auditor should verify the following:

- a) Test check whether Stores Receipt Vouchers (SRVs) and Stores Issue Vouchers (SIVs) are being controlled properly with reference to stores records.
- b) Test check the SRV valuation. Verify whether final adjustments have been carried out wherever SRVs are valued provisionally.
- c) Report on odd balances – quantity without values, value without quantity and negative balances.
- d) Report on the instances of purchases made in spite of having inventory.
- e) Report on the variations in rates of a particular item purchased on different dates in the period under review.
- f) Whether physical verification has been conducted covering sufficient number of items as per the CARO, 2020. Whether provisions have been made for the discrepancies observed on physical verification. Also verify whether the provisions have been finally adjusted on completion of investigations, with the approval of the Competent Authority. Abnormal cases should be pointed out. Verify whether discrepancies observed during physical verification during the previous year have been investigated and adjusted in accordance with guidelines.
- g) Verify whether capital items are being included in the repairs and maintenance expenses.
- h) If any spares bought by stations/projects appear in the approved list of capital spares, such spares should be capitalized as and when the items are procured and become available for use. Auditors should verify whether this is being followed by the unit.
- i) Whether material issued on loan account has been duly approved by Competent Authority.
- j) Verify and report whether the unit has issued any capital spares for consumption during the period under audit.

- k) Verify whether inventory of steel scrap has been accounted for on realizable value and other scrap has been accounted for on actual realization basis.
- l) Verify Accounting for insurance claims and customs claims are being followed as per closing guidelines.

## **G. Establishment Accounts**

While conducting audit, internal auditor should verify the following with regard to the respective heads:

### **a) HR Master Data**

#### **1) Actions**

- a) Verify grade, basic pay, date of appointment and joining date uploaded in IEA System w.r.t. physical documents.
- b) Test check promotions taken place during the period for each cadre.
- c) Verify all cases of promotion with transfer whether employee has joined the new place within stipulated time period to avail promotion benefits retrospectively.
- d) Verify whether disciplinary action against employee has been updated as per approval.
- e) Verify timely updation of Separation/ absconding/transfer action in the system

#### **2) Personal Data**

- a) Date of birth of the employee is as per document submitted on appointment
- b) Family planning incentive sanctioned during the period is as per policy and sterilization date maintained is as per document available in the personal file.

#### **3) Planned Working Time** - Test check employees working in the night shift and Work schedule is maintained.

#### **4) Basic Pay**

- a) Verify the pay fixation on promotion/ annual increment on test basis for each cadre.

#### **5) Recurring Payments/Deductions**

- a) Conveyance reimbursement sanctioned during the period is as per policy and all documents are in order.
- b) Sum of all allowances under cafeteria approach does not exceed the maximum permissible limit provided in the policy.
- c) Payment of HRA and recovery of rent for lease /quarter due to retention of house at a place other than place of posting is as per approval/policy and rate provided in the policy.

#### **6) Additional Payments**

- a) Miscellaneous payments like honorarium, Hindi incentive, awards are as per rate provided in the policy and approval.
- b) Miscellaneous recoveries like AC charges, electricity charges etc are as per rate provided in the policy.
- c) Test check the Generation Incentive rate is as per policy and payment under this head.

d) Overtime payment has been approved by competent authority and test check the computation.

**7) Cost Distribution** - Cost centre for wages/salary and travel are as per department and place of posting of the employee. Verify cost centre for all transfer-in cases.

**8) Loans**

a) HBA/conveyance advance are secured as per policy.

b) Test check documents submitted for HBA/ conveyance advances sanctioned during the period. List out default cases and verify recovery of advance amount with penal interest.

c) List out cases where recovery of monthly instalment is not taking place or there is a delay in start of recovery.

d) Verify loans sanctioned with relaxation in eligibility criteria are as per approval granted by competent authority.

**9) Previous Employment Tax Details** - Verify the detail of leave encashment transferred to KLL by previous employer is correctly maintained in case of fresh appointments during the period.

