

DAKSHIN HARYANA BIJLI VITRAN NIGAM LTD.

BIDDING DOCUMENT FOR SERVICE CONTRACTS.

(BID NO. 01-2026)

FOR

Appointment of Cost Auditor for the FY 2026-27

**CAO (A&R Section)
DHBVN, Hisar.**

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SECTION-I

DAKSHIN HARYANA BIJLI VITARAN NIGAM LTD.

INVITATION FOR BIDS

(BID NO. 01-2026)

NAME OF WORK: Appointment of Cost Auditor for the FY
2026-27

DATE OF SUBMISSION OF BID	16.10.2026 (1.00 PM)
DATE OF Closing BID	27.10.2026 (1.00 PM)
DATE OF OPENING OF BID	28.10.2026 (3.00 PM)
OFFICE INVITING BIDS	CAO (A&R Section) Room No. 246, Block D, 1st Floor, Vidyut Sadan Vidyut Nagar, DHBVN, Hisar.

SECTION-II

INSTRUCTIONS TO BIDDERS

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INSTRUCTIONS TO BIDDERS

1. SCOPE OF BID

Audit of Cost Records for FY 2026-27 and thereafter its filing with MCA GOI on the Performa prescribed in XBRL taxonomy as per Company (Cost record & audit) Rule 2014 and Companies Act, 2013 as well as latest amendment issued time to time.

2. PRE-QUALIFICATION OF THE BIDDER:

Bids are invited from the firms, holding whole time certificates of practice issued by the Institute, of Cost & works accountants of India. **having experience of 10 years.**

Cost Auditor firm shall not be re appointed beyond three consecutive years thus, rotation of Cost Auditor upon completion of three success year of engagement is mandatory.

The firm shall be free from any disqualification as specified under section 141 of the Companies Act, 2013 read with the rule 10 of the Companies (audit and auditors) rules 2014 & section 148 of the Companies Act, 2013 or any other statute.

3. CLARIFICATION ON BID DOCUMENTS:

The prospective Agency may obtain any clarification regarding the bid document by writing or faxing to: -

**CAO (A&R Section)
DHBVN, Hisar**

Fax 01662-223136

The firm is advised in its own interest to examine the bid documents, instructions, forms, terms & general information before submission of bid. Failure to provide information, which is essential to evaluate the bid or to provide the timely clarification or substantiation of the information supplied or submission of bid not substantially responsive to the bid document may result in disqualification.

4. AMENDMENTS TO BID DOCUMENT:

At any time prior to the date for submission of bid as well as upto opening of bids, DHBVNL may for any reason, whether of its own or by way of clarification given at the request of prospective bidder, modify the bid document by issue of amendment

(s) which shall form part of it. The agenda shall be sent in writing to all the prospective bidders, who shall return one copy of it duly signed alongwith their bid. Extension in the due date, if considered necessary, may be made by the DHBVNL.

5. DEVIATION FROM BID DOCUMENTS:

The bid offer must include a separate statement indicating all deviation from the bid documents as per format enclosed at Annexure-'A'. All such deviations shall be clearly mentioned in deviation sheet. Unless the deviations from the bid documents are specifically mentioned, it will be understood and agreed that the proposal is in strict conformity to DHBVNL's specifications in all respect and it will be assumed that all terms & conditions are acceptable to the bidder.

6. FILLING OF BIDS:

- a.) Bid shall be submitted in the forms attached hereto and all blanks in the Bid including price Bid document shall be duly filled in. The complete Form & Annexure shall be considered as part or contract documents in the case of successful bid.
- b.) No alteration should be made to Form of the tender specification and Annexure. The bid must comply entirely with the specification and alternative proposals, if any, shall be clearly stated in the covering letter.
- c.) The bid and all accompanying documents shall be in Hindi/English language and shall be signed by a responsible and authorised person. The name designation and authority of signatory shall be stated in the bid.
- d.) Tenders should be filled in only with ink or typed. No bid filled in by pencil or otherwise shall be considered.
- e.) All additions, alterations and over writings in the bid must be clearly initialed by the signatory to the bid.
- f.) The bidder should quote the prices strictly in the manner as indicated herein, failing which bid is liable for rejection. The rate/prices shall be in words as well as figures. This must not contain any additions, alternation, overwriting, cuttings over corrections and any other marking, which leave any room for doubt.
- g.) The contract awarding authority will not be responsible to accept any cost involved in the preparation and submission of the bids.

