Pre-bid Minutes for Tender No. (NHM/Concurrent/Audit/2026-2027)				
Tender for Appointment of Concurrent auditor for FY 2026-27 for National Health Missions Institutions				
Prebid Meeting Date: 18.08.2026				
Sr. No.	**Name of Bidder**	**Query Raised through**	**Query**	**Reply to Query**
1	CA VINIT PARASMAL PICHA CHARTERED ACCOUNTANTS Mob:- 9021952339	Query raised through email	1. Form T-6 – Professional Fees Received Form T-6 requires disclosure of the professional fees received from the auditee. Since professional fees constitute confidential commercial information, we request that this requirement be removed or suitably amended, as disclosure of such confidential commercial information is not appropriate.	The bidder's request is not accepted. The information sought in **Form T-6 shall be furnished as prescribed in the RFP**. The details are required for assessment of the firm's relevant experience and shall be submitted along with the Technical Proposal.
2	CA VINIT PARASMAL PICHA CHARTERED ACCOUNTANTS Mob:- 9021952339	Query raised through email	2. Evaluation Criteria – FCA and ACA The tender provides separate marking criteria for FCA and ACA. Since FCA represents a higher professional status and an FCA is already an ACA, we request that FCA may also be considered eligible for marks under the ACA criteria. Alternatively, the separate ACA criterion may kindly be removed to avoid duplication in evaluation. Further, it is respectfully submitted that the evaluation criteria may also consider the overall strength of the firm, as a firm having 10–15 Chartered Accountants (both young and experienced) along with a well-structured team is fully capable of satisfactorily completing the assignment. There should not be a mandatory requirement of ACA-specific composition in the firm, as even a firm with 5–10 Chartered Accountants supported by a team of more than 30 qualified and trained staff members can effectively cater to all project requirements.	The request is not accepted. The eligibility criteria prescribed in the RFP, including minimum 5 FCA/FCWA partners and at least 5 ACA/ACWA professionals, shall remain unchanged. Additional FCA/qualified staff cannot be treated as a substitute for the prescribed ACA/ACWA requirement.

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3	CA VINIT PARASMAL PICHA CHARTERED ACCOUNTANTS Mob:- 9021952339	Query raised through email	3. NHM Work Experience – Last 3 Years Marks have been provided for NHM work orders, which is a relevant and appropriate criterion. However, restricting the eligibility/marking to work orders obtained only during the last 3 years may unnecessarily restrict firms having substantial and relevant NHM experience from earlier years. We further wish to highlight that NHM experience is already being considered under the 15-mark evaluation parameter, (Point no 5,pg no 27) and therefore, applying an additional restriction based on the last 3 years may result in a duplication of benefit for certain participants, effectively giving them an undue advantage. This may also lead to an imbalance in evaluation and could be considered unfair to other eligible participants who possess equally relevant but old NHM experience. For the 4th point, I would frame it as a request for clarification and consideration of Joint Venture (JV), while connecting it with the FCA/ACA and staffing criteria:	The evaluation criteria prescribed in the RFP shall remain unchanged. The RFP specifically provides marks for NHM audit experience during the last three financial years, i.e. FY 2023-24, FY 2024-25 and FY 2025-26. Further, the technical evaluation separately provides marks for relevant assignment experience, and therefore the two parameters shall be evaluated independently as prescribed in the RFP. The restriction to the specified period has been prescribed to assess the bidder's recent and relevant experience in the context of the present assignment. Accordingly, experience outside the period specified in the respective evaluation criterion shall not be considered for marks under that criterion. Hence, no change is proposed in the existing evaluation criteria.

