



Government of West Bengal
Office of the Chief Medical Officer of Health
Banomalipore, Barasat, North 24 Parganas, PIN-700124
Ph. No.: 033-2552-3129 E-mail:cmohn24pgs@gmail.com



**Bid Documents Including Terms and Conditions for
Construction of New Suswasthya Kendra (SSK) at
Amdanga/ Barasat-I/ Barasat-II block
under North 24 Parganas (2nd Call)
FY : 2022-23**

NIT No. CMOH(N24Pgs)/Tender/SSK(07)2ndCall-278

Dated-10/01/2023

NOTICE INVITING e-TENDER No.-07/Eng of 2022-23 (2nd Call)

The Chief Medical Officer of Health & the Secretary of District Health & Family Welfare Samity, North 24 Parganas invites e-tender for Construction of New Su-Swasthya Kendra at Amdanga/ Barasat-I/ Barasat-II block, N24Pgs. (only civil works).

Detailed in the table below. (Submission of bid through online)

| Sl. No | Name of work | Estimated Value (In Rs.) | Earnest Money (In Rs.) | Period of Completion |
|--------|---|--|------------------------|----------------------|
| 1. | Construction of New Suswasthya Kendra(SSK) at Ganganagar Uttar SC, Barasat-I N24 Pgs. | Rs. 27,02,389.00/- (Including 12% GST + 1% L.W.Cess) | Rs. 54,048.00/- | 180 days |
| 2. | Construction of New Suswasthya Kendra(SSK) at Jagannathpur SC, Barasat-I N24 Pgs. | Rs. 27,02,389.00/- (Including 12% GST + 1% L.W.Cess) | Rs. 54,048.00/- | 180 days |
| 3. | Construction of New Suswasthya Kendra(SSK) at Bokunda SC, Barasat-II N24 Pgs. | Rs. 27,02,389.00/- (Including 12% GST + 1% L.W.Cess) | Rs. 54,048.00/- | 180 days |
| 4. | Construction of New Suswasthya Kendra(SSK) at Sandelia SC, Barasat-II N24 Pgs. | Rs. 27,02,389.00/- (Including 12% GST + 1% L.W.Cess) | Rs. 54,048.00/- | 180 days |
| 5. | Construction of New Suswasthya Kendra(SSK) at Puturia SC, Barasat-II N24 Pgs. | Rs. 27,02,389.00/- (Including 12% GST + 1% L.W.Cess) | Rs. 54,048.00/- | 180 days |

Any subsequent notices/circulars/corrigendum related to this e- tender shall be uploaded at <https://wbtenders.gov.in>, www.wbhealth.gov.in, www.north24parganas.gov.in and <https://north24parganashealth.org> websites only. Bidders are requested to check these websites regularly for this purpose.

1. In the event of e-filing, intending bidder may download the tender documents from the website www.wbtenders.gov.in directly by the help of Digital Signature Certificate; the L1 bidder shall submit the hard copy of the documents to the tender inviting authority on demand within specified time frame. Failure to submit hard copy within the time period prescribed for the purpose may be construed as an attempt to disturb the tendering process and dealt with accordingly legally including blacklisting of the bidder.

2. Technical and Financial bid both will be submitted concurrently duly digitally signed in the website www.wbtenders.gov.in. Tender documents may be downloaded from the website & submission of Technical Bid & Financial Bid as per tender Time schedule stated in Sl. No.11. The documents submitted by the bidders should be properly indexed & digitally signed. The bidders are informed to submit the specific documents as per NIT and



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3. Eligibility criteria for participation in Tender:-

- I. Intending tenderers should produce credentials of a similar nature of completed work of the minimum value of **30%** of the estimated amount put to tender during 5(five) years prior to the date of issue of the tender notice;
or,
- II. Intending tenderers should produce credentials of 2(two) similar nature of completed work, each of the minimum value of **25%** of the estimated amount put to tender during 5(five) years prior to the date of issue of the tender notice;
or,
- III. Intending tenderers should produce credentials of one single running work of similar nature which has been completed to the extent of **75%** or more and value of which is not less than the desired value at (i) above;
In case of running works, only those tenderers who will submit the certificate of satisfactory running work from the concerned Executive Engineer, or equivalent competent authority will be eligible for the tender. In the required certificate it should be clearly stated that the work is in progress satisfactorily and also that no penal action has been initiated against the executed agency, i.e., the tenderer.

