GOVERNMENT OF MADHYA PRADESH

Madhya Pradesh State Rural Employment Guarantee Council

(Constituted under Section 13(1) of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005)
Panchayat and Rural Development Department, Government of Madhya Pradesh
E-mail: comm.mpsgrgc@mp.gov.in, Phone No. 0755-2551487

REQUEST FOR PROPOSAL

for

Selection of Chartered Accountant Firm(s) for Statutory Audit for the Financial Year 2025-26 of the Mahatma Gandhi National Rural Employment Guarantee Scheme & Water Shed Development Component of Pradhan Mantri Krishi Sinchai Yojna 2.0

(WDC- PMKSY 2.0)

Tender ID : 2026_MPSEG_545122

TABLE OF CONTENTS

DISCLAIMER **3**
NOTICE FOR REQUEST FOR PROPOSAL **4**
ABBREVIATIONS AND DEFINITIONS **6**
SECTION 1. LETTER OF INVITATION **8**
SECTION 2. INSTRUCTION TO THE BIDDERS **10**
SECTION 3. SELECTION OF AGENCY **14**
SECTION 4. SCOPE OF WORK **17**
SECTION 5. PAYMENT TERMS **20**
SECTION 6. KEY PERFORMANCE INDICATORS (KPIs) AND LIQUIDATED DAMAGES **21**
SECTION 7. GENERAL TERMS OF RFP **22**
SECTION 8. ANNEXURES **26**
ANNEXURE 1: COVER LETTER 26
ANNEXURE 2: BIDDER CONTACT DETAILS & FIRM PROFILE 27
ANNEXURE 3: FORMAT FOR TECHNICAL PROPOSAL & WORK EXPERIENCE SUMMARY 28
ANNEXURE 4: SELF-DECLARATION 29
ANNEXURE 5: BLACKLISTING AND PENDING SUIT DECLARATION 30
ANNEXURE 6: FORM OF PERFORMANCE SECURITY 31
ANNEXURE 7: FORMAT FOR POWER OF ATTORNEY FOR AUTHORISED SIGNATORY 32
ANNEXURE 8: DECLARATION FOR EXISTENCE / CONSTITUTION OF THE FIRM 33
ANNEXURE 9: ANTI-COLLUSION CERTIFICATE 34
ANNEXURE 10: LETTER OF EXCLUSIVITY 35
ANNEXURE 11: LIST OF PREFERRED DISTRICT/CLUSTER/HEAD OFFICE UNITS 36
ANNEXURE 12: FORMAT FOR PRE-BID QUERY AND CLARIFICATIONS 37
ANNEXURE 13 A: CLUSTER-WISE SCHEDULE OF MINIMUM FEES FOR MGNREGS 38
ANNEXURE 13 B: CLUSTER-WISE SCHEDULE OF MINIMUM FEES WDC-PMKSY 2.0 40
ANNEXURE 14: FINANCIAL PROPOSAL FORMAT 43
ANNEXURE 15: CHECK-LIST FOR AUDIT OF MGNREGA ACCOUNTS 44
ANNEXURE 16: FORMAT OF STATUTORY AUDIT REPORT / CERTIFICATE 45
ANNEXURE 17: FORM OF UTILISATION CERTIFICATE 46
ANNEXURE 18: CERTIFICATE OF NON-DIVERSION AND NON-EMBEZZLEMENT OF FUNDS 49
ANNEXURE 19: CHECKLIST OF DOCUMENTS TO BE SUBMITTED 50
ANNEXURE 20: DRAFT CONTRACT / AGREEMENT 51

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 Madhya Pradesh State Rural Employment Guarantee Council (hereinafter referred to as "the MPSREGC" or "the Council") 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 the MPSREGC to the prospective Bidders or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their Proposal pursuant to this RFP.

3. The MPSREGC 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 the MPSREGC to consider the particular needs of each party who reads or uses this RFP document. 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. The MPSREGC will not have any liability to any prospective Bidder or any other person under the law of contract, tort, the principles of equity, restitution or unjust enrichment or otherwise for any loss, damage, cost or expense which may arise from or be incurred or suffered in connection with anything contained in this RFP, any matter deemed to form part of this RFP, the award of the assignment, the information supplied by or on behalf of the MPSREGC or their employees or advisors, or otherwise arising in any way from the selection process for the assignment.

5. The MPSREGC shall not be responsible for any delay in receiving the Proposals. The issue of this RFP does not imply that the MPSREGC is bound to select a Bidder or to appoint the Selected Bidder, as the case may be, and the MPSREGC reserves the right to accept or reject any or all of the Proposals submitted in response to this RFP document at any stage without assigning any reason whatsoever.

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 intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The MPSREGC accepts no responsibility for the accuracy or otherwise of any interpretation or opinion on the law expressed herein.

7. The MPSREGC reserves the right to change, modify, add to or amend any or all of the provisions of this RFP document. Such revisions to the RFP / amended RFP will be made available only on the Madhya Pradesh Government e-Procurement System website https://mptenders.gov.in ("MP Tender Website") and not through any other mode.

NOTICE FOR REQUEST FOR PROPOSAL

For Selection of Chartered Accountant Firm(s) for Statutory Audit of MGNREGS for the FY 2025–26

The Commissioner, VB-G RAM G, Panchayat and Rural Development Department, Government of Madhya Pradesh, invites online tenders through the Madhya Pradesh Government e-Procurement Portal from eligible Chartered Accountant firms based in Madhya Pradesh and empanelled with the Comptroller and Auditor General of India (C&AG), for conducting the statutory audit of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) for the Financial Year 2025–26 and continues empanelled 2026-27

The audit shall cover all Gram Panchayats, Janpad Panchayats, Zila Panchayats and the State Head Office of the Scheme in Madhya Pradesh, as specified in the Request for Proposal (RFP). The detailed scope of work, eligibility criteria, terms and conditions, prescribed formats and other requirements are available in the RFP document published on the MP e-Tender Portal.

The tender notice and RFP document are available on the Madhya Pradesh Government e-Procurement Portal at https://mptenders.gov.in.

Important Information Regarding the Tender

S. No.	Description	Details
1	Name of Work	Selection of Chartered Accountant Firm(s) for Statutory Audit of MGNREGS for FY 2025–26
2	Scope of Work	Statutory audit of Gram Panchayats, Janpad Panchayats, Zila Panchayats and the State Head Office of MGNREGS in Madhya Pradesh
3	Type of Tender	Two-Packet Tender (Technical Proposal and Financial Proposal)
4	Eligibility of Bidders	CA firms based in Madhya Pradesh, empanelled with C&AG of India and fulfilling the eligibility criteria prescribed in the RFP
5	Assignment Period	45 days from the date of issue of Work Order, for completion of the audit and submission of prescribed reports and certificates, as specified in the RFP
6	Tender Document Fee	₹2,000/- (Rupees Two Thousand only), non-refundable
7	Processing Fee	As applicable on the MP e-Tender Portal
8	Earnest Money Deposit (EMD)	₹25,000/- (Rupees Twenty-Five Thousand only)
9	Performance Security	3% of the financial proposal for each awarded Cluster unit, as specified in the RFP
10	Date of Publication	28/10/2026
11	Start Date for Download of Tender Document	28/10/2026
12	Pre-Bid Meeting	30/10/2026 at 03:00 PM, at MPSREGC, 4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027
13	Last Date and Time for Online Bid Submission	17/11/2026 at 05:00 PM
14	Date and Time of Technical Bid Opening	19/11/2026 at 03:00 PM

15	Bid Validity	90 days from the Proposal Due Date
16	Place of Bid Opening	Office of the Commissioner, VB-G RAM G, 4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027
17	Product Category	Services – Statutory Audit
18	Method of Selection	Least Cost Selection (L-1), as specified in the RFP

Important Instructions

1. This is a limited tender inviting participation from eligible Chartered Accountant major firms based in Madhya Pradesh and empanelled with C&AG of India, subject to the eligibility conditions prescribed in the RFP.
2. Bidders shall submit their technical and financial proposals online through the MP e-Tender Portal in the prescribed formats on or before scheduled date time**.** Proposals submitted after the prescribed deadline shall not be considered.
3. The technical bids shall be opened as per schedule at the designated place, subject to the applicable e-Tender Portal procedure.
4. The tender document fee shall be ₹2,000/- and the EMD shall be a fixed lump-sum amount of ₹25,000/- per bidder for the entire tender. The EMD shall not be calculated separately for each Cluster unit.
5. A bidder may submit its financial proposal for a maximum of five (05) Cluster Office units only. Submission of proposals for more than five (05) units shall attract the consequences specified in the RFP.
6. A bidder may apply for up to five (05) units, but the maximum number of units that may be awarded to a bidder shall be governed by the provisions of the RFP. Bidders shall indicate their order of preference for the units in the prescribed format.
7. The selection of bidders shall be made in accordance with the eligibility requirements, evaluation procedure and Least Cost Selection (L-1) methodology prescribed in the RFP.
8. All amendments, clarifications and corrigenda relating to the tender shall be published on the MP e-Tender Portal. Bidders are advised to check the portal regularly for updates.
9. The Commissioner, MPSREGC, reserves the right to accept or reject any or all proposals and to cancel the selection process in accordance with the RFP and applicable rules, without thereby incurring any liability to the bidders.
10. No contractual obligation shall arise from the tender notice or RFP unless and until the requisite award and contract formalities have been completed.
11. Period of work Up to completion of the Statutory Audit of FY 2025-26 and submission of all prescribed reports/certificates 45 days from date of issue Work Order)

Commissioner, MPSREGC
Panchayat and Rural Development Department
Government of Madhya Pradesh
Bhopal, Madhya Pradesh

ABBREVIATIONS AND DEFINITIONS

In this RFP, unless the context otherwise requires, the following words, expressions and abbreviations shall have the following meanings:

Term	Meaning
Applicable Laws	The laws and any other instruments having the force of law in India as they may be issued and in force from time to time, including statutes, rules, regulations, bye-laws, notifications, circulars, guidelines, orders and judgments of any court of record or requirement of any Governmental or statutory authority, as may be in force during the subsistence of the Bidding Documents / Contract.
Bidder(s)	Any Chartered Accountant firm which has submitted a Proposal pursuant to this RFP.
C&AG	Comptroller and Auditor General of India.
CEO, Zila Panchayat	The Chief Executive Officer of the Zila Panchayat of the concerned District.
Chartered Accountant / CA Firm	A firm of Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI).
Commissioner	The Commissioner, Madhya Pradesh State Rural Employment Guarantee Council, or any officer authorised by him/her.
Contract / Agreement	The contract/agreement to be executed between the Selected Bidder and the MPSREGC (or the concerned CEO, Zila Panchayat, as the case may be) for undertaking the assignment.
District / Cluster	A District (or a group of Districts constituting a Cluster) of Madhya Pradesh identified for the purpose of the audit assignment, as set out in the Scope of Work and the cluster-wise schedule at Annexure 13.
DPC	District Programme Coordinator under MGNREGS (ordinarily the CEO, Zila Panchayat).
EMD	An Earnest Money Deposit provided to the MPSREGC by a Bidder for securing the fulfilment of any obligation in terms of the provisions of the RFP documents.
FY	A Financial Year period starting from 01st April and ending on 31st March of each respective financial year.
GoI / GoMP	Government of India / Government of Madhya Pradesh, respectively.
GP / JP / ZP	Gram Panchayat / Janpad Panchayat / Zila Panchayat, respectively — the three tiers of Panchayati Raj Institutions (PRIs).
Head Office	The State Head Office of the Scheme, i.e. the Madhya Pradesh State Rural Employment Guarantee Council.
IA	Implementation Agency under the Scheme.
ICAI	The Institute of Chartered Accountants of India.
L-1 Bidder	The Bidder having the lowest quoted rate (Least Cost) for a particular District/Cluster/Head Office unit, in accordance with the selection methodology set out in this RFP.
LOA / Work Order	The Letter of Award / Work Order issued by the MPSREGC to the Selected Bidder.
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme, implemented under the Mahatma Gandhi National Rural Employment Guarantee Act, 2005.
MP Tender Website	The Madhya Pradesh Government e-Procurement System website https://mptenders.gov.in.
PO	Programme Officer under MGNREGS at the Janpad Panchayat level.
Performance Security	The security to be furnished by the Selected Bidder in accordance with this RFP for due performance of the Contract.

Term	Meaning
Proposal / Bid	The Technical Proposal and the Financial Proposal submitted by a Bidder pursuant to this RFP.
Proposal Due Date	The Bid submission end date and time as specified in the Notice for Request for Proposal (as may be extended).
Selected Bidder / Selected Agency	The Bidder selected by the MPSREGC for undertaking the assignment pursuant to this RFP.
SOW	The Scope of Work as set out in Section 4 of this RFP.
Statutory Audit	The audit of the books of accounts and financial statements of the Scheme carried out in accordance with the Standards on Auditing issued by ICAI, the MGNREGS Operational Guidelines and applicable Government instructions, culminating in an independent audit opinion.

SECTION 1. LETTER OF INVITATION

1.1 Introduction

The Panchayat and Rural Development Department, Government of Madhya Pradesh, in accordance with the Operational Guidelines (2013) of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)/WDC-PMKSY 2.0 and the various orders / circulars / guidelines issued by the Government of India from time to time for improving and strengthening the financial management system and for improving transparency at all three tiers of Panchayat, i.e. Zila Panchayat, Janpad Panchayat and Gram Panchayat, and their Implementation Agencies, intends to appoint Chartered Accountant firms to conduct the Statutory Audit for the Financial Year 2025-26 for all the Gram Panchayats, Janpad Panchayats, Zila Panchayats and the State Head Office of the Scheme.