7. DOCUMENTS COMPRISING THE BID:

7.1 The bidder shall submit the following the document/information with the bid.

- ❖ Covering letter.
- ❖ Power of Attorney
- ❖ Statement of deviations from the bid documents as per Section VI.
- ❖ Details in format given in Section I to III.
- ❖ Copy of the agreement between the bidder and his collaborators or associates, if any.
- ❖ Price schedule (Section - V).
- ❖ Other details as called for in the bid documents or which the bidder may like to highlight.
- ❖ Certificate of constitution from The Institute of Cost Accountants of India stating atleast ten years of experience of the firm.
- ❖ Names of two Power Utilities whose Cost Audit (with FY) has been done by the firm.

7.2 FORMAT AND SIGNING OF BID:

The bidder shall submit one set of his bid, complete in all respect with enclosures.
The bid shall be signed on each page.

The person or persons signing the bid shall initial all pages of the bid, including where entries or amendments have been made.

8. BID VALIDITY:

Bid shall remain valid for acceptance for a period of 30 (Thirty) days from the date of bid opening. DHBVNL may request for suitable extension, if required.

9. LATE BIDS:

Any bid received after the dead line for submission shall be liable for rejection.

10. BID OPENING AND EVALUATION:

DHBVNL will open the bids in the office of CAO (A&R Section), DHBVN, Hisar in the presence of bidders or their authorized representatives, who choose to be present.

If the opening date happens to be a holiday, the bids will be opened on the next working day at the same place and time, unless notified otherwise.

11. REJECTION OF BID:

DHBVNL reserves the right to reject or accept any Bid without assigning any reason thereof. However, the bid as under shall not be accepted and such bids shall be rejected, if received: -

- i) Bid submitted by the tenderers/firms/agencies, who have been black listed or with whom business dealing have been suspended by any of the State Electricity Boards/Electrical Undertakings. The bidder shall have to submit an undertaking in this regard.
- ii) The bid submitted by a person directly or indirectly connected with the service under Government/ Local Authority/DHBVNL.

All out efforts would be made to make the payment within the prescribed period but in case of delay of payment DHBVNL shall not be liable to pay interest on the outstanding amount of the firm.

12. CLARIFICATION OR MODIFICATION OF BIDS:

To assist in examination, evaluation and comparison of bids, DHBVNL may ask the Bidders individually for clarification in writing. No change in the substances of the bid shall be permitted except as required to confirm the correction of any typographical error.

13. AWARD CRITERIA:

DHBVNL will award the contract for each activity to the successful Bidder whose Bid is determined to be substantially responsive and is determined as the lowest evaluated Bid.

14. NOTIFICATION OF AWARD:

Prior to the expiration of the period of Bid validity and extended validity period, if any, DHBVNL will notify the successful bidder in writing by registered letter or by cable or Telex or Fax, to be confirmed in writing by registered letter, that its Bid has been accepted.

The issue of detailed work order and its acceptance will constitute the formation of award.

15. GENERAL :

In case of ambiguous or contradictory terms and conditions mentioned in the bid, interpretations as may be advantageous to DHBVNL may be taken, if satisfactory clarification is not furnished within the prescribed period.

DHBVNL will not be responsible for any cost or expenses incurred by the bidder in connection with preparation or delivery of bids.

DHBVNL reserves the right to amend the scope of the proposed contract, reject or accept any bid, cancel the bid process and reject all applications, vary the area.