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4	CA VINIT PARASMAL PICHA CHARTERED ACCOUNTANTS Mob:- 9021952339	Query raised through email	4. Joint Venture – Eligibility and Consideration of FCA/ACA Criteria Generally, a Joint Venture Agreement is executed specifically for a particular assignment/tender, based on the requirements of that assignment. Therefore, firms may not necessarily have an existing Joint Venture Agreement prior to participation in the tender. We request clarification on whether eligible firms may form a Joint Venture specifically for this tender and submit the Joint Venture Agreement along with the bid. Further, permitting a Joint Venture would enable participating firms to combine their professional resources, including CA, ACA, FCA and qualified support staff, thereby strengthening the overall capacity of the team. The Joint Venture Agreement would also provide greater clarity and assurance regarding the number and availability of CA/ACA/FCA and other staff members proposed to be deployed for the assignment.	The RFP permits participation through Joint Venture (JV)/Association considering the large number of units and the requirement for adequate team deployment. However, as specifically provided in the RFP, the lead firm shall fulfill the minimum eligibility criteria prescribed under Section III. The JV/Association shall be considered for the purpose of team composition only. Accordingly: Eligible firms may form a JV/Association specifically for this assignment and submit the duly executed JV/Association agreement along with the bid, subject to the conditions prescribed in the RFP. The lead firm must independently satisfy the mandatory eligibility criteria prescribed in Section III. The FCA/FCWA and ACA/ACWA requirements prescribed under the eligibility criteria shall not be relaxed or substituted by combining the eligibility credentials of JV partners. The RFP requires minimum 5 full-time FCA/FCWA partners and at least 5 ACA/ACWA professionals. The resources/manpower of the JV/Association may be considered for proposed team composition, subject to compliance with the minimum team requirements specified in the RFP. The bidder shall provide documentary evidence regarding the constitution, professional qualifications and availability of the

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5	Niranjan R. Laddha M/s. Ratan Chandak & Co LLP (Chartered Accountants) Mobile: +91 9822401039	Query raised through email	1. Earnest Money Deposit (EMD) – Page 13, Point C Our firm is registered under MSME and holds a valid Udyam Registration Certificate. As per the applicable provisions of the Public Procurement Policy for Micro and Small Enterprises (MSEs), 2012 and Rule 170 of the General Financial Rules (GFR), 2017, eligible MSMEs may be entitled to exemption from payment of EMD. However, the tender document specifically provides for payment of EMD of Rs. 1,90,000/- through the online payment gateway and does not mention any provision regarding EMD exemption. In this regard, kindly clarify whether an MSME-registered firm may claim exemption from EMD by submitting its valid Udyam Registration Certificate along with the bid, or whether the bidder is required to deposit the EMD of Rs. 1,90,000/- as specified in the tender document.	The request is not accepted. The RFP prescribes EMD of ₹1,90,000/-to be submitted with the Technical Proposal. No MSME/Udyam-based EMD exemption is provided in the RFP. Accordingly, bidders shall submit EMD as prescribed in the RFP.
6	Niranjan R. Laddha M/s. Ratan Chandak & Co LLP (Chartered Accountants) Mobile: +91 9822401039	Query raised through email	2. ACA/ACWA – Proof of Paid Assistant/Employee The eligibility criteria require the firm to have at least 5 ACAs/ACWAs. The tender further specifies that, in the case of ACA regarding Paid Assistant/Employee, the same must be reflected in the ICAI Constitution Certificate, while for ICWA Associates, the employer's appointment orders are mandatory. In this regard, kindly clarify whether, for establishing proof of a Paid Assistant/Employee (ACA/ACWA), submission of the ICAI Certificate of Membership along with the Appointment Letter would be considered sufficient documentary evidence, or whether any additional document/certificate is required. We request you to kindly provide clarification on the above points so that we may submit our bid in accordance with the tender requirements.	As per the eligibility criteria of the RFP, the firm must have at least 5 Associates Chartered Accountants (ACAs)/Associates Cost & Works Accountants (ACWAs). For ACA Paid Assistants/Employees, the RFP specifically requires that the same must be reflected in the constitution Certificate of ICAI. For ICWA/ACWA Associates, the employer's appointment order is mandatory, including details of Paid Assistants/Employees. Accordingly, ICAI Membership Certificate and Appointment Letter alone shall not be treated as a substitute for the specific documentary requirements prescribed in the RFP. The bidder shall submit the documents specified in the RFP, and the originals/supporting documentary evidence may be called for verification.

