

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	08-07-2025 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	08-07-2025 18:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Petroleum And Natural Gas
विभाग का नाम/Department Name	Numaligarh Refinery Limited
संगठन का नाम/Organisation Name	Numaligarh Refinery Limited
कार्यालय का नाम/Office Name	Numaligarh Refinery Limited
वस्तु श्रेणी /Item Category	Hiring of Consultants - Per Person Per Month Based - Providing audit assistance to Internal Audit Function; Providing audit assistance to Internal Audit Function; Refer Tender Document; NA
अनुबंध अवधि /Contract Period	1 Year(s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid

बिड विवरण/Bid Details	
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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विभाजन/Splitting

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
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Limited Tender

Limited Tender Applicable	Yes
Reason for Limited Tendering	It will not be in public interest to procure the goods through advertised tender enquiry. Sufficient reasons for the same have been recorded in writing by the competent authority.
List of Seller Organization for participation	HARI SINGH & ASSOCIATES, V.SINGHI & ASSOCIATES, P GAGGAR & ASSOCIATES

1. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the

bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

2. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

Price Break-Up Sheet - [1750758618.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Last 3 years average business revenue from consulting:Note Applicable. Refer Tender Document

Number of Consultants on payroll of firms:Note Applicable. Refer Tender Document

Number of projects completed in India having similar scope & size of proposed project under hiring:Note Applicable. Refer Tender Document

Scope Of work:[1750758723.pdf](#)

Profile of Consultants:[1750758930.pdf](#)

Hiring Of Consultants - Per Person Per Month Based - Providing Audit Assistance To Internal Audit Function; Providing Audit Assistance To Internal Audit Function; Refer Tender Document; NA (2)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Consulting Category/ Stream	Providing audit assistance to Internal Audit Function
Consultant's Profile	Providing audit assistance to Internal Audit Function
Indicative generic Qualification of consultants/ resources/ SME	Refer Tender Document
Proof of Concept (POC) Required	NA
Total Experience of Consultants/ Resources (in Years)	7 to 9 Year
Deployment of Consultants/Resource	Hybrid
Certifications	Other Certification as indicated in BID
एडऑन /Addon(s)	
अतिरिक्त विवरण /Additional Details	

विवरण/ Specification	मूल्य/ Values
Required Expertise of Consultant in the Subject Matter/Sub-Sector	Refer Tender Document
Required Educational Qualification of Consultants	Refer Tender Document
Position of the Consultant	Refer Tender Document

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / Number of Consultants / SMEs	अतिरिक्त आवश्यकता /Additional Requirement
1	Prem Kumar Pandey	785699,Numaligarh Refinery Limited, Chief General Manager (Commercial) PO-NRP, Numaligarh Warehouse office 03776-265562	2	<ul style="list-style-type: none"> Duration of Hiring of Consultant/SME in months During the Contract Period : 12

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

- Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
- Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
- Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
- Creating BoQ bid for single item.
- Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.

6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।/In terms

of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, 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. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

NUMALIGARH
REFINERY
LIMITED

A GOVERNMENT OF INDIA ENTERPRISE



(Domestic Limited Tender)

**TENDER DOCUMENT
FOR**

**Engaging CA Firm for providing audit assistance to
Internal Audit Function.**

[E-file Number: PUR-IA-1010055]

Tender No: PUR1010055/SAR

Tender Type: Service

Location of Execution: Numaligarh, Assam

Bidder's offer ref: _____ **Dtd.** _____

PART-I: UNPRICED BID



PREPARED & ISSUED BY

NUMALIGARH REFINERY LIMITED

(A Govt. of India Enterprise)

NOTICE INVITING TENDER

Contact Persons for this tender:

Name/Designation: Sarmistha Dutta/ Chief manager (Commercial)

E-mail ID: sarmistha.dutta@nrl.co.in

Mobile Number: 9435152517

Our Reference: Tender No. **PUR1010055/SAR**

Date: 24.06.2025

Tender document for the job: Engaging CA Firm for providing audit assistance to Internal Audit Function.

Dear Sirs,

Online offers in **Two Part Bid** is invited from competent and experienced domestic (Indian) bidders by Numaligarh Refinery Ltd. for the job as detailed below:

"This notice is being published for information only and is not an open invitation to quote in this limited tender. Participation in this tender is by invitation only and is limited to the selected Procuring Entity's enlisted contractors. Unsolicited offers shall be ignored."

1.	Earnest Money Deposit	Not applicable being limited tender.	
2.	Contract Period	The duration of the contract will be 1 (one) year from the date of placement of auditors at the Internal Audit Department, Guwahati. However, there will be a quarterly internal evaluation to assess the performance of the CA Firm / requirement for the job; and in case of unsatisfactory performance / cessation of requirement of the job, the contract may be terminated prior to the contractual completion date.	
3.	Place of submission of Bid	Online in the e-tender portal i.e., https://gem.gov.in Bids received by any other way of Post, Courier, Fax, Telex or Telegram or Email or in open condition etc. shall not be considered.	
4(a)	Online Bid & EMD Submission:	As per GeM bid document	Please also keep a track of the tender portal / NRL website for any subsequent corrigendum / extension notice.
4(b)	Bid Opening date & time	As per GeM bid document	
5	Bidder queries, if any / Site Visit:	Latest by 01.07.2025 Queries raised after the above date may not be entertained by NRL.	
CLARIFICATION OF BIDDING DOCUMENT 1. Although the details presented in this Bidding document `consisting of Conditions of Contract, Scope of Work, Technical Specifications and Drawings which have been compiled with all reasonable care, it is the Bidder's responsibility to ensure that the information provided is adequate and clearly understood. 2. Clarification on bidding conditions: a) Bidder shall examine the Bidding document thoroughly in all respect and if any conflict, discrepancy, ambiguity, error or omission is observed, Bidder may request information/ clarification of the Bidding Document in writing through E-mail so as to reach office of NRL not later than 07 days prior to the last date for submission of bids mentioned above. (b) Where there is disqualification of bidder on non-meeting techno-commercial requirement bidder may submit any representation within 48 hours from the date of uploading technical recommendation (TR). NRL may respond in writing to any request for any information or clarification or query on the bidding conditions, bidding process and/or rejection of its bid - directly to the concerned bidder or by publishing in the e-tendering portal - depending on the nature & content of the information/clarification sought.			

	<p>3. Any failure by Bidder to comply with the aforesaid requirement shall not excuse the Bidder, after subsequent award of contract, from performing the work in accordance with the contract.</p> <p>4. Bidders are requested to resolve all their clarifications/queries to the Bidding Document before submission of bid and submit their bid in total compliance to Bidding Document without any deviation /stipulation /clarification /assumption. Accordingly, bidder must submit format for "Compliance to bid requirement" as per ANNEXURE-V duly sealed & signed along with Un-priced part of bid.</p> <p>5. The responses to Bidder's queries/ clarifications raised will be furnished as expeditiously as possible in the form of Corrigendum/Addendum. Any modification of the Bidding Document, which may become necessary as a result of the bidders query, or for any reason at NRL's initiative, shall be published as a Corrigendum /Addendum which shall form a part of the Bidding document. Bidder shall submit a copy of all the Corrigendum/Addendum duly signed and stamped in token of his acceptance. Bidder shall consider its impact in his bid / submit revised bid within the last bid submission date & time. Bids submitted without all Corrigendum/Addendum are liable to be rejected.</p> <p>6. Bidder is also advised to visit and examine the site, its surroundings and familiarize himself with the existing facilities and environment, and collect all other information which he may require for preparing and submitting the bid and entering into the Contract. Claims and objections due to ignorance of existing conditions or inadequacy of information will not be considered after submission of the Bid and during implementation. Any loss to the property /life of the visitor due to visitor's negligence shall be the visitor's responsibility. Visitor shall keep NRL indemnified from any legal consequences arising there from.</p>	
6	Date & Time of Pre Bid Meeting / Venue / Contact persons:	Not required
7	Submission of Bid:	<p>Bid documents should contain duly filled, signed / sealed / digitally signed copy of this NIT along with all requisite documents/certificates/declarations etc. The signatory of the bid documents should have valid Power of Attorney for signing the bid "or" should be the proprietor. Copy of Power of Attorney "or" Proprietorship Certificate/Proof in the name of the signatory of the bid should be submitted with the bid/tender. Refer 'NOTE' below.</p> <p>Being an e-tender the bid has to submitted online in the e-tender portal i.e. https://gem.gov.in. Kindly refer "instructions" provided in the GeM Bid Document for the detailed Bid Submission procedure.</p> <p>For any clarifications, the contact person (details provided above) may be contacted.</p>
	<p>NOTE: Power of Attorney to be issued by the bidder in favour of the authorised employee(s), for purpose of signing the documents including bid, all subsequent communications, agreements, documents etc. pertaining to the tender/tender(s) and to act and take any and all decision on behalf of the bidder. Any consequence resulting due to such signing shall be binding on the Bidder.</p> <p>The Power of Attorney shall be issued as per the constitution of the bidder as follows: -</p> <ol style="list-style-type: none"> In case of Proprietorship: by Proprietor. In case of Partnership: by all Partners or Managing Partner. In case of Limited Liability Partnership: by any bidder's employee authorized in terms of Deed of LLP. In case of Public / Limited Company: Power of Attorney 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. <p>The Power of Attorney should be valid till award of contract / order to successful Bidder.</p>	

8. **Scope of work and Supply:**

The scope of work & supply of this work will be in accordance with the Tender document, Special Conditions of Contract, Schedule of Rates, Any other Documents, Drawings, Specifications referred in the tender and as per the direction of Engineer-in-charge.

9. **Rates:**

Item Wise Amounts in GeM price fields: Firm **ITEM-WISE AMOUNTS (inclusive of all taxes, duties, levies and GST)** should be quoted in financial bid in GeM Portal for all the SOR items. *For this “category bid” tender, per unit rates **should not** to be quoted in GeM financial bid; Rather amounts (rate x qty.), including all taxes & GST should be quoted.*

Price Breakup: Breakup with unit rates, GST rates, Amounts shall be separately submitted in the “Price Breakup Format” provided, as a part of the priced bid. Bidders must ensure that the unit rates, GST rates, Amounts, etc. are carefully and correctly entered in this “Price Breakup Format”, so that the figures in the breakup matches with amounts (*including GST*) quoted in priced bid field in GeM Portal.

In the event of any mismatch, amounts as quoted in the GeM price fields will be considered for comparison/evaluation of the tender for determining L1/ successful bidder.

Please note that offers with mistakes/mismatches related to price may also be considered invalid and summarily rejected at NRL’s discretion.

NRL shall keep separate provisions for Reimbursable Expenses indicated in the SCC. (Not to be quoted).

Bidder shall quote price after careful analysis of cost involved for the performance of the work considering all parts of the Bidding Document. In case any activity though specifically not covered in description of item under ‘Schedule of Rate (SOR)’ but is required to complete the work which could be reasonably implied/ inferred from the contents of the Bidding Document, the prices quoted shall be deemed to be inclusive of cost incurred for such activity.

The prices shall be based on conditions specified in General Conditions of Contract, Special Conditions of Contract (SCC), Scope of Work, Scope of Supply, Technical Specifications, Drawings and other contents of Bidding Document. Bidders are therefore advised to get themselves acclimatized with the site conditions before quoting.

