

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	11-03-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	11-03-2026 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Heavy Industries And Public Enterprises
विभाग का नाम/Department Name	Department Of Heavy Industry
संगठन का नाम/Organisation Name	Hindustan Salts Limited
कार्यालय का नाम/Office Name	Jaipur
वस्तु श्रेणी /Item Category	Custom Bid for Services - Appointment of Internal Auditor for HSL and SSL
समान श्रेणी/Similar Category	<ul style="list-style-type: none"> Financial Audit Services
अनुबंध अवधि /Contract Period	2 Year(s) 10 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	1 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (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

बिड विवरण/Bid Details	
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 लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	236000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	Yes (Mediation clause document) as per DoE OM No.F.1/2/2024-PPD dated 03.06.2024 mediation clause should not be routinely included in contracts and pre-litigation mediation can be taken up without any such clause also

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
3. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
4. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
5. 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.
6. 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.
7. 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.
8. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or

3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

9. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

- i. If number of technically qualified bidders are only 2 or 3.
- ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
- iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
- iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
- v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

GEM Availability Report (GAR):[1771409086.pdf](#)

Scope of Work:[1771409407.pdf](#)

Payment Terms:[1771409412.pdf](#)

Pre Qualification Criteria (PQC) etc if any required:[1771409432.pdf](#)

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:[1771409826.pdf](#)

Custom Bid For Services - Appointment Of Internal Auditor For HSL And SSL (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	Appointment of Internal Auditor for HSL and SSL
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
एडऑन /Addon(s)	

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Tanmoy Kumar Bebortha	302022,G-229, Sitapura Industrial Area, Tonk Road, JAIPUR (WEST), 302022	Project / Lumpsum Based	N/A

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

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

3. 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.

4. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

As per tender document

5. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

6. Purchase Preference (Centre)

Bid reserved for Make In India products: Procurement under this bid is reserved for purchase from Class 1 local suppliers as defined in public procurement (Preference to Make in India), Order 2017 as amended from time to time and its subsequent Orders/Notifications issued by concerned Nodal Ministry for specific Goods/Products. The minimum local content to qualify as a class 1 local supplier is denoted in the bid document 50%. All bidders must upload a certificate from the OEM regarding the percentage of the local content and the details of locations at which the local value addition is made along with their bid, failing which the bid is liable to be rejected. In case the bid value is more than Rs 10 Crore, the declaration relating to percentage of local content shall be certified by the statutory auditor or cost auditor, if the OEM is a company and by a practicing cost accountant or a chartered accountant for OEMs other than companies as per the Public Procurement (preference to Make-in -India) order 2017 dated 04.06.2020 . In case Buyer has selected Purchase preference to Micro and Small Enterprises clause in the bid, the same will get precedence over this clause.

7. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the

invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

8. Generic

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

9. Service & Support

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

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:-

1. 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.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. 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 shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

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 कार्रवाई 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---

हि. सा. लि., जयपुर
H.S.L., JAIPUR

Sub:-Seeking approval for upload/float the tender on GeM Portal for Appointment of In ternal Auditor of HSL and SSL for the Financial Years 2026-27 and 2027-28, FY 2025-26 - Reg.

1. Matter pertains to obtain approval for publication the tender on GeM portal for Appointment of Internal Auditor of HSL and SSL for the Financial Years 2026-27 and 2027-28 at the estimated cost of Rs 2,36,000 /- (Inclusive all).
2. User Department has conveyed administrative and financial approval of competent authority dtd 29.12.2025 (refer-NS-1) along with brief Scope of work and draft tender of subject tender.
3. As per point no. 3 of Manual of Procurement of HSL/SSL , HTC examined the proposal and tender documents and following is submitted :-

3.1 BOQ and estimated rates

Sl. No.	Item Description	Location	For two years estimated Rates inclusive of all the taxes etc
1	2	3	
1.01	ANNUAL PROFESSIONAL FEES FOR INTERNAL AUDIT OF HINDUSTAN SALTS LTD. FOR YEAR 2026-27 and 2027-28	<ul style="list-style-type: none"> • Corporate Office, Jaipur (Rajasthan) • Kharaghoda Unit, Kharaghoda (Gujarat) • Mandi Unit, Mandi (Himachal Pradesh) • Ramnagar Unit, Ramnagar (Uttarakhand) 	Rs. 2,36,000/- <i>Tax/DA extra</i>
1.02	ANNUAL PROFESSIONAL FEES FOR INTERNAL AUDIT OF SAMBHAR SALTS LTD. FOR YEAR 2026-27 and 2027-28	<ul style="list-style-type: none"> • Corporate Office, Jaipur • Sambhar Unit, Sambhar Lake (Rajasthan) including production units at Sambhar, Gudha and Nawa. 	