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7	GRANDMARK & Associates Chartered Accountant CA Vinit P Picha +91-9021952339	Query raised through email	1. Restriction of Technical Marks to Experience of Last Three Years As per the Technical Evaluation Criteria, 15 marks are allocated for experience of Concurrent/Statutory Audit of Corporate/PSU entities during the last three financial years, and another 15 marks are allocated for experience in Aided/Social Sector Projects during the last three financial years. The tender also provides 9 marks for Technical Approach, Methodology & Work Plan. We request the Authority to kindly reconsider restricting such substantial technical weightage exclusively to assignments undertaken during the immediately preceding three years. Such a criterion may result in a significant advantage to firms which have undertaken similar assignments during the recent period, whereas firms having substantial and relevant experience over a longer period, adequate professional manpower and proven execution capability may lose significant technical marks merely due to the timing of their previous assignments. Further, the tender already provides a separate assessment of the bidder's	The request is not accepted. The technical evaluation criteria and allocation of marks shall remain unchanged as prescribed in the RFP. Recent relevant experience and Technical Approach, Methodology & Work Plan are separate evaluation parameters. Experience outside the period specified under the relevant criterion shall not be considered for marks under that criterion.

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8	GRANDMARK & Associates Chartered Accountant CA Vinit P Picha +91-9021952339	Query raised through email	2. ACA – Consideration of Associated/Employed ACA The eligibility criteria requires the firm to have at least 5 Associate Chartered Accountants (ACAs)/ACWAs. The tender further provides that, in case of an ACA who is a Paid Assistant/Employee, the same must be reflected in the Constitution Certificate of ICAI. In this regard, kindly clarify whether an ACA professionally associated/employed with the firm, supported by appropriate documentary evidence such as an appointment/association letter, may be considered for fulfilling the prescribed ACA requirement. Further, we request that where the concerned ACA is a genuine full-time professional associated with the firm and the firm is able to submit the prescribed supporting documents, such professional strength may kindly be considered for eligibility.	The request is not accepted. As per the eligibility criteria of the RFP, the firm must have at least 5 Associate Chartered Accountants (ACAs)/ACWAs. In case of an ACA who is a Paid Assistant/Employee, such status must be reflected in the Constitution Certificate of ICAI. The eligibility criteria shall remain unchanged.

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9	GRANDMARK & Associates Chartered Accountant CA Vinit P Picha +91-9021952339	Query raised through email	3. Whether Additional FCA Partners Can Be Considered Against ACA Requirement The tender separately requires the firm to have a minimum of 5 full-time FCA/FCWA partners and also requires 5 ACAs/ACWAs. We request the Authority to kindly clarify whether FCA partners/members in excess of the minimum prescribed FCA requirement can also be considered towards the prescribed ACA strength. Since an FCA is a Chartered Accountant holding Fellow membership and represents a higher level of professional membership, counting additional FCA strength would appropriately reflect the firm's overall professional capability. Further, firms may not necessarily induct new partners every year merely to meet a numerical ACA requirement when the firm already has adequate senior professional strength. Accordingly, we request that additional FCA partners/members may kindly be permitted to be considered towards the ACA requirement, subject to the firm's submission of valid ICAI documentation and fulfilment of all other eligibility conditions.	The request is not accepted. FCA/FCWA and ACA/ACWA are separate eligibility and evaluation criteria under the RFP. The bidder must independently satisfy the minimum requirement of 5 FCA/FCWA and 5 ACA/ACWA. Additional FCA/FCWA strength shall not be counted towards or substituted for the prescribed ACA/ACWA requirement.

