Urban Development and Housing Department, Govt. of Bihar
1stFloor, Vikas Bhawan, New Secretariat, Patna–800015
(Tel:0612-2215580,2215385;Fax:2217059,2231566;
Email: urbansec-bih@nic.in,
Website:https://state.bihar.gov.in/urban

File No:- 06/319प०/26/2024 7230 Date: -14/07 July 2026

Notice Inviting tender

1. Principal Secretary, Urban Development & Housing Department, Government of Bihar invites proposals from eligible Chartered Accountant (CA) firms for empanelment for conducting Statutory Audit of Urban Local Bodies (ULBs) of Bihar.

2. Bihar comprises 264 Urban Local Bodies, which have been grouped into 12 clusters, with each cluster consisting of 17 to 28 ULBs. The details of the clusters are provided in **Annexure VII.**

3. This empanelment is intended to create a pool of qualified firms. No financial bid is required at this stage.

4. A maximum of one cluster shall be allotted to a single firm.

5. In the event that less than twelve (12) Chartered Accountant firms are empaneled, the Urban Development & Housing Department (UD&HD) reserves the right to allot more than one cluster to a single empaneled CA firm, subject to the firm's acceptance of the allocation and the applicable lowest financial quote (L1) for the respective cluster.

6. The audit period is for 3 Financial years starting from the FY 2024-25

7. Any change in the credential after appointment of the audit firm must to inform to the UD&HD, Govt. of Bihar for continuation / this continuation for further extension as statutory auditor of audit firm.

8. Interested Chartered Accountants firms may download the complete request for proposal (RFP) document, from website https://eproc2.bihar.gov.in or https://state.bihar.gov.in/urban

9. Schedule of Events

Sr No.	Particulars	Details
1	Website for submission	eproc2.bihar.gov.in.
2	Mode of submission	Online submission through eporc-2 portal (www.eproc2.bihar.gov.in) and at the time of submission of hard copies (EMD and tender fee Payment proof and original copy of BG, affidavit and blacklisting as per RFP document
3	Last Date and time of submission of proposal on eproc-2 website	10-08-2026 by 3:00 PM
4	Date & Time of pre-bid meeting	24-7-026 by 3:30PM
5	Date and time of submission of hard	10-08-2026 by 3:15PM

	copies (EMD and tender fee Payment proof and original copy of BG,	
6	Date and Time of Opening of Technical Proposal	10-08-2026 by 3:30PM

10. This RFP is not an agreement and is neither an offer nor invitation by the UD&HD, Govt. of Bihar to the prospective bidders or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their proposals pursuant to this RFP. This RFP includes statements, which reflects various assumptions and assessments arrived at that by the UD&HD, Govt. of Bihar in relation to the assignment. Such assumptions, assessments and statements do not purport to contain all the information that each bidder may require. This RFP may not be appropriate for the all persons, and it is not possible for the UD&HD, Govt. of Bihar, its employees, or investigations and analysis and should check the accuracy, adequacy , correctness, reliability and completeness of the assumptions, assessments and information contain in this RFP and obtain independent advice from appropriate sources.

11. For participating in e-RFP process, the applicant shall have to get them registered to get user ID, Password and digital signature. This will enable them to access the website www.eproc2.bihar.gov.in and participate in e-tender. Those who are not registered in e-tendering systems, they may contact "e-procurement HELPDESK, Mjunction Services Limited, RJ Complex, 2nd Floor, Canara Bank Campus, Khajpura, Ashiana Road, P.S.-Shastri Nagar, Patna - 800014" (Toll Free Number: 18005726571, Email: eproc2support@bihar.gov.in) for registration.

12. The RFP can be postponed or cancelled at any time due to administrative reasons and no claim shall be entertained on this account.

13. Modifications/Amendments/Corrigendum, if any shall not be advertised in the newspaper but shall be published on the departmental website and https://eproc2.bihar.gov.in

14. All the uploaded documents shall have the signature of the consultants or their authorized signatories.

15. The scanned copies should be of the original papers and certificates.

16. No claim shall be entertained on account of disruption of internet service being used by bidders

17. Bidders are advised to upload their bids well in advance to avoid last minute technical issue.

18. The undersigned reserves the right to change the terms and conditions, select/reject any application without assigning any reason thereof.

19. The proposals must be accompanied with a non-refundable Tender Documentation fee of Rs. 5,000/- (Rupees Five Thousand Only) and Earnest Money Deposit of Rs. 50,000/- (Fifty Thousand only) submit in form of internet payment gateway (IPG) or BG in favour of 'Director - BUDA' payable at Patna, Bank Details for BG: Bank A/c No. 1512011000002864, IFSC: IOBA0001512

Joint Secretary
UD&HD, Govt. of Bihar

July 2026

Request for Proposal (RFP)
for

EMPANELMENT OF CA FIRMS FOR CONDUCT OF STATUTORY AUDIT IN THE URBAN LOCAL BODIES OF BIHAR

Urban Development & Housing Department

(Govt. of Bihar)

Request for Proposal (RFP)

EMPANELMENT OF CA FIRMS FOR CONDUCT OF STATUTORY AUDIT IN THE URBAN LOCAL BODIES OF BIHAR

July – 2026

Principal Secretary
Urban Development & Housing Department, Govt. of Bihar
101, 1st Floor, Vikas Bhawan, Patna – 800 001
Phone: (0612) 215580, 2205101, Fax: (0612) 2223059
Email: urbansec-bih@nic.in
Website: https://state.bihar.gov.in

TENDER TITLE:	**EMPANELMENT OF CA FIRMS FOR CONDUCT OF STATUTORY AUDIT IN THE URBAN LOCAL BODIES OF BIHAR**
TENDER NO:	------------
EMPANELMENT PERIOD:	2 YEARS (24 months)

DATA SHEET

Sr No.	Particulars	Details
1	Name of Assignment	Empanelment of CA Firms for Statutory Audit of ULBs
2	Department	UD&HD, Govt. of Bihar
3	Method of Selection	Technical Qualification and Scoring based Empanelment
4	Financial Bid	Not Applicable
5	Proposal Validity	180 Days
6	Empanelment Period	2 Years (extendable)
7	Consortium	Not Allowed

SECTION -1 : BACKGROUND & OBJECTIVE

Urban Local Bodies (ULBs) in Bihar are responsible for urban governance and financial management. With adoption of Double Entry Accounting System, there is a need for standardized and professional audit mechanisms.