As per order No. 04-A/PW/O/10C-02/14, Dt: 18.03.2015 by Principal Secretary to the Govt. of West Bengal, Public Works Department.

[Non Statutory Documents]

N.B. Estimated amount, date of completion of project & detail communicational address of client must be indicated in the Credential Certificate. Similar nature of work in building is to be mentioned clearly with the quantity of works and amount. Credential certificate without signature of any engineer of the issuance authority will not be allowed.

- ii) Pan Card, Professional Tax Challan deposited (FY: 2022-23), Valid GST registration certificate, Income Tax return for FY. 2020-21, Annual Turnover of FY. 2020-21, Trade License valid for FY. 2022-23 (from concerned Corporation, Municipality, Panchayet) is to be submitted. [Non Statutory documents]
- iii) Proprietorship, Partnership firms and Company are to furnish Audited Balance Sheet and Profit and Loss Accounts for FY. 2020-21 & 2021-22 (mentioning UDIN Number) with the schedule of Bank accounts and all the documents along with schedules forming the part of Balance sheet and Profit and Loss accounts should be in favour of applicant. No other name along with applicant's name in such enclosure will be entertained. [Non-statutory documents]
- iv) Registered Unemployed Engineers' Co-operative Societies/Unemployed Labour Co-Op. Societies are required to furnish valid Bye Law, Audited Profit & Loss account and balance sheet for F.Y.2020-21 (mentioning UDIN Number) with the schedule of Bank accounts along with other relevant supporting papers. [Non-statutory documents]
- v) Registered Labour Co-operative Societies Ltd. are required to furnish valid Bye Law, Audited Profit & Loss account and balance sheet for F.Y.2020-21 (mentioning UDIN Number) with the schedule of Bank accounts along with other relevant supporting papers. [Non-statutory documents]



vi) The partnership firm shall furnish the **Register Partnership deeds with Certificate as per 1932 ACT** in case of Partnership firm along with power of attorney to sign on the tender document (if required) [Non Statutory Documents].

vi) Joint venture will not be allowed.

vii) Running payment for work may be made to the executing agency as per availability of fund. The executing agency may get a running payment as per provisions in clause(s) 7, 8, 9 contained in W.B. form No.2911 only if completed subject to due assessment and certification thereof by the Dy. Chief Medical Officer of Health, North 24 Parganas.

4. There shall be no provision of Arbitration, Hence Cl. 25 of 2911 is omitted vide Notification No.5696-F(Y) Dt.01.10.2019 of Additional Chief Secretary to the Government of West Bengal.

5. Constructional Labour Welfare Cess @Rs.1.0 (one)% of cost of construction will be deducted from every bill of the selected agency, GST, Royalty & all other Statutory levy/Cess will have to be borne by the contractor & the rate in the schedule of rates will be inclusive of all the taxes & Cess stated above. GST TDS @ 2.0 % (1.0% SGST + 1.0% CGST) will be deducted.

6. Bids shall remain valid for a period not less than **365 days** (Three hundred and sixty five) from the last date of submission of bid. If the bidder withdraws the bid during the period of bid validity the earnest money as deposited will be forfeited forthwith without assigning any reason thereof.

7. No mobilization advance and Secured advance will be allowed.

8. Escalation of price on any ground and consequent cost overrun shall not be entertained under any circumstances. Rates should be quoted accordingly.

9. Agencies shall have to arrange required land for installation of Plant & Machineries, (specified for each awarded work, storing of materials, labour shed, laboratory etc. at their own cost and responsibility nearest to the work site. Local labours have to be utilized as far as possible and as per rule in vogue.

10. The financial offer of the prospective tenderer will be considered only if the Technical bid of the tenderer is found qualified by the 'Tender Evaluation Committee'. The decision of the 'Tender Evaluation Committee will be final and absolute in this respect.