The Tenderers/ Bidders are expected to quote after careful analysis of costs involved for the performance of the complete item/ works considering all specifications and conditions of contract. In case the quoted price is found to be lower than NRL’s cost estimate post priced bid opening, NRL at its discretion, may ask the tenderer/bidder for the following undertaking/confirmation, including detailed price analysis from the tendered/bidder, to ensure understanding of the scope of work by the bidder and for considering the reasonableness and workability of their quote:-

- (i) that they have read the tender terms and conditions and understood the scope of work completely;
- (ii) that they shall execute the job at their offered price without any deviation to the tendered specification/requirement; and
- (iii) that they shall be able to complete the job within the scheduled time.

Failure to provide unconditional confirmation to any or all of the above, within the stipulated timeline (*generally 03 days, which may be extended at the request of the tenderer/bidder, at NRL’s discretion and if situation warrants*), shall be deemed as withdrawal of offer and necessary action under NRL's Holiday Listing Policy shall be initiated.

Variation of quoted rate(s)/price(s) shall NOT be allowed on any account after due date & time of submission of offer.

Prices quoted by the bidder, shall remain firm, fixed and valid till completion of the contract. *However, in case of any revision of labour wages by NRL / Original Statutory Authority whose rates were referred in the NIT, NRL may enhance labour wage related rates, if applicable as per the relevant wage revision circular for that work location and as per conditions pre-defined in the tender document. NRL’s decision w.r.t. any enhancement in labour wage related rates against a particular contract shall be final & binding.*

If a firm quotes NIL charges/consideration, the bid shall be treated as unresponsive and will not be considered.

10. **Mode of tender evaluation:**

- Job shall be awarded on overall L1 basis and complete order shall be placed on a single agency.

- In case more than one agency becomes L1, in case of GeM tenders, the selection of the L1 will be done through “Run L” mode available in GeM portal for selection of the L1 bidder.

11. **Contract Performance Security (CPS)**: Not Applicable.

12. **Defect Liability Period**: Not Applicable

12(B).**Security Deposit**: Not Applicable for this tender.

13. **Measurement of work**:

Payment will be made on the basis of joint measurements, taken by the contractor and certified by Engineer-in-charge.

14. **Terms of payment**: Monthly against invoices certified by EIC.

Contractor/Supplier may submit Billing Schedule or further break-up of payment terms if deemed necessary within three weeks after placement of LOA/PO (whichever is issued earlier) for E-I-C's approval (wherever applicable). It shall be noted that such a request for break-up of payment terms shall not relieve any contractor / supplier from Liquidated Damages (LD) or Price Reduction Clause (PRC).

The above payments are subject to deductions towards security deposit, income tax and other recoveries as applicable as per terms of the contract.

An amount equivalent to the extent of eligible Input Tax Credit (ITC) available to NRL on each invoice shall be released only upon reflection of corresponding invoice and Input Tax Credit details in GSTR-2B report relating to NRL in GST portal. In other words, GST component eligible for Input Tax Credit, of any invoice shall be withheld till such time same is reflected in GSTR-2B.

Govt. has reduced the aggregate turnover for applicability of E-invoices from earlier limit Rs.20 crores to Rs.10 crores, effective from 1st Oct'2022. Govt. has further reduced the threshold aggregate turnover for applicability of E-invoicing to Rs.5 Crores from 1st August 2023 onwards. In view above, all concerns are requested to raise only E-invoice to NRL with all requisite details like IRN, QR code etc. Non-compliant invoices shall not be accepted for further processing.

For payment administration or issues related to clearance of Tax Invoices, contractors/suppliers may send their request / query etc. to the e-mail ID: livedesk@nrl.co.in

15. **Price, Taxes, Duties**:

Without prejudice to stipulations in General Conditions of Contract, the bidder should quote firm prices including all taxes. It is for the Bidder to assess and ascertain the rate of above taxes & duties applicable on quoted items. It is clearly understood that Owner will not have any additional liability towards payment of above taxes & duties which are based on Bidder's wrong assessment / interpretation of applicability of said taxes & duties.

The Bidder shall quote in Indian Rupees and shall be paid in Indian Rupees only.

If there is delay beyond contractual completion period for reasons attributable to Contractor, any increase in taxes & duties will be borne by the Contractor and any decrease shall be passed on to Owner.

The prices charged by the supplier/contractor should not exceed the prevailing rates charged by him from others for similar services.

16. **Penalty Clause**:

In case the contractor fails to comply with provisions of tender requirement, penalty (monetary or otherwise) as deemed fit by the Engineer-In-Charge (E-I-C) will be levied as per the provisions in NRL GCC and provisions of the tender and the same shall be final and binding on the contractor.

17. **Other terms and conditions:**

- (a) Transfer of tender documents issued to one short-listed bidder to another is not permissible. Further, tender containing uncalled for remarks or any additional conditions are liable to be rejected.
- (b) The management of NRL reserves the right to reject any or all the tenders received without assigning any reason thereof.
- (c) Variation in the value of the work will not vitiate the contract.
- (d) The contractor will have to abide by the existing laws applicable to contract works and co-operate with other contractors working at site and will not cause hindrance to other works.
- (e) The contractor shall observe all labour and other statutory rules and regulation of State/Central Govt. in force including the Safety and Environmental rules & regulations. In case of any violations of such laws, rules & regulations, the cost involvement thereof shall exclusively be borne by the contractor and the company shall have no liability whatsoever on this account.
- (f) The contractor should engage skilled and unskilled labourers preferably from the families of displaced persons to the extent available.
- (g) **General Manager (Internal Audit), NRL Site, Numaligarh** shall be the Engineer-in-charge of the work and the contractor will have to abide by the instructions of Engineer-in-charge as given from time to time.
- (h) **Tenderer will fill up the all annexure attached to this Detailed Tender Notice clearly and sign every page of this Detailed Tender Notice (or digitally sign the filled-in bid document file) before submission of the tender. All requisite supporting documents should be enclosed. Tenders in which any of the required particulars and prescribed information are missing or are incomplete, are liable to be rejected.**
- (i) No mobilization advance will be paid to the contractor for execution of this work.
- (j) The General Conditions of Contract (GCC) of NRL will be applicable for this contract. The General Conditions of Contract of NRL is available in NRL Website www.nrl.co.in → Tenders → Download Manuals → General Conditions of Contract w.e.f. 09.09.2024
- (k) Contractors / suppliers and their concerned persons / workmen engaged for execution of works / services / deliveries / installation / commissioning / testing or any other activity in various operational and non-operational work areas must adhere to the “Personal Protective Equipment (PPE) Policy and Guidelines of NRL”. The Personal Protective Equipment (PPE) Policy and Guidelines of NRL is available in NRL Website www.nrl.co.in → Tenders → Download Manuals → **Personal Protective Equipment (PPE) Policy and Guidelines of NRL (Rev-01; 08-10-2024)**.
- (l) The contractors will make necessary deductions for PF from the wages of the workers as per the PF Act and deposit the same to the authorities concerned along with the employers' contribution.
- (m) For applicable labour wage at NRL site & other relevant information regarding labour wages, kindly refer ‘Circular of wages for contract workmen’. This circular is available at NRL Website www.nrl.co.in [Tenders -> Download Manuals -> Circular of Wages for Contract Workmen (New)].
- (n) Insurance shall be effected for all employees of the contractor, engaged in the performance of the subject job. (Refer clause 7.2 of GCC).
- (o) **The contractor is required to obtain** labour license under Contract Labour (R&A) Act, 1970 & **PF registration number on awarding the contract**, wherever applicable. (Refer clause 8 of GCC).

It may be noted that labour license is required from the contractor only when there is requirement for deployment of 20 (twenty) or more workers or where there is possibility of increase in number of workers to twenty or more during the contract period.

- (p) The contractor will not engage minor labour below 18 (eighteen) years of age under any circumstances. The contractor will further comply with the provisions of the following act and indemnify the company against all claims, which may arise out of the following Acts, & Rules framed there-under:
- (i) The Contract Labour (Regulation and Abolition) Act,
 - (ii) The Minimum Wages Act.
 - (iii) The contractor has to accept full & exclusive liability for compliance with all obligations imposed by **Employee State Insurance Act, 1948.**
 - (iv) The Payment of Wages Act,
 - (v) The Payment of Bonus Act,
 - (vi) The Employees Provident Fund & Misc. Provisions Act,
 - (vii) Family Pension Scheme,
 - (viii) Inter State Migrant Workmen (Regulation of Employment & Condition of Service) Act, or any other acts or statute not hereinabove specifically mentioned having bearing over engagement of workers directly or indirectly for execution of work.

Provident Fund

- a) PF to be deposited against each worker engaged by the contractor. The worker should have valid gate pass against the particular contract. Contractor has to maintain one register for PF.
- b) Contractor has to submit monthly return (ECR) and acknowledgement receipt of the PF deposits along with the bill.
- c) Actual calculated PF amount will be withheld from RA bill in case of non submission of the above document.

ESI Fund

- a) ESI to be deposited against each worker engaged by the contractor .The worker should have valid gate pass against the particular contract. Contractor has to maintain one register for ESI.
- b) Contractor has to submit monthly return and acknowledgement receipt of the ESI deposits along with the bill.
- c) Actual calculated ESI amount will be withheld from RA bill in case of non submission of the above document

(q) **Planning and Designing in purview of Vulnerability Atlas of India (wherever applicable)**

Vulnerability Atlas of India (VAI) is comprehensive document which provides existing hazard scenario for the entire country and presents the digitized State/UT- wise hazard, maps with respect to earthquakes, winds and floods for district-wise identification of vulnerable areas. It also includes additional digitized maps for thunderstorms, cyclone and landslides. The main purpose of this Atlas is its use for disaster preparedness and mitigation at policy planning and project formulation stage.

This Atlas is one of its kind single point source for the various stakeholders including policy makers, administration, municipal commissioners, urban managers, engineers, architects, planners, public etc. to ascertain proneness of any city/location/site to multi-hazard which includes earthquakes, wind, floods thunderstorms, cyclones and landslides. While project formulation, approvals and implementation of various urban housing, buildings and infrastructures schemes, this Atlas provides necessary information for risk analysis and hazard assessment.

The vulnerability Atlas of India has been prepared by Building Materials and Technology Promotion Council under Ministry of Housing and Urban Affairs, Government of India and available at their website www.bmtpc.org.