DHBVNL shall neither be liable for any action nor be under any obligation to inform the bidders of the grounds for any of the above actions.

SECTION-III

TERMS AND CONDITIONS OF THE CONTRACT

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TERMS AND CONDITIONS OF THE CONTRACT

The terms and conditions of the contract shall prevail and shall be binding on the firms and any change or variation expressed or impressed howsoever made shall be inoperative unless expressly approved by DHBVNL. The firm shall be deemed to have fully informed himself and to have specific knowledge of the provisions of Terms and Conditions of the contract mentioned hereunder: -

1. **PERIOD OF CONTRACT:** Period of contract shall be for FY 2026-27 & extended for further two year with the mutual consent of both party.

Cost Auditor firm shall not be re appointed beyond three consecutive years thus, rotation of Cost Auditor upon completion of three success year of engagement is mandatory.

2. **COMMENCEMENT OF WORK:** The commencement of the work shall take place immediately after the acceptance of the work order by the firm.
3. **RULE AND REGULATIONS:** The assigned job shall be the Audit of Cost Records for FY 2026-27 and thereafter its filing with MCA GOI on the prescribed format as per Companies (Cost record & audit) Rule 2014 and Companies Act, 2013 as well as latest amendment issued time to time.
4. **COMPLIANCE OF LAW:** The firm shall, in all matters arising in the performance of the contract, comply in all respects, will give all notices and pay all fees required by the provisions of any national or state statute, ordinance or other law or any regulation or by-law of any duly constituted authority.

The contract shall in all respects be prepared and interpreted in accordance with the law in force in India including any such laws passed or made or coming into force during the period of the contract.

The firm shall be responsible for carrying out of all of its activities within the rules and laws in force. DHBVNL shall not be responsible for any of the un-lawful activity committed by the firm / the staff of audit firm. The firm shall be liable for and shall indemnify DHBVNL against all losses, expenses or claim arising in connection with any unlawful activity committed by any person employed by the firm for the purpose of assigned job.

5. **ACCIDENTS:** The firm shall be liable for and shall indemnify DHBVNL against all losses, expenses or claim arising in connection with the death or injury to any person employed by the firm for the purpose of assigned job.
6. **RESPONSIBILITY FOR RECORD/DOCUMENTS:** The firm shall be fully responsible for upkeep, maintenance and safety of the record and documents supplied by the DHBVNL and also for the record/documents generated by the firm. On completion of the contract/job the firm will return all the documents supplied to it by the DHBVNL and shall also hand over all the record/documents generated by it for the purpose of completion of the assigned work. The firm shall also be responsible to make the loss good if suffered by DHBVNL, due to act of the firm.
7. **CONDUCT OF STAFF OF FIRM:** If any of the staff of firm is found guilty of any misconduct or incompetence or negligence and then if so directed by the DHBVNL, the firm shall at once remove such employee and replace him with a qualified and competent substitute.
8. **CONTRACT AGREEMENT:** The firm and DHBVNL will enter into an agreement to be known as "Contract Agreement" setting out all terms and conditions thereof including those mentioned herewith.
9. **PAYMENT:** Completion of contractual formalities by the firm would be an essential requirement for claiming any payment. The firm shall be entitled to get payment as under: -

The payment shall be made by AO/Cash, DHBVN, Hisar, after deduction of statutory levis (as applicable) on 30th day after filing of the report with MCA in prescribed manner & time schedule or submission of bills (duly completed) whichever is later.

Further a rebate of 0.35 percent per week or part thereof shall be availed of by the Nigam if payment is made earlier than the period specified.
10. **RECOVERY OF THE LOSS SUSTAINED DUE TO FRAUD/EMBZZLEMENT/ MISAPPROPRIATION OR NEGLIGENCE BY THE EMPLOYEES OF FIRM.**

In case any loss is sustained to the DHBVNL due to fraud/embezzlement/ misappropriation committed by the employees of the firm which could have been detected during the normal course of work but remains undetected, the firm shall be liable to pay the same to DHBVNL.