Through this RFP, the Commissioner, VB-G RAM G/Director (WDC-PMKSY 2.0), Panchayat and Rural Development Department, Government of Madhya Pradesh, intends to appoint a Chartered Accountant firm based in Madhya Pradesh and empanelled with the Comptroller and Auditor General of India (C&AG), and eligible to conduct audits of major Public Sector Undertakings (PSUs), for the Financial Year 2025-26.

1.2 Objectives

The objective of this assignment is to appoint independent firms of Chartered Accountants to conduct the Statutory Audit of the Head Office and all District/Cluster offices (including the Zila, Janpad and Gram Panchayats and their Implementation Agencies) implementing the Scheme for the specified financial year, with a view to providing reasonable assurance regarding the correctness, completeness, transparency and propriety of the financial management and utilisation of funds. The Statutory Audit shall, inter alia, aim to:

- Verify whether the books of accounts, financial records and supporting documents have been maintained in accordance with the applicable accounting principles, Government guidelines, Scheme provisions and statutory requirements;
- Examine and certify that the funds released under the Scheme have been utilised for the intended purposes and in accordance with the approved guidelines, sanctions and financial norms prescribed by the Government;
- Assess the adequacy and effectiveness of internal controls, financial management systems, accounting procedures and record-keeping mechanisms at the Head Office and District/Cluster offices;
- Verify the accuracy and reliability of financial statements, utilisation certificates, expenditure statements, bank reconciliations and other financial reports submitted under the Scheme;
- Review compliance with applicable laws, rules, regulations, Government orders, Scheme guidelines, financial delegations, procurement procedures and other instructions issued by the competent authorities from time to time;
- Identify instances of financial irregularities, ineligible expenditure, diversion of funds, excess payments, unspent balances, deficiencies in internal controls, non-compliance with prescribed procedures, or any other observations having financial implications;
- Verify the maintenance and management of assets, inventories, advances, liabilities and other records created or maintained under the Scheme;
- Provide recommendations for strengthening financial governance, internal controls, transparency, accountability and overall financial management of the Scheme; and
- Issue Audit Reports and Certificates, wherever required, containing audit observations, qualifications, recommendations and management responses, if any.

The overall objective of the audit is to provide an independent professional opinion on the financial statements and financial management of the Scheme and to ensure that public funds have been utilised economically, efficiently, effectively, and solely for the purposes for which they were sanctioned.

1.3 Documents for Submission

The Proposal shall comprise a Technical Proposal and a Financial Proposal, to be submitted online on the MP

Tender Website in the formats prescribed in this RFP. The checklist of documents to be submitted by the Proposal Due Date is set out at Annexure 19. The prescribed formats (Annexures) form an integral part of this RFP.

SECTION 2. INSTRUCTION TO THE BIDDERS

2.1 General Terms of Bidding

2.1.1 Bidders are invited to submit a Technical Proposal and a Financial Proposal (collectively referred to as the "Proposal / Bid"), as specified in the schedule of this RFP, for the services required under the assignment. The Proposal will form the basis for the grant of the Work Order / Contract to the Selected Bidder. The Selected Bidder shall carry out the assignment in accordance with the Scope of Work specified in this RFP (the "SOW").

2.1.2 The MPSREGC shall receive Proposal(s) pursuant to this RFP in accordance with the terms set forth in this RFP and other documents provided by the MPSREGC, as modified, altered, amended and clarified from time to time by the MPSREGC (collectively the "Bidding Documents"), and all Proposal(s) shall be prepared and submitted in accordance with such terms on or before the Bid submission end date (the "Proposal Due Date").

2.1.3 The MPSREGC requires that the Bidder hold the MPSREGC's interests paramount, avoid conflicts with other assignments or its own interests, and act without any consideration for future work.

2.1.4 It is the MPSREGC's policy to require that the Bidders observe the highest standard of ethics during the Selection Process and execution of the assignment. Pursuant thereto, the MPSREGC will reject a Proposal for award if it determines that the Bidder has engaged in corrupt or fraudulent activities in competing for the assignment, and will declare a Bidder ineligible, either indefinitely or for a stated period, if it at any time determines that such Bidder has engaged in corrupt or fraudulent practices in competing for and in executing the Work Order / Contract.

2.1.5 Number of Proposals: No Bidder shall submit more than 01 (one) Proposal for the assignment. In the event of submission of more than 01 (one) Technical or Financial Proposal, both the Proposals shall be summarily rejected.

2.1.6 Consortium / Joint Venture: The Proposal shall be submitted only by a single / sole Bidder. Consortiums, joint ventures, associations of firms, sub-contracting arrangements or bids submitted through any collaborative arrangement are not allowed under this RFP. Each Bidder shall independently satisfy all the eligibility criteria.

2.1.7 Conflict of Interest: A Bidder shall not have a conflict of interest that affects the Selection Process. Any Bidder found to have a Conflict of Interest shall be disqualified. In the event of disqualification, the MPSREGC shall be entitled to forfeit and appropriate the EMD / Performance Security, as the case may be, as mutually agreed genuine pre-estimated loss and damage, without prejudice to any other right or remedy that may be available to the MPSREGC.

2.1.8 A Bidder or its Associate should, in the last 03 (three) years, have neither failed to perform on any contract, as evidenced by the imposition of damages by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Bidder or its Associate, nor been expelled from any project or contract by any public entity nor had any contract terminated by any public entity for breach by such Bidder or Associate.

2.1.9 Any Bidder that has been barred by the Central Government, any State Government, a statutory authority, or a Public Sector Undertaking from participating in any project, and the bar subsists as on the date of the Proposal Due Date, would not be eligible to submit a Proposal.

2.1.10 Cost of Bidding: The Bidders shall bear all costs associated with or relating to the preparation and submission of their Proposals and their participation in the Selection Process, including but not limited to preparation, postage, copying and delivery. The cost of preparing the Proposal, including any visits to any office, is not reimbursable.

2.1.11 Acknowledgement by Bidder: It shall be deemed that by submitting the Proposal, the Bidder has (i) made a complete and careful examination of the RFP; (ii) received all relevant information requested from the MPSREGC; (iii) accepted the risk of inadequacy, error or mistake in the information provided in the RFP; and (iv) agreed to be bound by the undertakings provided by it under and in terms hereof.

2.1.12 Right to reject any or all Proposals: Notwithstanding anything contained in this RFP, the MPSREGC reserves the right to accept or reject any Proposal or to annul the Selection Process and reject all Proposals, at any time without any liability or any obligation for such acceptance, rejection or annulment, and without assigning any reasons thereof.

2.1.13 A Bidder may submit its Financial Proposal for a maximum of 05 (five) Cluster units only, and shall submit its order of preference of units as per Annexure 11. Irrespective of the number of units applied for, any successful Bidder shall be awarded a maximum of 02 (two) units only.

2.1.14 If, during the course of the audit (Contract Period), any Selected Bidder fails to perform the assigned tasks / activities as detailed in the Scope of Work, due to reasons recorded in writing, the MPSREGC may debar / blacklist such Bidder and would award the work of the allocated unit(s) to the L-2 Bidder who agrees to provide the services at the L-1 rate. In case the L-2 Bidder refuses, the offer shall be extended to the other participant Bidders of that unit in the order of L-3, L-4 and so forth.

2.1.15 The MPSREGC shall adopt the Least Cost (L-1) methodology for selection of the Bidder, post qualification of the Bidders based on the Pre-Qualification Criteria, Technical Evaluation and the Financial Proposal submitted. This RFP is not transferable.

2.1.16 Dispute Resolution: If any dispute or difference of any kind whatsoever arises between the parties in connection with or arising out of or relating to or under this RFP, the parties shall promptly and in good faith negotiate with a view to its amicable resolution and settlement, in accordance with Section 7 of this RFP.

2.2 Pre-Bid Meeting

2.2.1 A Pre-Bid Meeting (the "Pre-Bid Meeting") shall be held through hybrid mode (physical presence at MPSREGC, Bhopal.

2.2.2 During the Pre-Bid Meeting, the Bidders will be free to seek clarifications and make suggestions for consideration of the MPSREGC. The MPSREGC 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.

2.3 Clarification and Amendment of RFP Documents

2.3.1 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 Pre-Bid Meeting. Any request for clarification(s) must be sent by standard electronic means as per the format provided at Annexure 12 to the MPSREGC's e-mail address: comm.mpsgrgc@mp.gov.in.

2.3.2 The MPSREGC/WDC-PMKSY 2.0 will post the reply to such queries on the MP Tender Website https://mptenders.gov.in. All clarifications and interpretations issued by the MPSREGC shall be deemed to be part of the Bidding Documents. Verbal clarifications and information given by the MPSREGC or its employees or representatives shall not in any way be binding on the MPSREGC.

2.3.3 At any time before the Proposal Due Date, the MPSREGC 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 only on the MP Tender Website. To afford Bidders reasonable time to take an amendment into account, the MPSREGC may, at its discretion, extend the Proposal Due Date.

2.4 Tender Fee (Cost of RFP Document)

2.4.1 The RFP document is available online to registered users. A non-refundable RFP document fee ("Tender Fee") shall be payable, apart from gateway and service charges, by each Bidder for its Proposal to be accepted.

2.4.2 The Tender Fee shall only be paid online. Online payment details are available on the MP Tender Website https://mptenders.gov.in. Proof of online payment shall be uploaded along with the Proposal.

2.5 Earnest Money Deposit (EMD)

2.5.1 An Earnest Money Deposit ("EMD") shall be paid online through RTGS/NEFT on https://mptenders.gov.in by each Bidder. Any Proposal not accompanied by the required EMD in the prescribed form shall be summarily rejected as non-responsive.

2.5.2 The EMD shall be kept valid through the Bid Validity Period and may be required to be extended, if so required by the MPSREGC.

2.5.3 The EMD of unsuccessful Bidders will be returned subject to the provision of mptenders portal.

2.5.4 The Selected Bidder's EMD will be returned, without any interest, upon accepting the Work Order or executing the Contract and furnishing the Performance Security in accordance with the provisions thereof.

2.5.5 The MPSREGC will be entitled to forfeit and appropriate the EMD as mutually agreed loss and damage in, inter alia, the following circumstances: (a) if a Bidder engages in a corrupt, fraudulent, coercive, undesirable or restrictive practice; (b) if any Bidder withdraws its Proposal during the Bid Validity Period; (c) if the Selected Bidder fails to accept the Work Order, execute the Contract or furnish the Performance Security within the specified time; (d) if any false or misrepresentation of facts or documents is found in the Proposal (which shall also render the Bidder liable to disciplinary action); or (e) if the Bidder commits any breach of the terms of this RFP.

2.6 Preparation of Proposal

2.6.1 Bidders are requested to submit their Proposal strictly in the formats provided in this RFP and to fill in the details in the English language only. The MPSREGC will evaluate only those Proposals that are received in the specified forms and complete in all respects. Incomplete Proposals and/or Proposals not in the prescribed format shall be liable to rejection.

2.6.2 The Technical Proposal submitted by the Bidder should provide the documents as prescribed in this RFP ("Technical Proposal"). No information relating to the Financial Proposal shall be provided in the Technical Proposal, failing which the MPSREGC will be entitled to reject the Proposal.

2.6.3 The Proposal shall be digitally signed by the Authorised Representative: (a) by the proprietor in case of a proprietary firm; (b) by a partner in the case of a partnership firm and/or a limited liability partnership; or (c) by a duly authorised person supported by a Power of Attorney as per Annexure 7.

2.6.4 Financial Proposal: While preparing the Financial Proposal, Bidders are expected to consider the requirements and conditions stipulated in this RFP. The Financial Proposal shall be submitted only in soft copy through the MP Tender Website in the format provided ("Financial Proposal", Annexure 14), clearly indicating the amount in both figures and words. In case of any discrepancy between figures and words, the amount indicated in words shall prevail.

2.6.5 The Financial Proposal shall be inclusive of all costs (including TA/DA, manpower deployed, transportation and all applicable taxes, duties, fees and levies) other than GST. GST, if applicable, shall be paid separately at prevailing rates. Rates quoted shall be firm and final and shall remain fixed for the entire Contract Period, without any escalation clause. NIL value quoted against any field in the Financial Proposal sheet shall lead to rejection of the Proposal.

2.6.6 The Bidders shall not quote fees lower than the minimum fees prescribed in Annexure 13A & 13B. Any Financial Proposal quoting an amount below the prescribed minimum fee shall be liable to rejection.

2.6.7 Extension of Bid Validity: The Proposals shall be valid for a period of not less than 90 (Ninety) days from the Proposal Due Date. The MPSREGC may request the Bidder(s) for an extension of the validity period of the Proposals ("Bid Validity Period"). The Bidder shall be at liberty to refuse the request; in such a circumstance, it will be construed that the Bidder has withdrawn its Proposal.

2.7 Submission, Receipt and Opening of Proposals

2.7.1 The Proposal shall be submitted online through the MP Tender Website https://mptenders.gov.in. The procedure for filing e-tenders is provided on the portal. The MPSREGC/WDC-PMKSY 2.0 shall not be responsible for any delays or errors faced in the submission of Proposals, processing of payment of Tender Fee or EMD, or any issues including network outage, connectivity, technical errors or server downtime on the portal.

