



CORRIGENDUM No. 01

Date: 12/03/2026

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II” for financial year 2025-26

(RFP Ref. No.: S. No./ N.H.M./ STORE/ 2026/457; Tender ID: 2026_DHS_486024_1)

(Prebid meeting dated 5th March 2026, 03:30 PM in Hybrid Mode)

This is regarding the NIT issued on 20/02/2026 for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II” for financial year 2025-26, in leading newspaper and uploaded on MP Tender Website <https://mptenders.gov.in>.

1. In lieu of the released RFP, the Technical Committee after due consideration recommends following amendments in the RFP document for now:

Sr. No.	Tender Reference & Page No.	Clause Details		Amendments		
1.	Section 8.1 Point 7: Govt. Experience:	1	<p>Government experience</p> <p>The Bidder(s) must have handled at least 05 (five) accounts in conducting Statutory audit services with a State Govt., or PSUs, during the last 03 (three)</p>	<p>Work completion certificate/Contract/ Agreement/ s/ Letter of Invitation from client(s) that clearly states the details of the scope of work, date of commencement, details of statutory audits done and all other essential details of the contract</p>	<p>2.</p> <p>Government experience</p> <p>The Bidder(s) must have experience of Statutory audits of at least five different accounts in Govt sector or PSUs in the last three financial years viz., 2022-23, 2023-24 and 2024-25. The Govt. Sector in this case shall mean Any Govt dept. (Central or State), or Corporations/Nigams,</p>	<p>Work completion certificate or Experience certificate issued by Govt. clients along with Contract agreement / Letter of Invitation from Govt. clients which clearly state the details of the scope of work, date of commencement of Audit services, details of audits performed and other relevant & essential</p>

Sr. No.	Tender Reference & Page No.	Clause Details			Amendments		
				<p>Financial Years (i.e., 2022-23, 2023-24 and 2024-25).</p> <p>Third party certification will not be admissible and will be required from concerned Government authority only.</p> <p>Undertakings/ Declarations in lieu of/ or in support of above requirement if submitted on Bidder's letter head shall not be accepted.</p>		<p>Mandals, Boards or Societies.</p> <p>Note: The Bidder(s) are encouraged to submit as many experience documents in support of proof of experience sought as they have in the last three financial years viz., 2022-23, 2023-24 and 2024-25.</p>	<p>details of the contract with Govt. clients.</p> <p>Note: (1) Third party certification will not be admissible and will be required from concerned Government authority only.</p> <p>(2) Undertakings/ Declarations in lieu of/ or in support of above requirement if submitted on Bidder's letter head shall not be accepted.</p>
2.	Final Selection	<p>(d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority:</p> <ul style="list-style-type: none"> • Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023. • If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified 			<p>(d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority:</p> <ul style="list-style-type: none"> • Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2026. • If more than one firms satisfies the above criterion, the firm with higher no. of experiences of completing Statutory audits of different accounts in Govt sector or PSUs in the last three financial years viz., 2022-23, 2023-24 and 2024-25 shall be the Selected bidder for this Project. 		

Sr. No.	Tender Reference & Page No.	Clause Details	Amendments
		<p>by ICAI as on 01 January 2026, shall be selected bidder.</p> <ul style="list-style-type: none"> If a tie remains after applying the criteria specified above, the selection of the firm shall be decided through a lottery system. 	<p>The Govt. Sector in this case shall mean Any Govt dept. (Central or State), or Corporations/Nigams, Mandals, Boards or Societies.</p> <ul style="list-style-type: none"> If a tie remains after applying the criteria specified above, the selection of the firm shall be decided through a lottery system.

- All changes/ modifications in Tender document as above are binding to all Bidder(s).
- Other terms and conditions of the Tender document shall remain the same.

Mission Director
National Health Mission, Madhya Pradesh

Response of Pre-bid Queries w.r.t Request for Proposal for Selection of Concurrent Auditor(s) for the Financial Year 2025-26 for the various programs implemented under National Health Mission, Madhya Pradesh

(RFP Ref. No.: S. No./ N.H.M./ STORE/ 2025/1792; Tender ID: 2026_DHS_486024_1)

(Prebid meeting dated 1st May 2025, 03:30 PM in Hybrid Mode)

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
1.	S. Ramanand Aiyar & Co.	Clause 8 – Criteria for Selection of Auditors, Point 6	The Bidder should necessarily have a registered Head Office/Headquarter in Madhya Pradesh as on proposal due date.	It is requested that this clause may kindly be modified to allow firms having a functional branch office in Madhya Pradesh (preferably Bhopal) as on the proposal due date, even if their Head Office is located in another state, subject to ICAI registration.	No change
2.	S. Ramanand Aiyar & Co.	Clause 8(d) at Page No. 13 Tie-Breaker in Case of identical minimum Audit Fees	Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority: Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023.	It is requested that the tie-breaker criteria may also consider firms having a functional branch office in Bhopal for at least three years, certified by ICAI, instead of restricting preference only to firms having Head Office in Bhopal. Many Chartered Accountant firms have well established branch offices in Madhya Pradesh with adequate professional staff and infrastructure to effectively undertake the assignment. Restricting eligibility and tie-breaker preference only to firms having Head Office in the state/Bhopal may limit wider professional participation. Allowing firms with functional branch offices in Madhya Pradesh/Bhopal will ensure local presence while promoting fair competition and transparency in the tender process. In view of the above, it is humbly requested that the competent authority may kindly consider modifying the above provisions to allow firms having a functional branch office in Madhya Pradesh/Bhopal, even	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				if their Head Office is located in another state, so as to ensure local presence while promoting fair competition and transparency in the tender process.	
3.	K J K & Associates	Page No. 11 – Clause 8.1 – Qualification Criteria – Point No. 6 Head Office / Headquarter in Madhya Pradesh	The Bidder should necessarily have a registered Head office/ Headquarter in Madhya Pradesh as on proposal due date.	<ul style="list-style-type: none"> • All Chartered Accountant firms in India are regulated by the Institute of Chartered Accountants of India (ICAI) under the Chartered Accountants Act, 1949. As per the ICAI regulations, any branch office of a CA firm must be under the charge of a partner who resides in the city where the branch is located. Any office not complying with this requirement is not recognized by ICAI and therefore does not appear in the firm’s official ICAI Constitution Certificate. • The objective of this provision is to ensure that branch offices are managed effectively by resident partners, thereby maintaining professional accountability and ensuring the delivery of quality professional services. ICAI recognizes both Head Offices and Branch Offices as valid operational units of a firm in terms of regulatory supervision, professional responsibility and service capability. • Further, Article 19(1)(g) of the Constitution of India grants every citizen the fundamental right to practice any profession or carry on any occupation, trade or business anywhere in India. Therefore, a condition mandating that the Head Office must necessarily be located in Madhya Pradesh may inadvertently restrict participation of otherwise eligible and experienced firms. We fully 	No change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				<p>understand that the intention of the above condition may be to ensure local presence and effective coordination for audit work across districts. In this regard, we respectfully submit that our firm's Head Office is located in Mumbai, Maharashtra, however we have well-established branch offices in Indore (Madhya Pradesh) which have been operational for more than 14 years, and these offices are managed by resident partners fully compliant with ICAI regulations. Considering the above, we humbly request that the eligibility condition under Page 11 – Clause 8.1 – Qualification Criteria – Point No. 6 may kindly be modified to allow participation of firms having a registered branch office in Madhya Pradesh for a reasonable period (for example three years or more) and managed by a resident partner as per ICAI regulations. Such a modification will maintain the requirement of local presence while ensuring broader participation of experienced and competent audit firms</p>	
4.	K J K & Associates	Page No. 13 – Clause 8 – Final Selection – Point (d)	<p>Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority:</p> <ul style="list-style-type: none"> • Preference shall be given to firms having their Head 	<p>As per the RFP, in case two or more firms quote the same lowest audit fee (L1), preference shall be given to firms having their Head Office in Bhopal for at least three years. In continuation of our submission in Query No. 1 above, we respectfully request that the above preference criteria may also include firms having a registered branch office in Indore for a reasonable period and managed by a resident partner. Since ICAI regulations ensure that</p>	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023.	branch offices are professionally managed and regulated in the same manner as head offices, such firms should also be considered eligible under the tie-breaker condition. Additionally, to ensure that the most technically competent firm is selected in case of a tie, we respectfully suggest that the following objective parameters may also be considered: <ul style="list-style-type: none"> • Number of years of professional experience of the firm • Experience in conducting large Government programme audits • Technical capacity and professional strength of the firm 	
5.	K J K & Associates	Page No. 11 – Clause 8.1 – Point No. 7 Government Experience – Requirement of Work Completion Certificate	Document required;- Work completion certificate/Contract/ Agreement/ s/ Letter of Invitation from client(s) that clearly states the details of the scope of work, date of commencement, details of statutory audits done and all other essential details of the contract Third party certification will not be admissible and will be required from concerned Government authority only.	The RFP requires submission of Work Completion Certificates issued by the concerned Government authority for demonstrating experience of statutory audit assignments. However, in practice many Government departments issue Work Allotment Letters / Appointment Letters / Contract Agreements, while formal completion certificates are not always issued even after successful completion of the work. Therefore, we respectfully request that the following documents may also be considered acceptable evidence of audit experience: <ul style="list-style-type: none"> • Work Allotment / Engagement Letter • Contract Agreement with the Government Department 	Refer Corrigendum 1 Amendment S. No. 1

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			Undertakings/ Declarations in lieu of/or in support of above requirement if submitted on Bidder's letter head shall not be accepted.	<ul style="list-style-type: none"> • Payment proof / Professional fee receipts / invoices <p>Allowing such documents would ensure that genuine experience is duly recognized while preventing unnecessary disqualification due to administrative documentation constraints.</p>	
6.	K J K & Associates	Reference: Page No. 13 – Clause 8 – Final Selection – Point (d) – Second Tie Breaker	If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder.	The RFP provides that in case the tie remains after the first condition, the firm with higher number of partners as certified by ICAI will be selected. While the number of partners indicates the size of the firm, it may not necessarily reflect the depth of experience or professional capability. Therefore, we respectfully suggest that “year of establishment of the firm” or “number of years of professional experience of the firm” may also be considered as an additional parameter while determining preference in case of a tie. Firms with longer professional history often have extensive experience in handling complex government audits.	Refer Corrigendum 1 Amendment S. No. 2
7.	K J K & Associates	Suggestion	Suggestion for Adoption of Quality and Cost Based Selection (QCBS)	In view of the specialized nature of the assignment, we respectfully submit that Quality and Cost Based Selection (QCBS) method may be considered instead of the pure L1 method. Under the QCBS approach, technical competence and professional experience of the firm are evaluated along with the financial proposal. This method ensures that the selection is based not only on the lowest financial quote but also on the technical strength, experience	No Change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				<p>and capability of the audit firm. Adoption of QCBS is widely recommended for professional services such as audit, consulting and advisory assignments in order to ensure greater transparency, quality assurance and fair competition. We sincerely request the competent authority to kindly examine the above suggestions and clarifications and issue a suitable corrigendum, if deemed appropriate. We are confident that these suggestions will promote wider participation of experienced audit firms while maintaining the quality and integrity of the audit process. For ease of reference, we have also enclosed the relevant extract of the RFP for Statutory Audit (FY 2025-26) and the D.O. Letter dated 08 January 2026 issued by the Ministry of Health & Family Welfare, which outline the framework and guidelines for appointment of statutory auditors under NHM. We thank you for providing the opportunity to participate in this prestigious assignment and look forward to your response.</p>	
8.	<i>GSKCA & Associates</i>	<p>Reference: Page No. 13 – Clause 8 – Final Selection – Point (d) – Second Tie Breaker</p> <p>Preference based on Number of Partners</p>	<p>If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder.</p>	<ul style="list-style-type: none"> • The tender document provides that in case of identical financial bids, preference shall be given to the firm having a higher number of partners. • The number of partners in a firm may not necessarily represent its operational capacity, execution strength, or availability of professional resources for the present assignment. 	<p>Refer Corrigendum 1 Amendment S. No. 2</p>

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				<ul style="list-style-type: none"> • In professional practice, partners of a firm are generally engaged in multiple assignments and professional responsibilities across various clients and locations. Therefore, a higher number of partners does not necessarily ensure greater resource availability for a specific assignment. • It is also relevant to mention that in Tender Ref. No.: S. No. N.H.M./STORE/2025/1792 issued for Appointment of Concurrent Auditors for FY 2025–26 under National Health Mission, Madhya Pradesh, the tie-breaker criterion adopted in case of identical financial bids was higher annual average turnover of the bidding firm. • The above criterion appears to have been adopted after due consideration, as higher annual average turnover generally reflects the operational scale, experience, and overall professional capacity of a firm to undertake assignments of similar magnitude. • Considering the nature and scope of the present assignment, annual average turnover may serve as a more objective and appropriate parameter for evaluating the relative capacity of bidders in case of identical financial bids. 	