**10) Housing (HRA / CLA / COA)**

a) Test check Quarter type for employee residing in Company Township is correctly maintained and timely updated in system.

b) Test check Lease rent-maintained matches with actual lease agreement. Verify that eligibility is maintained with wage type.

c) Test check rent receipt submitted for income tax exemption of HRA matches with data maintained.

**11) Absence Quotas**

a) Verify Special additional leave sanctioned and credited for transfer in and transfer out cases.

b) Changes done in the opening balance during the period are to be verified with relevant document. Excess leave(s) encashed/ availed have been recovered or adjusted with other leave(s).

**12) Absences**

a) Absence/leave maintained in system is to be verified with manual attendance system existing at site on test basis.

b) In case employee is unauthorized absent for a period containing holiday/ week off, absence has been maintained for the holiday/ weekly off period also.

**b) T.A. Advance**

a) Verify the advance is released with the approval of competent authority.

b) Test check of T.A. bills.

c) Where an earlier advance is still outstanding, Verify whether a subsequent advance has been released with the specific approval of Competent Authority.

d) List out the advances outstanding for more than three months.

- e) Test checks that comment field contain break-up of total expected expenditure on tour.

**c) Medical**

- a) Test check of medical bills, with their classification into taxable / non-taxable categories.
- b) Test check of direct payment to hospitals with reference to the process given
- c) Test check of TDS deducted and deposited in time from hospital bills.
- d) List out the advances outstanding for more than six months.

**d) Transfer T.A.**

- a) Test check of Transfer T.A. bills.
- b) List out the cases of outstanding for more than three months.

**e) Staff Advance**

- a) Test check of advances released with the approval of Competent Authority.
- b) List out the cases where the staff advance has remained unadjusted for more than 3 month.
- c) List out the cases outstanding for more than six months.

**f) Negative Salary**

- a) List out the cases of negative salary and ensure negative salary and penalty has been recovered from the employee in next salary. In case of non-recovery of penalty approval for the same has been accorded by the competent authority.
- b) List out the cases where negative salary is repetitive every month.

**g) Interest on Advances**

- a) Test check the monthly calculation of interest on all the interest-bearing advances.

**h) General**

- a) List out temporary salary advances outstanding for more than one six months.
- b) Test checking of salary bill and verify whether correct TDS/ professional tax, as applicable for the location has been deducted and has been deposited in time.
- c) Examine whether PF / pension deductions for more than 1 month are outstanding and the reason thereof
- d) Examine whether deductions being effected under Provident Fund and EPS 95 schemes are being deposited with appropriate authorities in time.

**i) Commercial Accounts**

While conducting audit, internal auditor should verify the following with regard to fuel:

- a) Review the reconciliation of accounts with all fuel suppliers and verify whether provisions have been made for their claims.
- b) Whether stocks of fuel are being held as per tariff norms.
- c) Report whether any Minimum Guaranteed Off-take (MGO) charges paid are being accounted and recovered from the beneficiaries through tariff.
- d) Test check calculations of fuel price adjustment in respect of fuel.

- e) If the site is paying any taxes and duties like water cess etc. which are reimbursable by beneficiaries separately in terms of Power Purchase Agreement/Tariff notification. Report whether such bills are being raised and realized.

**j) Invoicing and Debtors for Sale of Energy/ LNG Regasification**

- a) Verify the agreement with GAIL (India) Limited for LNG regasification and ensure that bills are raised are in accordance with the agreement.
- b) Verify the deposit of taxes collected on sales with appropriate authorities and ensure that the same has been done in time.
- c) Verify that the accounting of sales is in line with accounting policies.

**k) Cost Accounting Records**

Auditor should verify that units are maintaining the necessary Cost accounting records in compliance of the government notifications in this regard.