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10	GRANDMARK & Associates Chartered Accountant CA Vinit P Picha +91-9021952339	Query raised through email	4. Statutory Audit of Nationalized/Public Sector Banks – Clarification as PSU Experience The tender's Corporate/PSU experience criterion refers to experience of Internal/Concurrent/Statutory Audit of Corporate/PSU entities. However, the eligibility clause specifically excludes “Banks and Branch Audit” from the qualifying experience. in this regard, kindly clarify whether Statutory Audit assignments of Nationalized/Public Sector Banks will be considered as eligible PSU experience for the purpose of technical evaluation. Since Nationalized/Public Sector Banks are public sector institutions and statutory audit thereof involves substantial professional audit procedures, controls, compliance and reporting responsibilities, we request the Authority to kindly consider such experience under the relevant PSU experience criterion. Alternatively, if the exclusion of Banks is intended to continue, we request the Authority to kindly clarify whether Statutory Audit of Nationalized/Public Sector Banks may be considered under any other relevant experience category for technical evaluation.	The request is not accepted. As specifically provided in the RFP, Bank and Branch Audit assignments shall not be considered while determining qualifying assignments. Accordingly, Statutory Audit of Nationalized/Public Sector Banks shall not be considered as qualifying PSU experience or under any other experience category for technical evaluation.
11	GRANDMARK & Associates Chartered Accountant CA Vinit P Picha +91-9021952339	Query raised through email	5. Clarification Regarding Stamp Paper for Non-Blacklisting Affidavit (As per Page no. 12 & page no.41 point no. 17) The tender checklist requires an affidavit on ₹500/- stamp paper stating that the firm is not blacklisted. However, another provision of the tender mentions a different stamp paper value for the non-blacklisting declaration. We therefore request the Authority to kindly clarify the exact stamp paper value applicable for the Non-Blacklisting Affidavit so that all participating firms can comply with the requirement uniformly and avoid any technical disqualification due to ambiguity.	The Non-Blacklisting Affidavit shall be submitted on ₹500/- stamp paper, as specified in the Checklist for Submission of Documents (Pg no.42 Point No. 17).

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12	For M/s Prem Chand & Co., Chartered Accountants	Query raised through email	1. Removal/Modification of the Three-Year Condition: The requirement of having a Head/Branch Office in Maharashtra for a minimum period of three years may kindly be removed, allowing firms having an established office/branch in Maharashtra to participate, subject to fulfillment of the remaining eligibility criteria and adequate local manpower/infrastructure for execution of the assignment.	The aim of prescribing 3 years condition having had office and branch in Maharashtra is considered in view to having good set up firm in Maharashtra as their team can visit to auditi units severally as and when asked even is our state official and auditi units official may be easily visit to their office within Maharashtra Similarly most of the documents are in Marathi there for firms having Maharashtra set up would be beneficial hence no change in prescribed. criteria.