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				<ul style="list-style-type: none"> In view of the above observations, it is respectfully requested that the tie-breaker criterion in the present tender may kindly be reconsidered, and higher annual average turnover may be considered instead of higher number of partners for determining the successful bidder in case of identical financial bids. 	
9.	Kailash Chand Jain & Co.	Page No. 11 – Clause 8.1 – Qualification Criteria – Point No. 6	Condition: Head Office / Headquarter in Madhya Pradesh	Considering the above, we humbly request that the eligibility condition under Page 11 – Clause 8.1 – Qualification Criteria – Point No. 6 may kindly be modified to allow participation of firms having a registered branch office in Madhya Pradesh for a reasonable period (for example three years or more) and managed by a resident partner as per ICAI regulations. Such a modification will maintain the requirement of local presence while ensuring broader participation of experienced and competent audit firms.	No Change
10.	Kailash Chand Jain & Co.	Page No. 13 – Clause 8 – Final Selection – Point (d)	Tie Breaker Condition Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered	As per the RFP, in case two or more firms quote the same lowest audit fee (L1), preference shall be given to firms having their Head Office in Bhopal for at least three years. In continuation of our submission in Query No. 1 above, we respectfully request that the above preference criteria may also include firms having a registered branch office in Bhopal for a reasonable period and managed by a resident partner. Since ICAI regulations ensure that branch offices are professionally managed and	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			Accountants of India (ICAI) as on 01 January 2023	<p>regulated in the same manner as head offices, such firms should also be considered eligible under the tie-breaker condition. Additionally, to ensure that the most technically competent firm is selected in case of a tie, we respectfully suggest that the following objective parameters may also be considered:</p> <ul style="list-style-type: none"> • Number of years of professional experience of the firm • Experience in conducting large Government programme audits • Technical capacity and professional strength of the firm 	
11.	Kailash Chand Jain & Co.	<p>Page No. 11 – Clause 8.1 – Point No. 7</p> <p>Government Experience – Requirement of Work Completion Certificate</p>	<p>Document required;- Work completion certificate/Contract/ Agreement/ s/ Letter of Invitation from client(s) that clearly states the details of the scope of work, date of commencement, details of statutory audits done and all other essential details of the contract</p> <p>Third party certification will not be admissible and will be required from concerned Government authority only</p>	<p>The RFP requires submission of Work Completion Certificates issued by the concerned Government authority for demonstrating experience of statutory audit assignments. However, in practice many Government departments issue Work Allotment Letters / Appointment Letters / Contract Agreements, while formal completion certificates are not always issued even after successful completion of the work. Therefore, we respectfully request that the following documents may also be considered acceptable evidence of audit experience:</p> <ul style="list-style-type: none"> • Work Allotment / Engagement Letter • Contract Agreement with the Government Department • Payment proof / Professional fee receipts / invoices 	Refer Corrigendum 1 Amendment S. No. 1

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				Allowing such documents would ensure that genuine experience is duly recognized while preventing unnecessary disqualification due to administrative documentation constraints.	
12.	Kailash Chand Jain & Co.	Page No. 13 – Clause 8 – Final Selection – Point (d) – Second Tie Breaker Preference based on Number of Partners	If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder	The RFP provides that in case the tie remains after the first condition, the firm with higher number of partners as certified by ICAI will be selected. While the number of partners indicates the size of the firm, it may not necessarily reflect the depth of experience or professional capability. Therefore, we respectfully suggest that “year of establishment of the firm” or “number of years of professional experience of the firm” may also be considered as an additional parameter while determining preference in case of a tie. Firms with longer professional history often have extensive experience in handling complex government audits.	Refer Corrigendum 1 Amendment S. No. 2
13.	Kailash Chand Jain & Co.	Suggestion	Preference for Firms with Prior NHM / Government Programme Audit Experience	Statutory audits of large public programmes such as National Health Mission (NHM), PM-ABHIM, ECRP, MPSTEPS and Sarva Shiksha Abhiyan involve significant professional responsibility, technical expertise and extensive fieldwork across multiple districts and institutions. Considering the complexity of these audits, we respectfully suggest that firms having prior experience in NHM audits or similar centrally sponsored schemes may be given appropriate consideration during evaluation, as this would	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				ensure efficient execution of the audit and minimize the learning curve.	
14.	Kailash Chand Jain & Co.	Suggestion	Adoption of Quality and Cost Based Selection (QCBS)	<p>In view of the specialized nature of the assignment, we respectfully submit that Quality and Cost Based Selection (QCBS) method may be considered instead of the pure L1 method. Under the QCBS approach, technical competence and professional experience of the firm are evaluated along with the financial proposal. This method ensures that the selection is based not only on the lowest financial quote but also on the technical strength, experience and capability of the audit firm. Adoption of QCBS is widely recommended for professional services such as audit, consulting and advisory assignments in order to ensure greater transparency, quality assurance and fair competition. We sincerely request the competent authority to kindly examine the above suggestions and clarifications and issue a suitable corrigendum, if deemed appropriate. We are confident that these suggestions will promote wider participation of experienced audit firms while maintaining the quality and integrity of the audit process. For ease of reference, we have also enclosed the relevant extract of the RFP for Statutory Audit (FY 2025-26) and the D.O. Letter dated 08 January 2026 issued by the Ministry of Health & Family Welfare, which outline the framework and</p>	No Change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				guidelines for appointment of statutory auditors under NHM.	
15.	J Singh & Associates	Suggestion	One-year cooling period was applicable for firms who worked as Statutory Auditor in FY 2021-22. However, no explicit cooling period clause appears in the current FY 2025-26 RFP.	It is respectfully submitted that in the previous RFP issued by NHM MP for appointment of Statutory Auditors, a cooling period provision was introduced to ensure rotation of auditors and maintain independence and transparency in audit assignments. Due to this provision, 08 Major established audit firms were not eligible to participate in that tender. The concept of auditor rotation through cooling period was also adopted in several other State NHM tenders across India to promote fair competition and strengthen audit independence. However, the current RFP d does not appear to contain a similar provision. In the interest of maintaining consistency with earlier policy and ensuring equitable participation, it is respectfully requested that the cooling period provision may kindly be reintroduced in the present tender.	No Change
16.	J Singh & Associates	Eligibility / Tie-Breaker Criteria – Head Office Requirement	Final selection (d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be	It is respectfully submitted that in most NHM statutory auditor tenders issued by various State Health Societies across India, the eligibility condition generally specifies the presence of either Head Office or Branch Office in the State Capital/State to ensure operational capability. Copies of tender documents from SEVEN State NHM audits have been attached where the requirement clearly mentions 'Head Office / Branch Office in the State Capital'. Further, the	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			<p>made based on the following criteria, in order of priority:</p> <p>Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by</p>	<p>Government of India guidelines for appointment of Statutory Auditors for FY 2025-26 also refer to the presence of Head Office / Branch Office rather than restricting eligibility only to firms having Head Office in the State. Therefore, in order to maintain uniformity with NHM practices followed across states and to ensure wider and fair participation of eligible firms, it is respectfully requested that the present tender may kindly be modified by replacing the word 'Head Office / Headquarter' with 'Head Office / Branch office in the state capital.</p>	
17.	J Singh & Associates	Eligibility Criteria – Minimum Average Turnover Requirement	The Bidder(s) should have an average annual financial turnover of INR 22 (twenty two) Lakhs in the last 03 (three) Financial Years (i.e., 2022-23, 2023-24 & 2024-25).	It is respectfully submitted that the minimum audit fee prescribed under the current RFP is INR 27.50 Lakhs, which involves extensive audit coverage including multiple districts, field verification, and compliance with PFMS/SNA related requirements. In this context, the rationale for prescribing a minimum average turnover of INR 22 Lakhs may kindly be clarified. Considering the scale, geographical coverage, and operational deployment required for the present assignment, it is respectfully suggested that the turnover criteria may either be aligned with the structure followed in the previous tender or suitably revised upward so as to ensure participation of firms having adequate financial and operational capacity to undertake such a large-scale audit assignment effectively.	No Change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
18.	J Singh & Associates	Clause regarding firms not considered for reappointment based on performance (FY 2020 21 to 2024-25)	Notice for Request for proposal Note:- C.A. firms (Bidders) who were not considered for reappointment on the basis of their performance in the Financial Years 2020-21 to 2024-25 shall not be considered for appointment as a Statutory Auditor for the Financial Year 2025-26.	It is respectfully requested to clarify that the above clause shall apply strictly to cases where a firm was formally found unsatisfactory based on documented performance evaluation and where written communication of adverse performance or termination was issued by the department. It is further requested to confirm that firms whose tenure concluded upon completion of the contract period, without any adverse performance communication or formal rejection, shall remain fully eligible to participate in the present tender.	Clarification The clause remains applicable to those firms only to whom formal communication were made for non-reappointment based on performance
19.	J Singh & Associates	Financial Bid Evaluation – L1 Selection Metho	The RFP specifies minimum audit fee and selection of L1 bidder	It is respectfully requested to clarify the evaluation methodology in case multiple technically qualified bidders quote the same financial bid amount (particularly where several firms may quote the minimum permissible audit fee). Kindly clarify the tie-breaking criteria and order of preference that shall be applied for determining the successful bidder in such cases, so that the evaluation process remains transparent and predictable for all participating firms.	Refer Corrigendum 1 Amendment S. No. 2
20.	Mahesh C. Solanki & Co.	Page No. 13 – Clause 8 – Final Selection – Point (d) – Second Tie Breaker	Preference based on Number of Partners Final selection	<ol style="list-style-type: none"> The tender provides preference to the firm having a higher number of partners in case of identical financial bids. The number of partners alone does not establish the execution capacity or operational strength of a firm. 	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				<p>3. Partners of a firm are generally engaged across different assignments and locations, therefore the number of partners does not ensure availability of resources for the present assignment.</p> <p>4. In Tender Ref. No.: S. No. N.H.M./STORE/ 2025/1792 for Appointment of Concurrent Auditors for FY 2025–26 under National Health Mission, Madhya Pradesh, the tie-breaker criteria considered higher annual average turnover among bidders quoting the same value.</p> <p>5. The above criterion appears to have been adopted by the authority after due consideration and higher annual average turnover provides a more appropriate indicator of a firm's operational scale and overall capacity to undertake assignments of a similar nature</p>	
21.	S.Podddar & Co.	Page No. 11 – Clause 8.1 – Qualification Criteria – Point No. 6	The Bidder should necessarily have a registered Head office/ Headquarter in Madhya Pradesh as on proposal due date.	The RFP specifies that the bidder must have a registered Head Office / Headquarter in Madhya Pradesh as on the proposal due date. In this regard, we respectfully submit the following for your kind consideration: . a a Chartered Accountant firms in India are regulated by the Institute of Chartered Accountants of India (ICAt) under the Chartered Accountants Act, 1949. As per ICAI regulations, any branch office of a CA firm is required to be under the charge of a partner residing in the city where the branch	No Change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				<p>office is located. Offices not meeting this requirement are not recognized by ICAI and therefore do not appear in the firm's Constitution Certificate. ICAI recognizes both Head Offices and Branch Offices as valid operational establishments of a firm for the purposes of professional supervision, accountability and service delivery. Further, Article fg(f)k of the Constitution of India guarantees the right to practice any profession or carry on any occupation, trade or business throughout the territory of India. In view of this, a condition mandating that the Head Office must necessarily be located in Madhya Pradesh may unintentionally restrict participation of otherwise eligible and experienced firms. We fully appreciate that the intent of the above provision may be to ensure local presence and effective coordination for the conduct of audit work across various districts. In this context, we most respectfully submit that although our firm's Head Office is located in Kolkata, West Bengal, we have well-established branch offices in Bhopal and Indore (Madhya Pradesh) which have been operational for more than 14 years, and these offices are managed by resident partners fully compliant with ICAI regulations. In light of the above, we humbly request that the eligibility condition under Page 11- Clause 8.1 Point No.5 may kindly be reconsidered and suitably modified to allow participation of firms having a registered branch office in Madhya</p>	

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				Pradesh for a reasonable period (for example three years or more) and managed by a resident partner in accordance with ICAI regulations. Such a modification would continue to ensure the requirement of local presence while facilitating wider participation of experienced audit firms.	
22.	S.Poddar & Co.	Page No. 13 - Clause 8 - Final Selection - Point (d)	<p>Final Selection</p> <p>(d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority:</p> <p>Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered</p>	<p>As per the RFP, in case two or more firms quote the same lowest audit fee (11), preference shall be given to firms having their Head Office in Bhopal for at least three years. With due respect, and in continuation of the submission made in Query No. 1 above, we humbly request that this preference criteria may also include firms having a registered branch office in Bhopal for a reasonable period and managed by a resident partner. Since branch offices are regulated and recognized by ICAI in the same manner as head offices, such firms may kindly be considered eligible under the tie-breaker condition as well. Additionally, in order to ensure that the most technically capable firm is selected in case of a tie, the following objective parameters may also kindly be considered:</p> <ul style="list-style-type: none"> - Number of years of professional experience of the firm 	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			<p>Accountants of India (ICAI) as on 01 January 2023.</p> <p>If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder.</p> <p>If a tie remains after applying the criteria specified above, the selection of the firm shall be decided through a lottery system</p>	<ul style="list-style-type: none"> - Experience in conducting large Government programme audits - Technical capacity and professional strength of the firm 	
23.	S.Poddar & Co.	<p>Page No. 11 - Clause 8.1 - Point No. 7</p> <p>Government Experience - Requirement of Work Completion Certificate</p>	<p>Work completion certificate/Contract/ Agreement/ s/ Letter of Invitation from client(s) that clearly states the details of the scope of work, date of commencement, details of statutory audits done and all other essential details of the contract</p>	<p>The RFP requires submission of Work Completion Certificates issued by the concerned Government authority to demonstrate experience of statutory audit assignments. However, in practice it is often observed that many Government departments issue Work Allotment Letters, Appointment Letters or Contract Agreements, whereas formal completion certificates are not always issued even after successful completion of the assignment. In view of this, we respectfully request that the following documents may also kindly be considered as acceptable evidence of audit experience: . . .</p>	Refer Corrigendum 1 Amendment S. No. 1