It is mandatory for the bidders to refer Vulnerability Atlas of India for multi-hazard risk assessment and include the relevant hazard proneness specific to project location while planning and designing the project in terms of:

- i) Seismic zone (II to V) for earthquakes,
- ii) Wind velocity (Basic Wind Velocity: 55, 50, 47, 44, 39 & 33 m/s)
- iii) Area liable to floods and Probable max. surge height
- iv) Thunderstorms history

- v) Number of cyclonic storms/ severe cyclonic storms and max sustained wind specific to coastal region
 - vi) Landslides incidences with Annual rainfall normal
 - vii) District wise Probable Max. Precipitation
- (r) All bidders are requested to refer to the revised Holiday Listing Policy of NRL made effective from 26.05.2025, available in NRL Website www.nrl.co.in → Tenders → Download Manuals → Holiday Listing Policy (w.e.f. 26.05.2025). It may be noted that NRL's policy for holiday listing/ banning/ debarring of contractors/ suppliers, as prevailing on the date of issue of the show-cause notice, shall be applicable. For updated holiday listing policy, the NRL website www.nrl.co.in shall be referred.
- (s) **Contractors' Performance Evaluation:** NRL has adopted a dynamic performance monitoring /evaluation procedure for continuous monitoring and evaluation of contractors, to maintain their accountability and performance. A rating, based on performance shall be assigned for each work executed by a contractor. This rating shall be used in determining eligibility of the bidder in subsequent tenders issued by NRL (or by NRL authorized agencies / PMC / EPCM).
- Following are the areas to be covered under continuous evaluation process:
1. Compliance of safety and housekeeping at worksite
 2. Resource mobilization/delay in completion
 3. Quality of works and documentation
 4. Compliance of statutory / regulatory guidelines
- Contractor whose performance is evaluated as Unsatisfactory based on pre-defined scoring criteria shall be debarred for 1 year from participating in NRL's tenders from the date of issuing notification by NRL.
- Detailed Contractors' Performance Evaluation methodology is available in NRL Website www.nrl.co.in → Tenders → Download Manuals → Contractors' Performance Evaluation Procedure
- Performance evaluation shall be applicable for the contract(s) to be awarded under this tender.
- (t) **Recovery rate of materials issued to contractor on chargeable basis:** Generally in NRL contracts, scope of supply of all materials, tools & tackles, equipment, machineries and labour is entirely kept under the contractor. However, in the interest of expediting the work NRL may supply cement and reinforcement bars to the contractor on chargeable basis on their request and subject to availability at NRL. In such case the contractor has to lift the materials from NRL's warehouse in Refinery premises and transport to the worksite at his own cost.
- Wherever materials are issued to contractor on chargeable basis, NRL shall recover the landed cost of the materials (as per rates of latest executed NRL PO, at the time of issuance of materials) plus 15% overhead and applicable GST from contractors RA bills or any other dues.
- (u) **Gate Pass System:** "Saral Pravesh" is a platform developed by Numaligarh Refinery Ltd. for applying & issuing of smart card-based Photo Gate Pass required for entering Numaligarh Refinery premises. This is a web based application and web link is available on NRL web site (<https://www.nrl.co.in/>) under "Day to Day Applications" (Link: <https://www.nrl.co.in/icwcs/>). Any contractor, consultants, service provider, vendor who is required to deploy their employees, executives, workers, experts etc. at Numaligarh Refinery premises for execution of any work or training shall register in the "Saral Pravesh" system and apply for gate passes through this platform. Respective EICs may be contacted for further details after issuance of LOA / Work Order.
- (v) **Trade Receivables Discounting System (TReDS):** Interested bidders are requested to on-board their firm in the TReDS platform and may communicate to NRL in order to avail the facilities that the portal provides.
- (w) **Integrity Pact:** All pages of the Integrity Pact are to be returned by the bidder (along with the technical bid) duly signed by the same signatory who signed the bid, i.e., who is duly authorized to sign the bid and to make binding commitments on behalf of his company. Any bid of estimated value of Rs. 1 Crore and above not accompanied by Integrity Pact duly signed by the bidder or the bidder not agreeing to submit a copy of the signed integrity pact shall be considered to be a non-responsive bid and shall be rejected. In case any bidder who has signed the integrity pact and subsequently makes any transgression of this code, the bidder is liable for punitive actions such as cancellation of contracts, banning and blacklisting and so on.

(x) Breach of Contract, Remedies and Termination:

1. Breach of Contract

In case the contractor is unable to honour important stipulations of the contract, or gives notice of his intention of not honouring or his inability to honour such a stipulation, a breach of contract is said to have occurred. Mostly, such breaches occur in relation to the performance of the contract in terms of inability to complete the Work within stipulated time. It could also be due to breach of ethical standards or any other stipulation that affects Procuring Entity seriously. As soon as a breach of contract is noticed, a show cause notice shall be issued to the contractor, giving applicable notice period, reserving the right to implement contractual remedies. If there is an unsatisfactory resolution, remedial action may be taken immediately.

If termination takes place because of a fundamental breach/ insolvency on the part of the contractor, the EIC shall issue a certificate for the value of work done, deducting from the amounts in respect of: (i) advance payments; (ii) any recoveries; (iii) taxes as due; and (iv) percentage to apply to the work not completed as indicated in the contract data. If the total amount due to the procuring entity exceeds that due to the contractor, the difference will be a debt payable to the procuring entity. A contract may be terminated in the following cases and written communication on termination of contract should be conveyed to the contractor from Commercial Department. The Procuring Entity is then free to take over the site and complete the works himself or with another contractor and use the contractor's materials, equipment, temporary works as he/ they think proper.

2. Cancellation of Contract for Default

Without prejudice to any other remedy for breach of contract, by written notice of default sent to the Contractor, the contract may be terminated in whole or in part, if the contractor:

- i) has seriously or repeatedly breached the contract, including
 - a) failure to complete the work within the time period(s) specified in the contract, or any extension thereof granted;
 - b) failure to obey instructions in relation to his progress or defective work, material or plant;
 - c) breach of the prohibition against sub-contracting
 - d) Failure to supply sufficient and suitable constructional plant, temporary works, labour and material as proposed in the work programme;
 - e) Substantial suspension of work for more than the specified days without authority from the engineer and failure to proceed with the work within the specified days of receipt of notice from the engineer
 - f) Failure to comply with the requirements regarding JVs
- ii) committed fraud
- iii) If the contractor fails to perform any other obligation under the contract within the period specified in the contract or any extension thereof granted.
- iv) If the contract is terminated in whole or in part, recourse may be taken to any one or more of the following actions:
 - a) Forfeiture of the security deposit;
 - b) Upon such terms and in such manner as it deems appropriate, taking over the site and to complete the works himself or with another contractor (risk Purchase) and use the contractor's materials, equipment, temporary works as he/ they think proper; and
 - c) However, the contractor shall continue to fulfil the contract to the extent not terminated.

3. Termination of Contract for Insolvency

If the contractor becomes bankrupt or becomes otherwise insolvent or undergoes liquidation or loses substantially the technical or financial capability (based on which he was selected for award of contract), at any time, the contract may be terminated, by giving a written notice to the contractor, without compensation to the contractor, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to Procuring Entity.

4. Termination of Contract for Procuring Entity's Failure or Convenience

After placement of the contract, there may be an unforeseen situation compelling Procuring Entity to cancel the contract. In such a case, a suitable notice has to be sent to the contractor for cancellation of the contract, in whole or in part, for its (Procuring Entity's) convenience, inter alia, indicating the date with effect from which the termination will become effective. This is not Procuring Entity's legal right- the contractor has to acquiesce. Depending on the merits of the case, the contractor may have to be suitably compensated on mutually agreed terms for terminating the contract. If termination occurs because of Procuring Entity's convenience or a fundamental breach on his part, the engineer will certify the value of works executed, value of any materials lying at site, reasonable cost of removal of equipment, repatriation of project staff, cost of protecting and securing the works and deducting from it: (i) pending advances; (ii) other recoveries; and (iii) taxes as due.

The bidders are advised to submit valid IT PAN No, GST registration Certificate, PF & ESI registration Certificate with their offer.

For CGM (Commercial)
Numaligarh Refinery Limited

Sarmistha Dutta/ Chief manager (Commercial)

PRE-QUALIFICATION CRITERIA (PQC)

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Possession of Valid GST registration certificate: Unless exempted from GST registration, bidders are requested to upload their VALID GSTIN / UIN Certificate / GSTIN Number along with the Bid Document. NRL at its discretion may not consider the bidder's bid for further evaluation if the same is not found uploaded with the bid or not found to be valid in GST portal which may lead to rejection of the bid. Any misinterpretation or misinformation may attract penal action including putting the bidder on holiday / blacklisting as per rules in vogue at NRL.

BID REJECTION CRITERIA

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Notwithstanding the above, deviation to the following clauses of Tender Document (and subsequent corrigendum/addendum, if any) shall lead to summarily rejection of Bid:

- a) Firm Price
- b) Earnest Money Deposit (Bid Security) / Bid Security Declaration / Proof of Exemption (Not applicable for this tender)
- c) Specifications & Scope of Work
- 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 / Liquidated Damages
- h) Contract Performance Security (Not applicable for this tender)
- i) Warranty / Guarantee / Defect Liability Clauses and Security Deposit (Not applicable for this tender)
- j) Clause on Settlement of Disputes – Arbitration / Mediation / Jurisdiction of Court (Unless agreed by NRL at the tendering stage itself)
- k) Force Majeure & Applicable Laws
- l) Integrity Pact, (Not applicable for this tender)
- m) Any other condition(s) specifically mentioned in the Tender Document elsewhere, that non-compliance of the clause will lead to rejection of Bid.

AGREED TERMS & CONDITIONS (ATC)

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

DULY FILLED, SIGNED & STAMPED COPY OF THIS PRE-FILLED “QUESTIONNAIRE” SHALL BE ENCLOSED WITH BIDDER’S UNPRICED BID WITHOUT ANY DEVIATIONS. SUBMITTING INCOMPLETE REPLIES MAY LEAD TO REJECTION OF BIDDER’S QUOTATION”.

SN	DESCRIPTION	BIDDER’S CONFIRMATION
A	<u>SCOPE OF WORK AND SUPPLY:</u> The scope of work & supply of this work will be in accordance with the Tender document, Special Conditions of Contract, Schedule of Rates, Any other Documents, Drawings, Specifications referred in the tender and as per the direction of Engineer-in-charge.	Noted & Confirmed
B	<u>RATES:</u> Rates should be quoted in line with clause 9 above	Noted & Confirmed
C	<u>EVALUATION OF TENDER:</u> Bids shall be evaluated as per clause 10 above	Noted & Confirmed
D	<u>CONTRACT PERFORMANCE SECURITY (CPS):</u> Successful bidders shall be required to furnish CPS in line with clause 11 above	Noted & Confirmed
E	<u>DEFECT LIABILITY PERIOD:</u> Bids shall be evaluated as per clause 12 above	Noted & Confirmed
F	<u>SECURITY DEPOSIT:</u> Successful bidders shall be required to furnish security deposit in line with clause 12(B) above	Noted & Confirmed
G	<u>MEASUREMENT OF WORK:</u> Measurements shall be as per clause 13 above and as per SCC below	Noted & Confirmed
H	<u>PAYMENT TERMS:</u> Payments shall be made as per clause 14 above and as per SCC below	Noted & Confirmed
I	<u>PRICE, TAXES, DUTIES:</u> Shall be as per clause 15 above	Noted & Confirmed
J	<u>PENALTY CLAUSE:</u> Shall be as per clause 16 above and NRL’s General Conditions of Contract (GCC)	Noted & Confirmed
K	<u>GST RATE:</u> Please mention applicable GST rate (in terms of %) for the tendered job	_____
L	<u>SAC CODE:</u> Please mention applicable SAC code for the tendered items	_____
M	<u>COMPENSATION FOR DELAY (LIQUIDATED DAMAGES):</u> The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all the diligence. In case of delay, attributable to the contractor, penalty / LD shall be applicable under the provisions of the contract / NRL’s General Conditions of Contract (GCC)	Noted & Confirmed
N	<u>COMPLIANCE TO BID REQUIREMENTS:</u> We confirm that our bid complies to the total techno-commercial requirements of bidding document without any deviation.	Noted & Confirmed

