

**DIRECTORATE GENERAL OF HYDROCARBONS**

(Ministry of Petroleum &amp; Natural Gas)

OIDB Bhawan, Plot No. 2, Sector-73, Noida-201301, India

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**CORRIGENDUM NO. 2 & REPLY TO BIDDER QUERIES**

In regard to Open E-Tender No. Audit-11/8/2024-DGH/C-11047/ENQ/234 for “15<sup>th</sup> Round Empanelment of Auditors for Audit of Accounts of Category 1, 2 & 3 blocks under PSC & RSC”, a corrigendum is issued as under:

Sr. No.	Tender Clause & Document Location	In Lieu of	Shall be read as
1	BID ELIGIBILITY CRITERIA PAGE NO 28, A-3	<p>Experience of Audit Firm: The applying Chartered Accountant Firms/ LLPs must have a minimum experience of carrying out at least 3 single audits (Statutory Audit) during the last 5 years of the companies engaged in the Hydrocarbons/ Mining/ Infrastructure sector each having minimum annual turnover of ₹1,000 Crore in the year of audit.</p> <p>(The applying Chartered Accountant Firms/ LLPs must submit copies of engagement letters and self-certified copy of declaration of turnover of auditee organizations that substantiate their claim)</p> <p>(Infrastructure Sector include Road, Railway, Airport, Water Management, Mass Transit, Telecommunication Network, Power, Nuclear Power, Ship Building &amp; Port Construction)</p>	<p>Experience of Audit Firm: The applying Chartered Accountant Firms/ LLPs must have a minimum experience of carrying out at least 3 single audits <b>{DGH Audit (MC appointed/Govt. Audit)/Statutory Audit}</b> during the last 5 years of the <b>E&amp;P JV/</b>Companies engaged in the Hydrocarbons/ Mining/ Infrastructure sector each having minimum annual turnover of ₹1,000 Crore in the year of audit.</p> <p>(The applying Chartered Accountant Firms/ LLPs must submit copies of engagement letters and self-certified copy of declaration of turnover of auditee organizations that substantiate their claim)</p> <p>(Infrastructure Sector include Road, Railway, Airport, Water Management, Mass Transit, Telecommunication Network, Power, Nuclear Power, Ship Building &amp; Port Construction)</p>
2	BID ELIGIBILITY CRITERIA PAGE NO 28, A-4	<p>Number of Full Time Partners: The applying Chartered Accountant Firms/ LLPs should have a minimum of Eight (8) Chartered Accountants (CAs) as partners.</p> <p>(Self-certified copy of the declaration by the applying Chartered Accountant</p>	<p>Number of Full Time Partners: The applying Chartered Accountant Firms/ LLPs should have a minimum of <b>Six (6)</b> Chartered Accountants (CAs) as partners.</p> <p>(Self-certified copy of the</p>