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			<p>Third party certification will not be admissible and will be required from concerned Government authority only.</p> <p>Undertakings/ Declarations in lieu of/or in support of above requirement if submitted on Bidder's letter head shall not be accepted.</p>	<ul style="list-style-type: none"> - Work Allotment / Engagement Letter - Contract Agreement with the Government Department - Payment proof / Professional fee receipts / invoices <p>This would help ensure that genuine experience is appropriately recognized without causing unintended disqualification due to administrative documentation constraints</p>	
24.	S.Poddar & Co.	Page No. 13 - Clause 8 - Final Selection - Point (d	<p>d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority: Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023.</p>	<p>The RFP further provides that in case the tie continues after the first condition, the firm having a higher number of partners as certified by ICAI will be selected.</p> <p>While the number of partners may indicate the size of a firm, it may not always reflect the extent of professional experience or institutional capability.</p> <p>Therefore, we respectfully suggest that "Year of Establishment of the Firm" or "Number of Years of Professional Experience" may also kindly be considered as an additional parameter while determining preference in case of a tie, as firms with longer professional history often possess substantial experience in handling complex government audits</p>	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			<p><input type="checkbox"/> If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder.</p> <p><input type="checkbox"/> If a tie remains after applying the criteria specified above, the selection of the firm shall be decided through a lottery system</p>		
25.	S.Poddar & Co.	Suggestion	Preference for Firms with NHM / Government Programme Audit Experience	<p>Statutory audits of major public programmes such as National Health Mission (NHM), PM-ABHIM, ECRP, MPSTEPS and Sarva Shiksha Abhiyan involve significant professional responsibility, specialized knowledge and extensive fieldwork across multiple districts and institutions. Such audits involve procedures including;</p> <ul style="list-style-type: none"> - PFMS reconciliation - Review of the SNA-SPARSH fund flow mechanism - Financial Monitoring Report (FMR) reconciliation - Certification of Utilization Certificates under GFR 2017 - Compliance with MoHFW programme guidelines <p>Considering the complexity of these assignments, we respectfully submit that firms</p>	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				having prior experience in NHM audits or similar centrally sponsored schemes may kindly be given appropriate consideration during evaluation so as to facilitate efficient execution of the audit.	
26.	S.Podddar & Co.	Suggestion	Adoption of Quality and Cost Based Selection (QCBS)	Given the specialized nature of the assignment, we most respectfully submit that the Quality and Cost Based Selection (qCBS) method may kindly be considered instead of the pure LI method. Under QCBS, both the technical competence and financial proposal of the firm are evaluated. This approach helps ensure that the selection is based not only on the lowest financial quote but also on the experience, expertise and professional capacity of the audit firm. This method is widely recommended for professional services such as audit, consulting and advisory assignments in order to ensure transparency, quality assurance and fair competition. In view of the above, we most respectfully request the competent authority to kindly examine the above queries and suggestions and issue a suitable corrigendum, if deemed appropriate. For ease of reference, we have enclosed the relevant extract of the RFP for Statutory Audit (FY 2025-251and the D.O. Letter dated 08 January 2026 issued by the Ministry of Health & Family Welfare, which outline the framework and guidelines for appointment of statutory auditors under NHM.	No Change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
27.	Rao & EMMAR Chartered Accountants	Clause 8 – Criteria for Selection of Auditors, Point 6	The Bidder should necessarily have a registered Head Office/Headquarter in Madhya Pradesh as on proposal due date.	<p>we respectfully submit that our firm’s Head Office is situated outside Madhya Pradesh; however, we have a fully functional and operational Branch Office established in Madhya Pradesh at Bhopal and Indore. The said branch office is adequately staffed and equipped with necessary infrastructure to effectively undertake and execute the audit assignment within the state.</p> <p>Further, we would like to state that in various audit tenders floated by government departments in other states, there is generally no mandatory clause requiring the Head Office of the firm to be situated within the same state. The eligibility criteria in such tenders are typically based on professional qualifications, experience, technical competence, infrastructure, and financial capability rather than the geographical location of the Head Office. As we are conducting NHM Audit at other states and no such condition mentioned in tender.</p> <p>Restricting participation only to firms having Head Office in Madhya Pradesh may inadvertently limit fair competition and exclude otherwise qualified and experienced firms, even when they have an established presence within the state through branch offices.</p>	No Change
28.	Rao & EMMAR Chartered	8.2 Minimum Audit Fees:	The minimum audit fee paid by State Health Society, Bhopal will be Rs.	we again request you to please consider Audit Fees in whole amount instead of Fraction amount as after addition of GST of 18 percent amount should be equal to all firms so that equal	No Change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
	Accountants		27,50,000/- (excluding GST).	fairness come to decide tender allotment process.	
29.	S.K. Lulla & Co.	Page No. 13 – Final Selection (Tie-Breaker)	If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder.	It is requested to kindly remove the criterion of selection based on higher number of partners. In case of tie after applying the first criterion, the selection may directly be decided through a transparent lottery system. Justification: Number of partners in a firm does not necessarily determine the quality or capability of audit services; therefore, adopting a lottery system will ensure fairness, transparency and equal opportunity among eligible firms.	Refer Corrigendum 1 Amendment S. No. 2
30.	S.K. Lulla & Co.	Page No. 11 -Clause 8 – Criteria for Selection of Auditors (Point 7 – Government Experience)	The bidder must have handled at least 05 accounts in conducting Statutory Audit services with a State Government or PSUs during the last 03 Financial Years (2022-23, 2023-24, 2024-25).	<p>1. . It is requested to clarify whether PSU Bank statutory audits will be considered under PSU audit experience as mentioned in the eligibility criteria.</p> <p>2. In case such audits are not considered under PSU audit experience, it is respectfully submitted that the requirement of five PSU/State Government statutory audits within the last three financial years appears restrictive, considering that statutory audits of major PSUs are generally allotted through the Comptroller and Auditor General (CAG) of India to a limited number of firms each year. In many cases, a firm may be allotted only one major PSU audit or a limited number of smaller PSU audits annually. Therefore, it is respectfully requested that the reference period for the required PSU audit experience may kindly be extended to the last</p>	<p>Clarification: PSU bank statutory audits will not be considered for the purpose of this RFP.</p> <p>Refer Corrigendum 1 Amendment S. No. 1</p>

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				five financial years so as to ensure broader participation of competent and experienced audit firms while maintaining the quality of audit services.	
31.	S P A R K & Associates chartered accountants LLP	Clause 8(d) at Page No. 13 Tie-Breaker in Case of identical minimum Audit Fees	Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority: • Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023.	1.Preference may be given to firms having their Functional Branch Office in Bhopal, which has been in existence for a minimum period of three years as certified by ICAI. OR 2.Preference may be given on the basis of professional strength and capacity, such as: • Higher turnover of the firm, and • Higher number of partners as certified by ICAI. We respectfully request that the said clause may kindly be reconsidered and suitably modified in order to ensure fairness, transparency, and wider professional participation, as the provision granting preference to firms having their Head Office in Bhopal may restrict broader participation and create an unintended limitation in the tender process	Refer Corrigendum 1 Amendment S. No. 2
32.	Dassani & Associates	Point no. 8 Final selection clause (d) Page no. 13	(d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made	As per the DO Letter issued by Ministry of Health and Family Welfare and the Draft RFP (V.2) dated 08.01.2026 circulated under National Health Mission, it is mentioned that the firm should have Head Office or Branch Office in the State Capital. However, in the present Tender Document, preference has been restricted only to firms having Head Office in Bhopal.	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			<p>based on the following criteria, in order of priority:</p> <ul style="list-style-type: none"> Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023. 	<p>Kindly clarify the reason for restricting the condition only to Head Office and whether firms having a Branch Office in Bhopal will also be considered for the said preference, in line with the Draft RFP guidelines.</p>	
33.	Dassani & Associates	Page No. 13 – Final Selection (Tie-Breaker)	<p>If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder.</p>	<p>Kindly clarify whether the number of partners is intended to be used only as a tie-breaker criterion or as part of the technical evaluation. In order to maintain transparency and uniform evaluation, it is requested that appropriate marks / points allocation for number of partners may be specified in the technical evaluation criteria, instead of direct selection on this basis</p>	Refer Corrigendum 1 Amendment S. No. 2
34.	Dassani & Associates	Page No. 13 – Final Selection (Tie-Breaker)	<p>(d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the</p>	<p>Per the DO Letter issued by Ministry of Health and Family Welfare and the Draft RFP (V.2) dated 08.01.2026 circulated under National Health Mission, New Delhi,</p>	Refer Corrigendum 1 Amendment S. No. 2

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			<p>selection shall be made based on the following criteria, in order of priority:</p> <ul style="list-style-type: none"> • Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023. • If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder. • If a tie remains after applying the criteria specified above, the selection of the firm 	<p>8.10 Tie-Breaker for Same Audit Fee: If two or more firms quote the same audit fee, selection shall be based on the following priority-wise criteria:</p> <ul style="list-style-type: none"> - Past experience in handling Government contracts conduct of the firm. and - Turnover of the firm. 	

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
			shall be decided through a lottery system.		
35.	Dassani & Associates	8.1 Criteria for selection of Auditors	The Bidder(s) should have an average annual financial turnover of INR 22 (twenty two) Lakhs in the last 03 (three) Financial Years (i.e., 2022-23, 2023-24 & 2024-25).	Kindly clarify the rationale for prescribing an average annual turnover requirement lower than the minimum audit fee of the assignment. Normally, turnover eligibility is expected to be commensurate with or higher than the value of the assignment to demonstrate adequate financial capacity. Further, prescribing a higher turnover threshold also helps in ensuring that firms with sufficient experience, infrastructure and resources participate in the bidding process, which ultimately contributes to maintaining the desired quality and standards of the audit assignment. It is requested to kindly clarify whether the turnover requirement has been correctly specified or if the same may be reviewed.	No Change
36.	Dassani & Associates	8.2 Minimum Audit fee	The minimum audit fee paid by State Health Society, Bhopal will be Rs. 27,50,000/- (excluding GST).	Kindly clarify the rationale for prescribing an average annual turnover requirement lower than the minimum audit fee of the assignment. Normally, turnover eligibility is expected to be commensurate with or higher than the value of the assignment to demonstrate adequate financial capacity. Further, prescribing a higher turnover threshold also helps in ensuring that firms with sufficient experience, infrastructure and resources participate in the bidding process, which ultimately contributes to maintaining the desired quality and standards of the audit	No Change

Sr. No.	Bidder Name	RFP Reference & Page No.	Clause Details	Queries with justifications	Response
				assignment. It is requested to kindly clarify whether the turnover requirement has been correctly specified or if the same may be reviewed.	
37.	Dassani & Associates	Suggestion		In order to ensure transparent and objective evaluation, it is respectfully (i) suggested that a points-based technical evaluation system may kindly be specified. The criteria may include parameters such as experience in audit of programmes under National Health Mission or similar government schemes, (ii) number of years of existence of the firm (e.g., firms having 15-20 years of professional existence), (iii) number of partners /qualified staff, and (iv) other relevant professional experience. This may help in selecting firms with adequate experience and capacity for the assignment.	No Change



राष्ट्रीय स्वास्थ्य मिशन
मध्यप्रदेश

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क्रमांक / एन.एच.एम. / स्टोर / 2026 / 457
प्रति,

भोपाल, दिनांक 20/02/2026

आयुक्त
जनसंपर्क संचालनालय
बाणगंगा मध्यप्रदेश, भोपाल

विषय:- विज्ञापन प्रकाशन संबंधी।

विषयातर्गत लेख है कि संलग्न विज्ञापित का प्रकाशन प्रदेश के 03 मुख्य समाचार पत्रों एवं एडीशन में तथा 02 प्रमुख राष्ट्रीय समाचार पत्रों में 01 हिन्दी एवं 01 इंग्लिश में प्रकाशन की कार्यवाही करने की कृपया व्यवस्था करें। इस पर होने वाले व्यय का भुगतान राज्य स्वास्थ्य समिति एनएचएम द्वारा किया जावेगा।

(मिशन संचालक, एनएचएम द्वारा आदेशित)

संलग्न:- विज्ञापित

क्रमांक / एन.एच.एम. / स्टोर / 2026 / 457
प्रतिलिपि :- सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित

1. अपर मिशन संचालक, एन.एच.एम. भोपाल म.प्र.।
2. संचालक वित्त, एन.एच.एम. भोपाल म.प्र.।
3. उपसंचालक, स्टोर, एन.एच.एम. भोपाल म.प्र.।

उपसंचालक स्टोर
राष्ट्रीय स्वास्थ्य मिशन
मध्यप्रदेश

भोपाल, दिनांक 20/02/2026

उपसंचालक स्टोर
राष्ट्रीय स्वास्थ्य मिशन
मध्यप्रदेश



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क्रमांक / एन.एच.एम. / स्टोर / 2026 / 457

भोपाल, दिनांक 20/02/2026

ई-निविदा आमंत्रण सूचना

राष्ट्रीय स्वास्थ्य मिशन म.प्र. भोपाल कार्यालय द्वारा ई-निविदा के माध्यम से दरें आमंत्रित की जाती हैं। इच्छुक निविदाकर्ता राशि रुपये 2,000/- (रु. दो हजार मात्र) का ऑनलाईन एम.पी. ई-टेंडर पर भुगतान कर निविदा प्रपत्र प्राप्त कर सकते हैं, विवरण निम्नानुसार है:-

निविदा विवरण						
कं	निविदा का नाम	निविदा प्रपत्र कय, प्राप्त करने की दिनांक	प्रि-बिड दिनांक	निविदा प्रपत्र जमा करने की प्रारंभ दिनांक	निविदा जमा करने की अंतिम दिनांक	निविदा खोले जाने की दिनांक
1	Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHM and ECRP-I & II" for Financial Year 2025-26	27.02.2026	05.03.2026	13.03.2026	01.04.2026	02.04.2026