O	<u>BID VALIDITY:</u> We hereby undertake that our bid for the above stated work against Tender shall remain valid for a period of 6 (six) months from the date of bid opening.	Noted & Confirmed
P	<u>FIRMNESS OF PRICES:</u> Quoted prices shall remain firm and fixed till complete execution of the job, unless any variation/escalation is specifically mentioned in the tender document.	Noted & Confirmed
Q	Bidders who are serving holiday listing/blacklisting/debarment orders by NRL or MoPNG will not be considered for evaluation. Accordingly, the bidder shall submit a self-declaration as per format in Annexure-XII on Bidder Company Letter Head. It may be noted that if this declaration is found to be false, NRL shall have the right to reject bidder's offer and if the bid has resulted in a contract, the contract is liable to be terminated.	Confirmed & Submitted
R	All other terms and conditions shall be as per NRL's 'General Condition of Contracts'.	Noted & Confirmed

SIGNATURE OF AUTHORISED SIGNATORY : _____

NAME OF AUTHORISED SIGNATORY WITH DESIGNATION : _____

NAME OF BIDDING FIRM /COMPANY/AGENCY : _____

COMPANY SEAL : _____

DATE : _____

SPECIAL CONDITIONS OF CONTRACT (SCC)

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

SCOPE OF WORK:

The broad scope of work for the CA Firm will be to provide audit assistance to Internal Audit Function as detailed below:

Job Objective

1. The CA firm will place **1 (one) Qualified Assistant** and **1 (one) Assistant** at NRL Internal Audit Department, Guwahati for a period of **minimum 15 working days per month**. The work will be reviewed by **Senior Partner** of the CA Firm.
2. The Incumbents will carry out periodic and concurrent review of specific audit areas as per the direction of HOD of Internal Audit Department along with publication of the reports within a specified time frame.
3. The Incumbents deployed in NRL will carry out the given assignments within the working hours of NRL on a regular basis.

Job Duration

The duration of the contract will be 1 (one) year from the date of placement of auditors at the Internal Audit Department, Guwahati. However, there will be a quarterly internal evaluation to assess the performance of the CA Firm / requirement for the job; and in case of unsatisfactory performance / cessation of requirement of the job, the contract may be terminated prior to the contractual completion date.

Qualification criteria for the Audit Assistants

1. **Qualified Assistant** will be a qualified Chartered Accountant / Cost Accountant having a minimum post qualification experience of 06 (six) years in Audit assignments with experience in working in SAP environment.
2. **Assistant** should be article clerk/semi qualified staff in the CA Firm with 03 (three) years of work experience in Audit assignments preferably working in SAP environment.

Note :

- ❖ Bidder should provide the CVs of the persons they intend to put on the assignment along with their Technical Offer of their Bid. The same will be reviewed by NRL and if not satisfied may advise change of the persons which the CA Firm has to oblige.
- ❖ Once the persons to be posted are approved by NRL, the replacement of the assigned persons with any other person of similar qualification and experience can be considered only with prior approval of HOD of Internal Audit Department.
- ❖ The bidders must quote lumpsum monthly amount as per Schedule of Rates (SOR) payable towards deployment of two Auditors and review as indicated in Scope of Work. In case any of

the auditor's attendance is less than 15 days in a month proportionate deduction shall be made from the monthly payouts as decided by the EIC.

Deliverables

Completion of issue based assignments within the scheduled time frame as advised from time to time and submission of reports/findings. The areas to be covered are as under (The list is indicative only):

1. GR/IR review:

- a) Review of GR/IR open item report
- b) Age-wise analysis of unmatched items
- c) Identify and flag: GR without IR, IR without GR, Partial matches or duplicate entries
- d) Cross-check with PO, GRN, and vendor invoice
- e) Verify manual adjustments/clearing entries
- f) Disclose material unreconciled GR/IR in audit reports
- g) Highlight aged balances for write-off or reclassification

2. Vendor Balance Review

- a) Examine vendor ledger balances, including debit and credit entries.
- b) Identify unusual or long outstanding balances.
- c) Check for any negative balances or un-reconciled entries.

3. Review of FI Entries:

- a) Verify completeness, accuracy, and validity of entries
- b) Test journal entries for documentation and approval
- c) Check compliance with accounting policies

4. General Ledger Scrutiny:

- a) Identify anomalies and non-compliance
- b) Review negative balances
- c) Analyse high-risk or material balances

5. Open items – Aging analysis Investigate aged/open items

6. Reconciliation of Control Accounts: Match sub-ledgers (AP, AR, etc.) with GL control accounts

7. Open PO open purchase requisitions and purchase orders

8. Creation of Provisions and Liabilities:

- a) Review provisions for expenses, doubtful debts, etc.

- b) Validate assumptions and calculations.
- c) Liability towards partially/completed services is not provided during quarterly accounts

9. Intercompany reconciliation / related party transactions - Accounting policies of related parties-

- a) Related Party Transactions & Disclosure,
- b) Identify and verify all RPTs per Relevant AS
- c) Check arm's length nature and approvals;
- d) Ensure accurate and complete disclosures

10. Contingent Liabilities:

- a) Ensure proper classification under Relevant AS
- b) Verify financial statement disclosures

11. Income Tax Compliance review

12. Asset Accounting /CWIP

- a) CWIP review, test check of capitalisation done in the quarter, verify that all new assets have been capitalized and appropriately recorded.-
- b) Capital Advances relating to NREP, Pipeline projects
- c) Retirement/ Disposal of assets. Accounting treatments
- d) Advance payments for Land- Payments to CALA and accounting treatments
- e) Cutoff Procedures: Confirm that transactions have been appropriately recorded in the correct accounting period.
- f) Status of Title deeds of Immovable property
- g) Proper accounting of componentization
- h) Accounting treatment of Assets held for sale
- i) Adjustments for Physical verification of Assets

13. Warehouse Activities

- a) Slow/non moving materials/Obsolete items
- b) Sale of Scrap – Accounting / provisions.
- c) Review of Direct Charge Materials - Control over receipt and issue of DCM at warehouse
- d) Surplus Materials- Review of the present status and
- e) Material procured as text item without codification/ reference to codified items
- f) Project Surplus lying at Refinery/SMT and third parties

g) Materials awaiting inspection

Other Areas

14. Prior Period Adjustments: w.r.t insurance premium etc.
15. Old advances- aging analysis
16. MSME Dues – status & reporting
17. Retention –retention accounting adjustments /aging analysis
18. EPGC Grant Accounting treatment
19. Non-Recovery of Hiring Charges from Third party
20. Non-recovery of chargeable material
21. Security Deposits- recovery & closure of SD in cases of completed works
22. Contract Closing
23. Follow up audit on significant findings of 23-24 to 24-25
24. Inventory Valuation
25. Any other area which may be required as advised by HOD of Internal Audit Department.

NRL will provide access to SAP and other Systems including Internet and VPN connectivity subject to filling up necessary forms and submission of NDA. (Non-Disclosure Agreement). However, Audit Assistants shall be provided working laptops from the CA Firm itself.

Working space will be provided by NRL. However, no lodging facility will be provided as the Auditors are expected to be based in Guwahati.

Please note that the provisions in the SCC will supersede the corresponding provisions in the GCC of NRL. Conditions not covered above shall be governed by GCC of NRL.

LIST OF ANNEXURES

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Number	Short Description
Annexure-I	Details of Equipment tools & tackles [Not applicable for this tender]
Annexure-II	Details of similar works done during the past ten years [Not applicable for this tender]
Annexure-III	Concurrent commitments of tenderer [Not applicable for this tender]
Annexure-IV	Proposed site organogram
Annexure-V	Compliance to bid requirements
Annexure-VI	Compliance to Bid validity
Annexure-VII	Annual turnover in last 3 years [Not applicable for this tender]
Annexure-VIII	Checklist for submission of bids
Annexure-IX	Bidder details
Annexure-X, X-A	Tender from Micro & Small Enterprises, Start-ups Self-declaration of being service provider of the offered service
Annexure-XI	Settlement of Disputes
Annexure-XII	Self-Declaration of black/holiday listing
Annexure-XIII	Price bid undertaking
Annexure-XIV	Tender acceptance letter
Annexure-XV	Indemnity bond cum undertaking
Annexure-XVI, XVI-A	Sharing of land border with India, Form-A
Annexure-XVII	Instructions for ONLINE EMD submission [Not applicable for this tender]
Annexure-XVIII-A, B, C, D, E	PPLC Policy, Format-2A, 2AA, Format-2B, Format-2C, Applicable Govt. guidelines on PPP-MII Order - 2017 [Not applicable for this tender]
Annexure-XIX	Signing & Stamping of Contract
Annexure-XX-A, B, C	Proforma of Bank Guarantee for Contract Performance Security, Proforma of Surety Bond for Contract Performance Security, Proforma of Bank Guarantee for Security Deposit [Not applicable for this tender]
Annexure-XXI-A, B	Proforma for Bank Guarantee for Earnest Money Deposit, Proforma for Surety Bond for Earnest Money Deposit [Not applicable for this tender]
Annexure-C	Integrity Pact [Not applicable for this tender]

[Not applicable for this tender]

ANNEXURE-I

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Name of Bidder :

DETAILS OF EQUIPMENTS TOOLS & TACKLES

The bidder shall submit herein details of equipments, tools, tackles proposed to be deployed for this work and shall indicate in each case whether the same is (a) already owned by bidder and available for use on this Contract.(b) anticipated to be hired by Contractor or (c) anticipated to be purchased by Contractor. In case of (a) present location shall be stated. In case of (b) and (c) location of hirer or supplier shall be stated.

Item proposed to be deployed	Description make model & capacity	Numbers	Year of manufacture	Category (a) or (b) or (c) above	Location	Remarks
1	2	3	4	5	6	7

Contractor agrees to augment the above chart with additional number/categories of equipment if required to complete the work within the agreed time schedule of completion, as directed by the Engineer-in-Charge.

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

[Not applicable for this tender]

ANNEXURE-II

DETAILS OF SIMILAR WORKS DONE DURING THE PAST TEN YEARS

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Name of Bidder :

Sl.No.	Full postal address of client & name of officer-in-charge	Description of work	Value of contract	Date of commencement	Actual compln. time in months	Year of Compln.	Remarks
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(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

[Not applicable for this tender]

ANNEXURE-III

CONCURRENT COMMITMENTS OF THE TENDERER

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Name of Bidder :

SL. NO.	Full Postal Address of Client & Name of Officer-in-Charge	Description of the work	Value of contract	Date of commencement of work	Scheduled completion period	Percentage completion as on date	Expected date of completion
1	2	3	4	5	6	7	8

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

PROPOSED SITE ORGANOGRAM

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Name of Bidder :

Our site organisation for this contract shall consist of the following categories of manpower with tentative numbers. Numbers of manpower of any category shall be increased based on instruction of the Engineer-in-Charge

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

COMPLIANCE TO BID REQUIREMENTS

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Name of Bidder :

We confirm that our bid complies to the total techno-commercial requirements of bidding document without any deviation.

