

# Request for Proposal (RFP)

**For Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all Programmes under NHM including Flexible Pools of NRHM-RCH, NUHM, NDCP and NCD.**



[2019-20]

## **REQUEST FOR PROPOSAL (RFP)**

**State Health Society, J&K** seeks to invite Online Proposal(s) from Comptroller & Auditor General of India (**C&AG**) **empaneled Chartered Accountant (CA) firms those are eligible for major Public Sector Undertakings (PSU) audits for the year 2019-20** for conducting Statutory Audit of State and District Health Societies under the National Health Mission for the FY 2019-20.

Details about background of the auditee, units to be covered in audit, scope of work, terms of reference, and eligibility criteria for selection of CA firms are given in the following paragraphs.

### **Terms of Reference (ToR)**

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoH&FW) was launched on 12<sup>th</sup> April, 2005 by the Government of India (GoI) to improve medical facilities in the country. From 2013-14 onwards the NRHM Programme has been subsumed under the umbrella Programme of National Health Mission. NHM is overarching NUHM and also includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 167 to 100 per 1,00,000 live births, Infant Mortality Rate (IMR) from 40 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 3.0 to 2.1.
2. One of the visions of the Mission is to increase public spending on health from 1.3% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH), various National Disease Control Programmes (NDCPs) and Non-Communicable Disease (NCDs) have been repositioned. National Urban Health Mission (NUHM) has also been added as Submission of National Health Mission.

3. At present the following Programmes/ Schemes fall under the National Health Mission:

**A. NHM-RCH Flexible Pool:**

- a) ***RCH Flexible Pool*** including Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP).
- b) ***Health System Strengthening (HSS) under NRHM*** including Comprehensive Primary Health Care (CPHC), National Programme for Prevention and Control of Deafness (NPPCD), National Oral Health Programme (NOHP), National Programme for Palliative Care (NPPC), Assistance to State for Capacity building (Burn Injury), National Programme for Prevention and Control of Fluorosis (NPPCF).

**B. National Urban Health Mission (NUHM) Flexible Pool** including Comprehensive Primary Health Care (CPHC).

**C. Flexible Pool for Communicable Diseases:**

- a) National Vector Borne Disease Control Programme (NVBDCP),
- b) National Tuberculosis Elimination Programme (NTEP), formerly Revised National Tuberculosis Control Programme (RNTCP),
- c) National Leprosy Eradication Programme (NLEP),
- d) Integrated Disease Surveillance Programme (IDSP),
- e) National Viral Hepatitis Control Programme (NVHCP).

**D. Flexible Pool for Non-Communicable Diseases:**

- a) National Programme for Control of Blindness (NPCB),
- b) National Mental Health Programme (NMHP),
- c) National Programme for Health Care of the Elderly (NPHCE),
- d) National Tobacco Control Programme (NTCP),
- e) National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS).

#### **4. Institutional and Funding Arrangements:**

For the implementation of the above Programmes, MoH&FW, Gol has required the creation of an Integrated Health Society at State and District levels (registered as a legal entity at the State and District under Societies Registration Act, 1860). Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHSs) work in coordination with the District Collector and District Chief Medical Officer (CMO). Program implementation is done through its District Chief Medical Officer's office, Blocks, Community Health Centre (CHCs), Primary Health Centre (PHCs), Sub- Centre (SCs), Rogi Kalyan Samities (RKS) and Village Health Sanitation & Nutrition Committees (VHSNC). Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components. In addition, funds are also released from SHS/ DHS to NGOs and private entities under public private participation (PPP) arrangements.

#### **5. Funding & Accounting Arrangements:**

Funds for the various programs are transferred from Pay & Accounts Office of MoH&FW, Gol to the State Treasuries and then from Treasuries to the SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to State treasuries through RBI on the basis of respective State Programme Implementation Plans (SPIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAPs) of each of the districts in the State. Under the umbrella of the integrated SHS/ DHS each program has separate bank account, separate books of accounts and other financial records as per the requirements of each program and also submit separate financial activity reports at varying frequencies to the respective monitoring units in MoH&FW (Gol).

#### **6. Financing by Development Partners/ Donors:**

Some of the programs of NHM are also supported by development partners such as the Asian Development Bank (ADB), The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)/ World Bank etc. for which credit agreements have been entered into by Gol with the respective development partners.

Compliance with specific fiduciary requirements of the development partners will additionally need to be reported by the auditors. Copies of the legal agreements and other project documents will be provided to the auditors, if needed, by SHS/ concerned Programme Division in the State.

## **7. Objective of Audit Services:**

The objective of the audit is to ensure that MoH&FW receives adequate, independent, professional audit assurance that the grant proceeds provided by MoH&FW are used for purposes intended in line with approved PIPs and Annual Work Plan (AWP) of individual programs and that the annual financial statements are free from material misstatements and the terms of the credit/ loan agreements of the development partners are complied with in all material respects.