विस्तृत विवरण/ जानकारी वेबसाईट <https://www.mptenders.gov.in> एवं <https://www.nhmmp.gov.in> पर उपलब्ध है।

(मिशन संचालक, एनएचएम द्वारा आदेशित)

उपसंचालक स्टोर
राष्ट्रीय स्वास्थ्य मिशन
मध्यप्रदेश



National Health
Administrat
EMP CODE

NATIONAL HEALTH
MISSION

NATIONAL
HEALTH
MISSION
BHOPAL

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Pradesh

विज्ञापन नंबर	O2026022008707	विज्ञापन की दिनांक	20 Feb 2026
विभागीय जावक न.	S.No./NHM/STORE/2026/457	विभाग जावक दिनांक	20 Feb 2026

विज्ञापन का विवरण

Classified :- Tender

विज्ञापन का शीर्षक	Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II for Financial Year 2025-26		
विवरण	Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II for Financial Year 2025-26		
निविदा विक्रय की प्रारम्भिक तिथि	27 Feb 2026		
निविदा विक्रय की अंतिम दिनांक	01 Apr 2026		
एनआईटी नं.		एनआईटी स्तर	-NA-
अनुमानित लागत (रु.लाख में)	27		
टिप्पणी			
विभाग कवरिंग पत्र	20022026546456194CoverLetter.pdf	विज्ञापन पत्र	20022026546456195AdvtLetter.pdf

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Date: 2026.02.27 09:29:08 IST
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- Feedback

Government of Madhya Pradesh



Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II”

[Financial Year – 2025-26]

Tender Reference no. – S.No/N.H.M/Store/2026/457

Date – 27th February 2026

Issued by:

National Health Mission, Madhya Pradesh

(Department of Public Health and Medical Education, Government of Madhya Pradesh)

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DISCLAIMER

1. The information contained in this Request for Proposal document (the “**RFP**”) or subsequently provided to Bidder(s), whether verbally or in documentary or any other form, by or on behalf of the National Health Mission, Madhya Pradesh, (hereinafter referred to as “**NHM-MP**”) or any of its employees or advisors, is provided to the Bidder(s) on the terms and conditions set out in this RFP and such other terms and conditions subject to which such information is provided.
2. This RFP is not an agreement and is neither an offer nor invitation by NHM-MP to the prospective Bidders or any other person. The purpose of this RFP is to provide information to the interested parties that may be useful to them in the formulation of their proposal pursuant to this RFP.
3. NHM- MP does not make any representation or warranty as to the accuracy, reliability or completeness of the information in this RFP document and it is not possible for NHM- MP to consider particular needs of each party who reads or uses this RFP document. The RFP includes statements which reflect various assumptions and assessments arrived at by NHM-MP in relation to the statement of work. Such assumptions, assessments and statements do not purport to contain all the information that each Bidder may require. Each prospective Bidder should conduct its own assessment and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the information provided in this RFP document and obtain independent advice from appropriate sources.
4. NHM-MP will not have any liability to any prospective Bidder or any other person under any laws including without limitation the law, statute, rules or regulations or contract and tort, the principles of equity, restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered in connection with anything contained in this RFP or otherwise, any matter deemed to form part of this RFP document, the award of the Project, the information and any other information supplied by or on behalf of NHM-MP or their employees, any agency or otherwise arising in any way from the selection process for the Project . NHM-MP will also not be liable in any manner whether resulting from negligence or otherwise however caused arising from reliance of any Bidder upon any statements contained in this RFP.
5. NHM-MP shall not be responsible for any delay in receiving the proposals. The issue of this RFP does not imply that NHM-MP is bound to select a Bidder or to appoint the Selected Bidder, as the case may be, for the services and that NHM-MP reserves the right to accept/reject any of the Bids or Proposals submitted in response to this RFP document at any stage without assigning any reasons whatsoever. NHM-MP also reserves the right to withhold or withdraw the process at any stage with intimation to all who submitted RFP proposal.
6. Information provided in this RFP document to the Bidder(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not exhaustive on account of statutory requirements and should not be regarded as a complete or authoritative statement of law. NHM-MP accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.
7. NHM-MP reserves the right to change/ modify/ amend any or all provisions of this RFP document. Such revisions to the RFP / amended RFP will be made available on the Madhya Pradesh Government e Procurement System website: <https://mptenders.gov.in> (“**MP Tender Website**”)

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II” for financial year 2025-26

NOTICE FOR REQUEST FOR PROPOSAL

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II” for FY 25-26

National Health Mission, Madhya Pradesh, (“NHM-MP”), Government of Madhya Pradesh, plans to appoint Madhya Pradesh based Chartered Accountant firms, which are empaneled with C&AG and eligible for major PSU audits for conducting statutory audits of all the implemented programs under National Health Mission, as defined in this RFP and invites proposals from suitable agencies meeting the criteria as mentioned in this RFP document.

The salient features of the scope of work, eligibility criteria and prescribed formats for submission are provided in this RFP document as uploaded on the MP Tender Website <https://mptenders.gov.in>

Interested bidders are requested to submit their technical and financial proposals in response to the RFP online on the MP Tender Website: <https://mptenders.gov.in>.

S. No	Description	Date and Time
1.	Publish Date	27 th Feb 2026
2.	Document Download/Sale Start Date	27 th Feb 2026
3.	Document Download/Sale End Date	1 st April 2026
4.	Prebid Meeting Date/Address	5 th March 2026, 3.30 PM Both Online and Offline mode at NHM-MP, Patrakar Colony, Link Road No. 3, Bhopal Meeting Link: https://nhmmp.webex.com/nhmmp/j.php?MTID=mc15e9e2267a772b13ed98555e3c6b866 Meeting number: 2556 165 3682 Password: 3946
5.	Bid Submission Start Date	13 th March 2026
6.	Bid Submission End Date	1 st April 2026
7.	Bid Opening Date	2 nd April 2026
8.	Bid Validity (Days)	120 (One Hundred & Twenty) days
9.	Period of Work (Days)	365 (three hundred & sixty-five) days
10.	Location	Madhya Pradesh
11.	Pin code	462003
12.	Bid Opening Place	NHM, Bhopal
13.	Product Category	Services
14.	Nature of Work	Statutory Audit of various programs implemented under NHM-MP
15.	Proposals Invited By	Mission Director, National Health Mission Link Road No. 3, In front of Patrakar Colony, Bhopal, Madhya Pradesh 462003
16.	Mode of Submission of Proposal	Online on https://mptenders.gov.in
17.	Website for Downloading RFP document, Corrigendum/ Addendum and any other RFP related Information	https://mptenders.gov.in
18.	Cost of RFP document	INR 2,000/- (INR Two Thousand only)

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II” for financial year 2025-26

19.	Earnest Money Deposit	INR 82,500 /- (INR Eight two thousand five hundred only)
20.	Performance Security	5% of the Financial Proposal
21.	Method of Selection	Least Cost Selection (L-1)
22	Estimated Annual cost	INR 27,50,000 (Twenty Seven Lakhs Fifty Thousand only)

Note:

- 1. This is a limited tender inviting participation from Madhya Pradesh based C&AG empaneled Chartered Accountant (“C.A.”) and eligible for major PSU audits firms only.**
- 2. C.A. firms (Bidders) who were not considered for reappointment on the basis of their performance in the Financial Years 2020-21 to 2024-25 shall not be considered for appointment as a Statutory Auditor for the Financial Year 2025-26.**
3. Amendments / Corrigendum to the RFP document, if any, would be published on MP Tender Website only, and not in newspaper.
4. NHM-MP reserves all the rights to cancel the Selection Process and reject any or all the Proposals at any point of time.
5. No contractual obligation whatsoever shall arise from the RFP document unless and until a formal contract is signed and executed between NHM-MP and the Selected Bidder.
6. To participate in the e-Tender Process for this RFP, the Bidder(s) are requested to get themselves registered (in case not registered already) with MP Tender Website i.e., <https://www.mptenders.gov.in>. In case of any portal related queries, the Bidder may kindly contact the 24x7 help desk number as mentioned on the MP Tender Website
7. NHM-MP disclaims any factual or other errors in the RFP document (the onus is purely on each Bidder(s) to verify such information) and the information provided therein are intended only to help the Bidder(s) to prepare a proposal in accordance with the terms and conditions as set out in this RFP document.

Issuing Authority

**Mission Director,
National Health Mission - Madhya Pradesh (NHM-MP),
Department of Public Health and Medical Education,
Government of Madhya Pradesh
Link Road No. 3, In front of Patrakar Colony, Bhopal, Madhya Pradesh 462003**

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II” for financial year 2025-26

Documents for Submission

S. No.	Documents to be Submitted
1	Documents as mentioned for qualification criteria, technical evaluation and any other supporting document as requested in the RFP and as deemed suitable by the Bidder to support the facts and figures stated in the proposal of the Bidder.
2	Form T1 - Letter of Transmittal
3	Form T2 - Format for Technical Proposal
4	Form U - (Letter of undertaking for having the local office in the State)
5	ANNEXURE 1: TURNOVER AND NETWORTH DETAILS OF BIDDER
6	ANNEXURE 2: BLACKLISTING AND PENDING SUIT DECLARATION
8	ANNEXURE 4: FORMAT FOR POWER OF ATTORNEY FOR AUTHORIZED SIGNATORY

Please Note:

1. All documents submitted by the Bidder under its Proposal shall be mandatorily submitted in complete and in the form prescribed under this RFP.
2. NHM-MP, at its sole discretion, may cancel any submission of Proposal if it appears that a Proposal does not include the required documents/ includes incomplete/ incomprehensible/ wrong documents.
3. The aforesaid list is inclusive and not exhaustive. The Bidder shall submit other relevant documents required in the RFP or requested by NHM-MP from time to time.

REQUEST FOR PROPOSAL (RFP)

The State Health Society, Madhya Pradesh, invites proposals from Chartered Accountant (CA) firms empaneled with the *Comptroller & Auditor General of India (C&AG) and eligible to conduct audits of major Public Sector Undertakings (PSUs) for the year 2025–26*. The selected firm(s) will be responsible for conducting the statutory audit of the State and District Health Societies under the National Health Mission for the financial year 2025–26.

Details regarding the background of the auditee, the units to be covered under the audit, the scope of work, the terms of reference, and the eligibility criteria for selection of the CA firm are provided in the following paragraphs.

Terms of Reference (ToR)

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched by the Government of India (GoI) on 12 April 2005 with the objective of improving healthcare facilities across the country. With effect from the financial year 2013–14, the NRHM has been subsumed under the umbrella programme of the National Health Mission (NHM). The NHM encompasses the National Urban Health Mission (NUHM) and also covers Communicable and Non-Communicable Diseases (NCDs). The mission aims to provide accessible, affordable, and quality healthcare services to the population, with special emphasis on vulnerable sections of society.

2. NHM provides an overarching framework under which existing programmes such as the Reproductive and Child Health (RCH) Programme—including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI), and the National Iodine Deficiency Disorders Control Programme (NIDDCP)—have been repositioned. It also includes Health System Strengthening initiatives under NRHM, such as Ayushman Arogya Mandir and the ASHA Benefit Package (ABP), including facilitator payments. In addition, various National Disease Control Programmes (NDCPs) and Non-Communicable Disease (NCD) initiatives are covered. The National Urban Health Mission (NUHM), comprising Ayushman Arogya Mandir, has also been integrated into the National Health Mission.

2.1 PM-ABHIM: Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), with a total outlay of ₹64,180 crore over a period of five years, was launched on 25 October 2021. The mission aims to develop and strengthen capacities at the primary, secondary, and tertiary levels of healthcare, reinforce existing national institutions, and establish new institutions to support the detection and management of new and emerging diseases.

2.2. ECRP I & II: National Health Mission is one of the implementing agencies for the India COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP) in States and Union Territories through the State Health Societies (SHS). The project seeks to prevent, detect, and respond to threats posed under ECRP–I and ECRP–II, while also strengthening health system preparedness. Further, release of funds under ECRP-II is as per the approved Centre-State funding under NHM.

3. To provide more flexibility to States/UTs and improve financial utilization, Dept. of Expenditure w.e.f. FY 2022-23 has **approved the merger of pools**. The present arrangement of pools: -

- a) **Flexible Pool for RCH, Health System Strengthening, National Health Programmes, and Urban Health Mission**
- b) **Infrastructure Maintenance**
- c) **Strengthening of Programme Management Unit**

In addition, Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) is implemented under the National Health Mission framework

4. Institutional and Funding Arrangements:

For the implementation of the above programmes, the Ministry of Health & Family Welfare (MoHFW) has mandated the establishment of an Integrated Health Society at both the State and District levels. These societies are registered as legal entities under the Societies Registration Act, 1860, at the respective State and District levels.

The Integrated State Health Society (SHS) functions in close coordination with the Directorate of Health & Family Welfare, while the District Health Societies (DHSs) operate in coordination with the District Collector and the District Chief Medical & Health Officer (CMHO). Programme implementation is carried out through the offices of the District Chief Medical Officer, Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir – Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir – Sub-Centres/ Sub-Health Centres (AAM-SCs/SHC), Rogi Kalyan Samities (RKS), and Village Health, Sanitation and Nutrition Committees (VHSNCs).

Certain activities are managed at the State level, including drug procurement, Information, Education and Communication (IEC) activities, civil works, and training. These activities are undertaken through specialized entities such as the State Institute of Health and Family Welfare (SIHFW), IEC Bureau, Public Works Department (PWD), Directorate of Health, and Municipal Corporations for urban health components.