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

BID VALIDITY

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Name of Bidder :

We hereby undertake that our bid for the above stated work shall remain valid for a period of 6 (six) months from the date of opening. In case of our revoking or canceling the bid within the validity period, NRL is entitled to put us on watch list/holiday list/banning list and/or forfeit the Earnest Money Deposit paid by us along with the bid.

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

AVERAGE ANNUAL TURNOVER OF LAST THREE FINANCIAL YEARS**Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.****Tender No. : PUR1010055/SAR****Name of Bidder :**

Sl. No	Financial Year	Turnover
1		
2		
3		
Average Annual Turnover:		

Bidders to submit copies of audited profit & loss account for the last three financial years in support of annual turnovers “or” certification of annual turnovers for the last three financial years from a registered chartered accountant firm. The last three financial years mentioned above refers to immediate three preceding financial years wherever the original last bid submission date is after 31st December. In case of tenders having original last bid submission date up to 31st December and audited / CA certified turnover documents of the preceding financial year is not available, the audited / CA certified turnover documents of the three years prior to preceding financial year will be considered.

Note:- The average annual turnover is calculated by adding the turnovers of 03 the specified years, divided by 03. If a Bidder does not submit the aforementioned financial statements for three specified years, then Average Annual Turnover will be calculated based on financial figures of only those specified years for which requisite financial statements are submitted. Turnover will be considered ‘0’ (Zero) for the year(s) for which requisite financial statements are not submitted.

Audited Annual Report / financial statements needs to be accompanied with UDIN number, which is mandatory from July 2019 onwards. Any Financial Report which is issued after July 2019 onwards without UDIN shall not be considered for evaluation.

ILLUSTRATIVE EXAMPLE:-

- *If the due date for submission of bid is up to 31.12.2022; **Say 31.12.2022 or before** you may submit turnover documents for **19-20, 20-21, 21-22** “OR” **18-19, 19-20, 20-21** if 21-22 is not yet finalized.*
- *But, if the due date for submission of bid is after 31.12.2022; **say 01.01.2023 or after** you have to submit turnover documents for **19-20, 20-21, 21-22** only.*

[The above is an example only and actual FYs shall depend on the actual due date for submission.]

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

CHECKLIST FOR SUBMISSION OF BIDS**Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.****Tender No. : PUR1010055/SAR****Name of Bidder :**

Following documents should be submitted with bids. Bidders are requested to fill this checklist and also to ensure that the applicable details/ documents as mentioned below have been furnished.

Please tick (✓) the box for the documents to be enclosed with the bid.

1. Power of Attorney “or” Proprietorship Certificate/Proof in the name of the signatory of the bid.	
2. Earnest Money Deposit (EMD) / MSE Certificate, as applicable.	[Not applicable for this tender]
3. Full set of the tender document with every page duly filled, sealed & signed.	
4. Copy(ies) of work order(s) and corresponding completion certificate(s) or any other relevant documents in support of past experience(s) to clearly meet the PQC.	[Not applicable for this tender]
5. Copy of Audited Trading and profit & loss accounts or certificate from CA as proof of turnover to meet the PQC.	[Not applicable for this tender]
6. Other certificates/license/proof as stipulated in the PQC requirements (if any)	
7. Copy of VALID GST Registration Certificate / Number	
8. Copy of PAN Card	
9. Copy of PF Registration Certificate	
10. Copy of ESI Registration Certificate	
11. Category of MSE registration (UDYAM registration certificate to be submitted) – if applicable	
12. Any other certificates, licenses, etc. as sought in the PQC or SCC (if any)	
13. Following documents in your letterhead duly signed sealed by authorized signatory:- a) Tender Acceptance Letter (Annexure-XIV), b) GST Indemnity Bond cum Undertaking (Annexure-XV) c) Bidder’s Undertaking regarding restrictions on procurement from a bidder of a country which shares land boundary with India (Annexure-XVI-A)	
14. Integrity Pact Document duly signed & sealed (if applicable)	

Bidder should list the exclusion, if any, along with the reasons thereof. NRL may treat a bid as incomplete if it is not accompanied by above documents and reject such bid without providing any opportunity to the bidder to submit shortfall documents.

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

BIDDER DETAILS

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

NAME OF AUTHORIZED SIGNATORY OF BID :

DESIGNATION OF SIGNATORY :

NAME OF THE COMPANY :

REGISTERED ADDRESS :

OPERATING OFFICE ADDRESS :
(Address for managing this contract)

YEAR OF ESTABLISHMENT :

COMPANY'S LEGAL STATUS :
(Partnership/Proprietary/Limited etc.)

COMPANY'S CATEGORY :
(Micro/Small/Medium etc.)

NATURE OF BUSINESS :

E-MAIL :

CONTACT PERSON / DESIGNATION :

MOBILE NO :

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

Date :

Place :

"This policy is not applicable for this tender, However, If any of the selected Procuring Entity is MSE, then 'Price preference for MSE Bidder' will only be applicable as per MSE policy"

Information to bidders on NRL's Policy for Micro and Small Enterprises (MSEs) & Start-Ups

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

SPECIAL CONDITIONS FOR MICRO AND SMALL ENTERPRISES (MSEs) BIDDERS :

With reference the Public Procurement Policy for Micro and Small Enterprises (MSEs) Order 2012 notified by the Government under the Micro, Small and Medium Enterprise Development Act, 2006 and subsequent amendments through following notifications:

- Notification S.O. 5670(E), dtd. 9th November, 2018
- Ministry of MSME letter D.O. No. 21(8)/2018-MA dated 13th November, 2018
- MoP&NG letter ref. No. J-25011/35/2016-Gen dated 15th November, 2018
- Gazette Notification no. 2119(E) dated 26.06.2020
- FAQs issued by Development Commissioner (MSME) OM F.No. 1(3)/2018-MA, Part-III dated 25th March, 2022
- DoE OM No. F 1/4/2021-PPD dated 18.05.2023 on concurrent application of PPP-MSE (order 2012) and PPP-MII (order 2017)
- MSME D.O. No. P-11/3/2023-Policy-DCMSME) dtd. 28.3.2025 (Gazette notification S.O. 1364(E) dtd. 21.03.2025

Micro and Small Enterprises (MSEs) shall be entitled for benefits, subject to terms and conditions as under:

A. Qualifying Criteria for MSE Bidder:

- i) MSE bidder has to mandatorily submit a copy of Udyam Registration Certificate (<https://udyamregistration.gov.in>).
- ii) If the bidder fails to submit Udyam Registration Certificate in the original offer, the bidder may not be considered for evaluation as MSE.
- iii) The Udyam Registration Certificate shall be valid. The certificate may be verified online during the bid evaluation and particulars submitted must be found to be valid in the Udyam website.

B. Additional Qualifying Criteria for SC/ST MSE Bidder:

In order for MSE owned by SC/ST Entrepreneurs to qualify for benefits available under Public Procurement Policy for MSEs (order 2012) to SC/ST Entrepreneurs, the "Social Category" in Udyam Registration Certificate should state "SC" or "ST".

Bidder must include the relevant page of Udyam Registration Certificate wherein the social category of the entrepreneur is mentioned.

C. Additional Qualifying Criteria for MSE Bidders owned by Women Entrepreneurs:

Micro & Small Enterprises shall be considered as owned by Women Entrepreneurs as per the below definition:

- In case of proprietary MSE, proprietor should be Women.
- In case of partnership MSE, the Women partner(s) should be holding at least 51% shares in the unit.
- In case of Limited companies, at least 51% share should be held by Women shareholder(s).

In order for MSE owned by Women Entrepreneurs to qualify for benefits available under Public Procurement Policy for MSEs (order 2012) to Women Entrepreneurs, the MSE shall additionally submit notarized copy of the following:

- In case of a proprietorship firm, the name and address of proprietor, and certified copy of Bank Account Details or Cancelled Cheque.
- In case bidder is a partnership firm, certified copy of the partnership deed.
- In case of company (whether private or public), certified copy of the 'Certificate of Incorporation' together with certified copy of Memorandum/Articles of Association
- Self-certification by the women owner declaring herself as women owner of the MSE

The above documents shall not be required to qualify for aforementioned benefits when the Udyam registration certificate submitted by the bidder clearly mentions the “Gender” of the MSE and can also be verified online without restriction.

D. Benefits Under The Public Procurement Policy for Micro and Small Enterprises (MSEs) Order 2012

1. Issue of Tender Sets Free of Cost

All Tenders shall be provided free of cost and tender documents are downloadable from the Central Public Procurement Portal (CPPP) <http://eprocure.gov.in/eprocure/app> or GeM portal or can be obtained from the Office of General Manager (Commercial). NITs are also published in NRL Website www.nrl.co.in

2. Exemption from payment of EMD (Earnest Money Deposit)

MSE units meeting the qualifying criteria (point A above) shall be exempted from paying EMD, if EMD is applicable against the tender.

3. Price preference for MSE Bidder:

- i) In tender, participating Micro and Small Enterprises quoting price within price band of L1+15% (evaluated price) shall also be allowed to supply a portion of requirement by bringing down the price to L1 price in a situation where L1 price is from someone other than a Micro and Small Enterprise and such Micro and Small Enterprise shall be allowed to supply up to 25 percent of total tendered value. *[Refer point F(i) for applicability]*

Matching of L1 price shall be offered to MSEs in the sequence of their ranking (i.e., L2, L3, L4 and so on).

In case of more than one such MSE within the L1+15% band, the supply shall be shared proportionately (to tendered quantity) provided such MSE bidders matches the L1 price.

- ii) In case of tender item is non-splitable or non-dividable, etc. MSE quoting price within price band L1+15% may be awarded for full/complete supply of total tendered value to MSE, considering spirit of policy for enhancing the Government procurement from MSE, provided they agree to bring down their price to L1 price.
- iii) NRL reserves the right to allow micro and small enterprises as well as MSEs owned by SC/ST entrepreneur and MSEs owned by Women, purchase preference as admissible under the prevailing procurement policy for MSEs.

iv) For Supply of Goods only:

- The quantity against the tender may be split to enable ordering of 25% of tender quantity to MSE bidder(s) within the price range of L1 bidder's price + 15% subject to their matching L1 bidder's evaluated price. *[Refer point F(i) for applicability]*
- In case where tender quantity can be split and MSE vendor is already getting order for more than 25% of the tender value by being L1 or through matching L1 price, no additional purchase preference is required to be given in that tender. In such cases, the sequence of matching L1 bidder's price shall start from the splitable item with highest amount onwards. Once 25% of the tender value is achieved for MSE vendor(s), no additional purchase preference is required to be given in that tender.
- The quoted prices by bidders against various items of tender shall remain valid in case of splitting of quantities to MSE bidder.
- Out of this 25% allocation for MSEs, 4% shall be to MSEs owned by SC/ ST entrepreneurs. However, in event of failure of MSEs owned by SC/ ST entrepreneurs to participate in the bidding process or meet the tender requirements and L1 price, 4% will be met from other MSEs.