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13	For M/s Prem Chand & Co., Chartered Accountants	Query raised through email	2. Recognition of Maharashtra Presence of JV/Associated Firm: Where a firm participates in Joint Venture/association with another professional firm having its Head/Branch Office in Maharashtra for a period of three years or more, the Maharashtra office of such JV/associated firm may kindly be considered for satisfying the three-year local presence requirement, even where the lead firm's Maharashtra branch has not completed three years.	The request is not accepted. The lead firm shall independently fulfil the minimum eligibility criteria prescribed in the RFP. JV/Association shall be considered for team composition only. Accordingly, the three-year Maharashtra Head/Branch Office requirement shall be satisfied by the lead firm itself and cannot be fulfilled through the office of a JV/associated firm
14	M/S AGASTI & ASSOCIATES CA	Query raised in the pre bid	We request the Authority to kindly issue the necessary clarification to the BOQ, about Clear Instructions for Quoting Rates in the BOQ, so that all bidders can submit their bids on a uniform and comparable basis.	Clear Instructions for Quoting Rates in the BOQ To be recorded with the Pre-Bid Meeting Minutes • Tender No. NHM/ Concurrent Audit/2026-2027 1) All bidders are advised that the following instructions must be strictly followed while filling the BOQ. These are consistent with, and merely clarify, the instructions already contained in the RFP and in the BOQ itself. 2) The rate shall be quoted per quarter, not annually. Every row of the BOQ shows Quantity = 4 and Units = Quarter, and the bidder shall accordingly enter only the fee for one quarter in the BASIC RATE column; the system will itself multiply it by four to arrive at the annual figure. The result appears instantly in the same row as the bidder types — on entering the BASIC RATE, the "TOTAL AMOUNT Without Taxes" column automatically shows the amount multiplied by four, and the following column automatically shows the same amount in words. Bidders must confirm that this figure is exactly four times their intended quarterly rate before finalizing the entry. 3) The Estimated Rate shown in the BOQ is the Society's own indicative / reference figure only, quoted per quarter and exclusive of GST. Bidders shall arrive at their rate independently, based on their own costing. 4)The rate shall be **exclusive of GST and other taxes**; no tax component shall be built into the quoted rate, and GST shall be paid separately at the applicable rate. The rate shall further be deemed to include all out-of-pocket expenses — travel, TA/DA,

				boarding, lodging, stationery and communication — as well as tax consultancy and return-filing work, and no amount shall be payable over and above the quoted rate on any of these accounts. 5)A rate shall be quoted only against the row of the Group / Circle applied for, and **0 (zero)** shall be entered against every other row, zero being construed as "no offer" for that Group / Circle; no row shall be left blank. The Group(s) / Circle(s) quoted for in the BOQ must further match exactly those declared in Form T-1, failing which that Group / Circle shall not be considered for evaluation. 6)The BOQ template shall not be altered in any manner — renaming the file, adding or deleting columns, or changing its format shall render the proposal liable to rejection — and the file shall be uploaded strictly in **.xls** format, exactly as downloaded from the portal. The BOQ shall be uploaded only in Cover-2 (Financial); disclosure of the quoted rate, amount, or any indication of price, in any form, in Cover-1 (Technical) shall render the proposal non-responsive and it shall be summarily rejected. **In sum** — enter only the per-quarter, GST-exclusive rate in BASIC RATE; the Estimated Rate is GST-exclusive for 1 Quarter and is indicative only, not binding; enter 0 against rows not applied for; the system handles the rest of the arithmetic (× 4, amount in words) automatically — verify it the moment you type.
15	M/s. MGA & Associates CA	Query raised through email	1. Regarding minimum fees to be mentioned in RFP	1. With reference to ICAI notification dt. 07.04.2016 the field is open to professionals other than chartered accountants as well.
16	M/s. MGA & Associates CA	Query raised through email	2. Estimated fees & not the minimum fees	2. With reference to ICAI notification dt. 07.04.2016 the field is open to professionals other than chartered accountants as well. Therefore, it is not mandatory to prescribe the word minimum fees. However, to make enable the bidders to quote and expecting least cost method for selection the word estimated fees is mentioned.

