

उत्तर प्रदेश नगर पालिका वित्तीय संसाधन विकास बोर्ड

(उ०प्र० नगर पालिका वित्तीय संसाधन विकास बोर्ड अधिनियम, 2011 के अधीन गठित)
नगरीय प्रशिक्षण एवं शोध केन्द्र, गोमतीनगर विस्तार, सेक्टर-7, शहीदपथ, लखनऊ-226002
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संख्या:न०वि०सं०बो० / डी०- 251/ 2025

लखनऊ: दिनांक 27, मई, 2025

चार्टर्ड एकाउन्टेंट फर्मों/कम्पनियों से रुचि-प्रकटन/ (Expression of Interest) का आमंत्रण

उ०प्र० नगरपालिका वित्तीय संसाधन विकास बोर्ड के वर्ष 2025-26 के लेखों की वार्षिक आन्तरिक लेखा परीक्षा तथा वार्षिक लेखा प्रमाणित करने एवं आयकर तथा जी०एस०टी० के प्राविधानों का विधि सम्मत अनुपालन और प्रोफेशनल परामर्श सेवाएं प्रदान करने हेतु सी०ए०जी० द्वारा इम्पैनल्ड चार्टर्ड एकाउन्टेंट फर्मों/कम्पनी से एतद्वारा प्रस्ताव आमंत्रित किए जाते हैं। उक्त कार्य हेतु अनुबन्ध प्रथमतया एक वर्ष के लिये किया जायगा जिसे यथा-आवश्यक बोर्ड के विवेकानुसार अगले दो वर्षों के लिए विस्तारित किया जा सकेगा। इस संबंध में विस्तृत विवरण वेबसाइट localbodies.up.nic.in पर अथवा <http://etender.up.nic.in> पर डाउनलोड किये जाने हेतु उपलब्ध हैं।

कृपया अर्ह एवं इच्छुक चार्टर्ड एकाउन्टेंट फर्मों/कम्पनी उक्त कार्य हेतु अपना तकनीकी एवं वित्तीय प्रस्ताव अलग-अलग लिफाफों में सील करके दिनांक 18 जून, 2025 या उसके पूर्व बोर्ड कार्यालय में उपलब्ध कराने का कष्ट करें।


(पप्पू गुप्ता)
सचिव।

The Uttar Pradesh Board for Development of Municipal Financial Resources

(Uttar Pradesh Nagar Palika Vittiya Sansadhan Vikas Board)
Nagriya Prashikshan Evam Shodh Kendra, Sector-7, Gomtinagar Vistar, Near Dial-112, Shaheed Path,
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PNo-N.Vi.San.Bo./D- 251/2025
Date: 27 May, 2025

REQUIREMENT OF PROFESSIONAL SERVICES OF CHARTERED ACCOUNTANT FIRM FOR INTERNAL AUDIT CERTIFICATION OF ANNUAL ACCOUNT, STATUTORY COMPLIANCES AND PROFESSIONAL ADVICE.

SCOPE OF WORK

Professional services of Chartered Accountant firm are required for carrying out several functions related to accounts, audit and tax compliances. The Chartered Accountant firm needs to be a one that is registered with the Comptroller and Auditor General of India. Following is broadly the scope of the work:

1. To assist in preparation of books of accounts on double entry system basis on Tally Software on the basis of available manual records and information. To prepare/certify annual statement of accounts for the Financial year 2025-26 which shall comprise of Balance Sheet as at the close of the financial year, income and Expenditure Account and Receipts & Payment Account for the financial year.
2. Although the accounts of the Board may be audited by the Accountant General, Uttar Pradesh, U/S 27(3) of the Act, The Chartered Accountant shall be required, in addition to the scope of work contained in para (1) above, may present quarterly internal audit report of the financial transactions of the Board covering the following:
 - a) Routine checking and audit of account.
 - b) Audit of all functional financial areas.
 - c) Audit of various transactions from the angle of financial propriety, accounting and management.
 - d) Voucher Examination: All types of vouchers maintained and passed by accounts department in respect of accounting transactions, the manner in which it is maintained, its correctness and authenticity are to be examined.
 - e) The internal auditors are required to check proper recording of transactions in cashbook various ledgers/sub ledgers.