**l) Review of General Ledger and Sub-Ledger**

- a) Review and comment on old/odd balances appearing in the General Ledger and Sub-ledger.
- b) Examine whether the accounting treatment followed by the unit for accounting of mandatory spares, furniture, fixture and scrap is proper, reasonable and in line with the accounting policy.
- c) Examine whether the company is regular in depositing undisputed statutory dues including Provident Fund, Investor Education and Protection fund, Employees' State Insurance, Income-tax, Professional Tax, Custom Duty, GST and any other statutory dues with the appropriate authorities.
- d) Company has to obtain confirmation and prepare statements of reconciliation of balances as on as on 30<sup>th</sup> September and 31<sup>st</sup> March of the financial year under advances, claims, deposits, creditors and debtors (including those due from State Electricity Boards), and materials in transit / under inspection and with contractors/ fabricators. Further they have to carry out adjustments in the Books of Account upon such confirmation/ reconciliation of balances under the above heads. Auditors shall verify and comment on confirmation of balances.
- e) Ascertain whether all relevant accounting standards are being followed by the unit and comment on the same.
- f) With regard to the Fixed Assets Register, Internal Auditor should verify the following:
  - i) Examine whether segregation of assets leading to the main classification has been properly done.
  - ii) Whether depreciation has been charged at applicable rates on all assets.
  - iii) Verify whether physical verification of fixed assets has been done in accordance with the system laid down in this regard.
  - iv) Whether adjustments on account of discrepancies observed on physical verification and additions / sales / adjustments have been properly reflected in conformity with CARO, 2020.
  - v) Whether procurement and other related costs have been properly identified with the respective assets.

**TESTING THE EFFECTIVENESS OF INTERNAL CONTROLS**

An element of risk-based auditing has been made a part of the scope of Internal Audit. This has been done by the inclusion of a checklist for Testing of the Internal Control. The checklist for the same is placed below. Auditors should verify whether the control activities are being followed at the unit by using the checklist and comment on same. Auditors' observations in this area are to be included in **Part III** of their reports.

**CHECK LIST TO TEST THE OPERATING EFFECTIVENESS OF CONTROLS SYSTEM**

<b>S. No.</b>	<b>Control Activity</b>	<b>Document Required</b>	<b>Remarks</b>
1	Verify that organisation charts along with roles & responsibilities defined for Finance Department, HR and C&M Departments are available in the respective departments.	Obtain the Organisation chart along with roles & responsibilities defined for Finance Department, HR and C&M Department.	
2	Verify that opening and closing of bank account is based on approval from MD.	<ol style="list-style-type: none"> <li>1. Obtain the list of opening &amp; closing of bank account(s), if any.</li> <li>2. Copy of letter issued to bank under MD's signature, where applicable.</li> <li>3. Acknowledgement from bank for opening &amp; closing of bank account.</li> </ol>	
3	<p>Verify that bank transactions are approved by signatories who have been duly authorized by MD.</p> <p>There are at least two authorized signatories to every banking transaction above Rs 10,000.</p>	<ol style="list-style-type: none"> <li>1. Obtain the list of bank accounts and select the Documents (BPV) samples covering each bank.</li> <li>2. Copy of letter issued to the Bank by MD indicating Authorized Signatories for operating the bank account(s).</li> </ol>	
4	Verify whether LCs are opened and operated by signatories authorized by the MD.	<ol style="list-style-type: none"> <li>1. Obtain the list of opening &amp; closing of LC(s), if any.</li> <li>2. Advice to bank for opening LC</li> <li>3. Authorised signatories list for opening LC</li> <li>4. Bank's intimating opening of LC.</li> </ol>	