2.7.2 No Proposal shall be accepted after the Proposal Due Date and time. After the deadline for submission, the Technical Proposal shall be opened by the Evaluation Committee to evaluate whether the Bidders meet the prescribed minimum Pre-Qualification Criteria.

2.8 Proposal Evaluation

2.8.1 As part of the evaluation, the Technical Proposal submitted shall be checked to evaluate whether the Bidder meets the prescribed minimum Pre-Qualification Criteria. Subsequently, the Technical Proposals of Bidders who meet the minimum Pre-Qualification Criteria shall be checked for responsiveness. Only those Bidders who meet ALL the Qualification Criteria as set out in Clause 3.1 shall be considered for financial evaluation.

2.8.2 Selection basis for L-1 Bidder: The Financial Proposals of only those qualified Bidders shall be opened. The Selected Bidder for a particular District/Cluster/Head Office unit shall be the Bidder having the lowest quoted rate ("L-1 Bidder") for that unit, in accordance with the Least Cost (L-1) methodology. The Bidders are not allowed to quote fees lower than the minimum fees mentioned in Annexure 13A & 13B.

2.8.3 In case of a tie in the financial bids, where two or more Chartered Accountant firms quote the same financial amount for the same District/Cluster/Head Office unit, the tie shall be resolved on the basis of the date of establishment of the firm. The unit shall be allotted to the firm having the earlier date of establishment, as recorded in the valid Constitution Certificate issued by the ICAI. The decision of the MPSREGC in this regard shall be final and binding on all Bidders.

2.8.4 If a Bidder is selected as L-1 for the maximum number of units permissible to be awarded (including the Head Office and its associated unit), the remaining Financial Proposals of the Bidder shall not be considered for any of the remaining units under the selection process.

2.8.5 In case of receipt of a single Financial Proposal for any unit, if such Bidder has cleared the Technical Evaluation and the Financial quote for the unit is also found reasonable by the Evaluation Committee, the same shall be acceptable.

SECTION 3. SELECTION OF AGENCY

As part of the evaluation, a Bidder must fulfil the minimum Pre-Qualification Criteria. In case a Bidder does not fulfil the minimum Pre-Qualification Criteria, the Proposal of such Bidder will not be evaluated further.

3.1 Qualification Criteria

A Chartered Accountant firm intending to participate in the bidding process shall satisfy ALL of the following eligibility criteria ("Qualification Criteria"). Documentary evidence in support of each criterion shall be submitted along with the Proposal.

S. No.	Basic Requirement	Specific Requirement	Documents Required
1	**C&AG Empanelment**	The Firm shall be conduct audits of major Public Sector Undertakings (PSUs), for the Financial Year 2025-26.	Copy of the valid C&AG empanelment letter / list for the year 2025-26.
2	**ICAI Registration & Constitution**	The Firm shall be registered with the Institute of Chartered Accountants of India (ICAI) and shall possess a valid Constitution Certificate issued by the ICAI as on 01.01.2026.	Copy of ICAI Registration Certificate and valid Constitution Certificate (ICAI) as on 01.01.2026.
3	**Peer Review Certificate**	The Firm shall hold a valid Peer Review Certificate issued by the Peer Review Board of ICAI, valid as on the last date of submission of bids.	Copy of valid Peer Review Certificate.
4	**Head Office in Madhya Pradesh**	The Firm shall have its Head Office located within the State of Madhya Pradesh as on the date of publication of this RFP.	Copy of ICAI certificate / documentary proof of Head Office address in Madhya Pradesh (e.g., registry / rent agreement with NOC, along with latest electricity or telephone bill not older than 03 months from the Proposal Due Date).
5	**GST Registration**	The Firm shall be duly registered under the Goods and Services Tax (GST) Act and shall possess a valid GST Registration Number.	Copy of valid GST Registration Certificate.
6	**Permanent Account Number (PAN)**	The Firm shall possess a valid Permanent Account Number (PAN) issued by the Income Tax Department. – Firm or Prop.	Copy of PAN card.
7	**Blacklisting / Debarment**	The Firm shall not have been blacklisted, debarred, suspended or declared ineligible by any Central / State Government Department, Government Agency, Public Sector Undertaking, Autonomous Body, Local Authority or Statutory Authority, and no such bar shall subsist as on the Proposal Due Date.	Self-declaration and affidavit as per Annexure 4 and Annexure 5.
8	**Disciplinary Proceedings**	No disciplinary proceedings resulting in conviction, removal, suspension of practice or any major penalty should have been initiated or imposed against the Firm or any of its partners by the	Self-declaration as per Annexure 4.

S. No.	Basic Requirement	Specific Requirement	Documents Required
		ICAI.	
9	**Independent Eligibility**	The Firm shall independently satisfy all the above eligibility criteria. Joint ventures, consortiums, associations of firms, sub-contracting arrangements or bids through any collaborative arrangement shall not be permitted.	Self-declaration as per Annexure 4; and Anti-Collusion Certificate as per Annexure 9.

Note (optional additional criteria): *The MPSREGC may, at its discretion and if considered necessary, prescribe additional qualification criteria such as minimum relevant audit experience with Government / PSU entities, minimum number of full-time Fellow partners, or minimum average annual turnover, by way of a corrigendum. Where such criteria are adopted, they shall be inserted here with the corresponding documentary requirements.*

The Least Cost Selection procedure will be adopted for selection of the CA Firm.

Further, In case of a tie in the financial bids, where two or more Chartered Accountant Firms quote the same financial amount for the same District/Cluster, the tie shall be resolved on the basis of the date of establishment of the Firm. The District/Cluster shall be allotted to the Firm having the earlier date of establishment, as recorded in the valid Constitution Certificate issued by the Institute of Chartered Accountants of India (ICAI). The decision of the Madhya Pradesh State Rural Employment Guarantee Council in this regard shall be final and binding on all bidders.

Notes:

(a) If required, the MPSREGC/WDC-PMKSY 2.0 may seek specific clarifications from any or all Bidder(s) at this stage.

(b) A Proposal will be rejected at this stage if it does not respond to the minimum Pre-Qualification Criteria as determined under this RFP document.

3.2 Exclusion of Proposal / Disqualification

The MPSREGC/WDC-PMKSY 2.0 may exclude or disqualify a Proposal if:

(a) The information submitted concerning the qualifications of the Bidder was false or constituted a misrepresentation, or was materially inaccurate or incomplete;

(b) The Bidder is not qualified as per the Pre-Qualification Criteria mentioned in this RFP, even after seeking clarifications / additional documents;

(c) The Proposal materially departs from the requirements specified or contains false information;

(d) The Bidder, its agent or anyone acting on its behalf gave, or agreed to give, to any officer or employee of the MPSREGC or other governmental authority a gratification in any form so as to unduly influence the Selection Process;

(e) The Bidder, in the opinion of the MPSREGC, has a Conflict of Interest materially affecting fair competition;

(f) The Bidder submits a Financial Proposal for more than 05 (five) District/Cluster/Head Office units; or

(g) A Proposal shall be excluded / disqualified as soon as the cause for its exclusion / disqualification is discovered.

3.3 Final Selection

3.3.1 The Evaluation Committee appointed by the MPSREGC will carry out the evaluation of the Technical Proposals of the qualified Bidders before opening of the Financial Proposals. A committee constituted for this behalf will act as the Evaluation Committee; the services of an outside expert consultant may also be adjoined with the Committee.

3.3.2 Only the Bidders who meet ALL the Qualification Criteria as mentioned in Clause 3.1 above would be considered for financial evaluation. The Financial Proposals of only such qualified Bidder(s) shall be opened.

3.3.3 The Selected Bidder shall

3.3.4 be the L-1 Bidder for a particular unit based on the Least Cost (L-1) methodology. The Bidders are not allowed to quote fees less than the minimum fees mentioned in Annexure 13A and 13B.

3.3.5 The sequence of unit-wise financial bid opening will be decided by the MPSREGC at the time of opening of the financial bids, in accordance with the preference mentioned in Annexure 11, and consequently the L-1 Bidder will be the Selected Bidder for that respective unit.

3.3.6 If a Bidder is selected as L-1 for the maximum number of units permissible to be awarded, the remaining Financial Proposals of the Bidder shall not be considered for any of the remaining units under the selection process.

3.3.7 If no bids are received for any of the units, or a unit remains unawarded, the MPSREGC reserves the full discretion to award such unit to a shortlisted eligible Bidder (who has been awarded fewer than the maximum permissible units), through mutual consent, at the minimum fees mentioned in the RFP.

3.4 Grant of Work Order

3.4.1 After selection, a Work Order ("Work Order") / Letter of Award (LOA) will be issued by the MPSREGC to the Selected Bidder(s). The Selected Bidder(s) shall, within 07 (seven) working days of the receipt of the Work Order, sign and return the duplicate copy of the Work Order in acknowledgement thereof. Thereafter, the Selected Bidder will enter into a Contract and shall work in accordance with the SOW mentioned in the RFP.

3.4.2 The issue of the Work Order and its acceptance shall create binding obligations upon the Selected Bidder to fulfil the conditions specified in this RFP and the Work Order, including the execution of the Contract within the prescribed time.

3.4.3 In the event that the duplicate copy of the Work Order duly signed by the Selected Bidder is not received by the stipulated date, or the Selected Bidder fails to accept the Work Order or execute the Contract or furnish the Performance Security within the prescribed time, the MPSREGC may appropriate the EMD of such Selected Bidder as mutually agreed genuine pre-estimated loss and damage, and thereafter shall be free to award the assignment to the next Bidder in sequence, or to proceed in the manner considered in the best interest of the MPSREGC.

SECTION 4. SCOPE OF WORK

4.1 Background

The Panchayat and Rural Development Department, Government of Madhya Pradesh, in accordance with the Operational Guidelines (2013)/WDC-PMKSY 2.0 of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and various orders / circulars / guidelines issued by the GoI from time to time, intends to appoint Chartered Accountant firms to conduct the Statutory Audit for the FY 2025-26 for all Gram Panchayats, Janpad Panchayats, Zila Panchayats and the State Head Office of the Scheme, with a view to strengthening the financial management system and improving transparency at all three tiers of Panchayat and their Implementation Agencies.

4.2 Detailed Scope of Work

4.2.1 Examination and certification of books of accounts (All level). With regard to MGNREGA/WDC-PMKSY 2.0, the CA firm will examine and certify whether the following books of accounts / documents maintained by the Gram Panchayat, in the form and manner specified and in accordance with the provisions, are in agreement with the supporting Muster Rolls, vouchers, bills and measurement books:

a. Cash Book;

b. Receipt and Payment Statement;

c. Utilisation Certificate(s) issued, if any.

In addition, the CA firm will examine the following/provided registers prescribed task for MGNREGA/WDC-PMKSY 2.0:

a. Cash Book;

b. Receipt and Payment Statement;

c. Muster Roll Receipt Register;

d. Job Card Issue Register;

e. Employment Register;

f. Works Register;

g. Asset Register;

h. Monthly Allotment and Utilisation Watch Register.

i. SNA/SNA SPARSH

j. PFMS

The examination and certification of accounts will be based on original vouchers / challans / bills.

4.2.2 Audit of Financial Statements. The Auditor shall examine and certify the Balance Sheet, the Income and Expenditure Account, the Receipts and Payments Account, the Schedules forming part of the Financial Statements, the Notes to Accounts, the Significant Accounting Policies and the Utilisation Certificate, and shall express an independent audit opinion on the financial statements.

4.2.3 Reporting and comments. The CA firm will, inter alia:

- Comment on the quality of accounts and financial statements;
- Identify and list gaps / deficiencies and weak areas in systems and controls and make recommendations for improving these;
- Comment on the wage–material ratio on works taken up by the Gram Panchayat;
- Certify whether MGNREGA/WDC-PMKSY 2.0 funds have been deployed only on admissible activities / works or otherwise;
- Comment, in the consolidated report of each District/Cluster, whether the Gram Panchayat has complied with the rules, regulations, circulars, notifications and guidelines of MGNREGA/WDC-PMKSY 2.0, and give details of non-compliance (if any); and
- Comment on other matters which may have a significant impact on the implementation of MGNREGA/WDC-PMKSY 2.0.

An indicative check-list for this purpose is annexed at Annexure 15.

4.2.4 **Visit to Janpad Panchayat by the CA firm.** It is envisaged that the CA firm will visit the Janpad Panchayat headquarters for the certification of accounts. To facilitate the visits, the CA firm would give an advance tour programme to the District Programme Coordinator (DPC) before commencing the certification process, indicating the proposed dates of visit. The DPC will be responsible to ensure that all necessary documents are provided to the CA firm and that the concerned Panchayat officials are available during the visit, assisted by the respective Programme Officers (POs)and/WDC-PMKSY 2.0 Officer.

4.2.5 **Compilation and reporting of the certified accounts.** The CA firm will submit to the PO / CEO, Janpad Panchayat a report for each Janpad Panchayat visited, enclosing a certificate in the prescribed format within 15 days of completion of certification of the accounts of the Gram Panchayat. The report should contain the records verified, discrepancies noticed (if any), adequacy of documentation and findings on the items listed in the check-list. A consolidated summary for all Gram Panchayats assigned to the CA firm within a District/Cluster will be submitted to the DPC within 15 days of completion of certification for all such Gram Panchayats, highlighting issues requiring immediate attention, adverse observations and suggestions for improvement.