		Firms/ LLPs mentioning name of partner & date of joining as partner in the firm may be attached)	declaration by the applying Chartered Accountant Firms/ LLPs mentioning name of partner & date of joining as partner in the firm may be attached)
3	BID ELIGIBILITY CRITERIA, PAGE NO 28, A-5	Association of Partners in the Firm: At least Four (4) partners should have been in association with the firm for 9 years or more.	Association of Partners in the Firm: At least Four (4) partners should have been in association with the firm for <b>5(five) years</b> or more.
4	BID ELIGIBILITY CRITERIA, PAGE NO 29, A-7	The applying Chartered Accountant Firms/ LLPs should have minimum Two (2) Chartered Accountants (either partner or employees) having DISA/ CISA and IFRS / FAFD/ Resolution Professional certifications from ICAI/ other institutions.	The applying Chartered Accountant Firms/ LLPs should have minimum Two (2) Chartered Accountants (either partner or employees) having DISA/ CISA <b>or</b> IFRS / FAFD/Resolution Professional certifications from ICAI/ other institutions.
5	Bid Closing Date	29/10/2024 at 14-00 hrs (IST)	<b>05/11/2024</b> at 14-00 hrs (IST)
6	Bid Opening Date	30/10/2024 at 11-00 hrs (IST)	<b>06/11/2024</b> at 11-00 hrs (IST)
7	Clause 19.2 page no. 11	Price Bids of the technically qualified Bidders will be opened on a specific date in presence of interested qualified bidders. Bidders will be intimated about the bid opening date in advance.	Deletion of the clause.
8	Bid Security Clause Page no.	13.4 The Bid Security shall be acceptable in any of the following forms: (i) An account payee Demand Draft in favour of "Directorate General of Hydrocarbons" payable at New Delhi valid for 120 days from its date of issue. (ii) A Bank Guarantee as per Appendix 5. Bank Guarantee issued from any of the Nationalised / scheduled Bank in India on non-judicial stamp paper of requisite value, as per Indian Stamp Act, purchased in the name of the Banker valid for 45 days beyond the validity of the bids asked for in the tender.	13.4 The Bid Security shall be acceptable in any of the following forms: (i) An account payee Demand Draft in favour of "Directorate General of Hydrocarbons" payable at New Delhi valid for 120 days from its date of issue. (ii) A Bank Guarantee as per Appendix 5. Bank Guarantee issued from any of the Nationalised / scheduled Bank in India on non-judicial stamp paper of requisite value, as per Indian Stamp Act, purchased in the name of the Banker valid for 45 days beyond the validity of the bids asked for in the tender. iii) <b>The EMD can also be submitted through NEFT/RTGS on below</b>

			<p><b>mentioned bank account.</b></p> <p><b>A/C name - Directorate General of Hydrocarbons</b>  <b>Account No. 65191279625</b>  <b>IFSC Code SBIN0050203</b>  <b>Bank Name: State Bank of India</b>  <b>Branch address: Shastri Bhawan, New Delhi</b></p>
8	Clause 7 page no 33.	Bidders must quote clearly and strictly in accordance with the "Format and Evaluation Sheets" in Excel Sheet of bidding document; otherwise the bid will be summarily rejected.	Deletion of the clause
9	Integrity Pact page no. 21	Appendix-8	<b>Revised Integrity</b> Pact (New Integrity pact attached with this corrigendum no .02)
10	Performance Guarantee Clause Sr. No.9, Page no 3	The firms selected for empanelment shall be required to submit a performance bank guarantee of Rupees five lakhs (Rs. 2,00,000/-) valid for 2 months beyond the validity of empanelment period (i.e.5 years), in the name of "Directorate General of Hydrocarbons".	The firms selected for empanelment shall be required to submit a performance bank guarantee of Rupees <b>two</b> lakhs (Rs. 2,00,000/-) valid for 2 months beyond the validity of empanelment period(i.e.5 years), in the name of "Directorate General of Hydrocarbons".  <b>Successful firm may also submit performance security in form of DD/NEFT transfer apart from bank Guarantee.</b>

Addendum/ Corrigendum / Bid Due Date Extensions, if any, to the Bid Document shall be uploaded only on DGH's website [www.dghindia.gov.in](http://www.dghindia.gov.in) and Government of India's Public Procurement Portal <http://eprocure.gov.in/cppp/>. Hence, bidders are requested to visit the said websites regularly.

**HOD (MM)**  
**For Directorate General of Hydrocarbons**

## Revised Integrity Pact Format

### INTEGRITY PACT

Between

Directorate General of Hydrocarbons hereinafter referred to as “**The Principal,**”

And

(Name of the bidder) \_\_\_\_\_ hereinafter referred to as “**The Bidder/ Contractor.**”

#### **Preamble:**

The Principal intends to award contract/s for “ENGAGEMENT OF EXPERT SERVICE PROVIDER FOR PREPARING TECHNICAL DOCKET FOR PROMOTION OF OALP BID ROUNDS”, under laid down organisational procedures, The Principal values full compliance with all relevant laws of the land, rules, regulations, economical use of resources, and fairness / transparency in its relations with its Bidder and / or Contractor.

To achieve these goals, the Principal shall appoint Independent External Monitors (IEMs) who shall monitor the tender process and the execution of the contract for compliance with the abovementioned principles.