5	Verify whether All changes to employee master (joining, transfer, separations) are made by HR personnel based on approved orders issued by Head HR and all changes are reviewed by personnel (HR).	<ol style="list-style-type: none"> <li>1. Obtain the list of HR actions for resigned/ transferred/ on study leave/ absconding employees.</li> <li>2. Screen Shots of action taken by HR for such employees.</li> <li>3. Approved Orders for Joining, Transfer and separations.</li> </ol>	
6	Verify whether the amount paid for lease in excess of entitlement is recovered from salary.	<ol style="list-style-type: none"> <li>1. Obtain the list of lease payments made in excess of entitlements during the period.</li> <li>2. Lease orders for the sample cases chosen by Audit.</li> <li>3. Screen Shots of Lease-Purchase Order.</li> <li>4. Pay-slips for the selected sample.</li> </ol>	
7	<p>Verify whether the laid down procedures have been followed in full &amp; final settlement of <b>exiting</b> employees:</p> <p>a) Separation date has been entered in the employee master by HR- personnel on the basis approvals/retirement dates and reviewed HR-personnel.</p> <p>b) 'No dues clearance' has been obtained from all concerned departments.</p> <p>c) Release letter signed by Head HR is issued.</p>	<ol style="list-style-type: none"> <li>1. Obtain the list of HR actions for resigned/ transferred / on study leave / absconding employees.</li> <li>2. Approved Orders of Separations.</li> </ol>	
8	Verify whether asset classifications, such as assets category and useful life, have been properly defined at the time of asset acquisition.	<ol style="list-style-type: none"> <li>1. Obtain the list of assets added and disposed off during the period.</li> <li>2. Select the samples of assets added and disposed off during the period</li> <li>3. Review documents related to the classification of selected sample assets.</li> <li>4. Accounting entries for Capitalization</li> </ol>	
9	Verify whether physical verification of stores & spares is conducted on a periodic basis.	Obtain the Physical Stock Verification report	

10	Verify whether variance report is prepared for difference noted during such verification and forwarded to the Investigation Committee.	Obtain the Variance report (if any) and Investigating Committee report.	
11	Verify whether Finance Department passes entries in the books of accounts for rectification of stock ledgers/ provisioning for inventory based upon recommendations of investigation committee.	Select the sample of accounting entries for Provision for Shortage Central Store (if any)	

## STORES DEPARTMENT

### **A. Documentation/ Procedures**

- a) Examine and comment on cases pending quality clearance for more than six months.
- b) Examine and comment on old cases of material-in-transit lying as an open item in GR/IR clearing.
- c) Review and comment on the reasonableness of number of old cases of materials rejected upon inspection where advances have been released.
- d) Examine and comment on the follow-up maintained with suppliers in respect of cases falling under (b) and (c) above.
- e) Examine whether the discrepancies observed on physical verification have been investigated and adjusted with due approval of competent authority within the same financial year.
- f) Comment on investigation pending along with the reasons.
- g) Sometimes some materials are sent out of KLL premises on “Returnable” gate passes. Auditors should verify and comment on the effective control over such material by site.
- h) Examine whether scrap, by-products arising from operations and other obsolete / non-moving items of operational activities have been identified and duly disposed off.
- i) Verify whether Surplus and Scrap Identification and Disposal Committee (SSIDC) has been constituted as per guidelines and whether such SSIDC is functioning regularly. Also examine the action taken by site on the report of the committee.

### **B. Claims**

- a) Examine whether insurance policies are being taken in time as per guidelines and properly maintained.
- b) In case of marine policies, verify whether relevant declarations are made in time.
- c) Written advice is to be given to insurance company whenever equipment's are sent outside KLL premises for repairs, etc. Auditors should verify whether such advices have been sent by the units so as to keep the insurance, which includes transit insurance, cover valid.
- d) Examine whether all claims on railways, marine and other insurance companies, including insurance obtained by suppliers that ought to have been lodged, have been lodged in time by reference to primary records.
- e) Where guarantee clause is provided in the P.O. in respect of certain spares/equipment, whether claims are being lodged on the suppliers and the same are being followed up for realization.
- f) Comment on cases of delays.
- g) Examine the realization of the above-mentioned claims.

- h) Examine whether detailed claim-wise registers have been maintained with adequate follow up of all claims.
- i) Examine the basis adopted for valuation of all claims and ensure that the same is in order, and incorporated in time in the books of accounts.
- j) Examine whether all doubtful claims have been identified and written off with the requisite approval.
- k) Tally the claims reflected in finance books with the claims as indicated in the Materials records.
- l) Review the adjustment of short realized claims in the books of accounts.
- m) Review the old outstanding claims and comment on the outstanding on this account.