17	M/s. MGA & Associates CA	Query raised through email	3. Fee Mandated as Inclusive of Out-of-Pocket Expenses (OPE): Mandating all-inclusive fees without a separate floor leads to downward fee spirals and compromises field audit quality.	'Firms must quote consolidated audit fees, including out of pocket expenses like TA/DA, Boarding, Lodging etc. which is expected to be calculated by the bidder considering geographical area and expected to and fro before submission of the bid and to be quoted in a consolidated manner in prescribed BOQ.
18	M/s. MGA & Associates CA	Query raised through email	4. Preferred experience and Marking Criteria and bank audit	As the NHM is externally aided project, the relevant experience of other externally aided projects is also expected. Similarly, the preference would be given to bidders those who have specific experience of NHM i.e. similar project. Accordingly, the marking is given. The qualifying marks are in aggregate and not in individual row wise. The bank / branch audits do not cover GFR, Form 12C, UCs & PIP approvals, or government grant reconciliation hence excluded as per Government of India standard guidelines.
19	M/s. MGA & Associates CA	Query raised through email	5. C&AG Major Category Empanelment Requirement: Restrictive condition limiting competition; not standard across all other State Health Societies.	The criteria of C & AG Major category is the discretion of society which is considered on the basis of Government of India standard guidelines.
20	M/s. MGA & Associates CA	Query raised through email	6. Equal Treatment of Cost Accountant (ICMAI/ICWAI) Firms: True and fair view certification is a CA-exclusive attestation; two-tier eligibility bar between CA and CMA firms.	This is a concurrent audit assignment which is for the purpose of strengthening the internal control mechanism under the project. Therefore the ICWA firms have been considered as other professionals for the said assignment. However, as no such empanelment list published by C & AG, the same is not made mandatory to ICWA firm and also to mention here that as per ICAI standard policy, in view to giving an opportunity to participate in such assignments the ICWA firms have been permitted to participate and accordingly the C&AG Major empanelment restriction has not been made applicable to them.
21	M/s. MGA & Associates CA	Query raised through email	7. Experience Window Restricted to Last 3 Years vs. 10-Year Existence: Disregards past performance of long-standing firms.	It is at the discretion of the society, the 10 years existence of the firm is considered to know whether the firm is engaged in audit assignments since longer period which proves the capability of the firm. However, the experience is asked for last 3 financial years to know whether such firms are currently being engaged in practice of audit assignments.

22	M/s. MGA & Associates CA	Query raised through email	8. Conflict of Interest with Existing Statutory Auditors, Rotation & Cooling-Off Period: Firms acting as Statutory Auditors of SHSM/DHS should not perform Concurrent Audit.	The firm is a separate entity and not the individuals are being considered. Therefore, the firms having statutory or concurrent audit assignments are restricted to apply for similar region. Existing professional regulations and declarations prohibit the firms from participating where there is conflict of interest.
23	M/s. MGA & Associates CA	Query raised through email	9. Joint Venture / Association Provisions & UDIN Accountability: Dilutes individual UDIN accountability and creates collusion risks.	The joint venture or association with other firm is considered only for the purpose of team completion. However, the lead firm has to fulfill the criteria. Therefore, the criterion for non-applying to similar region is obviously applicable to lead firm. Moreover it is the sole responsibility of the participating firm to adhere to laid-down code of ethics and to avoid conflict of interest.
24	M/s. MGA & Associates CA	Query raised through email	10. Tender Cancellation / Re-issuance & Bid Extension: Request to cancel/re-issue RFP and extend bid timeline.	The published RFP is completely aligned with MoHFW standard guidelines, GFR 2017, and Maharashtra procurement norms; SHSM maintains the validity of the tender process. The eligibility criteria and the tender schedule remains the same considering other replies as above.
25	M/S AGASTI & ASSOCIATES CA	Query raised in the pre bid	In the RFP, under Marking Criteria – Page No. 27, Sr. No. 4, 5 & 8 experience has been requested for the financial years FY 2022-23, FY 2023-24 and FY 2024-25. However, under Section III – Eligibility Criteria, Sr. No. 8, Page Nos. 11 & 12, the relevant experience period appears to be FY 2023-24, FY 2024-25 and FY 2025-26. It is therefore requested to kindly clarify which financial years shall be considered for evaluation of experience under Sr. No. 4,5 & 8 of the marking criteria.	As per the clarification, the experience criteria mentioned under Marking Criteria, Page No. 27, Sr. Nos. 4, 5 & 8, wherein the financial years are stated as FY 2022-23, FY 2023-24 and FY 2024-25, shall be read as FY 2023-24, FY 2024-25 and FY 2025-26, in line with the experience period specified under Section III – Eligibility Criteria, Sr. No. 8, Page No. 11 of the RFP.