#### **Section 1 – Commitments of the Principal**

1) The Principal commits itself to take all measures necessary to prevent corruption and to observe the following principles: -

- a. No employee of the Principal, personally or through family members, shall in connection with the tender for, or the execution of a contract, demand, take a promise for or accept, for self or third person, any material or immaterial benefit which the person is not legally entitled to.
- b. The Principal shall treat all Bidder(s) with equity and reason during the tender process. The Principal shall, in particular, before and during the tender process, provide to all Bidder(s) the same information and shall not provide to any Bidder(s) confidential / additional information through which the Bidder(s) could obtain an advantage in the tender process or the contract execution.
- c. The Principal shall exclude from the process all known persons having conflict of interest.

2) If the Principal obtains information on the conduct of any of its employees, which is a criminal offence under the IPC/PC Act, or if there be a substantive suspicion in this regard, the Principal shall inform the Chief Vigilance Officer and in addition shall initiate disciplinary proceedings.

#### **Section 2 – Commitments of the Bidder/ Contractor**

1) The Bidder/ Contractor commits themselves to take all measures necessary to prevent corruption. The Bidder/ Contractor commits themselves to observe the following principles during participation in the tender process and the contract execution.

- a. The Bidder/ Contractor shall not, directly or through any other person or firm, offer, promise, or give to any of the Principal's employees involved in the tender process or the execution of the contract or to any third person any material or other benefit which they are not legally entitled to, in order to obtain in exchange any advantage of any kind whatsoever during the tender process or the execution of the contract.
- b. The Bidder/ Contractor shall not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal, in violation of the Competition Act, 2002 (as amended from time to time). This applies in particular to prices, specifications, certifications, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelisation in the tender process.

- c. The Bidder/ Contractor shall not commit any offence under the relevant IPC/PC Act; further, the Bidder/ Contractor shall not use improperly, for purposes of competition or personal gain, or pass on to others, any information or document provided by the Principal as part of the business relationship, regarding plans, technical proposals, and business details, including information contained or transmitted electronically.
- d. The Bidder/Contractor of foreign origin shall disclose the name and address of the Agents/representatives in India, if any. Similarly, the Bidder/Contractor of Indian Nationality shall furnish the name and address of the foreign principals, if any. Further, all the payments made to the Indian agent/representative must be in Indian Rupees only.
- e. The Bidder/ Contractor shall, when presenting their bid, disclose any and all payments made, is committed to, or intends to make to agents, brokers, or any other intermediaries in connection with the award of the contract.
- f. Bidder /Contractor who have signed the Integrity Pact shall not approach the Courts while representing the matter to IEMs and shall wait for their decision.
- g. The Bidder/ Contractor shall not instigate third persons to commit offences outlined above or be an accessory to such offences.

### **Section 3 - Disqualification from the tender process and exclusion from future contracts**

If the Bidder/Contractor, before award or during execution, has committed a transgression through a violation of Section 2, above or in any other form such as to put their reliability or credibility in question, the Principal is entitled to disqualify the Bidder/Contractor from the tender process or take action to debar the Bidder/Contractor from participating in the future procurement processes.

### **Section 4 – Compensation for Damages**

- 1) If the Principal has disqualified the Bidder from the tender process before the award according to Section 3, the Principal is entitled to demand and recover the damages equivalent to Earnest Money Deposit/ Bid Security.
- 2) If the Principal has terminated the contract according to Section 3, or if the Principal is entitled to terminate the contract according to Section 3, the Principal shall be entitled to demand and recover from the Contractor liquidated damages of the Contract value or the amount equivalent to Performance Bank Guarantee.

### **Section 5 – Previous transgression**

- 1) The Bidder declares that no previous transgressions occurred in the last three years with any other Company in any country conforming to the anti-corruption approach or with any Public Sector Enterprise in India that could justify his exclusion from the tender process.
- 2) If the Bidder makes an incorrect statement on this subject, the Principal shall act like Section 3 above.

### **Section 6 – Equal treatment of all Bidders / Contractors / Subcontractors**

- a. In the case of Sub-contracting, the Principal Contractor shall take responsibility for adopting the Integrity Pact by the Sub-contractor.
- b. The Principal shall enter into agreements with identical conditions as this one with all Bidders and Contractors.
- c. The Principal shall disqualify from the tender process all bidders who do not sign this Pact or violate its

provisions.