3.2 TERMS OF PAYMENT (FY 2026-27 & 2027-28 wise)

Technically qualified bidder will quote annual audit fee for both the companies (i.e. HSL & SSL). Based on which total Audit Fee for both companies for two FY (i.e. FY 2026-27 & 2027-28) will be discovered on L1 basis for award of contract . The annual financial year Audit Fee will be considered 50% for each company. The shortlisted agency will submit the bill separately for each company as per following schedule and payment will also be released accordingly as specified Per company audit fee Per financial year (FY) basis as below:

हि. सा. लि., जयपुर
H.S.L., JAIPUR

- a) 20% of payment may be released on receipt of 1st Quarter Report.
- b) 20% of payment may be released on receipt of 2nd Quarter Report.
- c) 20% of payment may be released on receipt of 3rd Quarter Report
- d) 20% of payment may be released on receipt of 4th Quarter Report.
- e) 20% of payment may be released on finalisation of Statuary Audit.

3.3 Duration: Period of assignment will be for two (2) Financial Years i.e., 2026-27 and 2027-28 and based on satisfactory performance, the tenure maybe extended by one more year i.e., FY 2028-29

4. In view of above, HTC is of the opinion that subject tender may be considered to publish as title of "Appointment of Internal Auditor of HSL and SSL for the Financial Years 2026-27 and 2027-28 at the estimated cost of Rs 2,36,000 /- (inclusive all). Tender will be publishing on GeM Portal (as Custom bid). Reverse auction may also be conducted. Updated copy of tender is place at Page. No. 15 to 55 / Corr.

5. Submitted for consideration and approval please.

KR 29/01/26
Kushal Rai
HOD Technical

NK 29/01/2026
(Narender Kr. Dabi)
HOD (Commercial)

VM 29/01
(Vinod G Mahria)
HOD (P&A)

MR 29/01/26
(Mahendra Pratap Singh Rathore)
HOD (Marketing)

SKT 29/01/2026
(Sandeep Kr. Tak)
HOD (F&A)

(Advisor to CMD) *DK* 29.01.2026

Chairman & Managing Director-HSL/SSL

✓
20/1/26

CCM F&A
As discussed with AGM (F&A) certain amm-
-nments are needed. Please incorporate
the same and let us know so that the
process can be done within stipulated
time frame.

AK 6/2/26
Received on 13/2/2026

AK
AGM (F&A)

NK 6/2/2026

Scope of Work

1. To check the books of accounts including cash and journal vouchers, Bank Accounts including monthly reconciliation statements, the sale invoice including sales & price in reference of agreement/prevaling rates on quarterly basis.
2. To check purchases, compliance of procedures, Physical verification of Cash, store and Stocks and Assets, and submit the report on quarterly basis.
3. Compliance of various statutory requirements Acts /rules such as Income tax, GST, PF & Pension, ESI, Contract labour, Payment of wages Act, Minimum Wages Act, Mustar Roll, Wages Book, Gratuity, Payroll, Increment, Promotion, employee's service records and leave records etc. and review the concern web portal and check the demand and penalties raised by the dept.
4. Compliance of Accounting Standards as Applicable.
5. To check the system regarding the custodianship & safe guard of Assets (Monetary and Non-Monetary) including fixed assets register and physical Verification thereof, Inventories and stores and spares.
6. Internal control procedure system.
7. To conduct the Internal Audit of units including Corporate Office as under and submit the quarterly report of each unit & corporate office.
8. Quantify and certify the addition or deletion of assets in Assets register and submit the comment in the report.
9. Quantify and certify the written off assets and store and spares etc. check proper posting the books and submit the comment in the report.
10. Quarterly comments on House rent recoverable status and correctness of accounting treatment.
11. Quantify and certify the status of work in progress of the project and submit the comment in the report.
12. Update the changes related to statutory compliances and inform to us and ensure to implement in the organization.
13. Audit of the Tenders issued on quarterly Basis.
14. Report on compliance of GFR Rules
15. Report on compliance of all statutory and general rules applicable on Company as well as rules/orders issued by Company.
16. Verification of Monthly Cost Sheet of all products.
17. Verification of company's HRM Potal and updating status.
18. Verification on Employees services book, HPL, EL, CL Leave record, Leave Application record, Increments and Pay Fixation, Attendance Voucher etc.