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11. Date & time schedule:-

| Sl. No. | Particulars | Date & time |
|---------|--|---|
| 1 | Date of uploading of NIT documents (online) (Publishing date) | 13/01/2023 at 09.00 A.M. |
| 2 | Documents download/sale start date (online) | 13/01/2023 at 09.30 A.M. |
| 3 | Documents download/ sale end date (online) | 06/02/2023 at 05.30 P.M. |
| 4 | Bid submission start date (online) | 13/01/2023 at 10.00 A.M. |
| 5 | Bid submission closing (online) | 06/02/2023 at 06.00 P.M. |
| 6 | Bid opening date for technical proposal (online) | 08/02/2023 at 06.00 P.M. |
| 7 | Date of uploading list for technically qualified bidders (online) | To be notified later |
| 9 | Date and place for opening of Financial Proposal (online) | Two working days after technical evaluation |
| 10 | Date of uploading of list of bidders along with the offered rates through online, also of necessary for further negotiation through offline for final rate | To be notified later |

12. All materials required for the proposed work including cement and steel shall be of specified grade and approved brand in conformity with relevant code of practice (latest revision) and manufactured accordingly and shall be procured and supplied by the agency at their own cost including all taxes.

13. **Earnest money:** The amount of Earnest money is 2% (Two Percent) of the estimated amount put to tender is to be deposited by the bidder in the way as described in Memorandum No.-3975-F(Y), dt.-28/07/2016 of Finance Department, Audit Branch, Government of West Bengal.

14. The bidder, at the bidders' own responsibility and risk is encouraged to visit and examine the site of works and its surroundings and obtain all information that may be necessary for preparing the bid and entering into a contract for the work as mentioned in the Notice Inviting tender, before submitting offer with full satisfaction, the cost of visiting the site shall be at the bidder's own expense.

15. The intending bidders shall clearly understand that whatever may be the outcome of the present invitation of bids, no cost of bidding shall be reimbursable by the department. The Chief Medical Officer of Health & Secretary, District Health & Family Welfare Samity, North 24 Parganas reserves the right to accept or reject any offer without assigning any reason whatsoever and is not liable for any cost that might have incurred by any bidder at the stage of bidding.

16. Prospective applicants are advised to note carefully the minimum qualification criteria as mentioned in the 'Instruction to bidders' before bidding.

17. In case of ascertaining authority at any stage of tender or execution of work, necessary registered irrevocable



18. No conditional/incomplete tender will be accepted under any circumstances.
19. The Chief Medical Officer of Health & Secretary, District Health & Family Welfare Samity, North 24 Parganas reserves the right to cancel the N.I.T due to unavoidable circumstances and no claim in this respect will be entertained.
20. During any stage of tender process , if it comes to the notice of tender inviting authority that the credential or any other papers found incorrect/manufactured/fabricated, that tenderer will not be allowed to participate in the tender and that Tender paper will be rejected forthwith.
21. If any discrepancy arises between two similar clauses on different notifications, the clause as stated in later notification will supersede former one in following sequence.
- a) Form No.2911, b) NIT, c) Special terms & conditions, d) Technical bid, e) Financial bid
22. The eligibility of a bidder will be ascertained on the basis of the Digitally Signed in support of the minimum criteria as mentioned in (Sl.3) above. If any document submitted by a bidder is either manufactured or false, in such cases the eligibility of the bidder/tenderer will be out rightly rejected at any stage without any prejudice with forfeiture of earnest money forthwith.
23. **Security deposit:**
Security deposit @3% (Three Percent) as per Memorandum No- 796-F(Y), Dt: 25/02/2022 of Finance Department, Audit Branch, Government of West Bengal of cost of construction will be deducted from each & every bill of the selected agency.
- No security deposit shall be re funded to the contractor for 1st 3 years from the actual date of completion of the work.
 - 30% of the security deposit shall be refunded to the contractor on expiry of four years from the actual date of completion of the work.
 - The balance 70% of the security deposit shall be refunded to the contractor on expiry of five years from the actual date of completion of the work.
24. Time is the essence of contract. The successful tenderer must complete the work within the time specified for completion. No extension of time will be allowed except in special case. If any agency fails to complete the work within stipulated time the work order issued in his favor of the agency may be cancelled without assigning any reason thereof. The undersigned may also proceed to get the balance work completed by any other means through other agency. The expenditure, if any, due to such a step would be recoverable from the unpaid bills/earnest money deposit/security money deposit of the tenderer.
25. Intending bidders have to submit tender application as per **ANNEXURE-B**.
26. Admissible payment will be made when fund will be available.
27. The contractor will not be allowed, in any case to get the work done through any sub-contractor, in case it is detected the tender will be cancelled and the earnest money deposited for the work will be forfeited.
28. The intending tenderers are required to quote the rate online.
29. Qualification criteria: The tender inviting and Accepting Authority through a 'Tender Evaluation Committee' will determine the eligibility of each bidder. The bidders have to meet all the minimum criteria regarding:
- Financial capacity
 - Technical capability comprising of personnel & equipment capability