11. **ALTERNATION/ADDITION:** No variation or modification or waiver of any of the terms and conditions or provisions of the contract shall be deemed valid unless mutually agreed upon in writing by both parties i.e. DHBVNL and firm.
12. **ACCEPTANCE OF CONTRACT:** The successful bidder will be forwarded two sets of Work Order one of which will be signed on each page by the authorized signatory of Bidder in token of acceptance of contract and shall be returned to the authority placing the order within 15 days of its issue failing which the Earnest Money Deposit shall liable to be forfeited.
13. **HANDING OVER ON TERMINATION:** Immediately after termination of the contract agreement the firm will cooperate in handing over back all the facilities and record in good working order to DHBVNL. Upon termination of the contract/agreement, the authority of the Agency to act as Agent of DHBVNL in the area shall immediately cease.
14. **GOVERNING LAW AND JURISDICTION:** The agreement shall be governed under Indian law. Only appropriate courts in Hisar shall have exclusive court jurisdiction to deal with any matter arising out of or relating to the agreement or otherwise.
15. **LIEN:** In case of any lien or claim pertaining to the work and responsibility of the firm for which DHBVNL might have been made liable, the DHBVNL shall have the right to recover such claim amount from the firm.

16. CORRUPT OR FRAUDULENT PRACTICES

The Nigam requires that Tenderers/ Suppliers/ Contractors observe the highest standard of ethics during the procurement and execution of Nigam contracts. In pursuance of this policy, the Nigam:-

- (a) defines, for the purposes of this provision, the terms set forth as follows:
 - (i) “corrupt practice” means the offering, giving, receiving or soliciting of any thing of value to influence the action of a public official in the procurement process or in contract execution: and
 - (ii) “fraudulent practice” means a misrepresentation of facts in order to influence a procurement process or the execution of a contract to the detriment of the Nigam, and includes collusive practice among Tenderers (prior to or after tender submission) designed to establish tender prices at artificial, non-competitive levels and to deprive the Nigam of the benefits of free and open competition;

- (b) will reject a proposal for award if it determines that the Tenderer recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question;
- (c) will declare a firm ineligible, either indefinitely or for a stated period of time, to be awarded a Nigam contract if it at any time determines that the firm has engaged in corrupt or fraudulent practices in competing for, or in executing, a Nigam contract.

17. SETTLEMENT OF DISPUTES

If any dispute or difference of any kind whatsoever will arise between the Purchaser and the Supplier in connection with or arising out of the Contract, the parties will make every effort to resolve amicably such dispute or difference by mutual consultation.

If, after thirty (30) days the parties have failed to resolve their dispute or difference by such mutual consultation, then either the Purchaser or the Supplier may give notice to the other party of its intention to commence arbitration, as hereinafter provided, as to the matter in dispute, and no arbitration in respect of the matter may be commenced unless such notice is given.

18. ARBITRATION

All matter questions, disputes, differences and/or claims arising out of and/or concerning and/or in connection and/or in consequences or relating to the Contract whether or not obligations of either or both parties under the contract be subsisting at the time of such dispute and whether or not the contract has been terminated or purported to be terminated or completed, shall be referred to the sole arbitrator to be nominated by the MD DHBVNL. The award of the sole arbitrator shall be final and binding upon the parties.

The objection that the Arbitrator has to deal with the matters to which the Contract relates in the course of his duties or he has expressed his views on any or all of the matters in dispute of difference, shall not be considered as a valid-objection.

The Arbitrator may from time to time with the consent of Parties to the Contract enlarge the time for making the Award. The venue of arbitration shall be the place from which the acceptance of office is issued or such other place as the Arbitrator in his discretion may determine.

The parties to the contract agree that cost of arbitration shall be as per the instructions of the Nigam issued/prevalent on the date of appointment of arbitral tribunal.