To conduct the internal audit of all units including corporate office as under and submit the quarterly report of each unit and corporate office:

1. Hindustan Salts Limited

- a) Corporate Office, Jaipur
- b) Kharaghoda Unit, Kharaghoda, Gujarat
- c) Mandi Unit, Mandi(Himachal Pradesh)
- d) Ramnagar Unit, Ramnagar (Uttarakhand)

2. Sambhar Salts Limited

- a. Sambhar unit, Sambhar Lake (Rajasthan) including production units at Sambhar, Gudha and Nawa.

3. TENDER TERMS AND ALLIED MATTERS:

A. Pre-tender Stage:

- a) The tenders floated should be as per Guidelines for Tendering and Purchase Policy of the Company and within the delegation of power of the officer etc.
- b) Ensure the basis of preparation of estimates of work/package is realistic and logical.

B. Tendering Process:

Comparative Statement and the Notes should be checked based on random sampling method to establish the reasonableness of rates (considering the special conditions, if any) and irregularities to be reported.

i. Award of Work:

Check the Terms & Conditions of Letter of Award issued and Earnest money provided is kept in safe custody and is sufficient and valid.

ii. Contract Agreement:

An agreement should be executed within the time stipulated by Letter of Award (LOA) and does not have negative future impact.

b. CHECKLIST OF - PROJECT EXECUTION:

3.1 Physical and financial evaluation, variance study of actual costs vis-à-vis sanctioned estimates, performance guarantee, in terms of the contract.

3.2 Analysis of variation in work contract and work executed, basis of rates billed and check for required approval.

3.3 Scrutinize present status of work that is still to be executed, with respect to the contract for any changes in Bill of Quantities having material impact on the project has acceptance of the competent authority.

3.4 Where extension of completion date of the contracts is required, the delay should be well justified, mention the reason of delay and whether approved by competent authority Recommend Liquidated Damages as per the provisions of the contract, wherever required.

- 3.5 Action of officers not included in Delegation of Power should be supported by proper approvals from competent authority.
- 3.6 In case of departmental work, Check for logical and realistic estimates is duly approved by competent authority. Further, material procured and consumed should be properly reconciled at frequent interval.
- 3.7 Comment on risk assessment and risk mitigation mechanism in the project and detection of systemic flaws and suggestions for adopting corrective measures.
- 3.8 Compliance of various policies, plans systems and procedures.
- 3.9 In each unit Advise the company officers Circle wise and cost centre wise to prepare Cost Sheet for production of salt/ Bromine/ Refined Salt/ Processed Salt etc. on monthly basis and report of variance from the target.
- 3.10 Issue the various certificates for financial and other matters. Report on slow moving items.
- 3.11 Audit of commercial dealing including current assets and capital items.
- 3.12 Expenditure on social overhead for welfare /social purpose i.e. Hospital, club etc.

c. CHECK LIST- ESTABLISHMENT MATTERS:

- i. Surprise attendance verification of manpower and Checking of wages and salaries of different categories of employees including officers, contract staff, monthly and daily rated workers on the basis of their respective terms and conditions of employment.
- ii. Checks of individual files and Service Book of the employees. Documentation of newly joined employees, issuance of letters after probation, Quarterly leave record of Employees, Full and final settlement, Leave encashment, Verification of every employee's investment Vs Actual investment and grant og tax exemptions applicable for relevant year F.Y.
- iii. Ensure compliance of PF and ESIC laws in case of daily wages, manpower on roll and as well as on contract.
- iv. Verify the records with special attention to LTC, Medical rules, Final Settlement, Travelling allowances, Staff Loans/Advances.
- v. Any other procedural checks as required by Internal Auditor like: For arbitration, court cases and contingent liabilities, proper provisions should be calculated and booked.
- vi. Management's compliance/ action on comments of the Statutory Auditors in their Audit report. Review of the deposit with Govt. Departments such as Electricity, Water and Telephone etc. and EMD held by the company after completion of work/ contract etc.
- vii. To give suggestion for improvement in production, marketing, performance and healthy work culture.