## **HUMAN RESOURCES DEPARTMENT**

While conducting the audit internal auditors should verify the following:

- a) Sanctions of Leave Travel Concession
- b) To verify original documents such as mortgage deeds, hypothecation deeds etc. RC books, in connection with sanction and release of House Building Advance, Conveyance Advance, Furniture Advance, Computer Advance etc. Internal audit should cover at least 50% of all cases.
- c) Nominations and payment towards participant fees are made quite in advance of the dates of the seminar/conference. In some cases, fees are to be refunded in case nominated persons are unable to attend the conference. Auditors should verify the method of tracking and obtaining such refunds and their deposit with the Finance Department.
- d) Receipt for the comprehensive vehicle insurance policy is to be submitted to HR annually by employees against whose names conveyance advance is outstanding. Auditors should verify and comment on the compliance of the same.
- e) Auditors should review the status of reconciliation done by the units between the land under physical possession with the ownership documents possessed by them and report thereon.

## LOAN ACCOUNTS

Internal auditors should verify the following with respect to all loans taken by the company:

1. **Term of Loans:** To verify the following from loan agreements:
  - a) Loan amount.
  - b) Drawl schedule & terms & conditions of drawl.
  - c) Project and specific packages to be funded out of loan.
  - d) Instructions for filing of claims (time period).
  - e) Dates of payment of agency fee/ management fee/ upfront fee.
  - f) Dates of payment of commitment fee.
  - g) Interest payment dates.
  - h) Repayment schedule and repayment dates.
  
2. **Loan Draws:** After verifying the above from the loan agreements, check the following in respect of each loan:
  - a) Draws have been made as per schedule.
  - b) Draws have been made as per the terms & conditions and for the packages mentioned in the loan agreement.
  - c) Loan Register has been updated after each drawl
  - d) Accounting entries have been passed for each drawl.
  - e) Quarterly reconciliation of the account has been done with the lender.
  
3. **Payment of Agency Fee/ Management Fee/ Upfront Fee:** Terms of the loans may involve any or all of the above-mentioned fees. Internal auditors should verify that:
  - a. Payment is made as per Loan agreement.
  - b. Payment has been made on time.
  - c. Verification of exchange rate debited as per Bank advice with bid rate.
  - d. Adjustment entry has been passed.
  - e. Loan ledger has been updated.
  - f. Adjustment entry has been passed for accrual.

**3. Debt Servicing – Interest Payments: Verify that:**

- a. Interest is calculated as per loan agreement.
- b. Payment has been made on time.
- c. Verification of bid rates with exchange rate charged in the bank advice.
- d. Adjustment entry has been passed.
- e. Loan ledger has been updated.
- f. Adjustment entry has been passed for accrual.

**4. Debt Servicing – Repayment of Loans: Verify that:**

- a. Repayment amount is calculated as per loan agreement.
- b. Payment has been made on time.
- c. Verification of bid rates with exchange rate charged in the bank advice.
- d. Adjustment entry has been passed.
- e. Loan ledger has been updated.

**5. Extension of loan Agreement: Verify that:**

- a. Loan drawl is as per schedule.
- b. Extension is taken with the approval of competent authority.
- c. If extension is taken due to the delay on the part of the supplier then charges are paid by the supplier.