4.2.6 During the course of certification, if the CA firm notices any defalcation or misappropriation of funds, it shall be immediately brought to the notice of the DPC, who would proceed to take necessary action. District/Cluster-wise summaries of observations made by the CA firm will also be included as an annexure to the audit report of the State Employment Guarantee Fund. While auditing the MGNREGA/WDC-PMKSY 2.0 funds at the District/Cluster level, the auditor will take into account the certification and observations of the CA firm made on accounts.

4.3 Reporting / Deliverables

The Selected CA firm shall submit the yearly audit report for the Financial Year 2025-26, covering the Scope of Work, as follows:

For Gram Panchayats (GP):

- Statutory Audit Report along with Standalone Financial Statement summary;
- Utilisation Certificate of the GP (as per Annexure 17);
- Report on deficiencies & discrepancies observed during audit;
- Report on check-list for audit of MGNREGA/WDC-PMKSY 2.0 accounts of the GP (as per Annexure 15); and
- Certificate for MGNREGA/WDC-PMKSY 2.0 accounts of the GP and I A.

For Janpad Panchayats (JP):

- Statutory Audit Report along with Standalone Financial Statement of the JP;
- Consolidated Utilisation Certificate of each JP with its GPs (as per Annexure 17);
- Consolidated Financial Statements for all Gram Panchayats in the JP; and
- Consolidated Report on deficiencies & discrepancies of the JP with all Gram Panchayats in it.

For Implementation Agencies (IA):

- Statutory Audit Report along with Standalone Financial Statement of the IA;
- Utilisation Certificate of the IA (as per Annexure 17); and
- Report on deficiencies & discrepancies observed during audit of the IA.

For Districts / Clusters:

- Statutory Audit Report along with Standalone Financial Statement of the District;
- Consolidated Utilisation Certificate of each District with its JPs & IAs (as per Annexure 17);
- Consolidated Financial Statements for all Janpad Panchayats in the District;
- Consolidated Report on deficiencies & discrepancies of the District with all JPs & IAs in it;
- Report on check
- -list on prerequisites / documents;

- Report on State/District/Cluster claims for central funds under MGNREGA/WDC-PMKSY 2.0; and
- Certificate of Non-Diversion of Funds and Non-Embezzlement of Funds (as per Annexure 18).

For Head Office:

- Statutory Audit Report along with Standalone Financial Statement of the Head Office;
- Consolidated Utilisation Certificate of the Head Office with all District/Clusters (as per Annexure 17);
- Consolidated Financial Statements of the District/Clusters;
- Consolidated Report on deficiencies & discrepancies of the Head Office with all District/Clusters, JPs, GPs & IAs; and
- Any other reports and certificates which may be required by any concerned authority, including the GoI.

4.4 Responsibilities of the Auditors

4.4.1 The auditors shall extend all necessary co-operation to the other auditors and, if required, shall submit the information in the formats suggested by the Department. All District/Cluster-level auditors have to compulsorily send copies of their reports to the auditor of the Head Office and shall be bound to provide all other information / explanation required for the purpose of consolidation and for the true and fair presentation of the account positions.

4.4.2 All audit firms shall nominate a nodal person by name for the conduct of this audit. The nodal person shall be a partner of the audit firm, who will execute the agreement on behalf of the firm.

4.4.3 The CA firm auditing the Head Office of the Scheme shall additionally audit 01 (one) other District/Cluster. The team deployed for the assignment shall be adequately qualified and led by a Chartered Accountant, supported by semi-qualified and support staff as necessary for timely and quality completion of the assignment.

4.5 Signing of Agreement & Commencement of Services

4.5.1 For audit of a District/Cluster, the firm will sign the agreement with the CEO, Zila Panchayat of the concerned District/Cluster for which the contract is awarded. For audit of the Head Office of the Scheme, the firm will sign the agreement with the Commissioner / authorised person of the Madhya Pradesh State Rural Employment Guarantee Council.

4.5.2 The Contract Agreement shall be executed on Judicial Stamp Paper of ₹ 1,000/- (minimum). The selected CA firm shall, within 05 (five) days from the date of issuance of the LOA, contact the concerned authority for execution of the Contract Agreement and shall commence the services immediately upon execution of the Agreement, completing the assignment within the timeline prescribed in the RFP and the Work Order.

4.5.3 Failure of the selected firm to execute the Contract Agreement within the stipulated period, without sufficient cause and prior approval of the Competent Authority, may result in cancellation of the award and such further action as deemed appropriate by the MPSREGC, including forfeiture of the EMD and award of the assignment to another eligible Bidder.

SECTION 5. PAYMENT TERMS

5.1 Terms of Payment

5.1.1 No advance payment shall be made by the MPSREGC/WDC-PMKSY 2.0 at the time of signing of the Contract. Payment to the firm shall be released after due verification by the competent authority and upon submission of all requisite documents and fulfilment of the terms and conditions of the RFP and the Work Order.

5.1.2 The fees payable to the District/Cluster-level Auditor shall be released only after the audit report has been duly accepted and signed by the concerned District Collector, upon submission of the duly approved and signed audit report to the MPSREGC/WDC-PMKSY 2.0.

5.1.3 The fees payable to the Auditor of the Head Office shall be released only after the audit report has been duly accepted and signed by the Commissioner, Madhya Pradesh State Rural Employment Guarantee Council.

5.1.4 The minimum audit fee for each audit assignment has been specified in Annexure 13A and 13B. The quoted fee shall not be lower than the prescribed minimum fee. Any financial bid quoting an amount below the prescribed minimum fee shall be liable to rejection.

5.1.5 The rate quoted shall encompass all costs, including TA/DA, manpower deployed, transportation cost, consumables, printing and all other expenses required for providing proper and efficient services under the assignment. No separate payment shall be made for any such items.

5.1.6 The payment will be subject to deduction of taxes at source (TDS) as per Income Tax Rules and other statutory deductions as per Applicable Laws. GST, if applicable, shall not be included in the Proposal rates and shall be paid by the MPSREGC/WDC-PMKSY 2.0 separately at prevailing rates. The remuneration received under the Contract will be subject to normal tax liability in India. All payments will be made in Indian Rupees (INR) only, to the bank account of the Selected Agency.

5.1.7 Payments shall be subject to deductions of any amount for which the Selected Agency is liable as per the liquidated damages clauses set out in this RFP / Contract. No interest / charges shall be paid on delayed payments.

5.2 Disputed Invoice

5.2.1 In case of a dispute on the payment amount or any other payment-related matter, such matter shall be discussed with the MPSREGC/WDC-PMKSY 2.0 and/or any other authority designated by the MPSREGC/WDC-PMKSY 2.0. In such cases, the Selected Agency shall produce requisite supporting documents to support the disputed amount; however, the decision of the MPSREGC in this matter shall be considered final.

SECTION 6. KEY PERFORMANCE INDICATORS (KPIs) AND LIQUIDATED DAMAGES

The Key Performance Indicators ("KPIs") below define the terms of the Selected Agency's responsibility in ensuring the timely delivery of the Scope of Work, the quality of deliverables and other aspects of the assignment as per this RFP. The KPIs mentioned below are not exhaustive, and any addition / deletion to this list shall be with the mutual consent of the MPSREGC/WDC-PMKSY 2.0 and the Selected Agency.

6.1 Coverage and Quality KPI

6.1.1 It is required for the auditor to make 100% (one hundred percent) coverage of the points mentioned in the scope and coverage of audit. In case of failure to do so, or failure to disclose misappropriation of funds / irregularity, and if it is disclosed in future that some major points have not been recorded in the audit report of the District/Block/Gram Panchayat and other units, then the same will be treated as a default on the part of the audit firm, and liquidated damages @ 10% (ten percent) of the audit fees shall be deductible from the payments as liquidated damages, and disciplinary action may be taken if serious negligence is found on the part of the auditor.

6.2 Timeliness / Delay Liquidated Damages

6.2.1 If the successful Bidder fails to complete the work and submit the required reports within the stipulated period from the date of signing of the agreement, the Commissioner, Madhya Pradesh State Rural Employment Guarantee Council shall have the right to impose a penalty @ ₹ 200 (Rupees Two Hundred) per day subject to a maximum of 5% (five percent) of the Contract Amount, which shall be adjusted against the EMD / payments of the Bidder.

6.3 Recovery of Liquidated Damages

Note:

- The MPSREGC shall recover liquidated damages, at the first instance, from the amount due to the Selected Agency and, thereafter, from the Performance Security furnished by the Selected Agency.
- These liquidated damages will be monitored and deducted for the entire Contract Period. KPI adherence will be monitored by the MPSREGC-designated nodal / authorised officer(s) or representative and/or any third party.
- In the event of gross negligence, irregularity, laxity or misconduct on the part of the CA firm's personnel, and where within one year of the Audit Report any misrepresentation or fraud (which on a reasonable basis could be detected by the CA firm during the course of the audit) is detected by any authority, the contract shall be terminated, the ICAI shall be informed for disciplinary action, and the CA firm shall be blacklisted.

SECTION 7. GENERAL TERMS OF RFP

7.1 Period of Contract

The Contract will be signed with the Selected Bidder for the Statutory Audit of the Financial Year 2025-26 and shall subsist until the completion of the assignment and submission and acceptance of all prescribed reports and certificates. Any extension of the engagement shall be at the sole discretion of the MPSREGC/WDC-PMKSY 2.0 and on mutually agreed terms.

7.2 Performance Security

7.2.1 A Performance Security equivalent to 3% (three percent) of the Financial Proposal for each awarded District/Cluster/Head Office unit ("Performance Security") shall be furnished by the Selected Bidder from a Nationalised / Scheduled Bank, before execution of the Contract, in the form of a Bank Guarantee substantially in the form specified at Annexure 6.

7.2.2 The Performance Security shall be valid for a period of not less than 14 (fourteen) months and shall be retained by the MPSREGC/WDC-PMKSY 2.0 until the completion of the assignment. It shall be released within 60 (sixty) days after the completion of the assignment, on receipt of a written request from the Selected Agency and upon the MPSREGC/WDC-PMKSY 2.0 being satisfied with the due performance of the obligations under the Contract. No interest shall be payable on the Performance Security.

7.2.3 The Performance Security may be invoked on violation of any of the following conditions: (a) the Selected Agency is not able to deliver services as per the KPIs set out in the Contract; or (b) the Selected Agency or its employee(s) is involved in any unlawful activity during its engagement with the MPSREGC/WDC-PMKSY 2.0.

7.2.4 The Selected Agency shall keep the Performance Security replenished at all times. If the MPSREGC/WDC-PMKSY 2.0 withdraws / deducts from the Performance Security owing to a default, the replenishment shall be done by the Selected Agency within 30 (thirty) working days of the withdrawal. Failure to do so shall result in an event of default by the Selected Agency.

7.3 Confidentiality

7.3.1 This RFP document is meant for the specific use by parties interested to participate in the Selection Process and is subject to Copyright Laws. The Bidders shall be held responsible for any misuse of information contained in the document and shall be liable to be prosecuted by the MPSREGC/WDC-PMKSY 2.0. By downloading / purchasing the RFP document, the interested party is subject to the confidentiality clauses.

7.3.2 Information relating to the examination, clarification, evaluation and recommendation for the Bidders shall not be disclosed to any person who is not officially concerned with the process. The Selected Agency shall comply with all Applicable Laws relating to protection of data privacy and confidentiality as applicable to the assignment, and shall treat all information obtained during the audit as strictly confidential.

7.4 Interference with Tender Process

For a Bidder who withdraws from the tender process after opening of the Financial Proposal, or after being declared the Selected Bidder, or fails to enter into the Contract or to provide the Performance Security or any other document / security required in terms of the RFP after being declared the Selected Bidder, without valid grounds, the EMD submitted shall be forfeited, in addition to the recourse available in the RFP document or the Contract.

7.5 Fraud and Corrupt Practices

7.5.1 The Bidders and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the Selection Process. The MPSREGC will reject a Proposal, without being liable in any manner whatsoever, if it determines that the Bidder has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice (collectively "Prohibited Practices") in the Selection Process. In such an event, the MPSREGC will forfeit and appropriate the EMD / Performance Security as mutually agreed genuine pre-estimated

compensation and damages.

7.5.2 For the purposes of this Clause, "corrupt practice" means the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the action of any person connected with the Selection Process; "fraudulent practice" means a misrepresentation or omission of facts in order to influence the Selection Process; "coercive practice" means impairing or harming, or threatening to impair or harm, any person or property to influence participation in the Selection Process; "undesirable practice" means establishing contact with any person connected with the MPSREGC for canvassing or influencing the Selection Process, or having a Conflict of Interest; and "restrictive practice" means forming a cartel or arriving at any understanding among Bidders with the objective of restricting or manipulating full and fair competition.

7.6 Debarment from Bidding

7.6.1 If the MPSREGC finds that a Bidder has breached the code of integrity prescribed in Clause 7.5, or where the entire EMD or Performance Security of a Bidder has been forfeited in respect of the Selection Process or the Contract, the Bidder may be debarred from participating in any tender process undertaken by the MPSREGC for a period of up to 03 (three) years. No such debarment shall be made unless the Bidder has been given a reasonable opportunity of being heard.