The Objective of Statutory Audit is to examine and certify annual accounts of ULBs and express an independent opinion on whether the financial statements present a true and fair view in accordance with applicable accounting standards, BMAM, NMAM and relevant laws.

SECTION 2: SCOPE OF WORK (INDICATIVE)

The empaneled Chartered Accountant Firm shall undertake the statutory audit of Urban Local Bodies (Municipal Corporations, Municipal Councils and Nagar Panchayats) as assigned by the competent authority.

The scope of work for Statutory Audit of Urban Local Bodies (ULBs) typically encompasses a comprehensive review and assessment of various aspects of the ULB's operations, financial management, and compliance with statutory requirements. Here is the outline of the scope of work:

1. Financial Audit

- Examination of Annual Financial Statements: Verify the Annual Financial Statements comprising the Balance Sheet, Income and Expenditure Account, Receipts and Payments Account, Cash Flow Statement, Notes to Accounts, Significant Accounting Policies and all supporting schedules to ascertain their accuracy, completeness and conformity with the prescribed accounting framework.
- Verification of Books of Accounts & Records: Examine the books of accounts, accounting records, vouchers, ledgers, journals, cash books, bank books, registers, supporting documents and other financial records maintained by the ULB to obtain sufficient and appropriate audit evidence.
- Verification of Revenue & Expenditure : Verify receipts from own sources, including property tax, water user charges, trade licence fees, rental income from municipal properties, grants, loans, and other sources to ensure completeness, accuracy, proper classification, and accounting in accordance with the applicable accounting framework.

  Examine expenditure to ascertain that it is duly authorized by the competent authority, supported by adequate records and documentation, incurred within approved budgetary provisions, complies with the applicable provisions of the Bihar Municipal Act, Bihar Municipal Accounting Manual (BMAM), Government orders, procurement and financial rules, and is properly classified and recorded in the books of accounts.

- Accounting Policies and Practices: Review the accounting policies and practices adopted by the ULB to ensure compliance with BMAM, applicable Accounting Standards and other prescribed accounting principles.

2. Compliance Audit

- Statutory and Regulatory Compliance: Review compliance with the provisions of the Bihar Municipal Act, Bihar Municipal Accounting Manual (BMAM), applicable Government Orders, financial and procurement rules, statutory provisions, Accounting Standards and other applicable guidelines having a bearing on the financial statements.

- Grant and Fund Utilization: Verify that grants and funds from Central or State governments and other agencies are utilized as per the stipulated guidelines. Examine the Maintenance of scheme-wise accounts, review the submission of Utilization Certificates by the ULBs within the stipulated timelines and assess the status of Unspent balances and interest accrued thereon.

3. **Internal Financial Controls**

Assess the adequacy and operating effectiveness of internal financial controls relating to financial reporting and accounting systems. Report significant deficiencies in internal controls, accounting irregularities, instances of non-compliance, suspected frauds or misappropriation, if any, noticed during the course of audit.

4. **Verification of Assets & Liabilities**

Verify the existence, ownership, valuation and accounting of fixed assets, investments, inventories, receivables, payables, loans, advances, deposits, cash and bank balances and other assets and liabilities based on records and supporting evidence. Review the Fixed Asset Register and other statutory registers maintained by the ULB.

5. **Procurement and Contracts Audit**

- Procurement Procedures: Review the procurement processes and contracts to ensure they comply with applicable laws and regulations, and that they are transparent and competitive.
- Contract Management: Evaluate the management of contracts and agreements with vendors, suppliers, and contractors.

6. **Asset Management**

- Asset Register: Verify the accuracy and completeness of the asset register, including fixed assets like land, buildings, and equipment.
- Utilization and Maintenance: Assess the utilization and maintenance of assets to ensure they are being used efficiently and are in good condition.

This scope of work ensures a thorough audit of the Urban Local Body, helping to promote transparency, accountability, and efficient use of resources.

Note: The detailed scope of work, deliverables, and timeline for completion of the assignment shall be specified in the Request for Quotation (RFQ) to be issued by the Urban Development & Housing Department, Government of Bihar, to the empaneled CA firms from time to time.

SECTION 3: MINIMUM ELIGIBILITY CRITERIA

<table>
<tr><th>Sr No.</th><th>Particulars</th><th>Supporting Documents</th></tr>
<tr><td>1</td><td><u>Legal Entity</u>

The bidder should be Partnership Firm/ LLP registered under Institute of Chartered Accountant of India (ICAI) as on the date of issuance of the NIT</td><td>ICAI Registration Certificate</td></tr>
<tr><td>2</td><td>The bidder should have GST registration and PAN No.</td><td>Copy of PAN & GST Certificate</td></tr>
<tr><td>3</td><td>The bidder should be empaneled with CAG for the FY 2026-27</td><td>C&AG Empaneled certificate</td></tr>
<tr><td>4</td><td>Bidder should have been in operation in India for at least 7 years after registration.</td><td>Registration Certificate Issued by ICAI</td></tr>
<tr><td>5</td><td>Experience
Bidder should have at least 5 years of experience in providing auditing and/or financial management services to ULBs/PSU and/or Departments of the Central Govt. or any State Govt. in India
Bidder Should have experience of at least two assignments of Statutory Audit/financial Statement audit/ pre-audit/ Internal Audit (excluding Bank Audits) at PSUs/ Govt. Dept/ ULBs
The bidder should have experience in conducting Statutory Audit, Financial Statement Audit or Pre-Audit (excluding bank audits) of at least 15 ULBs or local authorities across India, either through a single assignment or multiple assignments</td><td>Copy of Work Order & Completion Certificate</td></tr>
<tr><td>6.</td><td>Financial Turn over