The objective of audit of financial statements - individual financial Statements of State and District Health Society as well as the Consolidated Financial Statements of the State and District(s) as a whole i.e., Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant Accounting Policies, Notes to Accounts and Schedules, Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per audited financial statements with the expenditure reported as per the new format of Financial Monitoring Report (FMR), is to enable the auditor to express a professional opinion as to whether:-

- 1) Financial statements give a true and fair view of the financial position of the individual District Health Societies, State Health Society, Implementing Agencies and Consolidated District, Implementing Agencies and State Health Societies at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2020.
- 2) Funds were utilized for the purposes for which they were provided, and
- 3) Where programs are financed by development partners, respective program expenditures are eligible for financing under the relevant grant/ credit agreement.

- 4) Books of accounts as maintained by the SHSs, DHSs and other participating implementing units such as Blocks, CHCs, PHCs, Sub Centers, Village Health Nutrition and Sanitation Committees (VHNSCs) etc. shall form the basis for preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

## 8. **Standards:**

Audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of Chartered Accountants of India in this regard. Auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

## 9. **Criteria for Selection of Auditors**

- a) **C&AG empaneled major audit firms:** CA firms those are empaneled with C&AG for the year 2019-20 and eligible for conducting audit of PSUs only will be eligible for the audit of the NHM Programmes. In this regard firms have to upload the details about the firm as per **Form T-2**.
- b) **Selection through Open Tender System:** Selection of Auditor should be through an Open Tender basis to be uploaded on the web-portal [www.jktenders.gov.in](http://www.jktenders.gov.in).
- c) **Preference of Firms having Head Office (H.O.)/ Local Branch Office in the State Capital:** Firms having H.O./ Local Branch office in the capital of the same State/ UT for which the proposal is given to be given preference at the time of finalizing the financial bid. Such office must exist within the State/ UT for not less than three years as per the ICAI Certificate. However, in case of NE States/ UTs where availability of Auditor is scarce, the States/ UT may consider the proposals of audit firms from the neighboring States.

- d) Firms have to give an undertaking that the audit team members are proficient in State's official language (both oral and written) and will be headed by a Chartered Accountant on regular basis.
- e) **CA Firms eligible for Audit:** CA firms those are empaneled with C&AG for the year 2019-20 and eligible for conducting audit of major PSUs only will be eligible for audit of NHM Programmes. Further, CA firms eligible for conducting audit of PSUs in 2019-20 and having their H.O/ Branch offices in designated State may be given additional weight-age in evaluation of Technical proposal. However, in case of NE States/ UTs where availability of Auditor is scarce, the State/ UT may consider the proposals of audit firms from the neighboring States. On clearance of Technical proposal, auditor will be finalized on the basis of Financial bids. In this regard, firms have to upload the details about the firm as per **Form T-2**.
- f) **Disclosure of Minimum Fees in RFP Document:** States/ UTs are allowed to fix the minimum fees for audit firms in tender document keeping in view the resources involved, number of Districts (100% Districts) and Blocks (40%) to be covered during the course of audit and minimum number of days required for completion of audit. States/ UTs may refer the website of "The Institute of Chartered Accountants of India (ICAI)" to decide the minimum fees. This is in compliance with the Guideline No-1-CA(7)/03/2016 dated 7/4/2016 issued by The Institute of Chartered Accountants of India. States/ UTs may refer the same as indicative basis. Further, for the purpose of finalization of minimum fees, State/ UT may also take the average of audit fees paid during the last 3 years.
- g) **Audit Fees and TA/ DA:** Firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/ DA and Taxes. In case the audit team requests the State/ UT for stay arrangement etc., then cost to the State/ UT for such stay arrangements etc. will be adjusted against the consolidated fees quoted. Bidding firm should ensure that audit team shall have to visit

100% Districts and at least 40% Blocks within each District. The audit fee should be quoted considering this aspect. **In compliance to the notification of ICAI for participation in the bidding process, the minimum fees is Rs 1,50,000/- (including TA/ DA, GST & other taxes) per annum.**

- h) **Re-appointment of Auditor:** The auditor once appointed can continue for two more years subject to the satisfaction of its performance by the State/ UT and the State/ UT which wishes to re-appoint the same auditor shall have to seek approval of the Executive Committee after obtaining consent of the auditor and confirming that said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which firm is being re-appointed. Further, any comments/ remarks/ observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor.
- i) **Maximum No. of Audits under NHM:** No auditor can take the assignment of audit of more than three (3) States in a year. A certification in this regard may be obtained from the auditor.
- j) In case, same audit fee is quoted by two or more CA firms, selection of auditor shall be done considering the following factors (priority-wise): -
  - (i) Past Experience in handling Government Contracts & Conduct of the firm; and
  - (ii) Turnover of the firm
- k) **Other Major Points related to Statutory Audit:**
  - a) To ensure timely completion of audit, State should ensure that the books of accounts are ready at all places before the start of audit. Further, timely availability of information to the auditors should be ensured for completion of audit on time.
  - b) In the pre-bid conference to be held, the participant firms should clearly be explained about the requirements of audit as regards



to the number of Districts, Blocks, and physical visit of the team at each location, number of implementing agencies from whom Utilization Certificates (UCs) / Statement of Expenditure (SOEs) received and incorporated in Annual Financial Statements etc., so that quality of audit is not compromised