### **Section 7 – Criminal charges against violating Bidder(s) / Contractor(s) / Subcontractor(s)**

If the Principal obtains knowledge of the conduct of a Bidder, Contractor, or Subcontractor, or of an employee or a representative or an allied firm of a Bidder, Contractor or Subcontractor which constitutes corruption, or if the Principal has substantive suspicion in this regard, the Principal shall inform the same to the Chief Vigilance Officer.

### **Section 8 – Independent External Monitor**

1) The Principal shall appoint competent and credible Independent External Monitor(s) for this Pact after approval by the Central Vigilance Commission. The task of the Monitor is to review, independently and objectively, whether and to what extent the parties comply with the obligations under this agreement.

2) The Monitor is not subject to instructions by the parties' representatives and performs their functions neutrally and independently. The Monitor would have access to all Contract documents whenever required. It shall be obligatory for them to treat the information and documents of the Bidders/Contractor as confidential. They report to the Management of the Principal.

3) The Bidder/Contractor accepts that the Monitor has the right to access without restriction, all Project documentation of the Principal, including that provided by the Contractor. Upon their request and demonstration of a valid interest, the Contractor shall also grant the Monitor unrestricted and unconditional access to their project documentation. The same applies to Subcontractors.

4) The Monitor is under contractual obligation to treat the information and documents of the Bidder/ Contractor/ Sub-contractor with confidentiality. The Monitor has also signed declarations on 'Non-Disclosure of Confidential Information' and 'Absence of Conflict of Interest.' In case of any conflict of interest arising later, the IEM shall inform the Management of the Principal and recuse themselves from that case.

5) The Principal shall provide the Monitor with sufficient information about all meetings among the parties related to the Project, provided such meetings could impact the contractual relations between the Principal and the Contractor. The parties offer the Monitor the option to participate in such meetings.

6) As soon as the Monitor notices, or believes to notice, a violation of this agreement, they shall inform the Management of the Principal and request the Management to discontinue or take corrective action or other relevant action. The Monitor can, in this regard, submit non-binding recommendations. Beyond this, the Monitor has no right to demand from the parties that they act in a specific manner, refrain from action, or tolerate action.

7) The Monitor shall submit a written report to the Management of the Principal, within 8 to 10 weeks from the date of reference or intimation to him by the Principal and, should the occasion arise, submit proposals for correcting problematic situations.

8) If the Monitor has reported to the Management of the Principal a substantiated suspicion of an offence under the relevant IPC/ PC Act, and the Management of the Principal has not, within the reasonable time, taken visible action to proceed against such offence or reported it to the Chief Vigilance Officer, the Monitor may also transmit this information directly to the Central Vigilance Commissioner.

9) The word '**Monitor**' would include both singular and plural.

### **Section 9 – Pact Duration**

This Pact begins when both parties have legally signed it. It expires for the Contractor 12 months after the last payment under the contract, and for all other Bidders, 6 months after the contract has been awarded.

Any violation of the same would entail disqualifying the bidders and exclusion from future business dealings.

If any claim is made / lodged during this time, the same shall be binding and continue to be valid despite the lapse of this Pact as specified above, unless it is discharged / determined by the Management of the Principal.

**Section 10 – Other provisions**

- 1) This agreement is subject to Indian Law. The place of performance and jurisdiction is the place from where the Tender/ Contract is issued.
- 2) Changes, supplements, and termination notices must be submitted in writing. Side agreements have not been made.
- 3) If the Contractor is a partnership or a consortium, this agreement must be signed by all partners or consortium members.
- 4) Should one or several provisions of this agreement turn out to be invalid, the remainder of this agreement remains valid. In this case, the parties shall strive to come to an agreement according to their original intentions.
- 5) Issues like Warranty / Guarantee, etc., shall be outside the purview of IEMs.
- 6) In the event of any contradiction between the Integrity Pact and its Annex, the Clause in the Integrity Pact shall prevail.