7.7 Language

The Bidder shall deliver all Bidding documents in the English language only. Any supporting documents submitted in a language other than English shall be accompanied by a duly attested English translation, which shall prevail for the purpose of evaluation. The Contract and all correspondence relating to the Contract shall be in English or Hindi.

7.8 Taxes and Duties

GST, if applicable, shall not be included in the Proposal price and shall be paid by the MPSREGC separately at prevailing rates. All other taxes, duties, fees and levies shall be included in the Financial Proposal price. TDS, if applicable, shall be deducted as per the law in force at the time of execution of the Contract. The CA firm shall pay all applicable domestic taxes, duties, fees and other impositions levied under Applicable Law.

7.9 No Sub-Contracting

The Selected CA firm shall conduct and carry out the job / responsibilities properly as described in the RFP. No subletting / sub-contracting of the Scope of Work or any part thereof shall be allowed. If any CA firm is found sub-letting its job / activities to some other CA firm or agency, the agreement will be terminated, the EMD / Performance Security will be forfeited, and the MPSREGC may recommend to the ICAI to take disciplinary action against the defaulting CA firm and blacklist it as per rules.

7.10 Signing of Contract

The Selected Bidder shall execute the Contract within 05 (five) days from the date of the Work Order / LOA, as set out in Clause 4.5. All terms and conditions of the RFP and corrigenda issued shall also be applicable to the Contract. In the event of an inconsistency between the terms of the Contract, the RFP and the Bid, the terms of the Contract shall prevail.

7.11 Costs of Signing

The Selected Agency shall bear all costs related to the signing and registration of the Contract, including stamp duties (Judicial Stamp Paper of ₹ 1,000/- minimum) and registration charges.

7.12 Monitoring of Contract

The MPSREGC shall designate a nodal / authorised officer(s) or representative and/or any third party for monitoring of the assignment and delivery of the services. If a delay in delivery of service is observed, a performance notice would be given to the Selected Agency to speed up the delivery. Any change in the constitution of the Selected Agency shall be notified forthwith in writing to the MPSREGC, and such change shall not relieve the Selected Agency from any liability under the Contract.

7.13 Copyright and Ownership of Documents

The copyright in all materials, data and information furnished to the Selected Agency shall remain vested in the MPSREGC. All documents and other information provided by the MPSREGC or submitted by a Bidder shall remain or become the property of the MPSREGC. The Selected Agency shall be responsible for the accuracy of the contents of all deliverables and prescribed documents prepared and submitted, and shall indemnify the MPSREGC against any adverse outcomes attributable to inaccuracies therein.

7.14 Force Majeure

7.14.1 Neither party will be liable in respect of any failure to fulfil its obligations if the said failure is entirely due to acts of God, Governmental restrictions or instructions, natural calamities or catastrophe, epidemics or disturbances in the country. Force Majeure shall not include any event caused by the negligence or intentional action of a party or its agents or employees.

7.14.2 A party affected by an event of Force Majeure shall notify the other party within 07 (seven) working days of such event, providing sufficient evidence of its nature and cause, and shall similarly give written notice of the restoration of normal conditions as soon as possible. In the event a Force Majeure event continues for 90 (ninety) days, either party may issue a termination notice; payments for works done prior to the commencement of the Force Majeure period shall be duly paid to the Selected Agency.

7.15 Events of Default and Termination

7.15.1 Agency Events of Default include, inter alia: (a) failure to replenish the Performance Security within 30 (thirty) working days of encashment; (b) abandonment of the assignment for a period of more than 30 (thirty) days; (c) any representation or warranty being found to be false or misleading; (d) unlawful repudiation of the Contract; and (e) material breach of any of its obligations under the RFP / Contract.

7.15.2 Termination for Default: The MPSREGC may, without prejudice to any other remedy for breach of Contract, by written 30 (thirty) days' notice of default, terminate the Contract in whole or in part if the Selected Agency fails to deliver any or all of the services within the period(s) specified, or fails to perform any other obligation(s). In the event of such termination, the MPSREGC will be entitled to forfeit the Performance Security, in addition to taking any other recourse available under the law, including blacklisting.

7.15.3 Termination for Convenience / Force Majeure / Insolvency: The MPSREGC, by giving 30 (thirty) days' written notice, may terminate the Contract, in whole or in part, at any time for its convenience, or if the Selected Agency becomes bankrupt or insolvent, or in the event of a prolonged Force Majeure. Any undisputed payment for the tasks accomplished by the Selected Agency up to the date of termination would be paid by the MPSREGC.

7.15.4 If the CA firm fails to perform as per the contract conditions and complete the assignment as per the time schedule, or is found guilty of gross negligence, irregularity, laxity or misconduct, or where any misrepresentation or fraud is detected by any authority, the contract shall be terminated, the ICAI shall be informed for disciplinary action, and the CA firm shall be blacklisted. In addition, the EMD / Performance Security deposited by the firm shall stand forfeited to the MPSREGC. However, before taking any such action, the firm shall be given an opportunity to present its case by way of a 15 (fifteen) days' show-cause notice.

7.16 Indemnity

The Selected Agency shall at all times indemnify and keep indemnified the MPSREGC against all claims, actions, proceedings, losses, liabilities, damages, costs and expenses arising out of, directly or indirectly, any breach by the Selected Agency of its obligations, or any negligence, wrongful act or omission, including professional negligence or misconduct, in relation to services rendered by it. All claims regarding indemnity shall survive the termination or expiry of the Contract.

7.17 Severability

If for any reason whatsoever any provision of this RFP is invalid, illegal or unenforceable, or is declared by any court of competent jurisdiction to be invalid, illegal or unenforceable, the validity, legality or enforceability of the remaining provisions shall not be affected in any manner, and the parties shall negotiate in good faith with a view to agreeing upon one or more provisions which may be substituted for such invalid, unenforceable or illegal provisions.

7.18 Notices

Unless otherwise stated, notices to be given under this RFP / Contract shall be in writing and delivered by hand, recognised courier or registered post to the parties at their respective addresses. Notices to the MPSREGC shall be addressed to: The Commissioner, VB-G RAM G/Director (WDC-PMKSY 2.0),il, 4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027 (e-mail: comm.mpsgrgc@mp.gov.in; Phone: 0755-2551487).

7.19 Settlement of Dispute

7.19.1 In case of any dispute, the Selected Agency will, at first, attempt in good faith to resolve the dispute through mutual understanding and amicable settlement with the MPSREGC.

7.19.2 In case of a dispute related to a District/Cluster audit, the matter shall be decided by the Madhya Pradesh State Rural Employment Guarantee Council. In all other cases of dispute, the matter shall be referred to the Commissioner, Madhya Pradesh State Rural Employment Guarantee Council. All such disputes shall be referred to the competent authority stated above within 30 (thirty) days of their occurrence.

7.19.3 Any party not satisfied with the decision of the Commissioner, Madhya Pradesh State Rural Employment Guarantee Council, may appeal to the Principal Secretary / Additional Chief Secretary, Panchayat and Rural Development Department, Government of Madhya Pradesh, whose decision shall be final.

7.20 Arbitration

Any party not satisfied with the decision of the Principal Secretary / Additional Chief Secretary may request the appointment of an arbitrator under the Arbitration and Conciliation Act, 1996. The seat of arbitration shall be Bhopal, and the proceedings shall be conducted in the English or Hindi language. During any period of arbitration, there shall be no suspension of the Contract, and the Selected Agency shall continue to fulfil its obligations except for such matters which are the subject of the arbitration.

7.21 Taxes, Legal Jurisdiction and Savings

7.21.1 All legal disputes between the parties shall be subject to the jurisdiction of the competent Courts situated in Bhopal, Madhya Pradesh only.

7.21.2 In the absence of any specific provision in the Contract on any issue, the guidelines issued / to be issued by the Madhya Pradesh State Rural Employment Guarantee Council / Panchayat and Rural Development Department, Government of Madhya Pradesh shall be applicable.

7.21.3 The MPSREGC, in its sole discretion and without incurring any obligation or liability, reserves the right, at any time, to suspend, cancel, amend or supplement the Selection Process or modify the dates or other terms and conditions relating thereto; to consult with any Bidder to receive clarification; and to independently verify, disqualify, reject or accept any and all submissions or other information submitted by or on behalf of any Bidder.

7.21.4 The Selected Agency shall not, under any circumstances, revise the rates already approved for services. The Selected Agency shall comply with all Applicable Laws, including all acts, amendments, rules, guidelines and notifications issued by the Central Government / State Government in connection with the performance of its obligations under this RFP / Contract. Any publicity by the Selected Agency in which the name of the MPSREGC is to be used shall be done only with the explicit written permission of the MPSREGC.

SECTION 8. ANNEXURES

ANNEXURE 1: COVER LETTER

(To be submitted on the letterhead of the Bidder)

To,
The Commissioner MPSREGC / Director- WDC-PMKSY 2.0
Madhya Pradesh State Rural Employment Guarantee Council
4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027

Sub.: Request for Proposal for Selection of Chartered Accountant Firm(s) for Statutory Audit for FY 2025-26 of MGNREGS/WDC-PMKSY 2.0— RFP Ref. No. [____2581___] dated [_23/10/2026__]

Dear Sir,

With reference to the above-mentioned RFP, we, having examined all relevant documents and understood their contents, hereby submit our Proposal for the *Selection of Chartered Accountant Firm(s) for Statutory Audit for the Financial Year 2025-26 of MGNREGS*/WDC-PMKSY 2.0. We are submitting our Proposal as **[name of the Bidder]**. We understand that you are not bound to accept any Proposal you receive. Further, we declare that:

1. We acknowledge that the MPSREGC/WDC-PMKSY 2.0 will rely on the information provided in the Proposal and the supporting documents, and we certify that all information provided is true and correct, nothing has been omitted which renders such information misleading, and all documents accompanying the Proposal are true copies of their respective originals;

2. We have examined and have no reservations to the RFP, including any corrigenda / addenda issued by the MPSREGC/WDC-PMKSY 2.0;

3. We do not have any Conflict of Interest in accordance with the terms of the RFP;

4. We have not directly or indirectly or through an agent engaged in any corrupt, fraudulent, coercive, undesirable or restrictive practice in respect of any tender or RFP issued by or any agreement entered into with the MPSREGC/WDC-PMKSY 2.0 or any other public entity;

5. We certify that in the last 03 (three) years we / our Associates have neither failed to perform on any assignment or contract, nor been expelled from any project, nor had any contract terminated for breach on our part;

6. We are a Madhya Pradesh based firm, empanelled with the C&AG of India, and satisfy all the Pre-Qualification Criteria set out in the RFP independently;

7. We agree to keep this offer valid for 45 (Fourty Five) days from the Proposal Due Date, and to extend the Bid Validity Period if so required by the MPSREGC/WDC-PMKSY 2.0;

8. A Power of Attorney in favour of the Authorised Signatory to sign and submit this Proposal is attached herewith (Annexure 7);

9. The Financial Proposal has been / shall be submitted online as per the prescribed format and timeline; and

10. We agree and undertake to abide by all the terms and conditions of the RFP.

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 2: BIDDER CONTACT DETAILS & FIRM PROFILE

(To be submitted on the letterhead of the Bidder)

S. No.	Particulars	Details
1	Name of the Firm	
2	ICAI Firm Registration Number (FRN)	
3	C&AG Empanelment Code / Number (2025-26)	
4	Date of Establishment of the Firm (as per ICAI Constitution Certificate)	
5	Registered Head Office Address (in Madhya Pradesh)	
6	PAN of the Firm/Prop.	
7	GST Registration Number	
8	Peer Review Certificate No. & Validity	
9	Number of Full-time Fellow / Partners	
10	Name of the Authorised Representative / Signatory	
11	E-mail ID	
12	Phone Number (mobile preferable)	

The Bidder shall enclose, in support of the above: copy of ICAI Registration Certificate and valid Constitution Certificate as on 01.01.2026; C&AG empanelment letter for 2025-26; valid Peer Review Certificate; PAN card; GST Registration Certificate; and documentary proof of Head Office in Madhya Pradesh (registry / rent agreement with NOC along with latest electricity or telephone bill not older than 03 months from the Proposal Due Date).