4.1 Funding & Accounting Arrangements: Rule 232(v) of the General Financial Rules (GFR) prescribes the release of funds to State Governments and the monitoring of fund utilization through the Public Financial Management System (PFMS). To enhance monitoring of fund availability and utilization under Centrally Sponsored Schemes (CSS) and to reduce fund float, the Department of Expenditure, vide Office Memorandum No. 1(13) PFMS/FCD/2020 dated 23 March 2021, issued guidelines for a revised procedure for the flow of funds under CSS.

Further, in accordance with Rule 230(7) of the General Financial Rules (GFR), 2017, which mandates the application of the principle of “just-in-time release” for payments to the extent possible, and with a view to enhancing cash management efficiency at both the Central and State levels, an alternative fund flow mechanism known as SNA–SPARSH (System for Payment, Accounting and Reconciliation through a Single Nodal Agency in Real Time) has been introduced.

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II” for financial year 2025-26

This mechanism facilitates the transfer of funds under CSS through an integrated framework comprising the PFMS, the State Integrated Financial Management Information System (IFMIS), and the e-Kuber platform of the Reserve Bank of India (RBI), implemented in a phased manner.

The adoption of the SNA-SPARSH platform has been notified by the DoE vide O.M. dated 04th September 2023 and 04th October 2024 for PM-ABHIM and NHM respectively.

Under the SNA-SPARSH mechanism, the Ministry provides drawing limits for the Central share to the States through PFMS known as Mother Sanction. Based on this, the State Treasury issues consolidated drawing limits (Central share and State share) to the Single Nodal Agency (SNA) known as Master Sanction. Thereafter, the implementing agencies initiate payment files. Upon submission of payment files, the Ministry releases the Central share, followed by the addition of the State share, and the full payment is transferred directly to the bank accounts of vendors or beneficiaries through the RBI platform.

Further, a revised procedure for the Single Nodal Agency (SNA), dated 20 October 2023, has been prescribed for the flow of funds to UT without a Legislature. Under this procedure, separate books of accounts and other financial records are required to be maintained for each scheme. Additionally, separate financial and activity reports must be submitted at prescribed frequencies to the respective monitoring units of the MoHFW, GoI.

5. Financing by Development Partners/ Donors:

Some programmes under the NHM and PM-ABHIM are also supported by development partners, such as the Asian Development Bank (ADB) and the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)/World Bank, for which credit agreements have been executed by the GoI with the respective development partners. Auditors will be required to report on compliance with the specific fiduciary requirements of these development partners. Copies of the legal agreements and other relevant project documents will be provided to the auditors, if required, by the State Health Society (SHS) or the concerned programme division in the State.

6. Objective of Audit Services:

The objective of the audit is to provide the MoHFW with adequate, independent, and professional assurance that the grant proceeds provided by MoHFW have been utilized for their intended purposes in accordance with the approved Programme Implementation Plans (PIPs) and Annual Work Plans (AWPs) of the respective programmes. The audit also seeks to ensure that the annual financial statements are free from material misstatements and that the terms of the credit/loan agreements with development partners are complied with in all material respects.

The audit of the financial statements of the State and District Health Societies, as well as the Consolidated Financial Statements of the State and District as a whole i.e. including Balance Sheet, Income & Expenditure Statement, Receipt & Payment Statement, relevant accounting policies, notes to accounts, schedules, Bank Reconciliation Statements, Statement of Funds Position, and Reconciliation of Expenditures (FMR and SPARSH/PFMS expenditure) is intended to enable the auditor to express a professional opinion on the following:

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II” for financial year 2025-26

a) True and Fair View: Whether the financial statements present a true and fair view of the financial position of the individual District Health Societies (DHSs), State Health Societies (SHSs), and the consolidated District and State Health Societies as at the end of the fiscal year, and of the funds received and expenditures incurred for the accounting period ending 31st March 2026.

b) Proper Utilization of Funds: Whether the funds were utilized for the purposes for which they were provided.

c) Compliance with Development Partner Requirements: Where programmes are financed by development partners, whether the respective programme expenditures are eligible for financing under the relevant grant or credit agreements.

The books of accounts maintained by the SHSs, DHSs, and other implementing units i.e. including Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir – Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir – Sub-Centres/Sub Health Centres (AAM-SCs/SHCs), Village Health, Nutrition and Sanitation Committees (VHNSCs), etc.—shall form the basis for the preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

7. Standards:

The audit will be conducted in accordance with the *Engagement and Quality Control Standards (Standards on Auditing)* issued by the Institute of Chartered Accountants of India (ICAI).

The auditor is required to consider materiality when planning and performing the audit (except where a minimum coverage of implementing units is specifically prescribed) to reduce audit risk to a level that is acceptable and consistent with the objectives of the audit.

In addition, the auditor must specifically assess and address the risk of material misstatements in the financial statements arising from fraud, and take appropriate measures to identify and respond to such risks during the audit process.

8. Criteria for Selection of Auditors:

8.1 The minimum qualification criteria (“**Qualification Criteria**”) for a Bidder to qualify for technical evaluation are listed below:

S. No	Basic Requirement	Specific Requirements	Documents Required
1.	Legal Entity	Bidder(s) interested in participating in the Selection Process must be a duly registered legal entity from Madhya Pradesh	Registration documents of the Bidder as a company/ firm/ partnership/ proprietorship etc. or any legal entity along with: 1. Details of Board of Director/ Managing Director/ CEO/ Partners 2. PAN Card of the registered legal entity 3. GST certificate of the registered legal entity

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S. No	Basic Requirement	Specific Requirements	Documents Required
			4. Any other supporting document, as may be required
2.	Existence of the firm	Bidder(s) should be in existence and engaged in the business of conducting Statutory Audit services for at least last 5 (five) consecutive years and must be in existence at the time of Proposal submission i.e., on Proposal Due Date	<ul style="list-style-type: none"> ▪ Registration document showing incorporation of the Bidder ▪ Details of the firm must be submitted as per Form T-2
3.	Registration	Bidder(s) must be registered with the Institute of Chartered Accountants of India (ICAI)	Copy of Registration Certificate and registration must be valid at the time of proposal submission i.e., on Proposal Due Date
4.	Empanelment	The Bidder must be empaneled with the Comptroller & Auditor General of India (C&AG) and eligible for major Public Sector Undertakings (PSUs) Audits for the year 2025-26	Copy of the valid empanelment letter with the Comptroller & Auditor General of India (C&AG) and major PSU audit
5.	Language and Team Requirements	Firms must provide an undertaking that the audit team members are proficient in the State’s official language (both oral and written) and that the team will be headed by a Chartered Accountant on a regular basis.	Undertaking on the Bidder’s letterhead
6.	Head Office/ Headquarter in Madhya Pradesh	The Bidder should necessarily have a registered Head office/ Headquarter in Madhya Pradesh as on proposal due date.	<p>Copy of ICAI certificate as on 01st January 2026.</p> <p>Self-declaration on the Bidder’s letterhead confirming the registered Head office/ Headquarter address in Madhya Pradesh</p>
7.	Government experience	The Bidder(s) must have handled at least 05 (five) accounts in conducting Statutory audit services with a State Govt., or PSUs, during the last 03 (three) Financial Years (i.e., 2022-23, 2023-24 and 2024-25).	<p>Work completion certificate/Contract/ Agreement/ s/ Letter of Invitation from client(s) that clearly states the details of the scope of work, date of commencement, details of statutory audits done and all other essential details of the contract</p> <p>Third party certification will not be admissible and will be required from concerned Government authority only.</p> <p>Undertakings/ Declarations in lieu of/or in support of above requirement if submitted on Bidder’s letter head shall not be accepted.</p>
8.	Manpower	<p>A. Bidder(s) should have a minimum of 05 (Five) Partners in the firm, out of which 03 (three) should be Full Time Fellow Chartered Accountant Partners (as per ICAI certificate at the time of Proposal submission)</p> <p>B. Bidder(s) should have a minimum of 05 (five) Semi-qualified CA staff (Inter) working with</p>	<p>For point A. Copy of ICAI certificate as on 01st January 2026.</p> <p>For point B. Self-Declaration by the Director/ Partner/ CEO or Authorized Signatory of the Bidder along with the name of full-time fellows</p>

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II” for financial year 2025-26

S. No	Basic Requirement	Specific Requirements	Documents Required
		the firm since at least 01 (one) year at the time of Proposal Submission	
9.	Average Annual Turnover	The Bidder(s) should have an average annual financial turnover of INR 22 (twenty two) Lakhs in the last 03 (three) Financial Years (i.e., 2022-23, 2023-24 & 2024-25).	Certificate issued by a statutory auditor (as per Annexure-1 along with Standalone Audited Financial Statements confirming the average annual turnover of the Bidder during the stated Financial Years must be submitted.
10.	Net Worth	The Bidder(s) should have a positive net worth in each of the last 03 (three) Financial Years i.e., 2022-23, 2023-24 & 2024-25).	Certificate from statutory auditor (as per Annexure-1) and Standalone Audited Financial Statements shall be submitted by the Bidder for the stated Financial Years.
11.	BLACKLISTING DECLARATION	The Bidder(s) shall not have been debarred / blacklisted by any Central Govt. /State Govt. / Public Sector Undertaking / any other local Body or body established under or in the control of the Central or state Government and till completion of the Selection Process under this RFP.	Undertaking to be submitted on a non-judicial stamp paper as per Annexure-2

Note:

- (i) If required, NHM-MP may seek specific clarifications from any or all Bidder(s) at this stage.
- (ii) A Proposal will be rejected at this stage if it does not respond to Qualification Criteria as determined under this RFP document.
- (iii) The Bidder(s) shall inform NHM-MP of any pending suits, enquiries, or investigations against them before any court of law, legal authority, or regulatory authority that could cast doubt on their ability to undertake the work as per the terms of this RFP. If the Bidder fails to disclose such pending litigation or investigation in the bid documents, and it is later discovered by NHM-MP that this information was concealed, NHM-MP may take any action it deems appropriate. Such action may include forfeiture of the EMD/PBG (as applicable) and debarring the Bidder for a period of two (02) years or more.

8.2 Minimum Audit Fees: The minimum audit fee paid by State Health Society, Bhopal will be Rs. 27,50,000/- (excluding GST). The bidders are not allowed to quote fees less than minimum fees as mentioned here. Proposal below minimum fees will not be accepted by SHS/NHM-MP. The minimum fee mentioned here is inclusive of all TA, DA, taxes/ fees/ costs except GST.

Exclusion Criteria :

NHM-MP may exclude or disqualify a Proposal if:

- a) The audit firm was not engaged as a Concurrent Auditor of the State during the year for which the auditor is being appointed, including the financial year 2025-26 for NHM MP.

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I & II” for financial year 2025-26

- b) The Bidder(s) shall not have been debarred / blacklisted by any Central Govt. /State Govt. / Public Sector Undertaking / any other local Body or body established under or in the control of the Central or state Government and till completion of the Selection Process under this RFP.
- c) Any CA firm / agency currently engaged with National Health Mission- MP as advisory or consultancy assignment is not allowed to participate in the RFP/bid.
- d) **It is also clarified that “No auditor can take the assignment of more than three (3) statutory audits under NHM.**

Final Selection:

- (a) The evaluation committee (“**Evaluation Committee**”) appointed by NHM-MP will carry out the evaluation of Technical Proposals of the qualified Bidders before opening of the Financial Proposal.
- (b) Only the bidders who meet ALL the Eligibility Criteria as mentioned in the RFP document, would be considered for further financial evaluation purposes. Bidders who fail to fulfill any of the requisite Eligibility Criteria would not be considered for the evaluation of the Technical proposal.
- (c) The final selection of the Bidder would be based on L-1, provided that the Bidder has met all the requisite Eligibility Criteria as mentioned in RFP document.
- (d) Tie-Breaker in Case of identical minimum Audit Fees: In the event that two or more firms quote the same lowest audit fee, the selection shall be made based on the following criteria, in order of priority:
 - Preference shall be given to firms having their Head Office in Bhopal, provided such office has been in existence within the State for a minimum period of three years, as certified by the Institute of Chartered Accountants of India (ICAI) as on 01 January 2023.
 - If more than one firm satisfies the above criterion, the firm with higher number of partners, as certified by ICAI as on 01 January 2026, shall be selected bidder.
 - If a tie remains after applying the criteria specified above, the selection of the firm shall be decided through a lottery system.
- (e) In case of any unforeseen circumstances, if the L-1 Bidder does not wish to engage with NHM-MP, then the L-2 Bidder would be offered to take up the Contract. However, the L-2 Bidder would be offered to take up the Contract at L-1 rates itself. If the L-2 Bidder is willing to accept the Contract at L-1 rates, then the L-2 Bidder would be selected for providing the services within the scope of this RFP. In case the L-2 Bidder also does not agree to take up the Contract, the process would be repeated with L-3, L-4 and so on Bidder(s).
- (f) Upon completion of the selection process, the selected firm shall be awarded the audit contract of SHS and DHS through issuance of a Letter of Award (LOA). The firm should execute a contract with the SHS within two weeks from the date of issuance of the LOA.

9. Other Major Points Related to Statutory Audit:

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II” for financial year 2025-26

9.1 Timely Preparation of Accounts: To ensure timely completion of the audit, the State should ensure that the books of accounts are ready at all locations prior to the commencement of the audit. Additionally, timely availability of required information to the auditors must be ensured to facilitate completion of the audit within the stipulated timelines.

9.2 Participating firms should take into consideration before participating in the tender about the audit requirements, including the number of districts and blocks to be covered, physical visits by audit teams to each location, and the number of implementing agencies from which Utilization Certificates (UCs)/Statements of Expenditure (SOEs) are received and incorporated into the Annual Financial Statements, to ensure the quality of the audit is not compromised.