The bidder should have Average annual turnover of the last three financial years ending on 31st March 2025 to be at least Rs 50 Lakhs.</td><td>Audited Financial Statement and CA certificate with UDIN No.</td></tr>
<tr><td>7.</td><td>The firm must not have been blacklisted or debarred by any Central/State Government or PSU during the preceding five years.</td><td>Notarized affidavit</td></tr>
<tr><td>8.</td><td>Location of Offices of Audit Firm

The firm must have head office or branch office in Bihar on the date of issuance of the NIT.</td><td>Registration Certificate Issued by ICAI showing address in Bihar/ Rent Agreement</td></tr>
</table>

SECTION 3.1 : TECHNICAL EVALUATION CRITERIA

Sr No	Criteria	Marks - 100
A. General Profile of Firm (Maximum Marks 15)		
	Bidder should have been in operation in India for at least 7 years after registration – **15 Marks** • At least 7 years –10 Marks • For every additional year 1 mark each subject to maximum -15 Marks	
B. Financial Profile of Firm (Maximum Marks 15)		
	The bidder should have Average annual turnover of the last three financial years ending on 31st March 2025 to be at least Rs 50 Lakhs. - **Maximum 15 Marks** • At least 50 Lakhs – 10 Marks • For every additional turnover of 10 Lakh 1 mark each subject to maximum -15 Marks	
C. Firms Experience (Maximum Marks 40)		
I.	Bidder should have at least 5 years of experience in providing auditing and/or financial management services to ULBs/PSU and/or Departments of the Central Govt. or any State Govt. in India. **– Maximum 10 Marks** • . At least 5 years – 7 Marks • For every additional year 1 mark each subject to maximum -10 Marks	
II.	Experience of Firm of at least two assignments of Statutory Audit/financial Statement audit/ pre-audit/ Internal Audit (excluding Bank Audits) at PSUs/ Govt. Dept/ ULBs - **Maximum Marks 15** • At least two assignments – 10 Marks • For every additional one assignment 1 mark each subject to maximum 15 Marks	
III.	The bidder should have experience in conducting Statutory Audit, Financial Statement Audit or Pre-Audit (excluding bank audits) of at least 15 ULBs or local authorities across India, either through a single assignment or multiple assignments – **Maximum 15 Marks** • At least 15 ULBs or Local authorities – 10 Marks • For every additional one ULBs or Local authorities 1 mark each subject to maximum 15 Marks	
D. Key Experts (Maximum Marks 30)		
I.	Team Leader – **1 No. - 10 Marks** The CA shall have a minimum of **five (5) years** of post-qualification experience and shall have successfully completed **at least five assignments** of Statutory Audit, Financial	

	Statement Audit, Pre-Audit, or Internal Audit (excluding Bank Audits) for Public Sector Undertakings (PSUs), Government Departments, or Urban Local Bodies (ULBs) a) Educational Qualification – 30% b) Experience of Assignment – 60% c) Full time Employment with agency – 10%
II.	Municipal Audit Specialist **– 4 No. 5 Marks each – 4 X 5 = 20 Marks** The CA shall have a minimum of three **(3) years** of post-qualification experience and shall have successfully completed **at least 3 assignments** of Statutory Audit, Financial Statement Audit, Pre-Audit, or Internal Audit (excluding Bank Audits) for Public Sector Undertakings (PSUs), Government Departments, or Urban Local Bodies (ULBs) a) Educational Qualification – 30% b) Experience of Assignment – 60% c) Full time Employment with agency –10

Note :

- Pre- Evaluation Criteria- The bidders must fulfil all the Eligibility criteria.
- Technical Evaluation – Technical Evaluation shall be done of only those bidders who will qualify the Pre- Evaluation Criteria.
- CA firms scoring 70 or above marks will be eligible for empanelment. After empanelment request for quotation will be asked from the all the empaneled firms
- No financial evaluation
- All the qualified firms shall be empaneled.

SECTION 4 : TECHNICAL FORMS

I. Covering Letter (Annexure I)

II. Firm Profile (Annexure II)

III. Eligibility Documents

IV. Experience Details (Annexure III)

V. Turnover Certificate (Annexure IV)

VI. Affidavit (Annexure V)

VII. Curriculum Vitae (Annexure VI)

VIII. Clusterwise Details of ULBs (Annexure VII)

SECTION 5: EVALUATION PROCESS

- Eligibility-based screening
- No financial evaluation
- All qualified firms shall be empaneled

SECTION 6: EMPANELMENT TERMS

- Valid for 2 years

- No work guarantee
- Allocation through separate orders
- Performance-based continuation

SECTION 7: GENERAL CONDITIONS

- Department reserves right to cancel RFP
- Incomplete bids rejected
- Misrepresentation leads to disqualification
- Jurisdiction: Bihar Courts

Annexure I: Covering Letter

(To be printed on Firm Letterhead)

To,
The Principal Secretary
Urban Development & Housing Department
Government of Bihar

Subject: Proposal for Empanelment of CA Firms for Statutory Audit of Urban Local Bodies in the State of Bihar

Sir/Madam,

We hereby submit our proposal for empanelment. We confirm that we meet all eligibility criteria and agree to abide by the terms.

Signature................

Name ....

Seal.........................

Annexure II: Firm Profile

Sr No.	Particulars	Detail
1	Name of Firm	
2	Constitution	
3	ICAI Reg No	
4	Year of Establishment	
5	Head Office Address with email id and contact No.	
6	Branch Offices address with email id and contact no.	
7	Contact Person No and Email id	

Signature................

Name ....

Seal.........................

Annexure III: Experience Details

Sr No.	Client Name	Name of Assignment	Years	Proof Attachment

Signature................