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The eligibility of a bidder will be ascertained on the basis of the document(s) in support of the minimum criteria as mentioned in a), b) & c) above and the declaration executed through prescribed affidavit in non-judicial stamp paper of appropriate value duly notarized. If any document submitted by a bidder is found either manufactured or false, the eligibility of the bidder/tenderer will be rejected at any stage without any prejudice.

30. No price preference and other concession as per order No.1110 F, dt.-10/02/2006 will be allowed.
31. A prospective bidders shall be allowed to participate in a particular job either in the capacity of individual or as partner of a firm. If found that any bidder applied severally in a single job, all his applications will be rejected for that job without assigning any reason thereof.
32. **A prospective bidder shall be allowed to participate in maximum 02(Two) Nos work subject to financial capacity, to speed up the execution works. If any bidder found applied on more than 02(Two) Nos work tender committee can summarily reject the bid.**
33. As per GO No 4608-F(Y), Dt. 18.07.2018 from Govt. of W.B. Finance Dept.(Audit Branch), the eligible bidder have to submit **Addition Performance Security @ 10%** of tender amount if the accepted bid value is 80% or less of the estimate put to tender. The addition performance security shall be submitted in the form of bank guarantee from any nationalized bank within 7 working days from the date of issuance of letter of acceptance, if failed his EMD will be forfeited and other necessary actions like blacklisting of the contractor, etc. may be taken. The bank guarantee will be returned after successful completion of the work. If the bidder fails to complete the work successfully the bank guarantee will be forfeited at any time during the pendency of the contract period after serving proper notice to the contractor.
34. If the contractor or his workman or servants or authorized representatives shall break, deface, injure or destroy any part of building, in which they may be working, or any building, road, road curbs, fence, enclosure, water pipes, cables, drains, electric or telephone post of wires, trees, grass or grass land or cultivated ground contiguous to the premises, on which the work or any part or it is being executed, or if any damage shall happen to the work from any caused whatsoever or any imperfections become apparent in it at any time whether during its execution or within a period of three years after issuance of a certificate or its completion by the Engineer-in-charge, the contractor shall make the same good at his own expense, or in default, the Engineer-in-Charge may cause the same to be made good by other workman and deduct the expense(of which the certificate the Engineer-in-Charge shall be final) from any sums, whether under this contract or otherwise, that may then, or at any time thereafter become due to contractor by the Government of from his security deposit, or the proceeds of sale thereof, or of a sufficient portion thereof and if the cost, in the opinion of the Engineer-in-charge (which opinion shall be final and conclusive against the contractor), of making such damage or imperfections good shall exceed the amount of such security deposit and/or such sums, it shall be lawful for the Government to recover the excess cost from the contractor in accordance with the procedure prescribed by any law for the time being in force.
- The security deposit of the contractor shall not be refunded before the expiry of **Five Year** after the issuance of the certificate, final or otherwise, of completion of work by the Engineer-in-charge. [As per the Notification No- 5784-PW/L&A/2M-175/2017, Dated-12.09.2017 by Gov. of WB, Law & Arbitration Cell, PWD.]
35. No child labour should be engaged, Labour Law should be followed.
36. Work should be carried out according to the scheduled of works & drawing, any deviation not to be permissible without written approval.
37. Construction materials like Sand, Cement, Bricks, Steel, and Stone etc. should be of good quality and should be used after taking approval by the Engineer-in-charge.
38. Contractors have to arrange hutment of labour, store for materials, water, electricity and other all necessary arrangement for execution of the work from their own source. No extra payment could be entertained.