- f) Statutory compliances:
- I. Advising and reporting on the compliance of income tax, deduction of GST and income tax at source and deposit of these taxes and required returns at required interval to relevant authorities.
 - II. Advising and Reporting on the compliances of the Rules/Regulations or instructions of other relevant regulator institutions in the country.
 - III. Reporting on the compliances with the relevant court orders.
- g) Checking the maintenance of record concerning assets/properties of the Board and reporting on its reliability and the mechanism in place.
- h) To check whether the budget was rightly utilized under the allotted heads for the purpose allowed by the Board and the State Government.
- i) To examine whether there is any deviation in financial transactions from the Board,s (Uttar Pradesh Board for Development of Municipal Financial Resources) decisions or instructions or the decision or instructions of it's authorized officers.
- j) To examine the deviation from U.P. Government instructions or CAG instructions/ observations, issued from time to time.
3. Since the Board is now directly dealing with the government grants, Income Tax, GST and TDS compliance also need to be carried out. This work would involve preparation & filing of quarterly TDS certificates as per relevant income tax act, preparations and filing of GST returns at required regular intervals as per Act, Rules and circulars on the basis of information/record from the Board. Similarly the firm needs to carry out the compliances with all other statutory provisions applicable on the Board.
4. There will be a need from time to time of professional advice by the Board. The firm would be required to give the advice as sought by the authorized officers of the Board promptly.
5. When required by UPBDMFR, to provide the services of qualified accountant for limited period on payment basis.

ELIGIBILITY CRITERIA FOR INTERNAL AUDITORS

1. The internal Auditors may be selected from the Chartered Accountants firms having certificate of practice from the Institute of Chartered Accountants of India.

Certification from ICAI should be attached.

2. The Firms should be Proprietorship/Partnership with adequate qualified staff.
3. The Firm should have minimum experience of 10 years.

4. Gross average Professional receipt of last 3 years should not be less than Rs. 20 lacs per annum.
Copy of ITR along with financial documents should be attached.
5. The firm should have an office in Lucknow with adequate qualified audit staff.
-Profile details.
6. The firm shall depute a senior partner to carryout and oversee the internal audit.
-The name should be indicated.
7. The firm should be registered with Comptroller and Auditor General of India (CAG).

TERMS AND CONDITONS:

- I. **Validity of engagement** : The validity of engagement will be initially for conducting the internal audit for the Financial Year 2025-26 and other functions assigned by the Board as per scope of the work period and thereafter depending upon the performance extendable upto two more financial years.
- II. **Payment Terms**: Payment may be released within 30 days from the date of submission of bill by the firm after issuance of internal Audit report to the satisfaction of UPBDMFR. No advance payment shall be made.
- III. The audit report along with correction/suggestive measures, if any, are to be submitted immediately on completion of audit as internal Audit Report. If the auditors observe any case of non-production of records or non-cooperation to the auditors, the auditors will take up the matter with higher authority and get their audit procedure completed instead of merely reporting such cases in their audit report.
- IV. That nothing shall be paid extra towards improvement and corrective suggestions/assistance on preparation of Annual accounts, being made by Internal Auditors or for the advice sought from time to time by the Board (UPBDMFR).
- V. That no TA/DA/conveyance charges are admissible to the staff deputed at the office of UPBDMFR to conduct the internal audit.

Submission of Expression of Interest

- I. Expression of Interest should be sent by speed post or in person so as to reach to the Secretary, UPBDMFR on or before 18 June, 2025 by 18:00 hours.
- II. Technical Bid and Financial Bid must be submitted in separate envelops duly sealed by the CA firm/company and both the envelops put in another sealed envelop.
- III. Copies of document desired in technical Bid must be submitted along with the same.

REQUEST FOR EXPRESSION OF INTEREST FOR HIRING THE SERVICES OF A CHARTERED ACCOUNTANT FIRM/COMPANY TO CONDUCT THE INTERNAL AUDIT OF UTTAR PRADESH BOARD FOR DEVELOPMENT OF MUNICIPAL FINANCIAL RESOURCES (UPBDMFR) FOR FINANCIAL YEAR 2025-26 etc.

TECHNICAL BID

Kindly provide following information about your firm/company-

1. Firm's/Companies Name, Address and E-mail, PAN, GST, Registration No.
2. Firm's/Companies Partners and their Qualifications, E-mail and Mobile Number.
3. Please mention at least two Government or Semi-Government Organization where you were engaged as Chartered Accountant during last 3 years.
4. Please mention the name of Chartered Accountant/Accountants who shall be deputed to look after the work assign to your firm/company by the board.

THE CHARTERED ACCOUNTANT FIRM/COMPANY SHOULD FULFILL THE FOLLOWING ELIGIBILITY CRITERIA FOR INTERNAL AUDITORS.