Name ....

Seal.........................

Annexure IV: Turnover Certificate

Financial Year	Turnover in Lakhs	Net worth in Lakhs
2022-23		
2023-24		
2024-25		
Average Annual Turnover		

This is to certify that the average annual turnover of M/s ______ is Rs. ____ during last 3 years.

CA Signature with UDIN

Signature................

Name ....

Seal.........................

Annexure V: Affidavit

(Notarized)

I/We certify that the firm is not blacklisted or debarred by any Govt. organization.

Signature................

Name ....

Seal.........................

Annexure VI: Curriculum Vitae (CV)

1. Personal Information

Particulars	Details
Name of the Professional	
Date of Birth	
Membership No. (ICAI)	
Date of Qualification as Chartered Accountant	
Total Post-Qualification Experience (Years)	
PAN No.	
Aadhaar No. (Optional)	
Contact Number	
E-mail Address	
Present Employer/Firm	
Designation	

2. Educational Qualifications

Qualification	Institution/University	Year of Passing

3. Professional Experience

Organization/Firm	Designation	From	To	Total Experience

4. Relevant Experience

Sl. No.	Name of Client	Nature of Assignment	Category (PSU/Govt./ULB)	Financial Year	Role Performed	Assignment Value (₹)

5. Experience in Urban Local Bodies (If Any)

Name of ULB	Nature of Assignment	Financial Year	State

6. Professional Certifications/Training

Certification/Training	Issuing Authority	Year

7. Declaration by the Professional

I hereby certify that:

1. The information furnished above is true and correct.
2. I possess a minimum of five (5) years of post-qualification experience as a Chartered Accountant.
3. I have successfully completed at least five assignments of Statutory Audit, Financial Statement Audit, Pre-Audit, or Internal Audit (excluding Bank Audits) of PSUs, Government Departments, or ULBs.
4. I shall be available to serve as Team Leader for the entire duration of the assignment.
5. Any false information may lead to rejection or termination.

Signature of Team Leader
Name:
Membership No.:
Date:
Place:

8. Certification by the Bidder

We certify that the above professional has been proposed as Team Leader and the information furnished is true and correct.

Authorized Signatory
Name:
Designation:
Seal of the Firm
Date:
Place:

Supporting Documents

- Copy of ICAI Membership Certificate
- Self-attested PAN and Aadhar

Annexure VII: Cluster wise Details of ULBs

Sr No.	District	No. of ULBs	Name of ULBs	No of Corporation	No of Council	No of Panchayat	Name of Cluster
1	Patna	16	**Patna Municipal Corporation**	1	11	5	Cluster-1 (Covering 17 ULBs)
2			Danapur Municipal Council				
3			Masaurhi Municipal Council				
4			Phulwarisharif Municipal Council				
5			Sampatchak Municipal Council				
6			Barh Municipal Council				
7			Mokama Municipal Council				
8			Fatuha Municipal Council				
9			Bakhtiyarpur Municipal Council				
10			Bihta Municipal Council				
11			Khagaul Municipal Council				
12			Maner Municipal Council				
13			Paliganj Nagar Panchayat				
14			Naubatpur Nagar Panchayat				
15			Vikram Nagar Panchayat				
16			Khusrupur Nagar Panchayat				
17			Punpun Nagar Panchayat				
18	Nalanda	15	Biharsharif Municipal Corporation	2	4	16	Cluster-II (Covering 22 ULBs)
19			Rajgir Municipal Council				
20			Hilsa Municipal Council				
21			Islampur Municipal Council				
22			Harnaut Nagar Panchayat				
23			Nalanda Nagar Panchayat				
24			Silao Nagar Panchayat				
25			Ekangarsarai Nagar Panchayat				
26			Giriyak Nagar Panchayat				
27			Chandi Nagar Panchayat				
28			Asthawan Nagar Panchayat				
29			Parwalpur Nagar Panchayat				
30			Pawapuri Nagar Panchayat				
31			Rahui Nagar Panchayat				
32			Sarmera Nagar Panchayat				
33	Bhojpur	7	Ara Municipal Corporation				
34			Piro Municipal Council				
35			Bihiya Nagar Panchayat				
36			Garhani Nagar Panchayat				
37			Jagdishpur Nagar Panchayat				
38			Koilwar Nagar Panchayat				
39			Shahpur Nagar Panchayat				
40	Buxer	5	Buxar Municipal Council	1	6	14	Cluster-III (Covering 21 ULBs)
41			Dumraon Municipal Council				
42			Chausa Nagar Panchayat				
43			Brahmpur Nagar Panchayat				
44			Itarhi Nagar Panchayat				

45			Bhabua Municipal Council					
46			Mohania Nagar Panchayat					
47	**Kaimur**	**5**	Hata Nagar Panchayat					
48			Kudra Nagar Panchayat					
49			Ramgarh Nagar Panchayat					
50			Sasaram Municipal Corporation					
51			Dehri-Dalmianagar Municipal Council					
52			Bikramganj Municipal Council					
53			Nokha Municipal Council					
54			Koath Nagar Panchayat					
55	**Rohtas**	**11**	Chenari Nagar Panchayat					
56			Dinara Nagar Panchayat					
57			Karakat Nagar Panchayat					
58			Rohtas Nagar Panchayat					
59			Kochas Nagar Panchayat					
60			Nasriganj Nagar Panchayat					
61			Muzaffarpur Municipal Corporation					
62			Kanti Municipal Council					
63			Motipur Municipal Council					
64			Sahebganj Municipal Council					
65			Muraul Nagar Panchayat					
66	**Muzaffarpur**	**11**	Saraiya Nagar Panchayat					
67			Baruraj Nagar Panchayat					
68			Minapur Nagar Panchayat					
69			Turki Nagar Panchayat					
70			Sakra Nagar Panchayat					
71			Madhopur Susta Nagar Panchayat	**2**	**6**	**13**		**Cluster-IV (Covering 21 ULBs)**
72			Motihari Municipal Corporation					
73			Raxaul Municipal Council					
74			Chakia Municipal Council					
75			Dhaka Municipal Council					
76	**East Champaran**	**10**	Areraj Nagar Panchayat					
77			Kesariya Nagar Panchayat					
78			Mehsi Nagar Panchayat					
79			Pakridayal Nagar Panchayat					
80			Sugauli Nagar Panchayat					
81			**Madhuban Nagar Panchayat**					
82			Bettiah Municipal Corporation					
83			Bagaha Municipal Council					
84			Narkatiaganj Municipal Council					
85	**West Champaran**	**7**	Ramnagar Municipal Council					
86			Chanpatia Nagar Panchayat					
87			Lauria Nagar Panchayat	**2**	**10**	**8**		**Cluster-V (Covering 20 ULBs)**
88			Yogapatti Nagar Panchayat					
89			Hajipur Municipal Council					
90			Lalganj Municipal Council					
91	**Vaishali**	**7**	Mahnar Municipal Council					
92			Mahua Municipal Council					
93			Jandaha Nagar Panchayat					