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 3: FORMAT FOR TECHNICAL PROPOSAL & WORK EXPERIENCE SUMMARY

(To be submitted on the letterhead of the Bidder)

The Bidder shall submit, on its letterhead, a Technical Proposal confirming that its Proposal is unconditional and unqualified and that it satisfies all the Pre-Qualification Criteria set out in Clause 3.1 of the RFP, enclosing all supporting documents. The Bidder shall additionally furnish the following firm and partner details:

S. No.	Particulars	Details / Supporting Document
1	Name and address of the Firm; Head Office and branch office(s) with dates of establishment	Attach ICAI Constitution Certificate & Partnership Deed
2	ICAI Firm Registration Number (FRN)	Attach ICAI certificate
3	C&AG Empanelment conduct audits of major Public Sector Undertakings (PSUs), for the Financial Year 2025-26.	Attach C&AG empanelment proof
4	PAN and GST Registration Number	Attach PAN card & GST certificate
5	Number of years of the firm's existence & date of establishment	Attach ICAI Constitution Certificate
6	Details of Partners: number of full-time Fellow (FCA) / Associate (ACA) partners; name, membership number, date of joining and qualification of each partner	Attested copy of ICAI certificate
7	Audit experience of the firm (number of statutory / government / PSU audit assignments, with brief particulars)	Attach copies of appointment letters / work orders / completion certificates
8	Details of team proposed to be deployed for the assignment (Team Leader – Chartered Accountant; semi-qualified staff; support staff)	Self-declaration with names & qualifications

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 4: SELF-DECLARATION

(To be submitted on the letterhead of the Bidder)

To,
The Commissioner MPSREGC/ Director WDC-PMKSY 2.0
Madhya Pradesh State Rural Employment Guarantee Council
4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027
In response to the RFP Ref. No. **[___2581_____]** dated **[_23/10/2026__]** for the *Selection of Chartered Accountant Firm(s) for Statutory Audit for FY 2025-26 of MGNREGS*/WDC-PMKSY 2.0

, as a Partner / Authorised Signatory of **[_____name of firm]**, I / We hereby declare that presently our firm:

(i) Possesses the necessary professional, technical, financial and managerial resources and competence required under the RFP document;

(ii) Has fulfilled its obligation to pay such taxes payable to the Union and the State Government or any local authority as specified in the RFP;

(iii) Has an unblemished record and is not declared ineligible for corrupt and fraudulent practices, either indefinitely or for a particular period, by any State / Central Government / PSU / UT;

(iv) Is registered with the ICAI, holds a valid Constitution Certificate as on 01.01.2026 and a valid Peer Review Certificate, and is empanelled with the C&AG of India for 2025-26;

(v) Has its Head Office located within the State of Madhya Pradesh;

(vi) Is not insolvent, in receivership, bankrupt or being wound up, and is not the subject of legal proceedings for any of the foregoing reasons;

(vii) And its partners have not been convicted of any criminal offence related to their professional conduct or the making of false statements or misrepresentations, nor been debarred within the last 03 (three) years;

(viii) No disciplinary proceedings resulting in conviction, removal, suspension of practice or any major penalty have been initiated or imposed against the firm or any of its partners by the ICAI;

(ix) Does not have a conflict of interest which materially affects fair competition; and

(x) Will comply with the code of integrity specified in the RFP.

If this declaration is found to be incorrect, then, without prejudice to any other action that may be taken as per the applicable Act and Rules prescribed by the GoMP, our security may be forfeited in full, our Proposal (to the extent accepted) may be cancelled, and the MPSREGC may choose to blacklist us for a period it may deem fit.

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 5: BLACKLISTING AND PENDING SUIT DECLARATION

(On Non-Judicial Stamp Paper of MP Govt. Norms duly notarized by a 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 _____ (name of the Bidder firm), do hereby, in continuation of the terms and conditions of the RFP document, give the following undertaking:

1. It is declared that the firm _____is not declared insolvent at any time in the past, and is not debarred / blacklisted by the MPSREGC/WDC-PMKSY 2.0 / Central Government / State Government / Public Sector Undertaking / any other local body as on the Bid Due Date under this RFP, nor convicted under the provisions of the Indian Penal Code / Prevention of Corruption Act, nor is any criminal case pending against me / us in any court of law;

2. It is further declared that the firm shall inform the MPSREGC/WDC-PMKSY 2.0 of any pending suits / enquiry / investigation against the Bidder in any court of law or any authority which may hamper the execution of works under this RFP;

3. It is declared that if the firm gets debarred / blacklisted by the MPSREGC/WDC-PMKSY 2.0/ Central Government / State Government / PSU / any other local body after the Bid Due Date but during the selection process, the firm shall inform the Authority of such debarment or blacklisting, in which case the firm shall not be considered as a qualified Bidder; and

4. The firm hereby agrees that if, in future, it comes to the notice of the MPSREGC/WDC-PMKSY 2.0 that any disciplinary / penal action due to violation of the terms and conditions of the RFP / Agreement which amounts to cheating / mala fide intention has occurred, the MPSREGC/WDC-PMKSY 2.0 shall be at discretion to take appropriate action as it finds fit.

(Full name and complete address with signature of the Authorised Signatory)

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

WITNESS:
1) Full Name _____Address _____Signature _____
2) Full Name _____Address _____Signature _____

ANNEXURE 6: FORM OF PERFORMANCE SECURITY

(To be stamped in accordance with the Stamp Act, on the letterhead of the issuing Nationalized / Scheduled Bank)

Ref.: _____ Date: _____

To, The Commissioner, VB-G RAM G/Director (WDC-PMKSY 2.0),4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027.

In consideration of the Madhya Pradesh State Rural Employment Guarantee Council (hereinafter referred to as the "MPSREGC") and WDC-PMKSY 2.0 having awarded to **[name of Selected Agency]**, having its registered office at **[address]** (hereinafter referred to as the "Selected Agency"), the assignment for *Statutory Audit for FY 2025-26 of MGNREGS*, by issue of Work Order No. **[reference]** dated **[date]**, and the Selected Agency having agreed to furnish a Bank Guarantee amounting to ₹ **[amount in figures and words]** to the MPSREGC for the performance of the said Agreement:

We, **[name of Bank]**, having our head office at **[address]** (hereinafter referred to as the "Bank"), do hereby guarantee and undertake to pay the MPSREGC/WDC-PMKSY 2.0 immediately on demand, and without any demur, reservation, contest or protest, all monies payable by the Selected Agency to the extent of ₹ **[amount]**, if the Selected Agency shall fail to fulfil or comply with all or any of the terms and conditions contained in the said Contract. Any such written demand made by the MPSREGC on the Bank shall be conclusive and binding notwithstanding any difference between the MPSREGC/WDC-PMKSY 2.0 and the Selected Agency or any dispute pending before any Court, Tribunal, Arbitrator or any other authority.

WITNESS: 1) _____ 2) _____ For the Bank: _____(with Bank Stamp)

ANNEXURE 7: FORMAT FOR POWER OF ATTORNEY FOR AUTHORISED SIGNATORY

(On Non-Judicial Stamp MP Govt Norms duly attested by a 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 _____ (address of residence), 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 *Selection of Chartered Accountant Firm(s) for Statutory Audit for FY 2025-26 of MGNREGS* ("Project"), for the MPSREGC, representing us in all matters before the MPSREGC/WDC-PMKSY 2.0.

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. 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 organisation, whichever is earlier.

IN WITNESS WHEREOF WE, _____, THE ABOVE-NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS _____DAY OF _____2026.

Accept (Signature of Attorney): _____ For (Signature of PoA Giver): _____ Notarized:

ANNEXURE 8: DECLARATION FOR EXISTENCE / CONSTITUTION OF THE FIRM

(To be submitted on the letterhead of the Bidder)

To,
The Commissioner-MPSREGC/ Director WDC-PMKSY 2.0
Madhya Pradesh State Rural Employment Guarantee Council
4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027

I / We _____ (full name in capital letters), Partner / Holder of Power of Attorney of _____ (insert name of Bidder), as the Partner / Managing Director / Member, certify and confirm that _____ (insert name of the Bidder) is a firm of Chartered Accountants duly registered with the ICAI, holding a valid Constitution Certificate as on 01.01.2026, and has been in existence and engaged in the field of providing audit / assurance services since _____ (date of establishment as per ICAI Constitution Certificate).

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 9: ANTI-COLLUSION CERTIFICATE

(To be submitted on the letterhead of the Bidder)

To,
The Commissioner-MPSREGC/ Director WDC-PMKSY 2.0
Madhya Pradesh State Rural Employment Guarantee Council
4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027

We hereby certify and confirm that, in the preparation and submission of our Proposal for RFP Ref. No. **[reference]** dated **[DD/MM/2026]** for the *Selection of Chartered Accountant Firm(s) for Statutory Audit for FY 2025-26 of MGNREGS*, we have not acted in concert or in collusion with any other Bidder or other person(s) and have not done any act, deed or thing which is or could be regarded as anti-competitive. We further confirm that we have not offered nor will offer any illegal gratification in cash or kind to any person or organisation in connection with the instant Proposal.

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 10: LETTER OF EXCLUSIVITY

(To be submitted on the letterhead of the Bidder)

To,
The Commissioner-MPSREGC/ Director WDC-PMKSY 2.0
Madhya Pradesh State Rural Employment Guarantee Council
4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027

We, _____, hereby declare that we are / will not associate with any other firm / entity submitting a separate Proposal for RFP Ref. No. **[2581]** dated **[23/10/2026]** for the *Selection of Chartered Accountant Firm(s) for Statutory Audit for FY 2025-26 of MGNREGS* under consideration.

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 11: LIST OF PREFERRED DISTRICT/CLUSTER/HEAD OFFICE UNITS

(To be submitted on the letterhead of the Bidder)

To,
The Commissioner-MPSREGC/ Director WDC-PMKSY 2.0
Madhya Pradesh State Rural Employment Guarantee Council
4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027

Sub.: Request for Proposal for Selection of Chartered Accountant Firm(s) for Statutory Audit for FY 2025-26 of MGNREGS — RFP Ref. No. [2581] dated [23/10/2026]

We hereby submit our proposed order of preference of units, wherein the unit mentioned at S. No. 1 is the most preferred and the unit at S. No. 5 is the least preferred for this engagement (maximum 05 units):

S. No.	Cluster/ Unit	Name of District(s) under the Unit
1		
2		
3		
4		
5		

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 12: FORMAT FOR PRE-BID QUERY AND CLARIFICATIONS

The Bidder shall ensure that its queries reach the MPSREGC through e-mail at comm.mpsgrgc@mp.gov.in in the prescribed format below. Any other form of submission will not be entertained.

Bidder's Name: _____

S. No.	Clause Reference & Page No.	Clause Details	Query with Justification
1			
2			
3			
4			
5			
6			
7			
8			

ANNEXURE 13 A: CLUSTER-WISE SCHEDULE OF MINIMUM FEES FOR MGNREGS

The minimum audit fee for each Cluster unit is set out below. Proposals quoting below the minimum fee cannot be accepted. The fee has been computed on the basis: Gram Panchayat @ ₹ 500 each; Janpad Panchayat (consolidated) @ ₹ 5,000 each; Zila Panchayat (consolidated) @ ₹ 7,000 each; and Head Office(consolidated) @ ₹ 20,000. The minimum fees are inclusive of all TA/DA, taxes, fees and costs except GST.

The information regarding PRI's of whole of MP (Name of Cluster, District, Janpad & No. of Gram Panchayat)											
S. no	**Division**	**No of Zilla**	**No of JPs**	**No of GPs**	**No. of Dist.**	**JP Fees with consolidated @5000/-**	**GP Fees @500/-**	**ZP Fees with consolidated @7000/-**	**Total fees**	**Cluster Name**	**Cluster**
1	BHOPAL 1	BHOPAL	2	222	1	10000	111000	7000	128000	Bhopal 1	1
2	BHOPAL 1	RAISEN	7	521	1	35000	260500	7000	302500		
3	BHOPAL 1	SEHORE	5	542	1	25000	271000	7000	303000		
	BHOPAL 1	**3**	**14**	**1285**	**3**	**70000**	**642500**	**21000**	**733500**		
4	BHOPAL 2	RAJGARH	6	622	1	30000	311000	7000	348000	Bhopal 2	2
5	BHOPAL 2	VIDISHA	7	577	1	35000	288500	7000	330500		
	BHOPAL 2	Head Office + consolidated	0	0	1	0	0	20000	20000		
	BHOPAL 2	**2**	**13**	**1199**	**3**	**65000**	**599500**	**21000**	**685500**		
6	CHAMBAL	BHIND	6	439	1	30000	219500	7000	256500	Chambal	3
7	CHAMBAL	MORENA	7	478	1	35000	239000	7000	281000		
8	CHAMBAL	SHEOPUR	3	236	1	15000	118000	7000	140000		
	CHAMBAL	**3**	**16**	**1153**	**3**	**80000**	**576500**	**21000**	**677500**		
9	GWALIOR	ASHOKNAGAR	4	328	1	20000	164000	7000	191000	Gwalior	4
10	GWALIOR	DATIA	3	290	1	15000	145000	7000	167000		
11	GWALIOR	GUNA	5	421	1	25000	210500	7000	242500		
12	GWALIOR	GWALIOR	4	263	1	20000	131500	7000	158500		
13	GWALIOR	SHIVPURI	8	587	1	40000	293500	7000	340500		
	GWALIOR	**5**	**24**	**1889**	**5**	**120000**	**944500**	**35000**	**1099500**		
14	INDORE 1	BURHANPUR	2	167	1	10000	83500	7000	100500	Indore 1	5
15	INDORE 1	KHANDWA	7	419	1	35000	209500	7000	251500		
16	INDORE 1	INDORE	4	334	1	20000	167000	7000	194000		
17	INDORE 1	KHARGONE	9	589	1	45000	294500	7000	346500		
	INDORE 1	**4**	**22**	**1509**	**4**	**110000**	**754500**	**28000**	**892500**		
18	INDORE 2	ALIRAJPUR	6	288	1	30000	144000	7000	181000	Indore 2	6
19	INDORE 2	BARWANI	7	409	1	35000	204500	7000	246500		
20	INDORE 2	DHAR	13	763	1	65000	381500	7000	453500		
21	INDORE 2	JHABUA	6	375	1	30000	187500	7000	224500		
	INDORE 2	**4**	**32**	**1835**	**4**	**160000**	**917500**	**28000**	**1105500**		
22	JABALPUR 1	BALAGHAT	10	690	1	50000	345000	7000	402000	Jabalpur 1	7
23	JABALPUR 1	DINDORI	7	364	1	35000	182000	7000	224000		
24	JABALPUR 1	JABALPUR	7	527	1	35000	263500	7000	305500		
	JABALPUR 1	**3**	**24**	**1581**	**3**	**120000**	**790500**	**21000**	**931500**		
25	JABALPUR 2	KATNI	6	407	1	30000	203500	7000	240500	Jabalpur 2	8
26	JABALPUR 2	MANDLA	9	490	1	45000	245000	7000	297000		
27	JABALPUR 2	NARSINGHPUR	6	450	1	30000	225000	7000	262000		
	JABALPUR 2	**3**	**21**	**1347**	**3**	**105000**	**673500**	**21000**	**799500**		
28	JABALPUR 3	SEONI	8	635	1	40000	317500	7000	364500	Jabalpur	9