Subject to aforementioned provisions, the provisions of the Arbitration & Conciliation Act, 1996 and the Rules there under any statutory modifications thereof for the time being in force, shall be deemed to apply to the Arbitration proceedings under this clause.

19. BLACKLISTING OF THE FIRMS:

As the purchase order becomes a valid contract between the purchaser and supplier on the date of its issue, no further changes in the terms and conditions thereof are permissible and any request received in this regard from the supplier should be summarily rejected, making it clear to supply the goods strictly in accordance with the terms and conditions of the contract. It should be noted that such a liability can be enforced on the supplier only if the purchase order does not contain any term or condition contrary to what had been quoted in the supplier's tender. Once this is ensured, any attempt by the supplier to back out of his commitment should be taken as serious and his earnest money deposited be forfeited forthwith, without prejudice to any further legal remedies open to the Nigam under the relevant laws. Where necessary, the case of supplier illegally backing out of the commitment, should also be put up to the Whole Time Directors for consideration and to decide for black-listing of the firm and damages, if any, to be recovered.

20. OTHERS:

1. Time is essence of the contract. Hence the work shall be completed within stipulated period, otherwise penalty @ 0.5% per day subject to maximum 10% shall be levied, in addition to the penalty (if any) imposed by I. Tax department.
2. Nothing shall be paid extra except the contractual amount.
3. Payment shall be made on the completion of activity and no advance payment shall be made.

SECTION- IV

PARTICULARS OF THE BIDDER

1.	Name of the firm.	
2.	Postal address.	
3.	Telephone No.	
4.	Fax No.	
5.	Email.	
6.	Type of organization: (Tick ✓)	☐ Sole proprietorship ☐ Partnership ☐ Joint Venture
7.	Date of commencement of business.	
8.	Name _____ of proprietor/Partners/ Directors and their detail Bio-data _____ alongwith Registration No. & PAN of Partners/Proprietor	Page _____ to _____ page
9.	Details of offices other than H.O./Controlling office and other _____ infrastructure available.	Page _____ to _____ page
10.	Detailed _____ organizational structure with background of key personnel.	Page _____ to _____ page

11.	Type of service being offered.	Page _____ to _____ page
12.	List of clients' alongwith their addresses and contact telephone. Fax Nos. and type of services offered and/or being offered to them. a) Electricity Companies/ Board. b) Others.	Page _____ to _____ page Page _____ to _____ page

SECTION-V

PRICE SCHEDULE

Sr. No.	Description of the work	Rate without GST	GST	Total with GST
1.	<i>Audit of Cost Records for FY 2026-27 and thereafter its filing with MCA GOI on the Performa prescribed (in XBRL taxonomy) as per Companies (Cost record & audit) Rule 2014 and Companies Act, 2013 as well as latest amendment issued time to time.</i>			

The quoted rates will be firm and inclusive of all type of taxes, duties, levies charges for conversion of Audit Report into XBRL format, form filing fees and out of pocket expenses/TA/DA etc.

The filling charges with ROC /MCA shall be reimbursed on actual basis

Authorized Signatory
(Seal/Rubber Stamp)

SECTION-VII

DEVIATION PROPOSED

Sr. No.	Section no. of the bid document	Reference of clause no.	Deviation Proposed

Authorized Signatory
(Seal/Rubber Stamp)



Professional Development Department <pd@icmai.in>

Request to prescribe Minimum Audit Fee to the tender notice for Cost Audit

Professional Development Department <pd@icmai.in>

Wed, Oct 28, 2026 at 5:20 PM

Draft To: CAO DHBVN <cao@dhbvn.org.in>

R/Sir,

In reference to your email, it is submitted that as per provisions, estimated cost of Cost Audit i.e Rs.50000/- has been provided in tender documents.

It is further informed that date of participation in E-tender has been extended for 03.11.2026 at 1.00 pm.

Chief Accounts Officer
DHBVNL Hisar