- Additionally, out of above 25% allocation to MSEs, 3% shall be to MSEs owned by Women. However, in event of failure of MSEs owned by Women to participate in the bidding process or meet the tender requirements and L1 price, 3% will be met from other MSEs.
- While granting purchase preference as above, procurement of goods may include certain small work, or some services, which are incidental or consequential to supply of such goods such as transportation, insurance, installation, commissioning, training & maintenance.

Clarification:

- *In case where quantity against a line item cannot be split (i.e., 25% to MSEs) or items with single quantity or in grouped item, the complete line item/ group shall be awarded on MSE bidder within the price range of L1 bidder's evaluated price + 15% subject to their matching L1 bidder's price.*
- *In case, quantity(ies) against an item/ group cannot be split among MSEs, first opportunity shall be given to*
 - *MSEs owned by Women*
 - *then to MSEs owned by SC/ ST entrepreneurs, and*
 - *lastly to other MSEs, within the price range of L1 non-MSE bidder's evaluated price + 15%.*
- *In cases where MSE bidder in order of preference indicated above refuses to accept the L1 price, opportunity shall be provided to the other bidders in above order of preference and so on.*

v) For Services only:

- *In case the tendered scope cannot be split, the complete scope of Services shall be awarded on MSE bidder within the price range of L1 bidder's evaluated price + 15%, subject to their matching L1 bidder's price.*
- *In case, besides general MSEs, MSEs owned by SC/ ST and/ or MSEs owned by Women are within the price range of L1 bidder's evaluated price + 15%, first opportunity shall be given to*
 - *MSEs owned by Women*
 - *then to MSEs owned by SC/ ST entrepreneurs, and*
 - *lastly to other MSEs, within the price range of L1 non-MSE bidder's evaluated price + 15%.*
- *In cases where MSE bidder in order of preference indicated above refuses to accept the L1 price, opportunity shall be provided to the other bidders in above order of preference indicated above.*

- vi) In case purchase preference is applicable, but negotiation is to be conducted with L1 bidder, negotiation shall be carried out. Price range within 15% shall be considered for MSE bidders based on the original prices of L1 bidder not on the negotiated prices. However, MSE bidder shall be offered to match the negotiated prices (even if, post negotiation, they are higher by more than 15% as compared to L1 bidder, provided they were within 15% of L1 bidder as per original quoted prices).

vii) For Supply of Goods as well as Services:

In case when the contract is awarded to an MSE bidders matching the L1 price refuses or fails to execute the supply/service after award, the quantities or unexecuted quantities may be subsequently offered to any of the other MSE bidders (not selected for award so far, and falling within the price band of L1+15%), in the sequence of their ranking (i.e., L3, L4 and so on) subject to their matching the evaluated L1 price. In absence of such MSE bidder, the quantity may be offered to the original L1 agency (non-MSE).

- In case of "refusal", subsequent award to next eligible agency shall be done within original or extended offer validity.
- In case of "failure", unexecuted quantities shall be offered to the next eligible agency within maximum one year from the original date of award.

Defaulting supplier/contractor shall be subject to penalties as per procedure.

E. Relaxation of Past Tract Record (PTR) for MSEs and Start ups

- The Pre-Qualification Criteria (PQC) related to prior turnover and prior experience of the bidder will be relaxed if the bidder is Micro or Small Enterprise as per latest definitions under MSME rules or Startups and meets the quality and technical specifications described in the tender, subject to submission of valid supporting documents by the bidder. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded with his bid for evaluation by the buyer.

- As per Department of Expenditure's OM No.F.20/2/2014-PPD dated 20.09.2016, relaxation regarding the prior turnover and prior experience is applicable only to all startups recognized by Department of Industry & Internal Trade (DPIIT), subject to meeting of quality and technical specifications. An entity shall be considered as a 'start-up'-
 - a) Up to ten years from the date of its incorporation/ registration.
 - b) If its turnover for any of the financial years has not exceeded Rs 100 (Rupees Hundred) crore
 - c) It is working towards innovation, development or improvement of products or processes or services, or if it is a scalable business model with a high potential of employment generation or wealth creation
 - d) Provided further that in order to obtain benefits a Startup so identified under the above definition shall be required to be recognized as Startup by DPIIT.
- This waiver of prior turnover and prior experience will not be applicable for items related to public safety, health, critical security operation and equipment's etc.
- If PTR for MSEs is not completely waived off but proposed to relax the same up to certain extent compared to PQC set for other non MSE bidders, in such cases, prior experience may be partially relaxed, however, prior turnover will remain waived off.

F. Applicability of the Policy

- i) For a participating bidder, MSE status shall be considered for purchase (price) preference in respect to procurement of goods and services only, if the vendor is registered as MSE. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product. Traders/Distributors/Sole Agents are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Relevant documents in this regard shall be uploaded along with the bid in respect of the offered product or service and buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid.
- ii) Policy meant for procurement of only goods produced and service rendered by MSEs. However, traders /resellers /distributors /authorized agents will not be considered for availing benefits under Public Procurement Policy 2012 for MSEs, except exemption from payment of EMD.
- iii) Public Procurement Policy is applicable for supply of goods and services. Works contract is not covered under the PP Policy for MSME. Accordingly, the clause D 3 (Price preference for MSE bidder) and clause E (Relaxation of past track record (PTR) for MSEs and Startups) as mentioned above will not be extended to works contracts.
- iv) The provisions for MSE bidders mentioned in this document shall be applicable for limited enquiries as well as NITs.

G. Providing MSE benefits to Medium category bidders

As per amendment made in Micro, Small and Medium Enterprises Development Act, 2006 vide S.O. 2119(E), dated the 26th June, 2020, and published in Govt. of India gazette notification dated 18th October 2022.

The notification states that - " (5) 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."

Further it was clarified vide Press Release published on 19th October 2022 in Govt of India website <https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1869091> that, - “ Non-tax benefits include benefits of various schemes of the Government, including Public Procurement Policy, Delayed Payments, etc.”

Therefore, a Medium category bidder can claim for benefits provided to MSEs as per our tender conditions, provided the bidder is eligible by meeting the conditions stipulated in the gazette notification stated above.

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

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If the bidder wants to avail themselves of the Purchase (price) preference under MSE policy, the bidder must be the Service provider of the offered Service. A self-declaration, as follows, is to be submitted.

SELF DECLARATION OF BEING SERVICE PROVIDER OF THE OFFERED SERVICE

*With reference to our submitted offer against the subject bid, we hereby confirm that we are **Service Provider** of service(s) that are offered to NRL as per requirement of the tender.*

Relevant NIC code of the submitted UDYAM certificate is _____.

We understand that any wrong declaration in this context shall make my agency / company liable for penal action including Holiday Listing by NRL.

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

Date:

Place:

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

SETTLEMENT OF DISPUTES

All disputes of difference whatsoever which shall at any time arise between the parties hereto touching or concerning the works or supply or the execution or maintenance thereof of this contract/supply or the rights touching or concerning the works or the execution effect thereof or to the rights or liabilities or the construction meaning , operation or effect thereof or to the rights or liabilities of the parties or arising out of or in relation thereto whether during or after completion of the Contract/supply or whether before or after determination, foreclosure or breach of the contract/supply (other than those in respect of which the decision of any person is by the contract/supply expressed to be final and binding) shall be endeavored to be amicably settled by the parties in the following manner:

- a) At the first instance by the Engineer-In-Charge/ Purchase Officer.
- b) At the second instance by the Chief Executive of NRL (Presently Managing Director) or authorized representatives of Chief Executive of NRL.
- c) Parties may opt for conciliation under Arbitration and Conciliation Act 1996 as amended by the Arbitration and Conciliation (Amendment) Act, 2015 or any statutory modification or re-enactment thereof.
- d) In case party is not satisfied with the above, the matter will be referred to Arbitration.
- e) The option of amicably settling the dispute will be open at any time during and post arbitration or court litigation or Tribunal or in any other jurisdictional forum and/or before or after award, order, judgement etc. passed by arbitrator(s), court(s), tribunal(s) or any other jurisdictional forum(s).

ARBITRATION

- i. Any dispute or difference of any nature whatsoever, any claim, cross-claim, counter-claim or set off of NRL (hereinafter Company) against the Contractor/Vendors or of the Contractor/Vendors against company or regarding any right, liability, act, omission on account of any of the parties hereto arising out of or in relation to this agreement shall be resolved through Arbitration under Arbitration and Conciliation Act 1996 as amended by the Arbitration and Conciliation (Amendment) Act, 2015 or any statutory modification or re-enactment thereof.
- ii. Reference to Arbitration shall be made by writing a letter to the Managing Director of the Company, with copy to the Contractor/Vendor or the company, as the case may be.
- iii. On receipt of such letter referring the dispute to Arbitration, Managing Director or any other officer of the Company delegated by Managing Director shall, within 30 days from the receipt of the said letter, suggest to the parties the names of three persons, who are not disqualified to act as such Arbitrator under the Arbitration and Conciliation Act 1996, as amended by the Arbitration and Conciliation (Amendment) Act, 2015 or any statutory modification or re-enactment thereof for selection of one of them for appointment as a sole Arbitrator, to adjudicate the dispute(s) between the parties.
- iv. If while referring the dispute to Arbitration the parties mutually agree that the Arbitration will be by a Tribunal consisting of three Arbitrators, then each party will nominate one person, who is not forbidden to act as Arbitrator and the two Arbitrators so nominated will select the third and Presiding Arbitrator to adjudicate the dispute.
- v. Subject to the provisions of the Arbitration and Conciliation Act, 1996, as amended by the Arbitration and Conciliation (Amendment) Act, 2015 or any statutory modification or re-enactment thereof, the Award of the Arbitrator or the Arbitrators, as the case may be, shall be final, conclusive and binding on both parties to the Agreement.
- vi. The party(ies) against whom the Arbitration proceedings have been initiated, that is to say, the Respondents in the proceedings, shall be entitled to prefer a Cross-Claim, Counter- Claim or set off before the Arbitrator(s) in respect of any matter or issue arising out of or in relation to the Agreement without seeking a formal reference to Arbitration for such Counter-Claim, Cross Claim or set off and the Arbitrator(s) shall be entitled to consider and deal with the same as if the matters arising there from has/have been referred to him/them originally and deemed to form part of the reference made to Arbitration.

- vii. Place of arbitration shall be unless otherwise agreed by the parties, will be Numaligarh Or Guwahati as mutually agreed.
- viii. The parties hereby agree that, unless the Arbitration and Conciliation Act, 1996, as amended by the Arbitration and Conciliation (Amendment) Act, 2015 or any statutory modification or re-enactment thereof prohibits, the courts in the city of Golaghat or Guwahati shall have jurisdiction to entertain any application or other proceedings in respect of anything arising under this agreement and any award or awards made by the Sole Arbitrator(s) / Arbitral tribunal shall be filed in the concerned courts in the District Court of Golaghat or Kamrup Metro.
- ix. Notwithstanding anything contained in the contract between the parties, the aforementioned clause nos. (i) to (viii) shall be applicable only in case where the value of dispute between the parties, including the claim, counter claim, or set off is less than Rs. 10 Crores, for contracts of domestic procurements.
- x. In case of a value of the dispute is above Rs. 10 Crores for contracts of domestic procurements, the party shall have to approach the Managing Director, NRL for Mediation.