94			Goraul Nagar Panchayat				
95			Patepur Nagar Panchayat				
96	Sitamarhi	5	Sitamarhi Municipal Corporation				
97			Bairgania Municipal Council				
98			Janakpur Road Municipal Council				
99			Belsand Nagar Panchayat				
100			Sursand Nagar Panchayat				
101	Sheohar	1	Sheohar Municipal Council				
102	Begusarai	6	Begusarai Municipal Corporation	2	16	10	Cluster-VI (Covering 28 ULBs)
103			Bihat Municipal Council				
104			Barauni Municipal Council				
105			Balia Municipal Council				
106			Teghra Municipal Council				
107			Bakhri Municipal Council				
108	Munger	6	Munger Municipal Corporation				
109			Jamalpur Municipal Council				
110			Haveli Kharagpur Municipal Council				
111			Asarganj Nagar Panchayat				
112			Tarapur Nagar Panchayat				
113			Sangrampur Nagar Panchayat				
114	Lakhisarai	3	Lakhisarai Municipal Council				
115			Surajgarha Municipal Council				
116			Barahiya Municipal Council				
117	Jamui	3	Jamui Municipal Council				
118			Jhajha Municipal Council				
119			Sikandra Nagar Panchayat				
120	Sheikhpura	4	Sheikhpura Municipal Council				
121			Barbigha Municipal Council				
122			Chewara Nagar Panchayat				
123			Shekhupur Sarai Nagar Panchayat				
124	Khagaria	6	Khagaria Municipal Council				
125			Gogri Jamalpur Municipal Council				
126			Alauli Nagar Panchayat				
127			Parbatta Nagar Panchayat				
128			Mansi Nagar Panchayat				
129			Beldour Nagar Panchayat				
130	Gaya	9	Gaya Municipal Corporation	1	10	16	Cluster-VII (Covering 27 ULBs)
131			Bodhgaya Municipal Council				
132			Sherghati Municipal Council				
133			Tekari Municipal Council				
134			Wazirganj Nagar Panchayat				
135			Fatehpur Nagar Panchayat				
136			Dobhi Nagar Panchayat				
137			Imamganj Nagar Panchayat				
138			Khijarsarai Nagar Panchayat				
139	Aurangabad	8	Aurangabad Municipal Council				
140			Daudnagar Municipal Council				
141			Nabinagar Nagar Panchayat				
142			Barun Nagar Panchayat				

143			Dev Nagar Panchayat				
144			Rafiganj Nagar Panchayat				
145			**Jamaur Nagar Panchayat**				
146			**Madanpur Nagar Panchayat**				
147	**Nawada**	**4**	Nawada Municipal Council				
148			Hisua Municipal Council				
149			Warsaliganj Municipal Council				
150			Rajauli Nagar Panchayat				
151	**Jehanabad**	**4**	Jehanabad Municipal Council				
152			Makhdumpur Nagar Panchayat				
153			Ghosi Nagar Panchayat				
154			Kako Nagar Panchayat				
155	**Arwal**	**2**	Arwal Municipal Council				
156			Kurtha Nagar Panchayat				
157	**Saran**	**10**	Chhapra Municipal Corporation	**1**	**5**	**18**	**Cluster-VIII (Covering 24 ULBs)**
158			**Sonpur Municipal Council**				
159			Dighwara Nagar Panchayat				
160			Ekma Bazar Nagar Panchayat				
161			Marhaura Nagar Panchayat				
162			Parsabazar Nagar Panchayat				
163			Mashrakh Nagar Panchayat				
164			Manjhi Nagar Panchayat				
165			Kopa Nagar Panchayat				
166			Revelganj Nagar Panchayat				
167	**Siwan**	**9**	Siwan Municipal Council				
168			Maharajganj Nagar Panchayat				
169			Basantpur Nagar Panchayat				
170			Guthani Nagar Panchayat				
171			Andar Nagar Panchayat				
172			Gopalpur Nagar Panchayat				
173			Hasanpur Nagar Panchayat				
174			Barharia Nagar Panchayat				
175			Mairwa Nagar Panchayat				
176	**Gopalganj**	**5**	Gopalganj Municipal Council				
177			Barauli Municipal Council				
178			Mirganj Municipal Council				
179			Hathua Nagar Panchayat				
180			Kateya Nagar Panchayat				
181	**Darbhanga**	**11**	Darbhanga Municipal Corporation	**3**	**7**	**15**	**Cluster - IX (Covering 25 ULBs)**
182			Benipur Municipal Council				
183			Purvi Kusheshwarsthan Nagar Panchayat				
184			Baheri Nagar Panchayat				
185			Hayaghat Nagar Panchayat				
186			Ghanshyampur Nagar Panchayat				
187			Biraul Nagar Panchayat				
188			Bharwara Nagar Panchayat				
189			Singhwara Nagar Panchayat				
190			Jale Municipal Council				
191			Kamtaul Nagar Panchayat				