\_\_\_\_\_

(For & On behalf of the Principal)

(Office Seal)

Place ----- Date -----

Witness 1: \_\_\_\_\_

(Name & Address

\_\_\_\_\_

(For and on behalf of Bidder/ Contractor)

(Office Seal)

Witness 1: \_\_\_\_\_

(Name & Address

**Empanelment of CA firms for audit of E&P Blocks (Category-I,II,III) - Query Compilation**

Sl No	Firm Name	Page No	Clause	Heading	Query	DGH Comments
1	Ashok Chhajed & Associates	28	BEC-A(3)	Experience of Audit Firm	Bidding firm must have a minimum experience of carrying out at least 3 single audits <b>(Statutory/ Internal Audit/DGH compliance)</b> during the last 3 years of the <b>Companies/Govt Entities/Local Authorities</b> engaged in the Hydrocarbons/Mining/Infrastructure sector each having minimum annual turnover of Rs. 1,000 Crore in the year of audit	E&P JV/Companies  DGH Audit (MC appointed/Govt Audit) / Statutory Audit
2	Ashok Chhajed & Associates	29	BEC-A(6)	Professional Fees of the Audit	The average annual gross receipts from professional services of the firm towards professional fees should be <b>minimum ₹ 3 Crore</b> during the last 3 financial years.	No Change
3	Ashok Chhajed & Associates	31	TEC-C (ii)	Compliance/ Stat Audit of PSC /CA/PPP	DGH Compliance/Statutory Audit of Production Sharing Contract/ Concession Agreement/PPP. Marks will be given based on number of Assignments <b>completed in last 5 financial years</b> 5Marks for each PSC/ Concession Agreement/ PPP related compliance/ <b>DGH Compliance/Statutory Audit of Company/Entity of company (Whether as an appointee of Government or Private)</b>	No Change
4	Anand and Ponnappan	29	BEC-A(6)	Professional Fees of the Audit	Many of the Turnover of Indian Audit firms., who are empanelled with CAG for the Major Audits are ranging from Rs.1 Crore to 10 Crores and above. In this regard, we request you to <b>reduce the turnover of the audit firm criteria to Rs.2 Crores</b> and above.	No Change
5	Amit Ray & Company	29	BEC-A(6)	Professional Fees of the Audit	If the eligibility criteria of the tender shows that the Firm whose average turnover for last 3 years is <b>Rs.4 crore</b> and above can participate in this tender, then we can participate in this tender. Kindly consider the same and do the needful	No Change
6	KGRS & Co	31	TEC-C (i)	ERP Experience	Does it include <b>both Internal as well as Statutory Audit</b> ? Please confirm	Yes, experience of both Internal and statutory audits will be considered in this technical evaluation criteria.
7	KGRS & Co	9	13.2	Bid Security	We are a MSME registered service provider holding Udhyan Certificate. Are we eligible for <b>exemption from Bid Security</b> in terms of clause 13. 2 of the Tender document	Please refer clause 13.2 of tender document which states - "MSEs/Startup eligible as per Ministry of MSME's/ Commerce & Industry guidelines, and Government Departments will be exempted from Bid Security, <b>provided the bidder submits necessary evidence for eligibility</b> , along with the bid."
8	SHARP & Associates	29	BEC-A(6)	Professional Fees of the Audit	We recommend setting the minimum turnover criteria to <b>under 2 crore</b> . This is because many firms, although having substantial experience in stock audit empanelment, may not have a turnover exceeding 2 crore	No Change
9	RKP Associates	29	BEC-A(6)	Professional Fees of the Audit	Our suggestion is to reconsider the threshold and reduce it to 50 % of the existing i.e. average annual gross receipts of <b>Rs. 2.50 Crores</b> during the last 3 financial years	No Change
10	RKP Associates	28	BEC-A(3)	Experience of Audit Firm	Our suggestion is to reconsider this criteria and consider <b>award of additional points</b> for <b>exclusive experience in Hydrocarbon Sector</b> .	No Change
11	RKP Associates	31	TEC-C (i)	ERP Experience	Our suggestion is to reconsider this criteria and consider the submission of <b>Unique Document Identification Number (UDIN)</b> as prescribed under ICAI Guidelines in place of Audit Report	No Change
12	S Guha & Associates	29	BEC-A(6)	Professional Fees of the Audit	We would request you to revise the clause to average annual gross receipts of minimum <b>₹ 2 crore</b> for which action of yours we shall remain grateful	No Change
13	P Singhvi & Associates	29	BEC-A(6)	Professional Fees of the Audit	We would like to suggest that the threshold for professional fees must be reconsidered and <b>reduced to ₹1-2 crores</b> since a firm that is genuinely involved in only audits might not have such huge receipts. This adjustment will allow a larger number of audit firms to participate in the bidding process, thereby increasing competition and broadening the pool of quality auditors available for the assignment	No Change
14	P Singhvi & Associates	29	BEC-A(7)	DISA/CISA & IFRS/FAFD/RF	While we agree that having DISA/ CISA qualifications is essential, we believe that making IFRS / FAFD / Resolution Professional certifications mandatory may unnecessarily limit the number of firms that can participate. These certifications are not mutually exclusive, and the requirement could be reconsidered to ensure a wider selection of competent audit firms	DISA/CISA or IFRS/FAFD/RF
15	M C Bhandari & Co	28	BEC-A(3)	Experience of Audit Firm	in our view, the list of infrastructure sector to include <b>Transport Sector, Warehousing &amp; Logistics</b> sector.	No Change
16	M C Bhandari & Co	29	BEC-A(6)	Professional Fees of the Audit	Management may explore the possibilities of reducing to a reasonable level (say <b>Rs. 2-3 Crore</b> ), which will provide fair opportunities to the CA firms to participate.	No Change