MEDIATION

I. Initiation of Mediation

For disputes valued above Rs. 10 Crores, the concerned party shall approach the Managing Director of NRL with their claim. Upon receiving such a request, the Managing Director shall refer the matter to a High-Level Committee (HLC) for mediation, where applicable.

II. High-Level Committee (HLC)

A High-Level Committee will be constituted by the MD of NRL, comprising a Chairman and two Members, following these guidelines:

a. Chairman

The Chairman will be selected from individuals of high integrity from the following categories:-

- Retired Civil Servant not below the rank of Joint Secretary.
- An officer who has served as an Independent External Monitor (IEM) at any Public Sector Undertakings (PSUs).
- Retired High Court or Supreme Court Judge.

b. Members

Members will be individuals who had superannuated from any Central Oil PSUs not below the rank of CGM.

III. Mediation Procedure

Mediation shall be conducted within the territorial jurisdiction of a court or tribunal competent to decide the subject matter of the dispute in accordance with the Mediation Act 2023. Mediation under this Act must be completed within one hundred and twenty days from the date fixed for the first appearance before the mediators.

IV. Post-Mediation Recourse

In the event of the failure of the mediation process, the parties retain the right to pursue appropriate legal recourse.

FOR THE SETTLEMENT OF DISPUTES WITH PSEs / Government (except a dispute or difference concerning the Railways, Income Tax, Customs and Excise Duties):-

As per Government guidelines / circulars, etc prevailing at the time of reference of the disputes.

JURIDICTION: All disputes, actions and proceedings arising out of this contract shall be under the jurisdictions of the courts in the city of Golaghat or Guwahati.

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

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SELF DECLARATION OF DEBARMENT / BLACK LISTING / HOLIDAY LISTING & ALLIED FIRMS

(1) SELF DECLARATION OF DEBARMENT / BLACK LISTING / HOLIDAY LISTING

I/We hereby declare that I am / we are currently not serving any holiday listing/black listing/debarment orders issued by Numaligarh Refinery Limited (NRL) or Ministry of Petroleum & Natural Gas (MoPNG) debarring me/us from participation in tendering or carrying on business dealings with NRL/MoPNG.

I/We understand that bids from the bidders who are on holiday list by NRL or MoPNG will not be considered.

It is understood that any wrong declaration in this context shall make me / my agency / company liable for action under Holiday Listing procedure of NRL.

Note: “Ministry of Petroleum & Natural Gas (MoPNG)” is the Administrative Ministry of NRL and the term in this context shall mean the ministry itself and not the other PSUs or Departments under it.

2) DECLARATION OF ALLIED FIRMS OF THE BIDDER

I/We hereby declare that following are my/our allied firm(s) (as defined in NRL's holiday listing policy):-

Name(s), PAN and GST number(s) of our allied firms are as follows:-

Sl. No.	Name of Allied Firm	PAN	GSTN

It is understood that in case of debarment of me / my agency / company by NRL, the debarment shall be automatically extended to my/our allied firms.

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

Date:

Place:

Note: Please refer NRL's current “Policy for Holiday listing/ Banning/ Debarring of Contractors/ Suppliers” available in NRL website www.nrl.co.in for details. [www.nrl.co.in → Tenders → Download Manuals → Holiday Listing Policy]

PRICE BID UNDERTAKING

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

From: (Full name and address of the Bidder)

To,

Dear Sir/Madam,

1. I have submitted the Priced Bid for above mentioned work and related activities as envisaged in the Bid document.
2. I have thoroughly examined and understood all the terms and conditions as contained in the Bid document, and agree to abide by them.
3. I offer to work at the rates as indicated in the price Bid, inclusive of all applicable taxes except GST.

Yours Faithfully,

(SIGNATURE OF THE AUTHORISED SIGNATORY OF BIDDER)

TENDER ACCEPTANCE LETTER

Annexure-XIV

(To be given on Company Letter Head)

Date:

To,

Sub: Acceptance of Terms & Conditions of Tender.

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Dear Sir,

1. I / We have downloaded / obtained the tender document(s) for the above mentioned 'Tender/Work' from the website(s) namely, _____ website(s).
2. I / We hereby certify that I / we have read the entire terms and conditions of the tender documents from Page No. _____ to _____ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract and I / we shall abide hereby by the terms / conditions / clauses contained therein.
3. The corrigendum(a) / addendum(a) issued from time to time by your department/ organization too has also been taken into consideration, while submitting this acceptance letter.
4. I / We hereby unconditionally accept the tender conditions of above mentioned tender document(s) / corrigendum(s) in its totality / entirety.
5. I / We certify that all information furnished by the our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your department/ organization shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including holiday listing.

Yours Faithfully,
(Signature of the Authorised Signatory of bidder, with Official Seal)

INDEMNITY BOND CUM UNDERTAKING

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.
Tender No. : PUR1010055/SAR

Recipient Name: **M/s Numaligarh Refinery Limited**

Assam: Address: NRP Complex, NRL site, Numaligarh, Golaghat, Assam-785699
GSTIN No. 18AAACN6984B1ZD

West Bengal: Address: Forth floor, plot no.31, Bharat Bhawan, 118 Prince Gulam Md.Shah Road,
Golf Green, Kolkata, West Bengal-700095
GSTIN No.19AAACN6984B1ZB

Delhi: Address: 6th Floor, 15-17, Tolstoy house, Tolstoy Marg, New Delhi-110001
GSTIN No: 07AAACN6984B2ZF

Sub: Payment of GST Amount and filing of GST Return for availing Input Tax Credit (ITC) by Numaligarh Refinery Limited (NRL).

Sir / Madam,

With reference to payment of GST amount and filing of GST Return for availing Input Tax Credit (ITC) by NRL as per eligibility provisions for the identified Invoices raised by us, we, M/s _____, having our Registered Office at _____, possessing GST Identification No _____ hereby declare and undertake as follows:

1. We have disclosed all the facts relating to our firm to M/s Numaligarh Refinery Limited
2. We hereby agreed and undertake to file GSTR-1 on time i.e. 11th of the next month so that NRL can take Input Tax Credit by matching GSTR-2A.
3. We hereby declare that we shall deposit GST for the related invoices by 20th of the succeeding month as per the provision of GST law (or within due date as per GST laws).
4. We hereby declare that we will file GSTR 3B related to all invoices in time i.e. 20th of the next month (or within due date as per GST laws).
5. We hereby agree and undertake to indemnify as under:-
 - a. The Firm / Company shall take all necessary safeguards to ensure availing of ITC for all invoices raised on NRL without any financial loss to NRL.
 - b. In case of rejection of ITC by the concerned Tax Authority, for non-payment of GST amount by us or for any other reasons attributable to us, we hereby undertake and agree to indemnify NRL in full against all consequences, liabilities of any kind whatsoever directly arising from denial of ITC which includes interest and penalty arising out of such irregular availment of ITC by you opined by GST Authority.
 - c. We hereby agree and confirm that, any breach of the above indemnification or undertakings shall be construed as breach of the terms and conditions for reimbursement of GST and NRL shall be at liberty to take such action against us including recovering of reimbursed GST amount from
 - i. Any of our Bank Guarantee executed in your favour, if any,
 - ii. Security Deposit paid for any of your work, if any or
 - iii. Other unpaid invoices, if any of us raised with recipient

Signature of the Authorized Signatory of the Indemnifier / Bidder

Name:

Designation:

Seal:

Date:

SHARING OF LAND BORDER WITH INDIA

Following Restrictions under Rule 144(xi) of the General Financial Rules (GFRs), 2017- Department of Expenditure Order (Public Procurement No. 4) ref. No.F.7/10/2021-PPD (01) dated 23.02.2023 shall be applicable for this tender.

[The detailed guidelines are available on the website of DoE (<https://doe.govin/>)]

I. 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 as specified in the DoE Order referred above.

Further, any bidder (including an Indian bidder) who has a Specified Transfer of Technology (ToT) arrangement with an entity 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.

II. “Bidder” (including the term ‘tenderer’, ‘consultant’ or ‘service provider’ in certain contexts) 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.

III. “Bidder from a country which shares a land border with India” for purpose of this Order means:-

- 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) an 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.

IV. The beneficial owner for the purpose of (iii) above will be as under:

1. In case of accompany 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, 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 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;
2. 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;
3. 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.
4. Where no natural person is identified under (1) or (2) or (3) above the beneficial owner is the relevant natural person who holds the position of senior managing official;

5. 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.

V. An Agent is a person employed to do any act for another or to represent another in dealings with third person.

VI. The successful bidder shall not be allowed to sub-contract works to any contractor from a country which shares a land border with India unless such contractor is registered with “Competent Authority”.

VII. The registration shall be valid at the time of submission of bid and at the time of acceptance of bid.

VIII. If the bidder was validly registered at the time of acceptance / placement of order, registration shall not be a relevant consideration during contract execution.

VII. Bidder mandatorily requires to submit “Certificate of Compliance” in the enclosed Form: A. This certificate need to be submitted in the Company’s Letter Head and should be sealed and signed by the authorized signatory on behalf of the bidder. Non-submission of Form A may lead to disqualification for Techno-Commercial evaluation of the submitted bid.

In case at any stage pre or post order placement it is found that that the certification furnished is false their bid shall be summarily rejected or order terminated as applicable. NRL may at its discretion initiate penal action against such bidders which may include Black Listing Holiday Listing the party /encashment of EMD or PBG submitted as per contractual provision etc.

Note I: For better clarity and to obtain information in detail bidders are requested to go through the Govt Circular issued by the Department of Expenditure Govt of India to this effect.

FORM A

CERTIFICATE OF COMPLIANCE
(On Company's Letter Head)

To,

CGM (Commercial)
Numaligarh Refinery Limited
Numaligarh, Assam.

Sub: Certificate of Compliance

Bidder's Details :

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Sl.	Bidder's Undertaking	Please put Yes (✓) or No (X), as applicable
1	(A) "I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; I certify that this bidder is not from such a country".	
	(B) Or, if from such a country, has been registered with the Competent Authority. I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered. [If applicable, evidence of valid registration by the Competent Authority shall be attached.]	
2	(A) "I 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; I certify that this bidder is not from such a country and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority."	
	(B) Or, if from such a country, has been registered with the Competent Authority and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority. I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered. [If applicable, evidence of valid registration by the Competent Authority shall be attached.]	
3	(A) "I have read the clause regarding restrictions on procurement from a bidder having Transfer of Technology (ToT) arrangement. I certify that this bidder does not have any ToT arrangement requiring registration with the competent authority."	
	(B) "I have read the clause regarding restrictions on procurement from a bidder having Transfer of Technology (ToT) arrangement. I certify that this bidder has valid registration to participate in this procurement." [If applicable, evidence of valid registration by the Competent Authority shall be attached.]	

Place :

Signature of Authorized Signatory :

Date :

Name of Signatory :

Designation :

Seal of the Company :

Instructions for ONLINE EMD submission through the portal of HDFC Bank

The EMD must be submitted ONLINE within the submission due date & time specified in the NIT and tender document through the online portal of HDFC bank link: <https://nrl.procure247.com>.