192			Madhubani Municipal Corporation				
193			Ghoghardiha Nagar Panchayat				
194			Jainagar Nagar Panchayat				
195	**Madhubani**	**6**	Jhanjharpur Municipal Council				
196			Phulparas Nagar Panchayat				
197			Benipatti Nagar Panchayat				
198			Samastipur Municipal Corporation				
199			Dalsinghsarai Municipal Council				
200			Rosera Municipal Council				
201	**Samastipur**	**8**	Tajpur Municipal Council				
202			Shahpur Patori Municipal Council				
203			Sarairanjan Nagar Panchayat				
204			Singhia Nagar Panchayat				
205			Musrigharari Nagar Panchayat				
206			Purnia Municipal Corporation				
207			Banmankhi Municipal Council				
208			Kasba Municipal Council				
209			Champanagar Nagar Panchayat				
210			Baisi Nagar Panchayat				
211	**Purnea**	**11**	Amour Nagar Panchayat				
212			Janakinagar Nagar Panchayat				
213			Dhamdaha Nagar Panchayat				
214			Mirganj Nagar Panchayat				
215			Bhawanipur Nagar Panchayat				
216			Rupauli Nagar Panchayat				
217			Katihar Municipal Corporation	**2**	**3**	**18**	**Cluster - X (Covering 23 ULBs)**
218			Barsoi Nagar Panchayat				
219			Kodha Nagar Panchayat				
220	**Katihar**	**8**	Barari Nagar Panchayat				
221			Kursela Nagar Panchayat				
222			Amdabad Nagar Panchayat				
223			Balrampur Nagar Panchayat				
224			Manihari Nagar Panchayat				
225			Kishanganj Municipal Council				
226	**Kishanganj**	**4**	Bahadurganj Nagar Panchayat				
227			Pauakhali Nagar Panchayat				
228			Thakurganj Nagar Panchayat				
229			Bhagalpur Municipal Corporation				
230			Sultanganj Municipal Council				
231			Naugachia Municipal Council				
232	**Bhagalpur**	**8**	Habibpur Nagar Panchayat				
233			Sabaur Nagar Panchayat				
234			Pirpainti Nagar Panchayat				
235			Akbarnagar Nagar Panchayat	**1**	**6**	**11**	**Cluster- XI (Covering 18 ULBs)**
236			Kahalgaon Nagar Panchayat				
237			Banka Municipal Council				
238	**Banka**	**4**	Katoria Nagar Panchayat				
239			Bounsi Nagar Panchayat				
240			Amarpur Nagar Panchayat				

241	**Araria**	**6**	Araria Municipal Council				
242			Forbesganj Municipal Council				
243			Jogbani Municipal Council				
244			Raniganj Nagar Panchayat				
245			Jokihat Nagar Panchayat				
246			Narpatganj Nagar Panchayat				
247	**Saharsa**	**6**	Saharsa Municipal Corporation	**1**	**5**	**12**	**Cluster-XII (covering 18 ULBs)**
248			Simri Bakhtiyarpur Municipal Council				
249			Saur Bazar Nagar Panchayat				
250			Bangaon Nagar Panchayat				
251			Nauhatta Nagar Panchayat				
252			Sonbarsa Nagar Panchayat				
253	**Supaul**	**6**	Supaul Municipal Council				
254			Triveniganj Municipal Council				
255			Birpur Nagar Panchayat				
256			Pipra Nagar Panchayat				
257			Simrahi Raghopur Nagar Panchayat				
258			Nirmali Nagar Panchayat				
259	**Madhepura**	**6**	Madhepura Municipal Council				
260			Uda Kishanganj Municipal Council				
261			Murliganj Nagar Panchayat				
262			Singheshwar Nagar Panchayat				
263			Bihariganj Nagar Panchayat				
264			Alamnagar Nagar Panchayat				

Corrigendum/Addendum-1 for for Request for Proposal (RFP) Empanelment Of CA Firms for Conduct Of Statutory Audit in the Urban Local Bodies Of Bihar

Urban Development and Housing Department, Govt. of Bihar

Tender no- 136180 -8268 **Corrigendum-1** **Date:** 07/08/26

SL.No.	Reference No	Clause	Corrigendum
1	NIT	Last Date and time of submission of proposal on eproc-2 website -10-8-2026 by 03:00PM	Last Date and time of submission of proposal on eproc-2 website -20-8-2026 by 03:00PM
2	NIT	Date and Time of Opening of Technical Proposal -10-08-2026 by 03:30PM	Last Date and time of submission of proposal on eproc-2 website -20-8-2026 by 03:00PM
3	NIT	Date and time of submission of hard copies (EMD and tender fee Payment proof and original copy of BG-10-08-2026 by 03:15 pm	Last Date and time of submission of proposal on eproc-2 website -20-8-2026 by 03:00PM
4	SECTION 3: MINIMUM ELIGIBILITY CRITERIA	SECTION 3: MINIMUM ELIGIBILITY CRITERIA 3. The bidder should be empaneled with CAG for the FY 2026-27	SECTION 3: MINIMUM ELIGIBILITY CRITERIA 3. The bidder should be empanelled with CAG for the FY 2026-27 but incase the CAG Empanelment Certificate for the FY2026-27 is not published prior to bid submission deadline then the application submitted for the CAG Empanelment for the FY 2026-27 along with CAG Empanelment Certificate for FY 2025-26 will be accepted for the purpose of meeting the eligibility requirement. NOTE: The empanelled firm(s) appointed as Statutory Auditor shall be required to submit the CAG Empanelment Certificate for each financial year during the tenure of the empanelment to the UD&HD, as and when the respective certificate is issued.
5	SECTION 3: MINIMUM ELIGIBILITY CRITERIA	New clause added	Existing Chartered Accountant (CA) firms already engaged for implementation and maintenance of the Double Entry Accounting System (DEAS) in the respective Urban Local Body (ULB) for this empanelment period under the Department, shall be ineligible to participate in this Empanelment process, either directly or through any Joint Venture (JV), Consortium, associate, affiliate, or subsidiary, in order to avoid conflict of interest and ensure fairness and transparency in the procurement process.