**Empanelment of CA firms for audit of E&P Blocks (Category-I,II,III) - Query Compilation**

Sl No	Firm Name	Page No	Clause	Heading	Query	DGH Comments
17	M C Bhandari & Co	31	TEC-C (iii)	Statutory Audit of Central/StatePSU	It may not be practically possible for a CA firm to achieve the highest score of 25 marks (5 marks for each PSU experience in 1 year) as a single PSU stat audit is being allocated to them and maximum achievable score can be 15 only. (3 years * 5 marks per year) Condition of Statutory Audit Experience may be enlarged to include the <b>Internal Audit</b> also.	No Change
18	M C Bhandari & Co	31	TEC-C (ii)	Compliance/ Stat Audit of PSC /CA/PPP	Experience of Compliance or Statutory Audit of PSC or Concession Agreement or PPP in the past 3 years may sufficiently be <b>enlarged to say 7 to 10 years</b> . Conisition as regards to the attaching the copy of the assignment letter is reasonable but sharing the copy of the audit report with DGH without the approval of the concerned client may infringe upon the confidentiality of the report and may cause undue legal compliance complications. However the same may be shared, provided a "non-disclosure undertaking" is provided by the DGH so that CA firm can also ringfence themselves against the likely infringement of the confidentiality conditions.	No Change
19	M C Bhandari & Co	31	TEC-C (i)	ERP Experience	Condition as regards to the ERP audit experience in the Hydrocarbons/ Mining/ Infrastructure sector may be dispenced with any other industrial sector.	No Change
20	M C Bhandari & Co	9	13.2	Bid Security	The condition for EMD/PG may be dispenced with for the entities under MSME category.	Please refer clause 13.2 of tender document which states - "MSEs/Startup eligible as per Ministry of MSME's/ Commerce & Industry guidelines, and Government Departments will be exempted from Bid Security, <b>provided the bidder submits necessary evidence for eligibility, along with the bid.</b> " Further, all successful bidders are required to submit PG (performance guarantee) irrespective of bidder category.
21	M C Bhandari & Co	3	1.0 (9)	Performance Guarantee	the choice of providing Perfomance Security in the form of DD/FD may be given instead of BG only	Considered to accept performance security in form of DD/NEFT apart from bank Guarantee.
22	M C Bhandari & Co	3	1.0 (9)	Performance Guarantee	mis match between the amount of BG in word & figure may be corrected	Typo error has been corrected. Please refer corrigendum.
23	M C Bhandari & Co	28	BEC-A (4)	Number of Full Time Partners	when it comes to the evaluating / scoring the technical position of the firm, no credit for such condition has not been provided and due evaluation of the firm on such parameters is not being done.	No Change
24	M C Bhandari & Co	28	BEC-A (5)	Association of Partners in the Firm	when it comes to the evaluating / scoring the technical position of the firm, no credit for such condition has not been provided and due evaluation of the firm on such parameters is not being done.	No Change
25	S.Jaykishan	3	1.0 (9)	Performance Guarantee	please clarify the following in respect of Performance Guarantee to be submitted by the successful bidder: "The firms selected for empanelment shall be required to submit a performance bank guarantee of Rupees <b>five lakhs (Rs. 2,00,000/-)</b> valid for 2 months beyond the validity of empanelment period(i.e.5 years), in the name of "DGH"	Typo error has been corrected. Please refer corrigendum
26	S.Jaykishan	28	BEC-A(3)	Experience of Audit Firm	The applying Chartered Accountant Firms/ LLPs must have a minimum experience of carrying out at least 3 single audits (Statutory Audit) during the last 5 years of the companies engaged in the Hydrocarbons/ Mining/ Infrastructure sector each having minimum annual turnover of ₹1,000 Crore in the year of audit. <b>Does it include Internal Audit too?</b> <b>Can we include Banks and Financial Institutions as work experience?</b>	DGH Audit (MC appointed/Govt Audit) / Statutory Audit
27	S.Jaykishan	31	TEC-C (iii)	Statutory Audit of Central/StatePSU	5 Marks for each Statutory Audit of Central/State PSU having annual turnover of ₹1,000 Crore or more with maximum of 25 Marks. <b>Does it include Internal Audit too ?</b> <b>Can we include Banks and Financial Institutions as work experience?</b>	No Change
28	Manubhai & Shah LLP	31	TEC-C (iii)	Statutory Audit of Central/StatePSU	As regards this criteria we would submit that in case of Central/State PSU the appointment of auditors is generally made for three years. Hence it is possible that the CA firm appointed as auditors of any particular PSU in FY 2021-22 will continue as auditor for three years up to FY 2023-24. Hence will get only 5 marks. Whereas if a firm is appointed as auditors a particular PSU in 2022-23 or 2023-24 on completion of three years in FY 2021-22 for some other PSU will get 10 marks. This may not provide the proper compatibility amongst the firms. Hence it is suggested in this criteria period of <b>five years (FY 2019-20 to FY 2023-24)</b> should be considered instead of three years	No Change