**INVOICING AND DEBTORS FOR LNG REGASIFICATION AND BERTHING AND  
PILOTAGE CHARGES**

- a. Verify the agreement with GAIL (India) Limited for LNG regasification and invoicing for Berthing and Pilotage charges with agents of ships unloaded at KLL and ensure that bills are raised are in accordance with the agreement.
- b. Verify the deposit of taxes collected on sales with appropriate authorities and ensure that the same has been done in time.
- c. Verify that the accounting of sales is in line with the guidelines issued by Corporate Finance - Commercial Department.
- d. Examine and comment on the age wise analysis for all debtors' accounts.
- e. Compare the balances in the sub ledger with the General Ledger and ensure that the balances are in agreement.
- f. Review the various debtors' accounts and the debtors control account and comment on inordinate delays in recoveries and also examine and comment on the steps taken to recover the outstanding.
- g. Review the quarterly reconciliation of outstanding dues prepared jointly and signed by representatives of KLL and beneficiaries. Comment on unusual / abnormal items.
- h. Company has to obtain confirmation and prepare statements of reconciliation of balances as on 30th September and 31st March of each financial year under the account head debtors. Further they have to carry out adjustments in the Books of Account upon such confirmation/ reconciliation of balances under the above head. Auditors shall verify and comment on confirmation of the same.
- i. In this context, debtors shall be analyzed into (1) good and fully recoverable, (2) requiring adjustment entries to be passed, (3) doubtful of recovery to be provided for and (4) bad and to be written off with supporting documents / explanations and reasons as for each and every account. The analysis will be of the accounts as per the ledgers and schedules to the accounts as on 31st January of the financial year. Internal auditors are required to vet the analysis statements prepared by the units and submit their report on the same to the Corporate Office along with the Phase II Internal Audit Report.
- j. Examine the collection bank account statement and comment on the delays in remitting the receipts to Corporate Centre. Auditors should also enclose a copy of the bank statement with their report.
- k. Examine the bank charges debited by different banks in respect of collection accounts and comment on the uniformity of the same within the region.

## **CUSTOMS DUTY AND OTHER PORT CLEARING CHARGES**

- a. Check whether the provisional payments made towards customs duty before the assessment of duty on the imports are properly accounted and adjusted with the actual assessments of the duty and balance amounts claimed back from customs.
- b. Check if adequate records in support of reconciliation of the customs duty paid and Port Deposit (PD) accounts, customs duty adjusted and refunds claimed are maintained.
- c. Check the bills of entry for classification and rate of assessment for payment of customs duty of cases involving customs duty of and above Rs. 5 Lakh.
- d. List out the cases of demurrage payment and indicate whether approvals of competent authority have been obtained as per the Delegation of Powers.
- e. Check if the amount of demurrage identified for recovery from the clearing agents or suppliers is realized. Outstanding cases may be listed and brought out in the report.
- f. The continuity bonds furnished by KLL before clearance of the shipments are properly reflected in the bonds register maintained for the purpose. See whether the reconciliation of the bonds issued, adjusted and outstanding is done periodically or not.

## **INVESTMENTS**

- a. Check the proposals related to investment of funds in Short Term Deposits (STDs) in banks. This would include checking the evaluation made based on factors like interest rates, exposure limits of banks, amount of deposits acceptable to banks, period etc. along with Company's approved investment policy.
- b. Verify the Short-Term Deposit Receipts (STDRs) physically and check that the gross amount of STDRs is tallying with balance in books.
- c. Check whether there has been any premature encashment of STDRs during the period and reasons necessitating such action.
- d. Verify that there has been no delay in crediting the maturity amount in KLL's bank account. If any delay noted, the same may be reported.
- e. Verify that interest accruals have been calculated correctly at the end of each accounting period.
- f. Verify correctness of TDS deducted by bank and its accounting.
- g. Check that amounts beyond certain specified limit, depending upon the bank, are automatically invested in Corporate Liquid Term Deposits (CLTDs) through Auto-sweep facility.
- h. Check that there is proper justification whenever the CLTDs are prematurely encashed.
- i. Ensure that interest credited by bank for CLTDs is cross-verified both with respect to rate and the amount placed in corresponding CLTD/ sum withdrawn through encashment of corresponding CLTD.

**ENTITLEMENTS FOR THE VISITS TO AND STAY AT KLL DABHOL**

The travel entitlement of partners of the firm of internal auditors will be as applicable to general managers (GM) of KLL (Grade E-7) and the entitlement of other members of the audit team will be as applicable to senior officers (E2) of KLL. The audit programme shall be finalised in terms of scope of work by the auditors with the consent of KLL.

Claims may be made by the audit firm in respect of individual members of the audit team for the following categories:

1. Journey Fare
2. Conveyance Charges
3. Other Incidental Expenses

Boarding, lodging, and local transportation will be provided by the company or reimbursed at actuals against documentary evidence in cases where they are not provided by KLL Dabhol. GST, as applicable, will be paid as per the GST Law applicable from time to time.