Corrigendum/Addendum-1 for for Request for Proposal (RFP) Empanelment Of CA Firms for Conduct Of Statutory Audit in the Urban Local Bodies Of Bihar

Urban Development and Housing Department, Govt. of Bihar

Tender no- 136180 - 8268 **Corrigendum-1** **Date: 07/08/26**

SL.No.	Reference No	Clause	Corrigendum
6		5-Experience Supporting Documents Copy of Work Order & Completion Certificate	5-Experience Supporting Documents Copy of Work Order & Completion Certificate/Payment Proof
7		3. (6) Financial Turn over Audited Financial Statement and CA certificate with UDIN No.	In case the Financial Statements for the Financial Years 2022–2023, 2023–2024, and 2024–2025 are not audited, the bidder shall submit self-certified Financial Statements for the respective financial years, along with a Turnover Certificate issued and certified by a Chartered Accountant. The Turnover Certificate shall clearly indicate the annual turnover for each of the above financial years and shall bear a valid UDIN (Unique Document Identification Number) generated by the Chartered Accountant in accordance with the guidelines of the ICAI.

7/8/26

Joint Secretary
Urban Development & Housing Department
Govt. Of Bihar

Request for Proposal (RFP) Empanelment Of CA Firms for Conduct Of Statutory Audit in the Urban Local Bodies Of Bihar

Urban Development and Housing Department, Govt. of Bihar

Pre-Bid Query Reply of Tender no.136180 Date:24-07-2026

SL.No.	Clause No. and Page No.	Clause	Query/Suggestion by Consultants	Clarification by Department
1	Satendra Gupta and Associate			
1.1	Page 9 SL No 5	Copy of Work Order & Completion Certificate	As discussed during the meeting, we generally do not receive Completion Certificates in our profession, we would not be able to produce the completion certificates in all the cases. The other mode of clarification such as verification from the Bank Accounts or Form 26AS is also not effective as the fees, work orders and form 26AS are not being updated by most of the departments. Suggestion: Work order along with the declaration must be given. In case there is a complaint or discrepancies, further explanation/clarification may be sought from the participating	Refer to Corrigendum 1
1.2	Page 9 SL No 5	Local Authorities	Please define Local Authorities. As per our understanding: Panchayat, Municipality, Municipal or district-level bodies and similar authorities. Cantonment Board, Sixth Schedule Councils (A Regional Council or District Council constituted under the Sixth Schedule to the Constitution), Development Boards, Or any other Bodies (which was created under a statute, performs public or civic functions, controlled by the Government, members are elected	"Local Authority" means any urban or rural local self-government institution constituted under the Constitution of India or any law for the time being in force, including a Municipal Corporation, Municipal Council (Municipality), Nagar Panchayat, Gram Panchayat, Panchayat Samiti (Block Panchayat), Zila Parishad, or any other statutory body notified or recognized as a local authority by the Central or State Government.
1.3	Page 9 SL No 6	Audited Financial Statement and CA certificate Along with UDIN No.	Audited Financial Statement only if required to be audited in the previous year. However, Average annual turnover of the last three financial years ending on 31st March 2025 to be at least Rs 50 Lakhs.	In case the Financial Statements for the Financial Years 2022–2023, 2023–2024, and 2024–2025 are not audited, the bidder shall submit self-certified Financial Statements for the respective financial years, along with a Turnover Certificate issued and certified by a Chartered Accountant. The Turnover Certificate shall clearly indicate the annual turnover for each of the above financial years and shall bear a valid UDIN (Unique Document Identification Number) generated by the Chartered Accountant in accordance with the
1.4	Page 9 SL No 7	Notarized affidavit	What would be the Amount of the Stamp Paper for the notarization purpose	The Bidder shall submit the required Affidavit/Undertaking on a Non-Judicial Stamp Paper of ₹1,000/- (Rupees One Thousand only), duly sworn before and attested by a Notary Public. The affidavit shall be signed by the Authorized Signatory of the Bidder and shall form an integral part of the Proposal.

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Urban Development and Housing Department, Govt. of Bihar

Pre-Bid Query Reply of Tender no.136180 | **Date:24-07-2026**

SL.No.	Clause No. and Page No.	Clause	Query/Suggestion by Consultants	Clarification by Department
1.5	Page 10 SL No 10	Segregation of Marks	Educational Qualification - 30% 2. Experience of Assignment - 60% 3. Full time Employment with agency- 10% Questions: 4. Can a partner with 5 years of experience be the Team leader? A partner would be most appropriate if he would be the team leader. 5. What is the parameters to get 10 in this section? Can you please elaborate on this? a. Educational Qualification - 30% - Whether CA with 5 years of experience qualifies for 3 Marks? b. Experience of Assignment - 60% - How many assignments will qualify him for 6 marks c. Full time Employment with agency- 10% - What is the	It shall remain as per RFP.
1.6	Page 11 SL No 11		Questions same as above points. The only difference is overall 5 marks criteria instead of 10 marks.	It shall remain as per RFP.
1.7		General	This RFP is for Statutory Audit and Onus of the work remains with the Chartered Accountant firm and its Partners. If this is so, then why do we need to submit the CV of the professionals. As per the professional requirements, it should be firm credential based and should be Partner driven rather than the Employee/Staff driven. It is the Partner who would ensure the quality of the work and not the Staff as signature and UDIN will be given by the Partners and not by the Team and staff. Based on this fact, I would request you to please check the credentials of the Firm and not the Team and Staffs.	Since the assignment pertains to Statutory Audit, where the professional responsibility, quality of audit, issuance of audit reports, and generation of UDIN rest exclusively with the Chartered Accountant Firm and its Partners, the evaluation should primarily focus on the institutional strength and execution capability of the Firm. The objective of seeking information regarding the Firm's manpower shall be to assess its overall organizational strength and ability to deploy adequate resources for timely completion of the assignment.