**Empanelment of CA firms for audit of E&P Blocks (Category-I,II,III) - Query Compilation**

Sl No	Firm Name	Page No	Clause	Heading	Query	DGH Comments	
29	AMAA & Associates	31	TEC-C (iii)	Statutory Audit of Central/StatePSU	Statutory audits are allotted by C&AG only of the PSU and limited for the criteria as sector and turnover etc. So, request to <b>add Internal/ any Audit</b> in this criteria to make the tender more competitive. Further, you require assignment letter issued by client, but the Statutory Audit letters are initially issued by C&AG only	No Change	
30	AMAA & Associates	29	BEC-A(6)	Professional Fees of the Audit	The previous year turnover was 50 lac and now the same is increased by 10 times i.e. 5 crore, So, it is also very difficult for small & medium size firms. In this way you are indirectly called only big firm and excludes the MSME firms and local indigenous firms. It is requested, to make the tender competitive, you may make twice or thrice the turnover of previous year turnover i.e. <b>1 Crore or 1.5 Crore</b> Again, requested to pls consider our request, so that firm like us are in touch with the DGH and can avail opportunity of such type of special audits	No Change	
31	AMGK & Associates	31	TEC-C (iii)	Statutory Audit of Central/StatePSU	Request to <b>add Internal / any special Audit</b> in this criteria, so that firms like us may participate. Because, Statutory Audits are very limited for the criteria specified in the tender	No Change	
32	AMGK & Associates	29	BEC-A(6)	Professional Fees of the Audit	The previous year turnover was 50 lac, So, It is requested, to make the tender more competitive, you may make <b>turnover upto 75 lac to 1 Crore</b>	No Change	
	Sagar Verma	With reference to the E-Tender Notice referred in the subject, <b>it seems that the tender is floated for large size CA firms like big 20s</b> as the eligibility criteria is so tough and mid & small size firms are not able to participate in the bid					
33	Sagar Verma	28	BEC-A(3)	Experience of Audit Firm	Add more professional assignments such as <b>Management Consultancy, GST Consultancy, Tax Consultancy, Internal Audits</b> etc and <b>reduce the turnover of Companies</b> (auditee) from ₹1,000 Crores to <b>₹500 Crores</b>	DGH Audit (MC appointed/Govt Audit) / Statutory Audit	
34	Sagar Verma	29	BEC-A(6)	Professional Fees of the Audit	Reduce average turnover of firm from ₹5 Crores to <b>₹75 Lakhs</b>	No Change	
35	GRANDMARK & Associates	31	TEC-C	Marking for Technical Evaluation	There is no extra Technical score for the firm for higher number of the year thereby putting all bidders at par. For example, my Firm having 40+ years of existence & age has no extra consideration in the award of technical scoring marks, which may prove real dampener in its appeal for bidding by real big firm. It a well-known fact that any professional firm takes more than 10 years of hard work Or conversely link the certain extra marks in technical evaluation of the bid.	No Change	