9.3 Completion of District Audits: The audit of all District Health Societies should be completed by 15th June 2026, and the respective Audit Reports issued before 30th June 2026.

9.4 Consolidation of Audit Reports at State Level: The consolidation of audit reports from all districts, along with all necessary components such as Accounting Policies, Notes to Accounts, and Management Letter, to be completed by the Auditor and the final consolidated report submitted by 15th July 2026.

9.5 Submission of Audit Report: The Audit Report, as per the Appendices of the RFP, to be submitted in triplicate with spiral binding, along with a soft copy (PDF/Scanned of signed copy) emailed to *NHM-MP*, by 15th July 2026.

9.6 Compliance with Audit Observations: Compliance reports addressing audit observations must be submitted to the Ministry of Health & Family Welfare.

10. Scope and Coverage of Audit:

In conducting the audit, special attention should be paid to the following areas:

10.1 Assessment of Financial Systems and Controls: The auditor to assess the adequacy of the project’s financial systems, including financial and operational controls. This assessment to cover:

- Adequacy and effectiveness of accounting, financial, and operational controls;
- Level of compliance with established policies, plans, and procedures;
- Reliability of accounting systems, data, and financial reports;
- Methods for remedying weak controls; and
- Verification of assets and liabilities.

A specific report on these aspects to be provided annually as part of the Management Letter.

10.2 Utilization of Funds: The auditor to verify that funds have been utilized in accordance with conditions laid down by the MoHFW, GoI, ensuring due attention to economy, efficiency, and effectiveness, and that funds were used only for their intended purposes. The auditor to also confirm that any required State counterpart contributions have been provided.

10.3 Procurement of Goods and Services: The auditor to ensure that goods and services financed under each scheme have been procured in accordance with the relevant procurement guidelines issued by the Government of India/State Government. For programmes supported by development partners, such as NDCPs, the auditor shall verify compliance with the terms of agreements between GOI/State and the respective development partners, as well as adherence to programme-specific procurement manuals and guidelines issued by the Programme Divisions of MoHFW. All expenditures must have complete supporting documentation.

10.4 Maintenance of Records: The auditor to verify that all necessary supporting documents, records, and accounts have been properly maintained for the project.

10.5 Utilization of State Share: The auditor to ensure that the matching State share against Commodity and Infrastructure Maintenance grants has been utilized in accordance with the 0:100 (Central Share: 0, State Share: 100) SLS (State Linked Scheme) as per DoE guidelines dated 27 June 2025.

10.6 Sample Coverage of Sub-District Implementing Units: Audit to cover 100% of District Health Societies (DHSs), each being a legally registered society. Audit to cover at least 40% of Block-level CHCs and AAM-Primary Health Centres (PHCs). At least 50% of these blocks should be newly selected, with the remaining possibly from the previous year’s audit. The sample to ensure inclusion of Block-level CHCs and AAM-PHCs in each district. All vouchers pertaining to health facilities should be made available at the respective facility (DH, CHC, AAM-PHC) for audit. Further, audit to also cover expenditures incurred through Rogi Kalyan Samities (RKSs) at DH, CHC, and AAM-PHC levels.

10.7 Review of Concurrent Audit Reports: The statutory auditor may review concurrent audit reports and quarterly executive summaries and consider material observations or findings while forming an opinion on the overall internal control environment and truth and fair view of accounts/financial statements.

10.8 Refund of SNA Account Balances: After implementation of SNA-SPARSH under NHM and PM-ABHIM, the State to ensure that any erstwhile SNA account balances are refunded to the Consolidated Fund of India, in accordance with DoE guidelines dated 16 January 2024.

10.9 Compliance with DoE Guidelines: The auditor may review the State’s compliance with all guidelines issued by the DoE with respect to the implementation of NHM and PM-ABHIM.

10.10. Reconciliation of Expenditures: The statutory auditor to reconcile the Financial Monitoring Report (FMR) expenditure with SNA-SPARSH expenditure to ensure accuracy and completeness of financial reporting.

11. Project Financial Statements:

The format of the Project Financial Statements (PFS) and relevant schedules, consolidating all programmes, is provided at **APPENDIX A** of GOI prescribed format. The GOI prescribed formats will be shared to the selected agency by National Health Mission – M. P– The selected agency needs to ensure

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the submission in GOI prescribed formats. In case of any revision in formats the selected agency shall provide the statements as per revised format.

The Project Financial Statements, prepared at the State Health Society (SHS), District Health Society (DHS), and Consolidated State level, to include the following:

11.1 Audit Opinion: As per APPENDIX C of GOI prescribed format.

11.2 Balance Sheet: Showing accumulated project funds, balances, other assets, and liabilities (if any).

11.3 Income & Expenditure Account: For the year ending 31 March 2026.

11.4 Receipt & Payment Account: For the year ending 31 March 2026.

11.5 Other Schedules to the Balance Sheet:

- Statement of Fixed Assets (as a schedule).
- Schedule of Loans and Advances (with age-wise analysis).
- Programme-wise Statement of Expenditure.

11.6 Notes on Accounts: Accounting policies followed in the preparation of accounts for SHSs and DHSs. Any other significant observations of the auditor.

11.7 Auditor’s Observations: Significant observations, including internal control weaknesses for each programme, specifying the institution concerned to facilitate follow-up action.

11.8 Certification of Fund Transfers: Auditor to certify the delay status of funds transferred from State Treasury to SNA account of SHS for FY 2024-25 and 2025-26, as per the prescribed format (As per Appendix E-1 and E-2 of GOI prescribed format).

11.9 Interest on Delayed Transfers: Auditor to disclose whether the State has received any interest on delayed transfer of funds from the State Treasury to the SNA account of SHS, as per Ministry of Finance letters dated 18/19 December 2024.

11.10 Lapse of Drawing Limits: Auditor to specify any lapse of drawing limits against the mother sanction issued by the Ministry.

11.11 Comparison with FMR Expenditure: Auditor to compare audited expenditure with expenditure reported in the FMR for 2025-26, highlighting reasons for variations.

11.12 Utilization Certificates (UCs):

- Sanction-wise UCs as per Form 12-C of GFR 2017 (amended time to time), reconciled with the Income & Expenditure account and capitalized fixed asset expenditures.
- Separate UC for State share contribution.

- Separate UCs for Emergency COVID-19 Response Packages (ECRP-I & ECRP-II) and PM-ABHIM.

11.13 Action Taken Report: Auditor to review and report on action taken on previous year’s audit observations.

11.14 Reconciliation of FMR Expenditures: Auditor to reconcile FMR expenditures of the last quarter (31 March 2026) with audited annual financial statements, identify variances, and provide reasons.

11.15 Management Representation: DHS and SHS management should sign the financial statements and provide written acknowledgment of their responsibility for preparation and fair presentation of accounts, affirming that project funds were expended as intended.

11.16 Separate Chapter for COVID-19 Emergency Response: A dedicated chapter for ECRP-I to be included (As per **Appendix F of GOI prescribed format**). Funds under ECRP-I are 100% centrally funded. Release of funds under ECRP-II is as per the approved Centre-State funding under NHM.

11.17 Separate Chapter for PM-ABHIM: A dedicated chapter for PM-ABHIM to be included (**Appendix G of prescribed GOI format**).

12. Financial Management Reports (FMR):

In addition to forming an opinion on the financial statements, the auditor is required to audit the last quarter FMR (quarter ending March 2026) submitted to MoHFW. The auditor to apply such tests as deemed necessary to satisfy the audit objectives. Any ineligible expenditures identified in the financial reports must be separately noted. The audit report to include a separate paragraph commenting on:

- the accuracy and propriety of expenditures included in the financial statements and FMRs.
- whether procurement procedures have been followed.
- the extent to which the GoI can rely on the quarterly FMRs.

In addition to the audit report, the auditor to prepare a Management Letter as per **Appendix D of GOI prescribed format**, summarizing observations on internal control issues not materially affecting the financial statement opinion.

The Management Letter to include:

- a) Comments and observations on the accounting records, systems, and internal controls examined during the audit.
- b) Identification of specific deficiencies and weaknesses in the system and controls, with recommendations for improvement.
- c) Reporting on the level of compliance with financial internal controls.
- d) Reporting of procurement not carried out in accordance with the procurement manual/guidelines of the State for individual programmes (e.g., RCH-II, NTEP, IDSP, etc.).
- e) Communication of matters that might have significant impact on project implementation.
- f) Bringing to the attention of the Society any other pertinent matters observed during the audit.

The observations in the Management Letter must include implications of the observations, Auditor’s recommendations, and Management comments/responses, which must be obtained and reported along with the Audit Report.

13. Reporting and Timing:

13.1 Submission of Audit Report:

- The final Audit Report to be submitted by 15th July 2026 (i.e., within three and half months of the end of the financial year) to the SHS.
- The SHS to promptly forward three spiral-bound copies and a soft copy in MS Excel/MS Word, as well as a scanned PDF, along with the final Utilization Certificates (UCs) signed by both the State and Auditor, to the GoI, including any comments from the State.

13.2 Penal Provisions for Delay:

- If the auditor fails to submit the report on time despite all required information being provided, the State may deduct 5% from the audit fees for each month of delay in report submission.
- Prior to imposing a penalty, the auditor must be given an opportunity to be heard.

14. Additional Instructions to Auditors:

- a) The Audit Report of the State Health Society (SHS) shall include audit of all transactions at both State and District Health Society (DHS) levels.
- b) The audit for the financial year will cover all components including Flexible Pool for RCH & Health System Strengthening, National Health Programmes, Urban Health Mission, PM-ABHIM, and ECRP-I & II.
- c) The appointed auditor shall issue a Consolidated Audit Report for the State as a whole and for each District and Block/DDO, covering all programmes under NHM and PM-ABHIM.
- d) **Submission of Reports:**
 - All State-level reports shall be issued in three sets.
 - The Consolidated Report shall be sent to NHM-Finance Division.
- e) **Financial Statements and Schedules:**
 - Shall be prepared in accordance with the format provided by the MoHFW, GoI (**APPENDIX-A – Format of Financial Statements**).
 - Specific programme requirements, as per the agreements with the GoI and Development Partners, shall also be incorporated in separate schedules for the respective programmes.
- f) **Utilization Certificates (UCs):**
 - Auditor shall certify all UCs in the prescribed format (*Form 12C of GFR, 2017 amended time to time*) for NHM programmes.
- g) The auditor shall append the Checklist provided in **APPENDIX-B**.
- h) **Financial Management Reports (FMRs):**
 - Auditor shall certify the FMR based on audited expenditures for all line activities of the last quarter (quarter ending March 2026), showing cumulative and head-wise expenditure for the full financial year.

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- Auditor shall certify a comparative statement showing expenditure as per FMR and audited accounts, documenting reasons for significant variances (e.g., more than 15% at each component level).
- i) **Management Letter:** Shall be prepared as per **APPENDIX-D of GOI prescribed format.**
- j) Auditor to comment on the compliance with DoE guidelines for the implementation of Centrally Sponsored Schemes (CSS) by States/UTs during FY 2025-26, specifically for NHM and PM-ABHIM.
- k) Auditor to examine the status of timely DBTs under schemes such as JSY, JSSK, ASHA, Family Planning, and Nikshay-NTEP through the APBS/SNA-SPARSH platform, and assess whether internal controls are adequate to ensure these payments are evidence-based.
- l) Programme financial statements to disclose expenditures on:
 - Procurement from non-ADB member countries, and
 - New building construction for the 13 ADB-supported States under PM-ABHIM.
- m) Auditor to provide valuation and disclosure as per Indian Government Accounting Standard-2 (IGAS-2) for grants received in kind for the 13 ADB-supported States under PM-ABHIM.
- n) Auditor to ensure that the annual financial statements include a note stating: “These financial statements were approved by [insert governing body] on [insert date]” for the 13 ADB-supported States under PM-ABHIM.

15. General Provisions and Guidelines for Submission of Proposals

15.1 General Provision:

- 1) Auditors must follow the latest formats prescribed in the RFP. In the event of any future change in the format, the same shall be adopted by the auditor.
- 2) The auditor shall be given access to all information relevant for the audit, including but not limited to:
 - a) Financial and procurement records.
 - b) MoU/LOU.

15.2 Guidelines for Submitting the Proposals:

Agencies are required to submit the proposal as per the guidelines and formats detailed in the following paras:

- i. The Proposal shall be submitted through MP Tender Website <https://mptenders.gov.in>. The procedure for filing of e-tender is provided on the portal. For any queries or errors faced related to uploading and submission of Technical and Financial proposals, payment of Tender Fee and EMD, as part of this RFP, the Bidder(s) may contact the e-portal’s 24 x 7 helpdesk at toll free number as mentioned on the MP Tender Website <https://www.mptenders.gov.in>. The Bidder(s) may kindly note that NHM-MP shall not be responsible for any delays or errors faced in submission of Proposals, processing payment of Tender fees or EMD etc., at any stage of the Proposal submission process due to issues including but not limited to network outage and connectivity, technical errors, server downtime etc. on <https://mptenders.gov.in>
- ii. The Authorized Representative of the Bidder should authenticate EMD details, Technical and Financial Proposal

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- iii. Each page, form, annexure, and appendix of the Technical and Financial Proposal must be signed by the authorized signatory.
- iv. The Authorized Representative’s authorization should be confirmed by a written power of attorney by the competent authority in the format set out in **Annexure-4** of this RFP
- v. No Proposal shall be accepted after the Proposal Due Date and time
- vi. After the deadline for submission of Proposals the Technical Proposal shall be opened by the evaluation committee to evaluate whether the Bidders meet the prescribed eligibility Criteria
- vii. **State Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation.**
- viii. A firm cannot undertake the audit assignments of more than three states in a year. The audit assignment must be opted for as awarded by States chronologically i.e. on First come first served basis. If a CA Firm is appointed in more than 3 States, then they have to withdraw their name so as to keep it up to 3 States/ UTs only. As a State may opt to appoint multiple auditors, therefore, if a firm appointed for audit of a group of districts in any State, then for the purpose of ceiling of 3 States, group of Districts shall be taken as a State. The selected auditor has to submit declaration that the auditor has not been appointed for more than three states/UT at the time of signing of contract.
- ix. The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written).
- x. Firm shall have to depute appropriate number of teams for timely submission of Audit Report and to attain quality of audit. The audit team must consist of at least four members, including one Qualified Chartered Accountant (CA), one Semi-Qualified CA, and two support staff/other assistants. The team is required to visit each district for a minimum of five days. The agency needs to submit CVs of the audit team members to the department before execution of the audit.
- xi. Each team shall have to be headed by a qualified chartered accountant.
- vii. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.