Entitlements under each member for the above items are as follows:

**A. Journey Fare (For Visit to KLL Dabhol):**

The audit team will be paid or arranged by KLL for each phase of the audit, including to-and-fro journey fares by air or rail. The journey should be performed by the shortest route in the entitled class given below:

Partners: Economy Class (preferably APEX fare) by AIR or AC 1st

Class by rail Other Members: Economy Class (preferably APEX fare) by AIR

or AC 2 Tier by rail

A claim for travel should be supported by tickets and a boarding pass. **In the absence of such support, the claims for journey fare will be restricted to AC 2 Tier Indian Railways fare.**

Claims for fare for the performance of a journey by a mode or class other than those given above shall be regulated as under:

**Journey Performed by Taxi, Where Stations are Connected by Rail:** The actual taxi fare will be limited to the Indian Railway fare of the entitled class available on that route, provided the claim is supported by valid receipts. In the event of non-production of receipts, the claim shall be restricted to the AC 2 Tier Indian Railways fare.

**Journey Performed by Taxi Where Stations are not Connected by Rail:** Actual taxi fare is restricted to Rs 14.00 per km, subject to the production of valid receipts. In the event of non-production of receipts, the claim shall be restricted to the second-class rail fare applicable for the distance between the two places.

**When Own Car is Used:** Actual fuel expenses are restricted to Rs. 14.00 per km, subject to the production of sufficient proof in support of the utilisation of the own car for the journey. In the absence of such proof, the claim shall be restricted to the second-class rail fare applicable for the distance between the two places.

**B. Conveyance Charges:**

Actual conveyance charges against documentary evidence from residence to railway station/ airport/ bus stand, and vice versa at KLL Dabhol and Tour Station are only applicable when local transport is not provided by the company.

**C. Other Incidental Expenses:**

Other incidental expenses, like official phone calls, etc., will be paid on production of valid receipts and sufficient proof of the expenditure having been incurred for the performance of the audit.

**General Guidelines in Respect of Claims**

- 1) A list indicating partners and other audit personnel involved in the assignment, along with their designation and the period of deployment, will have to be furnished along with the claim bills.
- 2) A certificate indicating the (i) details of man-days spent individually, along with designation, (ii) details of boarding and lodging provided, (iii) details of advances drawn or tickets booked by the firm, (iv) details of local conveyance provided, and (v) other bills incurred by the Internal Audit firm and settled by the Finance Department at KLL Dabhol, should be obtained from the concerned at KLL Finance Department and attached along with the claims.