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39. Bidders have to submit signed copy of **West Bengal tender form no.-2911** (without quoted rate) along with technical bid documents.
40. Contractor(s) who have failed to execute earlier work order(s) of similar nature in this specified time limit without reasonable ground and the same work is in progress on the last date of submission of bid against this tender notice, may not be considered for technical evaluation at the discretion of the tender committee.
41. Total number of sheets in support of technical qualification, which are to be uploaded in the portal, shall be restricted to **150 (One Hundred Fifty)** only. If the bidder submits documents apart from mentioned above will be considered as violating the norms of Tender Inviting Authority (TIA) & on this ground TIA can cancel his bid.
42. Financial bid will be opened after **02 (Two)** working days from the date of technical evaluation. For any objections/queries regarding technical evaluation the bidders have to inform within **02 (Two)** working days from technical evaluation after that period no objections/queries will be accepted.

W/M 10/1/2023
Chief Medical Officer of Health &
Secretary District Health
& Family Welfare Samiti
North 24 Parganas

Instruction to bidders

Section-A

1. General guidance for e-tendering:

Instructions/guidelines for tenders for electronic submission of the tenders have been annexed for assisting the contractors to participate in e-tendering.

2. Registration of contractor:

Any contractor willing to take part in the process of e-tendering will have to be enrolled & registered with the Government e-procurement system, through logging on to <https://wbtenders.gov.in> (the web portal of Govt. of West Bengal). The contractor is to click on the link for e-tendering site as given on the web portal.

3. Digital Signature Certificate(DSC):

Each contractor is required to obtain a class-II or class-III Digital Signature Certificate (DSC) for submission of tenders, from the approved service provider of the National Informatics Centre (NIC) on payment of requisite amount. Details are available at the website stated in clause 2 of guideline to tenderer. DSC is given as a USB e-token.

4. The contractor can search & download NIT & Tender documents electronically from computer once he logs on to the website mentioned in clause 2 using the Digital Signature Certificate. This is the only mode of collection of tender documents.

5. Submission of tenders:

General process of submission, tenders are to be submitted through online to the website stated in Cl.2 in two folders at a time for each work, one in Technical proposal & the other is Financial Proposal before the prescribed date & time using the Digital Signature Certificate(DSC) the documents are to be uploaded virus scanned copy duly digitally signed. The documents will get encrypted (transformed into non-readable formats).

A. Technical document cover containing:

The technical proposal should contain scanned copies of the following-



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- iii. Pan card, IT return for FY 2020-21, P.Tax challan (Valid for FY 2022-23), Valid GST registration certificate.
- iv. Trade license from respective Corporation/Municipality/Panchayet etc. for FY 2022-23, 'Certificate of registration' from the respective assistant Registrar of Co-operative Societies (for Regd. Unemployed Engineer's Co-operative Society Limited/Unemployed Labour Co-OP. Societies/Registered Labour Co-operative Societies Ltd.), Partnership Deed, Power of attorney in case of Partnership firm.
- v. Credential documents.
- vi. Audited Balance Sheet & Profit & Loss A/C for FY 2020-21 & 2021-22 (Mentioning UDIN Number).A declaration in official letterhead is required to be submitted by such bidder who is not in a position to submit such Audited Balance Sheet and Profit & Loss A/C for the FY 2021-22 due to non completion of tax audit and such bidder shall submit preceding 2(two) financial year Audited Balance Sheet and Profit & Loss A/C.
- vii. Name, email ID, Phone number, address of banker, account number in official letter head.
- viii. Notarized declaration of Non Conviction Certificate as per Annexure –A. (Non Conviction Certificate affirmed after date of publication of NIT)
- ix. Declaration of Annual Turnover for FY 2020-21 by C.A. certified.
- x. **All pages Self-Attested** copy of **West Bengal Tender Form No.-2911**. (Without quoted rate).
- xi. Bar chart in official letter head.

Note: - Failure of submission of any of the above mentioned documents will render the tender liable to be summarily rejected.

b) In the submitted documents the proprietor name and trade/firm name at GST, P. Tax, Trade license, IT & audited balance sheet should be same and identical, otherwise the application will be rejected. All submitted documents should be self attested.

Tender documents will be opened by the Chief Medical Officer of Health & Secretary, District Health & Family Welfare Samity, North 24 Parganas or his authorized representative electronically from the website using their Digital Signature Certificate.

- Cover (folder) for Technical document should be opened first and will be downloaded & handed over to the Tender Evaluation Committee.
- Summary list of technically qualified tenderers as per decision of the Tender Evaluation Committee will be uploaded online.