1. The internal Auditors may be selected from the Chartered Accountants firms having certificate of practice from the Institute of Chartered Accountants of India.
Certification from ICAI should be attached.
2. The Firms should be Proprietorship/Partnership with adequate qualified staff.
Profile/Status of partners as per ICAI record should be attached.
3. The Firm should have minimum experience of 10 years.
Certificate of experience should be attached.
4. Gross average Professional receipt of last 3 years should not be less than Rs. 20 lacs P.A.
Copy of ITR along with Financial Statement should be attached.
5. The firm should have an office in Lucknow with adequate qualified audit staff.
Profile details
6. The firm shall depute a Senior Registered Professional to carry out and over see the internal audit.
The name should be indicated.
7. The firm should be registered with Comptroller and Auditor General of India (CAG).
Please submit document serial-wise as evidence of your firm's/company fulfilling the above said criteria.

Please submit documents serial-wise as evidence of your firm's/company's fulfilling the above said criteria.

No. of enclosure-

Date-

Seal of the Firm/Company

Signature
(Authorised person of
The Firm/Company)

AGREEMENT

Whereas, Uttar Pradesh Board for Development of Municipal Financial Resources (hereinafter called UPBDMFR) requires the Professional Services of Chartered Accountants firm for Internal Audit, Certification of Annual Accounts, Statutory Compliances and professional advices relating to transactions and accounts for Financial Years 2024-25 of the UPBDMFR.

And whereas, (hereinafter called the Internal Auditor) has been assigned the job of Professional Services of Chartered Accountants to carry out Internal Audit, Certification of Annual Accounts, Statutory Compliances and furnishing professional advice on transactions and accounts relating to Financial Year, 2024-2025 of UPBDMFR.

Now it is hereby agreed and follows:-

1. That the Internal Auditor will conduct detailed Internal Audit of books and records of accounts of the UPBDMFR as per the terms of reference which is attached here with.
2. That the aforesaid audit of Financial Year 2024-25 of the UPBDMFR shall begin w.e.f. 1st of April, 2025 or if the contract agreement is signed later on. The audit report should be submitted to the office of the UPBDMFR by the end of August, 2026.
3. The Internal Auditor shall submit the draft audit report including Income & Expenditure Statement, Receipt & Payment Account, Schedule of Assets and monthly balances under Non-Salary & Salary heads for the said financial year for discussion by 15th July, 2026.
4. UPBDMFR shall furnish all relevant books of accounts, records of income and expenditure, vouchers and other related information and explanation for the purpose of audit as demanded by the Internal Auditor to facilitate the audit.

5. That the Internal Auditor shall implement following activities according to the TOR:-

a. The Internal Auditor shall be required to present internal audit report on the financial transactions of the UPBDMFR covering the following:

(a). Routine checking and audit of accounts.

(b). Audit of all functional financial areas.

(c). Audit of various transactions from the angle of financial propriety compliance of accounting and management procedure.

(d). Different Vouchers maintained and passed by in respect of accounting transactions, the manner in which it is maintained, its correctness and authenticity are to be examined.

(e). The internal auditor is to check proper recording of transactions in prescribed account books.

(f). Statutory compliances:-

(i) Advising and reporting on the compliance of income tax, deduction of GST and income tax at source and deposit of these taxes to relevant authorities and furnishing prescribed certificates for issuance.

(ii) Advising for filing of Statutory returns of UPBDMFR i.e. Income Tax before due date of filling the returns.

(iii) Advising and reporting on the compliances of the rules/regulations or instructions of other relevant regulator institutions in the country.

(iv) Reporting on the compliances with the relevant court orders.

(g). Checking the maintenance of records concerning assets/properties of the board and reporting on its reliability and the mechanism in place.

(h). To check whether the budget was rightly utilized under the allotted heads and for the purpose allowed by the UPBDMFR and the State Government.

(i). To examine whether there is any deviation in financial transactions from the UPBDMFR decisions or instructions.

6. Since the UPBDMFR is directly dealing with the government grants, Income Tax, GST and TDS compliances also need to be carried out. This work would involve preparation & filing of monthly/quarterly TDS returns as required under rules, both for tax deducted from salary and other payments and also preparation/generation of TDS certificates as per relevant Income Tax and GST Acts, Rules and circulars on the basis of information/records of the UPBDMFR. The firm shall carry out the above compliances with all other statutory provisions applicable on the UPBDMFR.

7. There may be needed from time to time of professional advice to the UPBDMFR. The firm would be required to give advice as sought by the UPBDMFR or by its authorized officers.

8. When required by UPBDMFR, to provide the Professional services of qualified accountant for limited period or a particular project on payment basis at rates as mutually agreed to.

9. That the second party i.e., Internal Auditor is agreed with TOR (attached herewith).

WHEREAS, this agreement is signed, this day.....by the hand ofof the UPBDMFR and Partner of(CAs), both being fully authorized in the presence of the witness, named as under;

Encl: T.O.R.

for CA Firm/Company.

UPBDMFR

Witness

1.

2.

Witness

1.

2.