15.3 Re-appointment of Auditor:

The auditor once appointed can continue for only two more years on yearly basis, subject to the satisfaction of the performance by the State. In case where extension/continuation of same auditor is sought for this extended duration beyond the initial year of appointment, yearly approval of Executive Committee shall be taken after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which the firm is being re-appointed. In no case shall continuation beyond this additional period of 2 years be granted.

15.4 Dispute resolution:

- i. During the contract period, disputes if any shall be first settled amicably between contracting parties.
- ii. If the disputes cannot be resolved as above, any of the parties can refer to Arbitration Tribunal MP under Madhya Pradesh Madhmastha Abhikaran Act.

15.5 Performance Security

- (a) The Performance security equivalent to 5% (Five percent) of the Financial Proposal (“Performance Security”) shall be furnished from a Nationalized/ Scheduled Bank with a minimum validity of 14 Months, before execution of the Contract, in form of a Bank Guarantee substantially in the form specified in this RFP.
- (b) The Selected Bidder shall supply the Performance Security, as mentioned in the above Clause- (a) on an annual basis. In case of any extension beyond 01 (one) year, the Selected Agency shall supply the same as per extended Contract Period.
- (c) The Performance Security will be retained by NHM-MP until the completion of the Project by the Selected Agency and be released 60 (sixty) days after the completion of the Project. The Selected Agency shall be required to submit a request in writing to NHM-MP (post completion of 60 (sixty) days) for the return of Performance Security. On receipt of such letter NHM-MP shall process the request within 30 (thirty) days and return the Performance Security upon being satisfied that there has been due performance of the obligations of the Selected Agency under the Contract. However, no interest shall be payable on the Performance Security.
- (d) The Performance Security may be invoked on violation of any of the conditions given below:
 - (i) The Selected Agency is not able to deliver services as per scope of work as set out in the Contract.
 - (ii) The Selected Agency or its employee(s) is involved in any unlawful activity during its engagement with NHM-MP
- (e) The Selected Agency shall keep the Performance Security replenished at all times. Such replenishment may be required if NHM-MP has withdrawn/ deducted from the Performance Security owing to a default and the replenishment shall have to be done by the Selected Agency within 30 (thirty) working days of the withdrawal by NHM-MP from the Performance Security. Failure to do so on part of the Selected Agency shall result in an event of default by the Selected Agency.

15.6 Tender Fee

- (a) The RFP document is available online to registered users. A non-refundable RFP submission fee of INR 2,000/- (INR Two Thousand only) shall be payable (“Tender Fee”), apart from gateway and service charges, by each Bidder for their Proposals to be accepted
- (b) The Tender fee shall only be paid online. Online payment details are available on this website: <https://mptenders.gov.in>

15.7 Earnest Money Deposit

- (a) An Earnest Money Deposit (“**EMD**”) shall be paid online for the sum of INR 82,500/- (INR Eighty Two Thousand and Five Hundred only) shall be required to be submitted by each Bidder
- (b) Unless the Bidder requests for exemption from payment of EMD, the absence of the EMD, shall lead to the Technical Proposal of the Bidder being summarily rejected. To receive exemption from payment of EMD, the Bidder shall have to submit the relevant exemption certificate at the time of Bid submission along with requisite documents as part of its Proposal

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- (c) If a Bidder is Micro or Small Enterprise (“MSE”) registered on the UDYAM portal, such Bidder shall be exempt from submitting Earnest Money Deposit (EMD). Any bidder intending to avail this MSE based exemption must select the applicable EMD exemption option (Online Tab) during bid submission. For claiming the EMD exemption, the bidder shall upload all relevant and valid supporting documents evidencing its MSE status as per UDYAM registration. In the event that a Bidder, other than an eligible MSE, fails to submit the EMD, such proposal shall be summarily rejected.
- (d) The EMD shall be kept valid through the Bid Validity Period and may need to be extended, if so, required by NHM-MP.
- (e) NHM-MP will not be liable to pay any interest on EMD. EMD of pre-qualified but unselected Bidders shall be returned, without any interest, within 1 (one) month after grant of the Work Order or execution of the Contract by the Selected Bidder (whichever is later) or when the Selection Process is cancelled by NHM-MP. The Selected Bidder’s EMD shall be returned, without any interest upon the Selected Bidder accepting the Work Order or executing the Contract (whichever is later) and after furnishing the Performance Security in accordance with provision of the RFP and Work Order
- (f) NHM-MP will be entitled to forfeit and appropriate the EMD as mutually agreed loss and damage payable to NHM-MP in regard to the RFP without prejudice to NHM-MP’s any other right or remedy that may be available to NHM-MP under the Bidding Documents and/ or under the Contract, or otherwise under the following conditions:
- I. If a Bidder engages in a corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice as envisaged under this RFP (including the standard form of Work Order); or,
 - II. If any Bidder withdraws its Proposal during the Bid Validity Period as specified in this RFP and as extended by the Bidder from time to time; or,
 - III. In the case of the Selected Bidder, if the Selected Bidder fails to accept the Work Order or execute the Contract or fails to furnish the Performance Security within the specified time limit; or,
 - IV. If the Bidder commits any breach of terms of this RFP or is found to have made a false representation to NHM-MP

15.8 Prebid Meeting

Prebid meeting (the “Prebid Meeting”) shall be held through hybrid mode (physical presence or online via video conferencing setup available) at the National Health Mission, Bhopal, M.P. Potential Bidders shall connect using details provided by NHM-MP. Prebid Meeting of the Bidders will be convened as per the details set out in the MP Tender Website regarding the designated date, time and platform of the meeting.

Bidders willing to attend the Prebid Meeting should inform NHM-MP beforehand in writing and email on tendersnhmmp@gmail.com. The maximum number of participants from a Bidder, who chose to attend the Prebid Meeting, shall not be more than 2 (two) per Bidder. The representatives attending the Prebid

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Meeting shall accompany with a letter or email, duly signed by the Authorized Signatory of the Bidder.

During Prebid Meeting, the Bidders will be free to seek clarifications and make suggestions for consideration of NHM-MP. NHM-MP will endeavor to provide clarifications and such further information as it may, in its sole discretion, consider appropriate for facilitating a fair, transparent, and competitive Selection Process

15.9 Clarification and amendment of RFP documents

Bidders may seek clarification on this RFP within the stipulated date as set out in the RFP document or within 02 (two) working days of the Prebid Meeting (02 (two) days exclusive of Prebid Meeting date).

Any request for clarification(s) must be sent by standard electronic means (Excel and PDF file) as per the format provided in this RFP document at **Annexure-5** to NHM-MP’s email address: tendersnhmmp@gmail.com

NHM-MP will post the reply to such queries on MP Tender Website <https://mptenders.gov.in>

NHM-MP may also, on its own motion, if deemed necessary, issue interpretation(s) and clarification(s) to all Bidders. All clarifications and interpretations issued by NHM-MP shall be deemed to be part of the Bidding Documents. Verbal clarification(s) and information given by NHM-MP, or its employees or representatives shall not in any way or manner be binding on NHM-MP and shall not alter the terms of the RFP. However, NHM-MP reserves the right not to respond to any question(s) or provide any clarification(s), in its sole discretion, and nothing in this Clause shall be taken or read as compelling or requiring NHM-MP to respond to any question(s) or to provide any clarification(s)

At any time before the Proposal Due Date, NHM-MP may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the RFP documents by an amendment. All amendments/ corrigendum will be posted on MP Tender Website

To afford the Bidders a reasonable time for taking an amendment/Corrigenda into account, or for any other reason, NHM-MP may at its discretion extend the Proposal Due Date

Form T1 - Letter of Transmittal

To,

The Mission Director,
State Health Society,
National Health Mission
Link Road No-3.
Infront of Patrakar Colony
Bhopal - 462016
Madhya Pradesh

Subject: Submission of Proposal for Statutory Audit of NHM, MP

Sir,

We, the undersigned, hereby offer to provide audit services for *NHM-MP* in accordance with your Request for Proposal (RFP) dated *[Insert Date]*. We are submitting our proposal, including details about our firm and the proposed audit fees.

2. We hereby declare that all information and statements provided in this proposal are true and accurate, and we understand that any misrepresentation may lead to disqualification.

3. We confirm that the fees quoted by us are valid till the bid validity and that this proposal will remain binding upon us and may be accepted at any time before the expiry date.

4. We affirm that the prices quoted have been arrived at independently, without consultation, communication, agreement, or understanding with any competitor for the purpose of restricting competition.

5. We also agree to bear all costs incurred in connection with the preparation and submission of this proposal and any further pre-contract costs.

6. We understand that the State Health Society/National health mission *Madhya Pradesh* is not bound to accept the lowest or any proposal and is not required to give any reason for the award or rejection of any proposal.

7. I confirm that I have the authority of *[Insert Name of the C.A. Firm]* to submit this proposal and negotiate on its behalf.

Yours faithfully,

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Form T2 - Format for Technical Proposal

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
2.1	Name of Authorized Representative	
2.2	Contact number of Representative	
2.3	Email Id	
2.4	Head Office	Phone No:
2.5		Fax No:
2.6		Mobile No. of Head Office In-charge:
2.7	Date of establishment of the firm	
2.8	Date since when is H.O. at the existing Station	
2.9	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:
2.10	Mention the date of establishment of each branch offices since when existed at the existing place	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST Registration No.	Attach copy of Registration
5	Firm TAN Registration No	Attach copy of Registration
6	Firm’s Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
7	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2025-26) confirming that the firm is eligible for major PSU audits.
8	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
9	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.
10	Audit Experience of the Firm: 1. Number of Assignments in Commercial/Statutory Audit	Copy of the Offer Letter & the Fee Charged for each assignment.

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	<p>2. Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions &NGOs</p> <p>3. Experience in the NHM audit</p>	(Relevant evidences to be given of the turnover and fee)
11	<p align="center">Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm • Name of each partner • Date of becoming ACA and FCA • Date of joining the firm • Membership No. • Qualification • Experience • Whether the partners is engaged full time or part time with the firm • Their Contact Mobile No., email and full Address (Attested copy of • Certificate/letter of ICAI not before 01/01/2026) 	<p>Attested copy of Certificate of ICAI not before 01.01.2026</p>

Note: The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written).

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Form U - (Letter of undertaking for having the local office in the State)

To,

The Mission Director,
State Health Society,
National Health Mission
Link Road No-3.
Infront of Patrakar Colony
Bhopal - 462016
Madhya Pradesh

Sir,

We, the undersigned, hereby offer to provide audit services for the *NHM-MP* in accordance with your Request for Proposal dated *[insert date]*. We submit our proposal containing the details of our firm along with the proposed audit fees.

2. We hereby declare that our firm has its Head Office / Branch Office in the State of *Madhya Pradesh since last three years*, located at the following address:
[complete address].

3. The address proof of the said office (photocopy of the Certificate of Incorporation of the firm, lease agreement, telephone connection, electricity connection, etc.) is enclosed herewith.

4. We further undertake that the staff deputed by our firm for conducting the audit are proficient in the local language of the State/UT, both in oral and written communication.

5. We understand that if any information furnished herein is found to be false or misleading, the same to be treated as fraud, and appropriate action may be taken in this regard.

Yours faithfully,

()

Encl:

1.....

2.....

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP' for financial year 2025-26

ANNEXURE 1: TURNOVER AND NETWORTH DETAILS OF BIDDER

(To be submitted on the letterhead of the Chartered Accountant of the Bidder)

Average Annual Turnover

S. No.	Financial years	Turnover (INR)	Positive Net worth (Yes/ No)
1.	2022-23		
2.	2023-24		
3.	2024-25		
	Average Annual Turnover		

This is to certify that the Net worth of _____ (*name of Bidder*) _____ is Positive for last 03 (three) Financial Years i.e., 2022-23, 2023-24 & 2024-25 as per the Audited Financial Statements.

Note:

- (a) Turnover includes revenue from professional services only and excludes revenue from manpower supply related work
- (b) Certificate issued by a statutory auditor along with Audited Financial Statements confirming the average annual turnover of the Bidder during the stated financial years must be submitted on the letterhead of the Statutory Auditor
- (c) Provide supporting Audited Financial Statements (Balance Sheets, Profit and Loss Statements, etc.) of the bidding organization/ firm

Name, Membership number and Signature of the Chartered Accountant:

Name and seal of the firm:

[*Location, Date*]

(UDIN)

Authorized Signature

[*In full and initials with Seal*]:

[*Location, Date*]

Name and Title of Signatory:

(*Name and seal of the Bidder*)

Address:

Telephone:

Email:

ANNEXURE-2: BLACKLISTING AND PENDING SUIT DECLARATION

(on Non-Judicial Stamp paper of appropriate value duly notarized by Notary Public/First Class Magistrate)

AFFIDAVIT

I / We.....
(Full name in capital letters starting with surname), the Partner /Managing Director / Holder of power of attorney of the business, establishment / firm / registered company do hereby, in continuation of the terms and conditions underlying the RFP document and agreed to by me/us, give following undertaking.