## HEALTH, SAFETY AND ENVIRONMENT [HSE] SPECIFICATIONS

- 1.0 SCOPE:  
These specifications establish the 'Health, Safety and Environment [HSE] Management' requirement to be complied with by the Contractors during executing their Job. Requirements stipulated in these specifications shall supplement the requirements of 'HSE Management' given in relevant act(s) / legislations.
- 2.0 REQUIREMENTS OF 'HEALTH, SAFETY AND ENVIRONMENT [HSE] MANAGEMENT SYSTEM' TO BE COMPLIED BY BIDDERS:
- 2.1 Preferably, the Contract should have a documented 'HSE Policy' to cover commitment of their organization to ensure health, safety and environment aspects in their line of operations.
- 2.2 The Contractor shall ensure that the KLL's 'Health, Safety and Environment [HSE]' requirements are clearly understood and faithfully implemented at all level, at sites.
- 2.3 The Contractor shall promote and develop consciousness for health, safety and environment among all personnel working for the Contractor. Regular work-site meetings shall be arranged on 'HSE' activities to cover hazards involved in various operations during executing their jobs, location of First Aid Box, trained personnel to give First Aid, Assembly Points, standby Ambulance or vehicle and fire protection measures such as fire hydrant, water and fire extinguishers, etc.
- 2.4 Non-conformance of 'HSE' by Contractor [including his sub-Contractors] as brought out during review / audit by KLL / external agency authorized by KLL, shall be complied by Contractor and its report to be submitted to KLL.
- 2.5 The Contractor shall adhere consistently to all provisions of 'HSE' requirements. In case of non-compliance of continuous failure in implementation of any of 'HSE' provisions, KLL may impose stoppage of work and a suitable penalty for non-compliance. The decision of imposing stoppage work, its extent and monetary penalty shall rest with KLL.
- 2.6 All fatal accidents and other personnel accidents shall be investigated for root cause by KLL and Contractor shall extend all necessary help and cooperation in this regard. Recommend corrective and preventive actions of findings will be communicated to Contractor for taking suitable actions should be taken by the Contractors to avoid recurrence of such incidences.
- 2.7 The Contractor shall ensure that all their staffs and workers, including their sub-Contractor(s), shall wear 'Personal Protective Equipments [PPEs]' such as safety helmets, safety shoes, safety belts, protective goggles, gloves, etc., as per job requirements. All these gadgets shall conform to relevant IS specifications or equivalent.
- 2.8 The Contractor shall assign competent and qualified personnel for carrying out various tasks / jobs as per requirement.
- 2.9 All equipments should be tested and certified for its capacity before use.
- 2.10 Contractor shall ensure storage and utilization methodology of materials that are not detrimental to the environment. Where required, Contractor shall ensure that only the environment-friendly materials are used.
- 2.11 All persons deployed at site shall be knowledgeable of and comply with the environmental laws, rules and regulations relating to the hazardous material substances and waste. Contractor shall not dump release or otherwise discharge or dispose off any such materials without the express authorization of KLL.
- 2.12 The Contractor should obtain all work permits before start of activities [as applicable] like hot work, confined space, work at heights, storage of chemicals / explosive materials and its use and implement all precautions mentioned therein.
- 2.13 The Contractor should display at site office and work locations caution boards, provide posters, banners for safe working to promote safety consciousness, etc.
- 2.14 The Contractor should carryout audits / inspections / supervisions at the sub-Contractor's works and submit the reports for review by KLL.

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**SECTION- VI**  
**SOR**

<b>SCHEDULE OF RATES (SOR)</b>					
<b>TENDER NO: KLL/CNP/FNA/SFL084/2025-26</b>					
<b>SUBJECT OF TENDER : APPOINTMENT OF INTERNAL AUDITOR OF KONKAN LNG LIMITED FOR FY 2026-27 TO FY 2028-29</b>					
<b>Sl. No.</b>	<b>Description of Work</b>	<b>UOM</b>	<b>QTY</b>	<b>Unit Rate</b>	<b>Total Amount</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6 = (5x4)</b>
1	Remuneration of Internal Auditor of KLL for the Year FY 2026-27	Yearly Lumpsum	1	4,68,000.00	4,68,000.00
2	Remuneration of Internal Auditor of KLL for the Year FY 2027-28	Yearly Lumpsum	1	4,82,000.00	4,82,000.00
3	Remuneration of Internal Auditor of KLL for the Year FY 2028-29	Yearly Lumpsum	1	4,96,500.00	4,96,500.00
<b>Total Basic Amount Excluding GST (Rs.)</b>					<b>14,46,500.00</b>
<b>GST in %</b>				18%	<b>2,60,370.00</b>
<b>Grand Total Inc. Tax (Rs.)</b>					<b>17,06,870.00</b>

\*The out of pocket expenses excluding travelling, boarding and lodging at site limited to 10% of the fee against actuals will be paid extra. Travelling, Boarding and lodging to site shall be arranged by the company or reimbursed on actual basis in terms of the bid document.

Note

1. We hereby provide our consent for the above fee, if awarded.
2. We hereby certify there is no conflict of interest with respect to my appointment as Internal Auditor of KLL and we are also not disqualified in regards to compliance for eligibility and qualification in terms of the Companies Act 2013 and other applicable laws.

**Signature of Authorised Person**  
**Name of the Authorized Signatory**  
**Membership No.**  
**Designation:**  
**Date:**  
**Firm No.:**  
**Stamp of the Firm:**