29	JABALPUR 3	CHHINDWARA	11	790	1	55000	395000	7000	457000	3	
	JABALPUR 3	**2**	**19**	**1425**	**2**	**95000**	**712500**	**14000**	**821500**		
30	NARMADAPURAM	BETUL	10	554	1	50000	277000	7000	334000	Narmada Puram	10
31	NARMADAPURAM	HARDA	3	220	1	15000	110000	7000	132000		
32	NARMADAPURAM	HOSHANGABAD	7	427	1	35000	213500	7000	255500		
	NARMADAPURAM	**3**	**20**	**1201**	**3**	**100000**	**600500**	**21000**	**721500**		
33	REWA 1	REWA	9	820	1	45000	410000	7000	462000	Rewa 1	11
34	REWA 1	SIDHI	5	400	1	25000	200000	7000	232000		
	REWA 1	**2**	**14**	**1220**	**2**	**70000**	**610000**	**14000**	**694000**		
35	REWA 2	SATNA	8	695	1	40000	347500	7000	394500	Rewa 2	12
36	REWA 2	SINGRAULI	3	316	1	15000	158000	7000	180000		
	REWA 2	**2**	**11**	**1011**	**2**	**55000**	**505500**	**14000**	**574500**		
37	SAGAR 1	PANNA	5	386	1	25000	193000	7000	225000	Sagar 1	13
38	SAGAR 1	CHHATARPUR	8	559	1	40000	279500	7000	326500		
39	SAGAR 1	DAMOH	7	459	1	35000	229500	7000	271500		
	SAGAR 1	**3**	**20**	**1404**	**3**	**100000**	**702000**	**21000**	**823000**		
40	SAGAR 2	SAGAR	11	766	1	55000	383000	7000	445000	Sagar 2	14
41	SAGAR 2	TIKAMGARH	4	324	1	20000	162000	7000	189000		
42	SAGAR 2	Niwari	2	136	1	10000	68000	7000	85000		
	SAGAR 2	**3**	**17**	**1226**	**3**	**85000**	**613000**	**21000**	**719000**		
43	SHAHDOL	UMARIA	3	236	1	15000	118000	7000	140000	Shahdol	15
44	SHAHDOL	ANUPPUR	4	277	1	20000	138500	7000	165500		
45	SHAHDOL	SHAHDOL	5	390	1	25000	195000	7000	227000		
	SHAHDOL	**3**	**12**	**903**	**3**	**60000**	**451500**	**21000**	**532500**		
46	UJJAIN 1	NEEMUCH	3	243	1	15000	121500	7000	143500	Ujjain 1	16
47	UJJAIN 1	AGAR MALWA	4	236	1	20000	118000	7000	145000		
48	UJJAIN 1	RATLAM	6	419	1	30000	209500	7000	246500		
49	UJJAIN 1	MANDSAUR	5	468	1	25000	234000	7000	266000		
	UJJAIN 1	**4**	**18**	**1366**	**4**	**90000**	**683000**	**28000**	**801000**		
50	UJJAIN 2	DEWAS	6	496	1	30000	248000	7000	285000	Ujjain 2	17
51	UJJAIN 2	SHAJAPUR	4	352	1	20000	176000	7000	203000		
52	UJJAIN 2	UJJAIN	6	609	1	30000	304500	7000	341500		
	UJJAIN 2	**3**	**16**	**1457**	**3**	**80000**	**728500**	**21000**	**829500**		
GRAND TOTAL		**52**	**313**	**23011**	**53**	**1565000**	**11505500**	**371000**	**13441500**		

Note: *The grouping of Districts into Clusters, the number of Janpad and Gram Panchayats, and the constitution of the Head Office unit shall be read with the Scope of Work. The MPSREGC may issue a corrigendum updating the number of JPs/GPs or the cluster grouping, if required, before the Proposal Due Date.*

ANNEXURE 13 B: CLUSTER-WISE SCHEDULE OF MINIMUM FEES WDC-PMKSY 2.0

The minimum audit fee for each Cluster unit is set out below. Proposals quoting below the minimum fee cannot be accepted. The fee has been computed on the basis: Gram Panchayat @ ₹ 500 each; Janpad Panchayat (consolidated) @ ₹ 5,000 each; Zila Panchayat (consolidated) @ ₹ 7,000 each; and Head Office (consolidated) @ ₹ 20,000. The minimum fees are inclusive of all TA/DA, taxes, fees and costs except GST.

Cluster	District	No. of JP	JP	No. of GPs	DIST.	JP Fee	Gp Fee	Zp Fee	Total Min Fee
Bhopal 1	Sehore	ICHHAWAR	1	6					
Bhopal 1	Sehore	SEHORE	1	4					
		Total	2	10	1	10,000	5,000	7,000	22,000
Bhopal 2	Vidisha	NATERAN	1	7					
Bhopal 2	Vidisha	SIRONJ	1	7					
		Total	2	14	1	10,000	7,000	7,000	24,000
Bhopal 2	Rajgarh	KHILCHIPUR	1	20					
		Total	1	20	1	5,000	10,000	7,000	22,000
Bhopal 2	Head Office + Consolidation		0	0					
		Total	0	0	0	0	0	20,000	20,000
Chambal	Sheopur	VIJAYPUR	1	8					
		Total	1	8	1	5,000	4,000	7,000	16,000
Chambal	Morena	JOURA	1	6					
Chambal	Morena	MORENA	1	1					
		Total	2	7	1	10,000	3,500	7,000	20,500
Gwalior	Guna	ARON	1	6					
Gwalior	Guna	BAMORI	1	15					
		Total	2	21	1	10,000	10,500	7,000	27,500
Gwalior	Gwalior	DABRA	1	5					
Gwalior	Gwalior	GHATIGAON	1	3					
		Total	2	8	1	10,000	4,000	7,000	21,000
Gwalior	Ashoknagar	ASHOKNAGAR	1	11					
Gwalior	Ashoknagar	MUNGAOLI	1	3					
		Total	2	14	1	10,000	7,000	7,000	24,000
Gwalior	Shivpuri	BADARWAS	1	6					
Gwalior	Shivpuri	KARERA	1	7					
Gwalior	Shivpuri	KOLARAS	1	3					
		Total	3	16	1	15,000	8,000	7,000	30,000
Indore 1	Indore	MHOW	1	3					
		Total	1	3	1	5,000	1,500	7,000	13,500
Indore 1	Khandwa	KHALWA	1	11					
		Total	1	11	1	5,000	5,500	7,000	17,500
Indore 1	Khargone	BHAGWANPURA	1	8					
Indore 1	Khargone	KASRAWAD	1	1					
Indore 1	Khargone	KHARGONE	1	3					
Indore 1	Khargone	SEGAON	1	3					

		Total	4	15	1	20,000	7,500	7,000	34,500
Indore 2	Alirajpur	BHABRA	1	19					
Indore 2	Alirajpur	JOBAT	1	2					
Indore 2	Alirajpur	KATTHIWADA	1	5					
Indore 2	Alirajpur	SONDWA	1	13					
Indore 2	Alirajpur	UDAYGARH	1	8					
		Total	5	47	1	25,000	23,500	7,000	55,500
Indore 2	Barwani	BARWANI	1	14					
Indore 2	Barwani	NIWALI	1	9					
Indore 2	Barwani	PANSEMAL	1	12					
Indore 2	Barwani	RAJPUR	1	6					
		Total	4	41	1	20,000	20,500	7,000	47,500
Indore 2	Dhar	BAGH	1	10					
		Total	1	10	1	5,000	5,000	7,000	17,000
Indore 2	Jhabua	JHABUA	1	10					
Indore 2	Jhabua	THANDLA	1	18					
		Total	2	28	1	10,000	14,000	7,000	31,000
Jabalpur 1	Jabalpur	JABALPUR	1	11					
Jabalpur 1	Jabalpur	KUNDAM	1	5					
		Total	2	16	1	10,000	8,000	7,000	25,000
Jabalpur 1	Dindori	BAJAG	1	23					
Jabalpur 1	Dindori	DINDORI	1	15					
		Total	2	38	1	10,000	19,000	7,000	36,000
Jabalpur 2	Katni	DHIMARKHEDA	1	28					
		Total	1	28	1	5,000	14,000	7,000	26,000
Jabalpur 2	Mandla	BIJADANDI	1	10					
Jabalpur 2	Mandla	GHUGHARI	1	6					
Jabalpur 2	Mandla	MOHGAON	1	8					
Jabalpur 2	Mandla	NIWAS	1	13					
		Total	4	37	1	20,000	18,500	7,000	45,500
Jabalpur 2	Narsinghpur	CHAWARPATHA	1	8					
Jabalpur 2	Narsinghpur	CHICHLI	1	7					
Jabalpur 2	Narsinghpur	NARSINGHPUR	1	7					
		Total	3	22	1	15,000	11,000	7,000	33,000
Jabalpur 3	Chhindwara	HARRAI	1	7					
Jabalpur 3	Chhindwara	MOHKHED	1	8					
Jabalpur 3	Chhindwara	PANDHURNA	1	5					
Jabalpur 3	Chhindwara	TAMIA	1	9					
		Total	4	29	1	20,000	14,500	7,000	41,500
Narmadapuram	Narmadapuram	KESLA	1	5					
		Total	1	5	1	5,000	2,500	7,000	14,500
Rewa 1	Sidhi	KUSMI	1	5					
Rewa 1	Sidhi	SIDHI	1	8					

Rewa 1	Sidhi	SIHAWAL	1	7					
		Total	3	20	1	15,000	10,000	7,000	32,000
Rewa 1	Rewa	HANUMANA	1	11					
Rewa 1	Rewa	MAUGANJ	1	10					
		Total	2	21	1	10,000	10,500	7,000	27,500
Sagar 1	Chhatarpur	BIJAWER	1	8					
Sagar 1	Chhatarpur	BUXWAHA	1	7					
		Total	2	15	1	10,000	7,500	7,000	24,500
Sagar 1	Damoh	PATERA	1	9					
Sagar 1	Damoh	TEDUKHEDA	1	10					
		Total	2	19	1	10,000	9,500	7,000	26,500
Sagar 2	Sagar	JAISINAGAR	1	11					
Sagar 2	Sagar	KHURAI	1	14					
Sagar 2	Sagar	MALTHONE	1	11					
Sagar 2	Sagar	REHLI	1	12					
		Total	4	48	1	20,000	24,000	7,000	51,000
Sagar 2	Tikamgarh	JATARA	1	14					
		Total	1	14	1	5,000	7,000	7,000	19,000
Shahdol	Anuppur	PUSHPRAJGARH	1	27					
		Total	1	27	1	5,000	13,500	7,000	25,500
Shahdol	Umaria	KARKELI	1	10					
		Total	1	10	1	5,000	5,000	7,000	17,000
Ujjain 1	Mandsaur	MANDSAUR	1	6					
Ujjain 1	Mandsaur	SITAMAU	1	10					
		Total	2	16	1	10,000	8,000	7,000	25,000
Ujjain 1	Neemuch	JAWAD	1	9					
Ujjain 1	Neemuch	MANASA	1	7					
		Total	2	16	1	10,000	8,000	7,000	25,000
Ujjain 1	Ratlam	ALOT	1	12					
Ujjain 1	Ratlam	JAORA	1	10					
Ujjain 1	Ratlam	PIPLODA	1	4					
Ujjain 1	Ratlam	RATLAM	1	2					
		Total	4	28	1	20,000	14,000	7,000	41,000
Ujjain 2	Dewas	DEWAS	1	13					
		BAGLI	1	10					
		Total	2	23	1	10,000	11,500	7,000	28,500
Ujjain 2	Shajapur	MOMAN BADODIYA	1	20					
		Total	1	20	1	5,000	10,000	7,000	22,000
		Grand Total	79	725	36	395000	362500	272,000	1,029,500

ANNEXURE 14: FINANCIAL PROPOSAL FORMAT

(To be submitted online only, in the format available on the MP Tender Website)

To,
The Commissioner-MPSREGC/ Director WDC-PMKSY 2.0
Madhya Pradesh State Rural Employment Guarantee Council
4th Floor, Vikas Bhawan, Jail Road, Arera Hills, Bhopal, Madhya Pradesh – 462027

Sub.: Request for Proposal for Selection of Chartered Accountant Firm(s) for Statutory Audit for FY 2025-26 of MGNREGS — RFP Ref. No. [reference] dated [DD/MM/2026]

We hereby quote our professional audit fees for the Statutory Audit for FY 2025-26 for the following District/Cluster/Head Office unit(s), exclusive of GST. The rates quoted are firm, final and fixed for the entire Contract Period, and are not lower than the minimum fees prescribed in Annexure 13A and 13B:

S. No.	District/Cluster/Head Office Unit	Quoted Fee in Figures (₹)	Quoted Fee in Words (₹)
1			
2			
3			
4			
5			

Note: The amount shall be quoted in both figures and words, up to 02 (two) decimal points. In case of any discrepancy between figures and words, the amount in words shall prevail. GST, if applicable, shall be paid separately at prevailing rates. NIL value quoted against any field shall lead to rejection of the Proposal.