1. It is declared that the firm (name of the Bidder)is not declared insolvent any time in the past. Not debarred/ blacklisted by either NHM-MP /Central Government / State Government / Public Sector Undertaking/ any other local body till completion of the Selection Process under this RFP document nor convicted under the provision of Indian Penal Code,1860 or Prevention of Corruption (Amendment) Act, 2018, nor any criminal case is pending against me/us in any court of law.
2. It is further declared that the firm..... shall inform NHM-MP of any such pending suits/ enquiry/ investigation against the Bidder in any court of law, legal authority, any other authority which may hamper the execution of works under this RFP.
3. The firm..... do hereby agree that if in future, it comes to the notice of NHM-MP/ if it is brought to the notice of NHM-MP that any disciplinary/ penal action due to violation of terms and conditions of the RFP document/Agreement which amounts to cheating /depicting of malafide intention during the completion of the contract anywhere in NHM-MP or either by any of Central Government / State Government / Public sector undertaking/any other local body, NHM-MP will be at discretion to take appropriate action as its finds fit.

Full name and complete address with Signature of Authorized Signatory

Authorized Signature:

[In full and initials with Seal]:

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP' for financial year 2025-26

Name and Title of Signatory:

Name of Bidder (*Firm/ Organization's name*):

Address:

Telephone:

Email:

(Name and seal of the Bidder)

[*Location, Date*]

WITNESS:

(1) Full Name

And Address

Signature

(2) Full Name

And Address

Signature

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP” for financial year 2025-26

ANNEXURE 3: FORM OF BANK GUARANTEE FOR PERFORMANCE SECURITY

(To be stamped in accordance with Stamp Act if any, of the country for issuing bank)

Ref.:

Bank Guarantee:

Date:

Dear Sir/Madam,

In consideration of[*Name of Client*] (hereinafter referred as the ‘NHM-MP’, which expression shall, unless repugnant to the context of meaning thereof include its successors, administrators and assigns) having awarded to [*name of Selected Agency*] a [*provide nature of organization*], established under laws of [*country*] and having its registered office at [*address*] (hereinafter referred to as the ‘Selected Agency’, which expression shall unless repugnant to the context or meaning thereof, include its successors, administrators, executors and permitted assigns), an Award for “**Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP” for financial year 2025-26**” Work Order by issue of NHM-MP’s Work Order No. [*reference*] dated [*date*] and the same having been unequivocally accepted by the Selected Agency, resulting in a Work Order/Contract valued at INR [*amount in figures and words*] for [*Scope of Work*] (hereinafter called the “**Work Order**”) and the Selected Agency having agreed to furnish a Bank Guarantee amounting to INR [*amount in figures and words*] to NHM-MP for performance of the said Agreement.

We [*Name of Bank*] incorporated under [*law and country*] having its head office at [*address*](hereinafter referred to as the “**Bank**”), which expression shall, unless repugnant to the context or meaning thereof, include its successors, administrators executors and assigns) do hereby guarantee and undertake to pay NHM-MP immediately on demand an or, all monies payable by the Selected Agency to the extent of INR [*amount in figure and words*] (hereinafter referred to as “**Guarantee**”) as aforesaid at any time up to [*date*] without any demur, reservation, contest, recourse or protest and/ or without any reference to the Selected Agency if the Selected Agency shall fail to fulfil or comply with all or any of the terms and conditions contained in the said bidding documents. Any such written demand made by NHM-MP on the Bank shall be conclusive and binding notwithstanding any difference between NHM-MP and the Selected Agency or any dispute pending before any Court, Tribunal, Arbitrator, or any other authority.

We agree that the Guarantee herein contained shall be irrevocable and shall continue to be enforceable until NHM-MP discharges this guarantee.

NHM-MP shall have the fullest liberty without affecting in any way the liability of the Bank under this Guarantee, from time to time to vary the advance or to extend the time for performance of the Work Order by the Selected Agency nor shall the responsibility of the bank be affected by any variations in the terms and conditions of the Work Order or other documents. NHM-MP shall have the fullest liberty without affecting this guarantee, to postpone from time to time the exercise of any powers vested in them or of any right which they might have against NHM-MP and to exercise the same at any time in any manner, and either to enforce or to forbear to enforce any covenants, contained or implied, in the Work Order between NHM-MP and the Selected Agency any other course or remedy or security available to NHM-MP. The Bank shall not be relieved of its obligations under these presents by any exercise by NHM-MP of its liberty with reference to the matters aforesaid or any of them or by reason of any other act or forbearance or other acts of omission or commission on the part of NHM-MP or any other indulgence

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP' for financial year 2025-26

shown by the authority or by any other matter or thing whatsoever which under law would but for this provision have the effect of relieving the Bank.

The Bank also agrees that NHM-MP at its option shall be entitled to enforce this Guarantee against the Bank as a principal debtor, in the first instance without proceeding against the Selected Agency and notwithstanding any security or other guarantee that NHM-MP may have in relation to the Selected Agency's liabilities.

This Guarantee shall be irrevocable and shall remain in full force and effect until discharge by the Bank of all its obligations hereunder.

This Guarantee shall not be affected by any change in the constitution or winding up of the Selected Agency/the Bank or any absorption, merger, or amalgamation of the Selected Agency/the bank with any other Person.

Notwithstanding anything contained herein above our liability under this guarantee is limited to INR [amount in figure and words] and it shall remain in force up to and including [date] and shall extend from time to time for such period(s) (not exceeding one year), as may be desired by NHM -MP on whose behalf this guarantee has been given. Date this [date in words] day [month] of [year in 'yyyy' format] at [place].

WITNESS

1. [signature, name, and address]

2. [signature, name, and address]

[Official Address]

Designation

[With Bank Stamp]

Note:

The stamp papers of appropriate value shall be purchased in the name of bank which issues the 'Bank Guarantee.' The bank guarantee shall be issued either by a bank (Nationalized/Scheduled) located in India or a foreign bank through a correspondent bank (scheduled) located in India or directly by a foreign bank which has been determined in advance to be acceptable to NHM-MP.

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II’ for financial year 2025-26

ANNEXURE 4: FORMAT FOR POWER OF ATTORNEY FOR AUTHORIZED SIGNATORY

(On Non – Judicial stamp paper of INR 500/- duly attested by Notary Public)

POWER OF ATTORNEY FOR SIGNING OF BID

Know all men by these presents, We, (name of the firm and address of the registered office) do hereby constitute, nominate, appoint, and authorize Mr. / Ms. (Name), R/o.....(*name and address of residence*) and presently residing at, who is presently employed with us and holding the position of, as our true and lawful attorney (hereinafter referred to as the “**Attorney**”) to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our Proposal/Bid for the “**Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II’ for financial year 2025-26**” for a period of 01 (one) year (“**Project**”) as defined under this RFP for the National Health Mission, Madhya Pradesh (the “**NHM-MP**”), representing us in all matters before NHM-MP, in connection with or relating to or arising out of our Bid for the said Project.

AND we hereby agree to ratify and confirm all acts, deeds and things lawfully done or caused to be done by our said Attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid Attorney shall and shall always be deemed to have been done by us.

This Power of Attorney shall be effective, binding, and operative till completion of the Selection Process, if not revoked earlier or as long as the said Attorney is in the service of the organization, whichever is earlier.

IN WITNESS WHEREOF WE,, THE ABOVE-NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS DAY OF 2026.

Accept

(Signature)

(Name, Title and Address of the Attorney)

Notarized

For _____ *(Signature)*

(Name, Title and Address of PoA Giver)

WITNESS:

1) Full Name
Address
Signature

2) Full Name
Address
Signature

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP' for financial year 2025-26

Notes:

- *The mode of execution of Power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executant(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.*

Also, wherever required, the executant(s) should submit for verification the extract of the charter documents and documents such as a resolution / Power of attorney in favor of the Person executing this Power of Attorney for the delegation of power hereunder on behalf of the Bidder

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ANNEXURE 6: CONTRACT

For

“Statutory Auditor for the Financial Year 2025-26 for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II under National Health Mission, Madhya Pradesh”

THIS CONTRACT (“**Contract**”) is entered into this [insert starting date of assignment] 2026, by and between **National Health Mission-Madhya Pradesh**, registered as State Health Society under the Madhya Pradesh Society Registrickaran Adhiniyam, 1973, having its registered office at Link Road No. 03, in front of Patrakar Colony, Bhopal 462003 Madhya Pradesh (hereinafter referred to as "**NHM-MP**") and M/s. (“**the Auditor**”) having its principal office located at....., for the Statutory Audit for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II under National Health Mission, Madhya Pradesh for the Financial Year 2025-26

WHEREAS, NHM-MP wishes to have the Auditor perform the services hereinafter referred to, and

WHEREAS the Auditor is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

1. Services

- i. The Auditor shall perform the services as per the RFP, Scope of Work (annexed in Schedule and appointment letter).
- ii. The Auditor shall submit to NHM-MP the reports in the form specified in **RFP** within the time period covering **Scope as given in RFP and responsibilities mentioned in GOI guidelines**.
- iii. The Auditor shall submit the **financial statements and all Reports given in RFP** within stipulated time.
- iv. The Auditor shall follow all the **instructions contained in RFP** as well as instructions given by State Health Society.

2. Term and conditions

- i. The Auditor shall complete the Statutory Audit as per RFP after signing this “Contract” or such extended time as may be mutually agreed with NHM-MP.
- ii. The Audit is to be conducted & audit reports will be submitted on in hard copy & soft copy.
- iii. The Auditor should submit the soft copy & hard copy of Statutory Audit Report of DHS (as required by NHM-MP and as mentioned in RFP) to State within stipulated time along with copy to respective Divisional Joint Director Office Medical college, Nursing centre and RHFwTC for Monitoring.
- iv. The Audit team visiting to District office must be headed by Chartered Accountant of the firm and collect the attendance certificate after visiting district and submit it along with Audit Report.

3. Payment

- i. **Ceiling:** For Services rendered pursuant NHM-MP shall pay the Auditor an amount not to exceed INR..... per annum for..... This amount includes all of the Auditor’s cost and profits inclusive of TA/DA.
- ii. **Schedule of Payments:** Auditor’s fee shall be reimbursed upon NHM-MP’s receipt of the final reports as specified in RFP (in soft copy & hard copy) to State & Districts & acceptable to the NHM-MP. Other than

Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP' for financial year 2025-26

this, State Health Society is not liable for any other payment to audit firm.

- 4. Project Administration:** NHM-MP designatesas NHM-MP's '**Coordinator**'; the Coordinator shall be responsible for the coordination of activities under this Contract, for acceptance and approval of the reports and of other deliverables by the Client and for receiving and approving invoices for the payment.
- 5. Performance Standards:** The Auditor undertakes to perform the Services with the highest standards of professional and ethical competence and integrity in line with the Engagement & Quality Control Standard issued by ICAI. Specific reference is invited to standard (SA 600-AAS 10-relying on the work of another auditor) and SA 230 (AAS 3 – Documentation). The Auditor shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory and any substitution of staff, if necessary, shall be with a staff of at least the same level of qualification mentioned in RFP.
- 6. Ownership of Material:** Any Studies reports or other material, graphic, software or otherwise, prepared by the Auditor for the Client (NHM-MP) under the Contract shall belong to and remain the property of the Client (NHM-MP). The Auditor may retain a copy of such documents and software.
- 7. Assignment:** The Auditor shall not assign this Contract or Sub-contract any portion of it without the Clients (NHM-MP) prior written consent.
- 8. Law Governing the Contract and Language:** The Contract shall be governed by the Laws of State Health Society and language of the Contract shall be in English.
- 9. Dispute Resolution:** Any dispute arising out of the Contract, which cannot be amicably settled between the Parties, shall be referred to adjudication/arbitration in accordance with the laws of the State Health Society.

IN WITNESS WHEREOF THE PARTIES ABOVE NAMED HAVE THROUGH THEIR AUTHORIZED REPRESENTATIVES EXECUTED AND DELIVERED THIS AGREEMENT AS OF THE DATE FIRST ABOVE WRITTEN

<p><u>Signed, Sealed and Delivered:</u> (On behalf of National Health Mission, Madhya Pradesh)</p> <p>Mission Director/ The Nodal, National Health Mission Link road no. 03, In front of Patrakar Colony, Bhopal 462003, Madhya Pradesh Email: tendersnhmmp@gmail.com; Tel. No.: 0755-4092595</p> <p>Attn.: Director, Finance</p>	<p><u>Signed, Sealed and Delivered:</u> [On behalf of Agency]</p> <p>The Common Seal of the Agency has been affixed pursuant to the resolution passed by the Board of Directors of the Agency at its meeting held on the ___day of __2026 hereunto affixed in the presence of _____, Director who has signed these presents in token thereof and _____,</p> <p>Authorized Signatory who has countersigned the same in token thereof;</p> <p>(Signature) (Name) (Designation) (Address) (Fax No.) (e-mail address)</p>
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Request for Proposal (RFP) for Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &IP' for financial year 2025-26

In the Presence of:

Witness

1.

2.

{SCHEDULE 1: Scope and Coverage of Audit}

{SCHEDULE 2: Financial Proposal}

{SCHEDULE 3: Penal Provisions for Delay }