36	GRANDMARK & Associates	28	BEC-A(3)	Experience of Audit Firm	The eligibility is to be decided for the capability of the Work to be carried out that is Audit of "Cost Recovery Statements", for which no experience is mentioned. It is a special purpose Audit for the unincorporated SPV in form of consortium, it does Requires Special Skill and thru knowledge of the upstream industry of Exploration, Exploitation & Production' of hydrocarbon sector. The Statutory Audit under Companies act is altogether different and turnover barrier of INR 1000 crores has little relevance. As none of the present prospective bidder firm in the pre-bid conference were meeting the above barrier. This DGH instance is more likely to be taken as biased & favorable towards BIG Four MNC Firms Only. Yes. To address the purpose of the improvement & rationalization over past practice, eligibility should be provided irrespective of any turnover value to those auditor/firm having past 10 Yrs MC or DGH audit experience of the any "Producing Block having actually paid Profit Petroleum to GOI". With above proposed change in the "eligibility criteria" will make the response broader & eventually bringing in the utilization of the essential skill relating to O&G sector of the prospective auditor firm.	DGH Audit (MC appointed/Govt Audit) / Statutory Audit	
37	GRANDMARK & Associates	28	BEC-A (4)	Number of Full Time Partners	Must have a minimum of 8 CAs partners. It is <b>MISFIT requirement</b> for a firm with 10 years' existence as stated above the no. of ca partners goes hand in hand with the age of the firm.... having gestation of first 8-10 years of the firm. It would be better <b>either increases the stipulated minimum10 years or decreases the No of Partners to Max 4-5</b> . With above proposed change in the "eligibility criteria" will make the bid response broader.	Must have a minimum of <b>6 (six)</b> CA as partners.	
38	GRANDMARK & Associates	28	BEC-A (5)	Association of Partners in the Firm	Again It is <b>MISFIT &amp; HYPOTHETICAL</b> requirement.... How a Firm with only 10 years' existence CAN HAVE FOUR PARTNERS OF UNBROKEN ASSOCIATION OF 9 YEARS, AS stated the no. of ca partners goes hand in hand with the INCREASING AGE OF Firm. It would be better <b>either increases the stipulated minimum 10 years or decreases the No of Partners to 2</b> . With above proposed change in the "eligibility criteria" will make the bid response broader.	Association with the firm for <b>5 (five)</b> years or more	
39	PA & Associates	6	7.3.1	Submission of Tender	As per our understanding of Tender Document, all the required documents need to be uploaded online in soft copy except the Authorization Letter which must be submitted in hard copy, which may also be dispensed with as in case of Partnership Firm all the partners are jointly and severally liable for the acts and deeds of the Firm. That after successful completion of bid all the required documents can be submitted in hard copy, if required. Please confirm the above, so that we can submit the bid accordingly with in due date.	The Power of Attorney need to be submitted in original on or before the date and time of closing of bids.	