Yours faithfully,

Authorised Signature *[In full and initials, with Seal]*
Name and Title of Signatory: _____
Name and Seal of the Bidder (Firm): _____
Address: _____ Telephone: _____ E-mail: _____
Place: _____ Date: _____

ANNEXURE 15: CHECK-LIST FOR AUDIT OF MGNREGA ACCOUNTS

An indicative check-list to be completed by the CA firm for each Gram Panchayat / unit audited and enclosed with the audit report:

S. No.	Particulars	Yes	No	Remarks
1	Whether the Cash Book, Receipt & Payment Statement and Utilisation Certificate(s) have been maintained in the prescribed form and are in agreement with the supporting Muster Rolls, vouchers, bills and Measurement Books;			
2	Whether the prescribed MGNREGA registers (Muster Roll Receipt Register, Job Card Issue Register, Employment Register, Works Register, Asset Register, Monthly Allotment & Utilisation Watch Register) have been maintained and are up to date;			
3	Whether the examination and certification of accounts has been carried out on the basis of original vouchers / challans / bills;			
4	Whether the funds have been deployed only on admissible activities / works under MGNREGA;			
5	Whether the wage–material ratio prescribed under MGNREGA has been complied with on the works taken up;			
6	Whether the Utilisation Certificate amount tallies with the Income & Expenditure / Receipt & Payment Account for the relevant period;			
7	Whether Bank Reconciliation Statements as on the last day of the year have been prepared and verified;			
8	Whether there are any advances outstanding for long (greater than 6 months), and whether ageing of advances has been examined;			
9	Whether any instance of defalcation, misappropriation, diversion of funds, ineligible or excess expenditure has been noticed (and reported to the DPC);			
10	Whether the Gram Panchayat / unit has complied with the rules, regulations, circulars, notifications and guidelines of MGNREGA, with details of non-compliance (if any);			
11	Whether a Management Letter / list of deficiencies and recommendations for improvement has been prepared;			
12	Whether all other reports and certificates required under the Scope of Work have been prepared and enclosed.			

ANNEXURE 16: FORMAT OF STATUTORY AUDIT REPORT / CERTIFICATE

To, The Commissioner / CEO, Zila Panchayat, _____(as applicable).

Introduction. We have audited the accompanying financial statements of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)/WDC-PMKSY 2.0 in respect of _____(Gram Panchayat / Janpad Panchayat / Zila Panchayat / Implementation Agency / District/Cluster / Head Office), comprising the Balance Sheet as at 31st March 2026, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Scope. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI, the MGNREGS Operational Guidelines and applicable Government instructions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with the notes thereon, give a true and fair view: (a) in the case of the Balance Sheet, of the state of affairs as at 31st March 2026; (b) in the case of the Income & Expenditure Account, of the excess of income over expenditure / deficit for the year ended on that date; and (c) in the case of the Receipts & Payments Account, of the receipts and payments during the year ended on that date. The funds released under the Scheme have been utilised for the intended purposes and in accordance with the applicable guidelines, sanctions and financial norms.

Place: _____ Date: _____ Signature of Auditor(s) & Membership No.: _____
(Seal of the Firm)

Notes: In case a qualified opinion or disclaimer is given, the audit report should state, in a clear and informative manner, all the reasons for such an opinion. The Audit Report shall be accompanied by a Management Letter (deficiencies & recommendations) and the reconciliation of expenditure with the utilisation certificates.

ANNEXURE 17: FORM OF UTILISATION CERTIFICATE

ANNEXURE – 25 (of MGNREGA Guidelines)

UTILISATION CERTIFICATE FOR THE YEAR ..... UNDER MGNREGA

State……

District……

1. **Unspent Balance** of the Previous Year……

Scheme/Programme	Balance (Rs in Lakh)
MGNREGA	
Others*	
Total	
*Specify the scheme	

2. Grant received during the year…….Rs…… lakh

(Rs in lakh)

Letter No. & Date	Centre	State
i)		
ii)		
iii)		

3. **Miscellaneous** receipt of the Agency, if any, under MGNREGA Rs…….lakh.

Source of Misc	Amount Received(Rs in lakh)
Bank Interest	
Excess State Share	
Recovery of funds	
Others*	
Total	
*Specify the source	

4. **Total funds available (1+2+3)**

Rs……lakh

Certified that a sum of Rs……(Rupees……. Only) was received by the State/District……... as Grant-in Aid during…….from the Govt. of India vide Ministry of Rural Development Letter No……..dated…….and Rs. ……. From the State Government vide Letter No……. Dated……..Further a sum of Rs. ……... (Rupees……only) being unspent balance of the previous year……was allowed to be brought forward for utilisation during the current year……The miscellaneous receipt of the agency during the year……..was Rs…… lakh.

It is also certified that out of the above mentioned total funds Rs……(Rupees…….only) a sum of Rs…….(Rupees…….. Only) has been utilized by the State/District during ……for the purpose for which it was sanctioned.

The expenditure on wages and materials (including semi-skilled and skilled labour are Rs…… (Rupees……only) and Rs…….. (Rupees……..only), respectively. Further Rs……(Rupees……..only) has been utilized on Administrative Contingency permissible under the MGNREGA.

It is certified that the unspent balance of Rs……(Rupees……only) remaining at the end of the …….(month) year will be utilised for the programme during the remaining period of current year/next year.

Certified that the conditions on which fund was sanctioned have been duly fulfilled/are being fulfilled and have exercised following checks to see that the money has been actually utilised district-wise for the purpose for which it was sanctioned:

Kind of checks exercised:

(i) The Agency's statement of Accounts for the year…….duly audited by Chartered Accountant have been obtained and sanctioned.

(ii) The Utilisation Certificates and Audit/Inspection Reports for the prescribed year of the district have been obtained and duly scrutinized.

(iii) It has been ensured that the physical and financial performance under MGNREGA has been according to the requirement, as prescribed in the guidelines issued by Government of India/State Government.

(iv) Certified that muster rolls in all works under MGNREGA have been maintained correctly.

(v) Certified that only permissible items of works under Schedule I of MGNREG Act have been taken up.

(vi) Certified that wages as per the notified wage rates have been paid under MGNREGA.

(vii) The utilisation of the aforesaid fund resulted into the following:

a) Physical output:

(i) No. of Mandays Generated……..(In lakh)

(ii) No. Mandays Generated for which payment (wage+material) are to be made:……(In lakh)

(iii) No. of households provided employment……..

b) Outcomes:

(i) Works and activities

Works/Activities	No. of Works	
	Completed	In progress
Water conservation and water harvesting		
Agriculture related works		
Livestock related works		
Drought proofing		
Fisheries related work		
Works in coastal areas		
Rural drinking water related works		
Rural sanitation related works		
Micro irrigation works		
Provision of irrigation facility to land owned by SCs and the STs or BPL families or to beneficiaries of land reforms or to the beneficiaries under the IAY of the Government of India or that of the small farmers or marginal farmers as defined in the Agriculture Debt waiver & debt relief schemes or beneficiaries under the Scheduled Tribes & other traditional forest dwellers (recognition of forest right) Act 2006.		
Renovation of traditional water bodies		
Land development		
Flood control and protection		

Works/Activities	No. of Works	
	Completed	In progress
Rural connectivity		
Bharat Nirman Rajiv Gandhi Sewa Kendra(BNRGSK)		
Any other activity (approved by MRD)		
Play Ground		
Rural Infrastructure		
Works on Individual Land		
Total		

ii) No. of household completed 100 days of employment……

iii) No. of household provided employment in excess of 100 days……

iv) No. of mandays created in excess of 100 days per household……..

v) Expenditure for above no. (iv)…….

vi) Certified that excess expenditure on above No. (v) has been borne by State Government.

Dated:

Signature & Stamp of Concerned CA Firm

Signature & Stamp Account Officer of the Concerned District

Signature

Name……

Office Stamp of the Addl. District Programme Coordinator of the Concerned District

ANNEXURE 18: CERTIFICATE OF NON-DIVERSION AND NON-EMBEZZLEMENT OF FUNDS

This is to certify that, based on our audit of the accounts of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)/WDC-PMKSY 2.0 in respect of (unit) for the Financial Year 2025-26, and to the best of our information and according to the explanations given to us and subject to the observations recorded in our audit report / management letter, the funds released under the Scheme have not been diverted to any purpose other than that for which they were sanctioned, and no embezzlement of funds has been noticed during the course of our audit, except as specifically reported.

Signature of Auditor(s): _____ Membership No.: _____ Name & Seal of the Firm: _____ Place: _____ Date: _____

ANNEXURE 19: CHECKLIST OF DOCUMENTS TO BE SUBMITTED

S. No.	List of Documents	Y/N	Page No.
1	Proof of online payment of Tender Fee		
2	Proof of online payment of EMD		
3	Annexure 1: Cover Letter (on firm letterhead)		
4	Annexure 2: Bidder Contact Details & Firm Profile		
5	Annexure 3: Format for Technical Proposal & Work Experience Summary		
6	Copy of ICAI Registration Certificate and valid Constitution Certificate as on 01.01.2026		
7	Copy of valid C&AG empanelment letter / list for 2025-26		
8	Copy of valid Peer Review Certificate		
9	Documentary proof of Head Office in Madhya Pradesh (registry / rent agreement with NOC + latest electricity/telephone bill not older than 03 months)		
10	Copy of PAN card and GST Registration Certificate		
11	Annexure 4: Self-Declaration		
12	Annexure 5: Blacklisting & Pending Suit Affidavit		
13	Annexure 7: Power of Attorney for Authorised Signatory		
14	Annexure 8: Declaration for Existence / Constitution of the Firm		
15	Annexure 9: Anti-Collusion Certificate		
16	Annexure 10: Letter of Exclusivity		
17	Annexure 11: List of Preferred District/Cluster/Head Office Units		
18	Financial Proposal (Annexure 14) submitted online only		

ANNEXURE 20: DRAFT CONTRACT / AGREEMENT

(To be executed on Judicial Stamp Paper of INR 1,000/- (minimum))

This Agreement is made on this _____day of _____2026 between the **Madhya Pradesh State Rural Employment Guarantee Council** (or the Chief Executive Officer, Zila Panchayat, _____, as applicable), acting through its Commissioner / authorised officer (hereinafter referred to as the "MPSREGC" / WDC-PMKSY 2.0 /"Client", which expression shall include its successors and assigns) of the ONE PART; AND **[name of the Selected CA Firm]**, a firm of Chartered Accountants having its registered Head Office at _____(hereinafter referred to as the "Selected Agency" / "Auditor") of the OTHER PART.

WHEREAS the MPSREGC/ WDC-PMKSY 2.0 has, pursuant to RFP Ref. No. **[reference]** dated **[date]**, selected the Auditor for conducting the Statutory Audit for FY 2025-26 of MGNREGS in respect of _____ (District/Cluster/Head Office unit); NOW THEREFORE, in consideration of the mutual covenants, the parties agree as follows:

1. Scope of Work: The Auditor shall carry out the Statutory Audit and deliver all reports and certificates in accordance with Section 4 (Scope of Work) of the RFP, which shall be deemed to form an integral part of this Agreement.

2. Fees & Payment: The audit fee payable shall be ₹ _____(exclusive of GST), payable in accordance with Section 5 (Payment Terms) of the RFP, after acceptance and signing of the audit report by the concerned District Collector / Commissioner.

3. Performance Security: The Auditor shall furnish and maintain the Performance Security equivalent to 3% of the fee for the awarded unit, in accordance with Clause 7.2 of the RFP.

4. KPIs & Liquidated Damages: The Auditor shall achieve 100% coverage of the Scope of Work and adhere to the timelines; failing which liquidated damages as per Section 6 of the RFP shall apply.

5. Commencement & Completion: The Auditor shall commence the services within 05 (five) days of the LOA and complete the assignment within the timeline prescribed in the RFP / Work Order.

6. No Sub-Contracting: The Auditor shall not sublet the assignment or any part thereof.

7. Confidentiality, Indemnity, Termination, Dispute Resolution, Arbitration and Legal Jurisdiction: shall be governed by Section 7 of the RFP, which is incorporated herein by reference. The Courts at Bhopal shall have exclusive jurisdiction.

8. Entire Agreement: The RFP, its Annexures, corrigenda, the Financial Proposal of the Auditor and the Work Order shall together form part of this Agreement.

IN WITNESS WHEREOF the parties have executed this Agreement on the date first above written.

Seal & Signature of **For and on behalf of the MPSREGC** (Commissioner / CEO, Zila Panchayat) Name: _____ Designation: _____	Seal & Signature of **For and on behalf of the Selected Agency** (The Chartered Accountant Firm) Name: _____ Designation: _____

Witnesses: 1) _____ 2) _____ Place: _____ Date: _____