- viii. Provide the guidance for implementation of Real-time accounting, product costing and statutory compliance through Tally ERP software.
 - ix. Review and comment on company's HRM Portal on quarterly basis.
 - x. Attendance, Payroll checking on quarterly basis.
 - xi. **Checking and review of Contract for appointment of Contract Employees on quarterly basis.**
 - xii. Verification of AMC, Insurance, on quarterly basis.
 - xiii. Verification of Record keeping and digitalisation of records on quarterly basis.
 - xiv. Verification of Log book of all vehicles.
 - xv. Verification of increment of Employees, Areams, Pay Fixation on promotion case and new appointment.
 - xvi. Review of rules and procedures as per GFR, DPE guidelines and company rules issued time to time on quarterly basis.
- d. CHECKLIST OF INFORMATION TECHNOLOGY
- 1. Verification of IT Assets record on quarterly basis.
 - 2. Review of Idle, scrapped, obsolete, defective, and unused equipment n quarterly basis.
 - 3. Review of stores and spares item of IT. on quarterly basis.
- e. CHECKLIST OF MANAGEMENT INFORMATION SYSTEM
- 1. Review of FLASH report, FACT sheet, Digital payment report, MSME report, ectc. Of every dept. on quarterly basis
 - 2. Review of PE survey on Annual basis.
 - 3. Monthly Profit and Loss Account of all units and consolidate on quarterly basis.

REPORTING FORMAT

Internal Auditors are encouraged to suggest solutions for system improvement and to rectify the errors or deficiencies and not merely confine to making observations but ensure compliance of the audit observations at the Project site itself in their presence. Irregularities of serious nature noticed during audit are to be reported to the Competent Authority through a special report confidentially.

Internal Audit Reports should be prepared in five separate parts, namely:

Part-I: Executive Summary of significant observations;

Part-II: Action taken by the unit on previous Internal Audit Report;

Part-III: Important items which, in the opinion of the Auditor, should be brought to the notice of the Management;

Part-IV: Matters which, though erroneous, are minor in nature and would be adequate, if

rectified locally;

Part-V: Suggestions for systems improvement;

The Auditor must discuss the draft report with the unit head before drawing up the final report and make a specific mention of this in his report. The Auditor must hand over one copy of the report to the unit head for necessary compliance and send a copy of the full Report (in soft and hard both) duly signed and dated to the Company Secretary, HSL Corporate Office.

No para of the Internal Audit Report can be taken as closed unless satisfactorily resolved. Outstanding paras will be carried forward to the next report and need to be properly addressed in Part-II of the Internal Auditor's Report.

e. FREQUENCY OF AUDIT

All Units including Corporate Office are to be audited on quarterly basis and visit the Head office and Sambhar office on monthly basis and other units to be visit on quarterly basis.

Calendar for Routine Audit, where Internal Audit is to be done on quarterly basis:

Phase	Period Covering	Reports to be submitted
Phase I	1 st April to 30 th June	31 st July
Phase II	1 st July to 30 th Sep.	30 th Oct.
Phase III	1 st Oct. to 31 st Dec.	31 st Jan.
Phase IV	1 st Jan to 31 st March	30 th April

Calendar for on-going projects, where Internal Audit is to be done on semi-annual basis:

Phase	Period Covering	Reports to be submitted
Phase I	1 st April to 30 th Sep	15 th Nov
Phase II	1 st Oct to 31 st Mar	15 th May

Any other work related to Internal Audit as assigned by management or any matter which Internal Auditor may desire to report to management.

C. TIME FRAME FOR COMPLETION OF INTERNAL AUDIT:

The Auditor has to complete the audit till 7th of the next month for ending Quarter of the financial year. For e.g. Apr-June Quarter submission date 7th July and for the last quarter date of submission will be 15th April.

D. Travelling Allowance (TA) & Daily Allowance (DA) TO THE AUDITORS

Company is having Corporate Office, Jaipur preferring to appoint Internal Auditor having office at Jaipur. As per exigency of work Auditor needs to visit our units and as such company will consider the reimbursement of TA & DA from Jaipur only as per rules. If any one comes /start journey, other than from Jaipur, the TA & DA shall be restricted from Jaipur only.