SL.No.	Clause No. and Page No.	Clause	Query/Suggestion by Consultants	Clarification by Department
1.8		General	There is no Mention of Minimum Fees in the Tender. Request you to please incorporate the same. Since this is an Open Tender, we request you to please mention the Minimum fees. Or you can skip the financial Portion now and it will be asked to only the Technically Qualified Chartered Accountants firm. The Minimum Fees Guidelines are attached for your reference.	It is clarified that the present RFP is only for Empanelment of Chartered Accountant Firms and does not involve the award of any specific statutory audit assignment at this stage. Accordingly, no financial evaluation or determination of audit fees is envisaged under the present empanelment process. The financial terms and conditions, including the professional fees, if applicable, shall be determined by the Competent Authority at the time of inviting proposals or allocating specific assignments from amongst the empanelled firms, in accordance with the applicable Government policies, procurement provisions, and the scope of work. Therefore, the request to prescribe minimum fees or to defer the financial bid until after technical evaluation is not applicable at the empanelment stage. Hence, no change is considered necessary in the RFP. The minimum fee shall be applicable, if any, in accordance with the ICAI guidelines.
2	**Komandoor & Co LLP**			
2.1		**The bidder should be empaneled with CAG for the FY 2026-27**	We have not yet received the Empanelement letter for FY 2026-27 from the Comptroller and Auditor General of India(CAG). We request you to kindly consider the copy of our Empanelement Application for FY 2026-27 or the Empanelement Letter for FY 2025-26	Refer to Corrigendum 1

Request for Proposal (RFP) Empanelment Of CA Firms for Conduct Of Statutory Audit in the Urban Local Bodies Of Bihar

Urban Development and Housing Department, Govt. of Bihar

Pre-Bid Query Reply of Tender no.136180 | Date:24-07-2026

SL.No.	Clause No. and Page No.	Clause	Query/Suggestion by Consultants	Clarification by Department
3	**M/S CHANKYA ASHOK & CO.**			
3.1	Clause 3 and Clause 5 of Notice Inviting Tender (Page No.1)	**Clause 3. This empanelment is intended to create a pool of qualified firms. No financial bid is required at this stage.** **Clause 5.In the event that less than twelve (12) Chartered Accountant firms are empaneled, the Urban Development & Housing Department (UD&HD) reserves the right to allot more than one cluster to a single empaneled CA firm, subject to the firm's acceptance of the allocation and the applicable lowest financial quote (L1) for the respective cluster.**	1. How will the L1 bidder be determined seperately for each of the 12 clusters when no Financial bid is invited at the empanelment stage? 2. Will separate quotations be invited for each cluster at the subsequent stage of cluster allocation? If yes, Kindly specify the procedure for submission of such cluster-wise financial quotations.	The present RFP is only for the Empanelment of Chartered Accountant Firms. No financial bids are being invited or evaluated at the empanelment stage. Accordingly, no L1 bidder shall be determined under this empanelment process. The allocation of audit assignments/clusters shall be undertaken separately by the Competent Authority, as per the provisions of the RFP and the applicable procurement procedures. Wherever considered necessary, financial bids/quotations may be invited only from the empanelled Chartered Accountant Firms for the respective assignment(s)/cluster(s). The detailed procedure, evaluation methodology, and terms and conditions for submission of financial bids, including the determination of the successful bidder(s), shall be communicated at the time of inviting such financial bids. Accordingly, no change in the present RFP is considered necessary.
3.2	Section 3, Sr. No. 3	**The bidder should be empaneled with CAG for the FY 2026-27**	The RFP requires the bidder to be empanelled with the Comptroller and Auditor General (CAG) of India for FY 2026-27. However as of the date of this query, the CAG Empanelment Certificate for the FY2026-27 has not yet been published. In case the FY 2026-27 CAG Empanelment Panel is not published before the bid submission deadline, whether the CAG Empanelment Certificate for FY 2025-26 will be accepted for the purpose of meeting the eligibility requirement.	We accept the Change request, so accordingly the revised clause is as follows- The bidder should be empaneled with CAG for the FY 2026-27 but incase the CAG Empanelment Certificate for the FY2026-27 is not published prior to bid submission deadline then the application submitted for the CAG Empanelment for the FY 2026-27 alongwith CAG Empanelment Certificate for FY 2025-26 will be accepted for the purpose of meeting the eligibility requirement. NOTE: The empaneled firm(s) appointed as Statutory Auditor shall be required to submit the CAG Empanelment Certificate for each financial year during the tenure of the empanelment to the UD&HD, as and when the respective certificate is issued.

Request for Proposal (RFP) Empanelment Of CA Firms for Conduct Of Statutory Audit in the Urban Local Bodies Of Bihar

Urban Development and Housing Department, Govt. of Bihar

Pre-Bid Query Reply of Tender no.136180 — Date:24-07-2026

SL.No.	Clause No. and Page No.	Clause	Query/Suggestion by Consultants	Clarification by Department
3.3	Section 3, Sr. No. 5(iii) (Page No. 10)	**• The bidder should have experience in conducting Statutory Audit, Financial Statement Audit or Pre-Audit (excluding bank audits) of at least 15 ULBs or local authorities across India, either through a single assignment or multiple assignments.**	The eligibility critera requires experience auditing "at least 15 ULBs or local authorities across India." Kindly clarify the definition of "local authorities" and confirm this experience may be cumulative across multiple years/assignments.	"Local Authority" means any urban or rural local self-government institution constituted under the Constitution of India or any law for the time being in force, including a Municipal Corporation, Municipal Council (Municipality), Nagar Panchayat, Gram Panchayat, Panchayat Samiti (Block Panchayat), Zila Parishad, or any other statutory body notified or recognized as a local authority by the Central or State Government.