- a) User Manual for Bidders is available in NRL Website under <https://www.nrl.co.in> → Tenders → Tender Manual → EMD Online Deposit Manual (HDFC Bank Payment Portal)
- b) Visit HDFC Bank Payment Portal URL: <https://nrl.procure247.com>
- c) Click on 'Bidder Registration'
- d) Bidder Registration Screen shall appear – Fill the mandatory details required and complete the process.
- e) On successful submission of details in bidder registration form, bidder will get the system generated link to verify his/her email id and login to the website. Without verifying email id bidder may not be able to login to the system.
- f) After successful email verification – please login with your user id and password
- g) Bidder will receive system generate One Time Password (OTP) on their registered mobile number. In case not receiving of OTP please click Regenerate OTP and login.
- h) After login Screen bidder can search the tenders and proceed for EMD payment.
- i) Bidders' have to click on Payment Dashboard option available under Action tab
- j) Payment Dashboard – Click on Pay to proceed further for the selection of payment mode.
- k) Smart Hub – Bidders' can select the online payment and click on Pay to proceed further.
- l) After click on Pay – Bidder will get an option for Cards and Net Banking. Bidders can select their preference and proceed further for the payment.
- m) On successful payment bidder will receive system generated message on screen stating "EMD paid successfully"
- n) Bidders' can also download the Payment receipt from Payment Dashboard.
- o) Downloaded payment receipt – Bidders' can easily print the receipt and use it for their bidding purpose.
- p) Since the HDFC Bank payment gateway is not under the CPPP/GeM, so the payment mode is mentioned as offline (BG) in the CPP portal and Advisory Bank: HDFC Bank in GeM portal. In case of CPPP tenders, bidder has to make a dummy entry in the EMD fields of CPPP by putting 'Transaction ID' (HDFC Bank payment receipt) as instrument no., payment date as issue date, any date as expiry date, and bank name as issuer details. Please upload the EMD payment receipt along with technical bid.
- q) For any technical help, the bidders can contact HDFC Bank executive Mr. Tapan Desai at Mobile No: 8866287104 and email: tapan@tender247.com.

A receipt will be generated after successful payment. Bidder can take print out for onward submission with tender as well as save a soft copy of the receipt.

MSE bidders are required to submit valid MSE registration certificate as explained in Annexure-X instead of the EMD deposit receipt.

Job Name : Engaging CA Firm for providing audit assistance to Internal Audit Function.

Tender No. : PUR1010055/SAR

Policy to provide Purchase Preference linked with Local Content (PP-LC) under Make in India (PPP-MII) Order, 2017

1. Ministry of Petroleum & Natural Gas (MoPNG) vide letter No. **FP-20013/2/2017-FP-PNG-Part (4) (E-41432) dated 26.04.2022** issued directive that Public Procurement (Preference to Make in India) (PPP-MII) Order, 2017 issued by DPIIT and as amended from time to time, shall be applicable to all the Public Sector undertakings under MoPNG w.e.f. 01.04.2022.

The letter further directed that, as per Para 14 of the PPP-MII Order, the following modifications in the order shall be applicable on procuring entities under MoPNG:

- a. Limit for exemption of small purchase under para 4 of the PPP-MII Order, 2017 shall be Rs. 1 crore.
- b. Local value addition through services such as transportation, insurance, installation, commissioning, and training and after sales services support like AMC/ CMC etc. shall continue to be considered in local content calculations.
- c. HP-HT operations in upstream oil and gas business activities shall be exempted from applicability of the order.

2. Accordingly, excepting the 03 modifications as directed above, the latest Order issued by the Department for Promotion of Industry and Internal Trade (DPIIT) i.e., Order No. **P-45021/2/2017-PP (BE-II)-Part(4)Vol.II dated 19.07.2024** shall be currently applicable for tenders under this procuring entity.

3. Further, Ministry of Finance, Department of Expenditure (DoE), vide OM No. **F 1/4/2021-PPD dated 18.05.2023** has issued guidelines on concurrent application of PPP-MSE Order 2012 and PPP-MII Order 2017. These guidelines shall be applicable for tenders under this procuring entity.

4. Further, MoPNG, vide letter No. **FP-20013/2/2017-FP-PNG-Part(1) (E-36682) dated 11.07.2023** has specified the Minimum Local Content (MLC) for getting purchase preference and Margin of Purchase Preference (PP) for high value oil & gas LSTK/EPC contracts/projects. These guidelines shall be applicable for tenders under this procuring entity.

The above referred Letters/Order/OM are enclosed with this NIT for reference [*Annexure-XVIII-E*].

Other Terms & Conditions:-

a) **Price Validity:** L1 Bidder's quoted prices against various items of enquiry shall remain valid even in case of splitting of quantities of the items as described above.

b) **Negotiation:** In case purchase preference is applicable, but negotiation is to be conducted with L1 bidder, negotiation shall be carried out. MSE and/or Class-I local supplier shall be offered to match the negotiated prices (even if, post negotiation, they are higher by more than 20% (for Class-I local supplier)/ 15% (for MSEs) as compared to L1 bidder provided they were within 20% (for Class-I local supplier)/ 15% (for MSEs) of L1 bidder as per original quoted prices) and left out quantity, if any, as per provisions of enquiry document shall be awarded to that bidder.

c) Certification of Local Content:

The onus of submission of appropriately certified documents lies with the bidder and the purchaser shall not have any liability to verify the contents and will not be responsible for the same.

- The bidder shall submit an undertaking from the authorised signatory of bidder having the Power of Attorney along with the bid stating the bidder meets the mandatory minimum LC requirement and such undertaking shall also become a part of the contract.
- In cases of procurement for a value in excess of Rs. 10 Crores, the Undertaking submitted by the bidder shall be supported by a certificate 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) giving the percentage of local content.
- However, in case of foreign bidder, certificate from the statutory auditor or cost auditor of their own office or subsidiary in India giving the percentage of local content shall be acceptable. In case office or subsidiary in India

does not exist or Indian office/ subsidiary do not have statutory auditor or cost auditor, certificate from practicing cost accountant or practicing chartered accountant giving the percentage of local content is also acceptable.

However, in case the procuring company has any reason to doubt the authenticity of the Local Content, it reserves the right to obtain the complete back up calculations before award of work failing which the bid shall be rejected.

(i) At bidding stage:

Bidder shall furnish the undertaking/ declaration in the enclosed **Format-2A** and break-up of local content calculation as per **Format – 2AA** in the un-priced part of the bid duly signed, sealed & stamped. [To be submitted for all tenders]

Additional format for providing the certification from the statutory auditor / cost auditor / practicing cost accountant / practicing chartered accountant, is enclosed as **Format-2B**. [**To be mandatorily submitted for contracts above Rs. 10 Crores**]

Also, format for Declaration of Minimum Local Content (Item wise, applicable for Multiple Item Splittable Tender) is enclosed as **Format-2C**. [To be submitted for all Multiple Item Splittable Tender]

(ii) After award of contract:

- The Local Content Certificate shall be submitted along with each invoice raised. However, the % of local content may vary with each invoice while maintaining the overall % of local content for the total work / purchase of the pro-rata local content requirement. In case, it is not satisfied cumulatively in the invoices raised up to that stage, the supplier shall indicate how the local content requirement would be met in the subsequent stages.
- At the time of execution of project, for all contracts above Rs. 10 Crores, the contractor/supplier shall be required to give local content certification duly certified by Cost/Chartered Accountant in practice. For cases where it is not possible to provide certification by Cost/Chartered Accountant along with running bills or milestone bills when the project is still under execution, the contractor/supplier shall be permitted to provide such certificate for local content certified by a practicing Cost/Chartered Accountant at the time of submission of final bill or within time limit acceptable to NRL/procuring entity.
- As regards cases where currency quoted by the bidder is other than Indian Rupee, exchange rate, as per RBI reference rate prevailing on the on the date of notice inviting tender (NIT) shall be considered for the calculation of Local Content.
- Procuring company shall also have the authority to audit as well as witness production processes to certify the achievement of the requisite local content.

d) Failure of bidder in complying with the local content post award:

During execution, it shall be the responsibility of the supplier/contractor to ensure fulfilment of the minimum local content specified in the bidding document.

In case the contractor/supplier does not meet the stipulated local content requirement and the category of the contractor/supplier changes from Class-I to Class-II/Non-local or from Class-II to Non-local, the following actions shall be taken by the procuring company:

- a. Imposition of a pre-determined financial penalty @ 10% of total contract value.
- b. Banning business with the supplier/contractor for a period of two year for breach of the code of integrity.

SIGNING & STAMPING OF CONTRACT

To ensure the enforceability of the detailed work order cum contract agreement, proper payment of stamp duty is essential for full enforceability in a court of law. NRL will procure the stamp paper and send it along with the Work Order cum Contract Agreement.

Following standard clause as provided in section 3.20 of the GCC (reproduced below) shall be included in the Detailed Work Orders by NRL, so that this document is binding upon the parties and construed as Contract.

QUOTE [*Documents referred will be suitably removed / added / filled by NRL, as applicable*]

SIGNING OF CONTRACT

“This Order ("*WO/PO/DLoA/FOA No. and date*") is issued pursuant to the Terms and Conditions mentioned in the NIT (including, inter-alia, the General Conditions of Contracts (GCC) ‘and/or’ the General Purchase Conditions (GPC) including the clause for Arbitration therein; Special Conditions of Contract ‘and/or’ Special Purchase Conditions; Schedule of Rates (SOR); General Obligations, Specifications, Drawings, Plans, Time Schedule of Completion/Delivery); ‘and/or’ Terms and Conditions mutually agreed in writing thereafter ‘and/or’ outlined herein. Acknowledgement of this Order by [*Contractor's Name*] implies an agreement to adhere to these specified terms / documents, forming a binding contract between [*Contractor's Name*] (the Contractor) and Numaligarh Refinery Limited (the Owner).”

[Sealed / Signed & Dated by – *NRL Signatory*]

[Sealed / Signed & Dated in acknowledgement by - *Contractor's Name*]

UNQUOTE

The contractor shall acknowledge receipt of the work order within 7 days of receipt. The contractor shall sign & seal (or digitally sign) the acknowledgement and return the same to NRL.

(SIGNATURE OF AUTHORISED SIGNATORY OF BIDDER)



SCHEDULE OF RATES

1.Tender No.	PUR1010055
2.Job Name.	Engaging CA Firm for providing audit assistance to Internal Audit
3.Quoted Currency.	INR
4.Note	Please do not write the price here. This SOR is for information of technical description only. Quote in the BOQ/ priced bid section as described.
5.Tender Inviting Organization.	NUMALIGARH REFINERY LIMITED COMMERCIAL DEPARTMENT , NRL SITE (NUMALIGARH)



NUMALIGARH REFINERY LTD.
Numaligarh

Item Ref.	Description	Unit	Qty	Rate in INR	Amount
				Figures	

00010 **Providing Audit assistance to IA Functio**

The item covers the following services:

10	Provide Audit Asst to IA Function	Man Month	12.000
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...

Total net item value :



NUMALIGARH REFINERY LTD.
Numaligarh

Item Ref.	Description	Unit	Qty	Rate in INR	Amount
				Figures	

00020 **Travel and accomodation**

The item covers the following services:

10 Travel and Accomodation Lump sum

Provide Audit Assistance

Total net item value :

Signature :

Name :

Address of the :

Contractor :

Place :

Date :