TA/DA capping is kept at 30% of Audit Fees which is inclusive of accommodations up to a Maximum of Rs. 1500/ plus GST, per day per person. Accommodation for

Articles/Trainees shall be on a twin-sharing basis.

If the articles trainees or whosoever on the behalf of audit team visits units and stay at guest house or company's accommodation (if available). In that case, the accommodation will not be charged, the same would not effect, the 30% capping of Audit Fees.

2. TERMS OF PAYMENT (FY 2026-27 & 2027-28 wise)

Technically qualified bidder will quote annual audit fee for both the companies (i.e. HSL & SSL). Based on which total Audit Fee for both companies for two FY (i.e. FY 2026-27 & 2027-28) will be discovered on L1 basis for award of contract . The annual financial year Audit Fee will be considered 50% for each company. The shortlisted agency will submit the bill separately for each company as per following schedule and payment will also be released accordingly as specified Per company audit fee Per financial year (FY) basis as below:

- a) 20% of payment may be released on receipt of 1st Quarter Report.
- b) 20% of payment may be released on receipt of 2nd Quarter Report.
- c) 20% of payment may be released on receipt of 3rd Quarter Report
- d) 20% of payment may be released on receipt of 4th Quarter Report.
- e) 20% of payment may be released on finalisation of Statuary Audit.

4. PENALTY (Liquidated Damage): If the progress of work is not found satisfactory or the contractor fails to complete the works within the time frame of completion, the HSL/SSL reserves the right to impose penalty/liquidated damage @ 0.5% per week maximum up to 5% on the awarded / contract value for each complete week between the time for completion and actual date of completion. The amount of penalty / compensation may be adjusted or set off against any sum payable to the contractor under this or any other contract with the corporation. And after ten weeks from the actual date of completion of whole work if the contractor fails to complete the work, HSL/SSL reserves the right to terminate the contract and get the balance work done through any other agency at contractor's risks and costs.

5. DEDUCTION OF TAX, DUTIES ETC. Applicable taxes, duties, royalties etc. will have to be paid to the contractor. .(In the scope of contractor other than included in quoted rates in Price bid)

6. FIRM PRICE: Price(s) shall remain firm till the completion of work sand shall not at tract any escalation due to any reasons whatsoever.

7. Duration: Period of assignment will be for two (2) Financial Years i.e., 2026-27 and 2027-28 and based on satisfactory performance, the tenure maybe extended by one more year i.e., FY 2028-29

8. On acceptance of this tender/offer or revised offer or counter offer either by the Bidder or by the Hindustan Salts Limited as the case may be the terms and conditions contained in this part will also constitute a contract between the parties i.e. Hindustan Salts Limited/ Sambhar Salts Limited, a Company incorporated under the Companies

Act, 1956 having its Registered Office at G-229, Sitapura Industrial Area, Jaipur 302022 (Rajasthan) in the State of Rajasthan, India hereinafter called the "COMPANY" or "Hindustan/Sambhar Salt Limited" which expression shall unless repugnant to the context or of the meaning thereof be deemed to include the Company's Lawful successors, administrators and assignees of the one part

M/s.....in the state ofhere in after called the "BIDDER" which expression shall unless repugnant to the context or the meaning thereof be deemed to include the Bidder's Lawful successors, administrators and assignees of the other part.

9. The work will be required to be done in accordance with the scope and schedule of work as mentioned in the tender document.