B. Financial document cover containing:

- i. The financial proposal should contain the following documents in one cover (folder) i.e. Bill of quantities, the contractor is to quote the rate (percentage above/below/at par) online through computer in the space marked for quoting rate in the BOQ.
- ii. Only downloaded copies of the above documents are to be uploaded virus scanned & Digitally Signed by the contractor.

6. Penalty for suppression/distortion of facts:

Submission of false document by tenderer is strictly prohibited & if found action may be referred to the appropriate authority for prosecution as per relevant IT Act with forfeiture of earnest money forthwith.

7. Rejection of bid:

The employer (tender accepting authority) reserves the right to accept or reject any bid and to cancel the bidding process and reject all bids at any time prior to the award of contract without thereby incurring any liability to the affected bidder or bidders or any obligation to inform the affected bidder of bidders of the ground for emolover's



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8. Award of contract:

The bidder whose bid has been accepted will be notified by the Tender Inviting & Accepting Authority through acceptance letter/Letter of acceptance. The notification of award will constitute the formation of the contract.

Annexure A: Draft Proforma for Non-Conviction (In a form of affidavit).

I/We the proprietor/ promoter/ director of the firm, its employee, partner or representative are not convicted by a court of law for offence involving moral turpitude in relation to business dealings such as bribery, corruption, fraud, substitution of bids, interpolation, misrepresentation, evasion, or habitual default in payment of taxes etc. The firm does not employ a government servant, who has been dismissed or removed on account of corruption. The firm has not been de-barred, blacklisted by any government ministry/ department/ local government/ PSU etc. in the last two years from scheduled date of opening of this e-tender.

Annexure B:

Tender Application Form

To
The Chief Medical Officer of Health
North 24 Parganas

Ref: Your e-tender document No.

I/We, the undersigned have examined the entire e-tender document including amendment/corrigendum number dated..... (if any), eligibly criteria, required documentations, terms & conditions etc. The receipt of which is hereby confirmed.

I/We now offer to supply and deliver the goods and/ or services in conformity with your above referred document for the sum (after less), as shown in the price schedule/Bill of Quantity attached herewith and made part of this bid.

I/We hereby declare that all data and documents submitted by us in our bid in this e-tender are genuine and true, to the best of our knowledge and belief. If my/our bid is accepted, we undertake to supply the goods or service as per the specification, in accordance with the delivery schedule and terms and conditions, including amendment/ corrigendum if any.

I/We further understand that you are not bound to accept the lowest or any bid you may receive against your above-referred tender enquiry.

I/We confirm that we do not stand deregistered/banned/blacklisted by any Government Authorities/ Organization/ Institution/ local bodies etc in last two years. Brief of court/legal cases pending, if any, are following:

I/We would authorize and request any Bank, person, Firm or Corporation to furnish pertinent information as deemed necessary and/or as requested by you to verify this statement.

I/We understand that the e-Tender Selection Committee reserves the right to reject any application/bid without assigning any reason.

(Signature with date)

(Name, designation, seal of authorized person to sign bid for and on behalf of Bidder)



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NIT No. CMOH(N24Pgs)/Tender/SSK(07)2nd Call-278/1(14)

Dated-10/01/2023

Copy forwarded for information and necessary action to please:

1. The Director of Health Services, Government of West Bengal.
2. The District Magistrate, North 24 Parganas.
3. The PO, NHM & Deputy Secretary, H&FWS, Govt. of W.B.
4. The Executive Engineer of Social Sector/PWD Barasat Division/ PWD Bongaon Division/PWD Barrackpore Division.
5. The Dy. CMOH-I,II,III/DMCHO/DTO, N24 Pgs.
6. The ACMOH of Barasat Sub-Division, N24Pgs.
7. The BMOH of Barasat-I/Barasat-II & Amdanga Block, N24Pgs.
8. The Account Officer & Treasurer of CMOH office, N24Pgs.
9. The Admin. Officer, CMOH office, N24Pgs.
10. The I.T Coordinator, Swasthya Bhawan. with the request to upload this notice in the official website of Swasthya Bhawan.
11. The D.I.O, North 24 Parganas. with the request to upload this notice in the official website of North 24 Parganas District.
12. The ICT-e Governance Coordinator, NHM, North 24 Parganas for uploading in official website.
13. Notice Board.
14. Office Copy.


10/01/23
Dy. Chief Medical Officer of Health-I
North 24 Parganas