SECTION-III
QUALIFICATION CRITERIA

A) Eligibility Criteria

S. No	Clause	Documents required										
1	Chartered Accountants/ Cost and Management Accountants on All India basis having Branch Office at Jaipur (Rajasthan)	Valid Documents Proof										
2	The Chartered Accountants/ Cost and Management Accountants should have at-least Five years' experience specially for auditing in Public Sector Undertaking sending on 31.03.2025	Valid Documents Proof										
3.	Company must be registered with appropriate authorities for all applicable statutory duties/taxes	Valid documentary proof of: <ul style="list-style-type: none"> - Firm Registration Certificate - Practising Certificate - GST registration number - PAN Card Copy of a foresaid registration certificates to be submitted with technical bid as applicable										
4.	<p>BID SECURITY / EARNEST MONEY DEPOSIT (EMD):</p> <p>The tender value is less than ₹5.00 lakh. As per GeM policy, bidders shall be exempted from submission of Earnest Money Deposit (EMD).</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Details</th> </tr> </thead> <tbody> <tr> <td>Bank Name</td> <td>State Bank of India</td> </tr> <tr> <td>Account No</td> <td>10474193485</td> </tr> <tr> <td>Name</td> <td>Hindustan Salts Limited</td> </tr> <tr> <td>IFSC</td> <td>SBIN0031792</td> </tr> </tbody> </table>	Particulars	Details	Bank Name	State Bank of India	Account No	10474193485	Name	Hindustan Salts Limited	IFSC	SBIN0031792	No need to deposit EMD
Particulars	Details											
Bank Name	State Bank of India											
Account No	10474193485											
Name	Hindustan Salts Limited											
IFSC	SBIN0031792											
5..	The bidder should have minimum average annual turnover of ₹ 70,800/- (Rupees Seventy thousand Eight hundred) during last three (3) consecutive year ending March 31,2025 and should have positive net worth as on 31 st March 2025.	The bidder should submit CA attested certificate.										
6.	Other Document, If Applicable	- Detailed Profile of the Bidder										
7.	Bidder must unconditionally accept all terms and conditions stipulated in the original/downloaded tender document.	Complete Tender Documents duly Signed & Stamped to be uploaded. Note: Detailed documents to be submitted in Hard Copy										

	separately after award of the tender.
Note: Documentary Evidence for compliance to each of the eligibility criteria must be enclosed along with the bid to gather with references.	

B) Technical Bid Evaluation Criteria:

Table A			
S. No.	Criteria	Max. Marks	Evaluation Criteria
(1)	(2)	(3)	(4)
1.	Nature of Experience		
a.	Public Sector Undertaking Audit.	60	5 Marks Per Audit
b.	No. of Internal Audit assignments of Corporate Audit	15	1 Mark Per Audit
c.	Firm experience in Number of Years from attending first audit	15	1 Marks Per 1 Year
d.	Number of professionals	10	
(i)	No. of FCA's/FCMA's –		2 Marks per FCA
(ii)	No. of ACA's/ACMA's		1 Marks per ACA
(iii)	No. of Article clerk/paid staff-		0.5 Mark per Article clerk/paid staff
Total Marks for Nature of Experience		100	Minimum 60% marks to be obtained by Bidder for Technical Qualification

NOTE:

- a. **Technical Qualification:** Information in **Annexure-I** is essentially to be provided by the bidders. Bidders are required to submit necessary supporting documents, required as above for the Evaluation Criteria along with duly filled evaluation criteria table as per **Annexure-I**. In absence of duly filled form in **Annexure-I** along with supporting documents, the tender shall be rejected out- rightly. Bidders obtaining minimum 60% marks in **Annexure-I** for Nature of Experience Criteria shall be Technically Qualified.
- b. **Bidders who submit** all requisite documents **as prescribed under the** Qualification / eligibility Criteria (Section–III) **and** Annexure–I, **and scored minimum** 60% marks , **shall be** declared technically qualified **and their** price bids shall be opened
- c. Following Professionals shall be deployed by the Internal Auditor for attending one company's assignment.

S. No.	Particulars	Minimum requirement
1.	No. of FCA's/ ACA's/FCMA's/ACMA's for the assignment	01
2.	No. of Articled clerk/paid staff for the assignment (man hrs.)	02

Note:

1. The “Start-ups” Annexure-I” of “Action Plan for Start-ups in India” issued by Government of India are exempted from condition of Prior Experience and minimum average Financial turnover, subject to the condition that delivery of desired service must be ensured by such “Start-ups” as per the quality and technical specifications mentioned in tender documents.
2. The Bidder shall not be eligible if any of the above criteria's are not fulfilled.

3. Any tender not containing sufficient descriptive material to describe the proposed equipment may be treated as incomplete and hence may be rejected. Such descriptive materials and specifications submitted by the Bidder will be retained by HSL/ SSL. Any deviations from these will not be permitted during the execution of contract, without specific written permission of HSL/ SSL.
4. HSL/SSL reserves the rights to relax or modify the terms & conditions in exception cases. HSL/SSL's decision will be final & binding in this regard.
5. However, in case of non-availability of such certificate the decision of the purchaser shall be final in this regard.