- c) It should be clearly ensured that a Standing Committee headed by Mission Director (NHM) is constituted in the State/ UT for selection of auditor and for follow up and issue of compliance to the audit observations of previous years.
- d) **After completion of audit, State/ UT should organize an exit conference of the auditors to discuss audit observations.**
- e) A copy of working papers of auditors shall be retained by the Director (Finance)/ State Finance Manager (SFM) in the State/ UT.
- f) The process of appointment of auditor has to be completed by 31<sup>st</sup> March 2020 and intimation of the auditor appointed alongwith fees fixed and evaluation sheet for the appointment has to be submitted to the Ministry latest by 10<sup>th</sup> April 2020.
- g) **The State/ UT should get the audit of all the District Health Societies completed by 15<sup>th</sup> June, 2020, but not later than 20<sup>th</sup> June, 2020 and the Audit Report issued before 30<sup>th</sup> June 2020.**
- h) **Consolidation of audit reports of all the Districts with State along with all the necessary requirements such as, Accounting Policies, Notes on Accounts and Management Letter is to be completed in time and final report submitted by 31<sup>st</sup> July 2020.**
- i) Audit Report as per appendices of the RFP has to be submitted in triplicate with spiral binding along with the soft copy (PDF/ Scanned) mailed to [s.singh61@nic.in](mailto:s.singh61@nic.in) and in a CD also by 31<sup>st</sup> July 2020.

## 10. **Scope & Coverage of audit:**

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

- a) An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually as part of the management letter;
- b) Funds have been spent in accordance with the condition laid down by the Department of Health & Family Welfare, Government of India from time to time with due attention to economy and efficiency and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided;
- c) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI/ State Government. However, for various Programmes, special attention must be paid to the requirements of the agreement between GoI and Development Partners (RNTCP, IDSP and NVBDCP etc.). Such requirements are available within the State/ District's concerned Program Officers. For such externally funded Programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual Programmes and guidelines issued by the Programme Divisions of GoI and have all the necessary supporting documentation;
- d) All necessary supporting documents, records and accounts have been kept in respect of the project.
- e) **Sample Coverage of sub district Implementing Units:**

Audit will cover 100% District Health Societies (DHSs) each being a legally registered society and at least 40% of the Block Level CHC/ PHC (at least 50% of such blocks should be new and remaining may be those covered in the audit of last year). The sample shall be selected in a manner that Block level PHC/ CHC in each District is included in the sample coverage. All the vouchers pertaining to the health facilities will be available at the respective health facility (DH, CHC/ PHCs) for the purpose of audit. Audit shall also cover audit of expenses related to NHM incurred through Rogi Kalyan Samities (RKSs) at each level i.e. PHC/ CHC/ DH.

- f) The Statutory Auditor may review the concurrent audit reports/ quarterly executive summaries and may consider material observations/ findings while forming his opinion on overall internal control and truth & fairness of accounts/ financial statements.

## 11. **Project Financial Statements**

A format of such financial statements and relevant schedules showing the consolidation of all the Programmes is given at (**APPENDIX A** - Format of Financial Statements) and also on the website of NHM, J&K at [www.jknhm.com](http://www.jknhm.com).

Project Financial Statement (SHS, DHS and Consolidated) shall include the following:

- i. Audit Opinion as per **APPENDIX-C**.
- ii. Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any, as on 31<sup>st</sup> March, 2020.
- iii. Income & Expenditure account for the year ending on 31<sup>st</sup> March 2020.
- iv. Receipt and Payment Account for the year ending on 31<sup>st</sup> March 2020.

- v. Other Schedules to the Balance sheet as appropriate, but which shall include
- Statement of Fixed Assets in the form of a Schedule,
  - Schedule of Loans and Advances (Age-wise analysis),
  - Schedule of all Cash & Bank Balances (supported by Bank Reconciliation Statements),
  - Program wise Statement of Expenditure.
- vi. Notes on Accounts showing the Accounting Policies followed in the preparation of accounts in the SHSs and DHSs and any other significant observation of the auditor.
- vii. Auditor shall be responsible for consolidation of annual Financial Statements of all Programmes/ Schemes under NHM.
- viii. Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.
- ix. Auditor shall have to certify the delay status of funds transferred from State Treasury to SHS for the F.Ys. 2016-17, 2017-18, 2018-19 and 2019-20 as per prescribed format at **Appendix E-1, 2 and 3** for all the Programmes under NHM.
- x. Auditor has to disclose whether the State has received any interest on delayed transfer of funds from State Treasury to SHS bank account.
- xi. The comparison between audited expenditure and expenditure reported in the FMR of 2019-20 along with the reason for variations.
- xii. Sanction wise UCs as per Form 12-C of GFR 2017; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) **[Attach a statement showing the details of expenditures**

**clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]. Also, separate UCs for State Share Contribution, CPHC, etc. need to be issued by the auditor.**

- xiii. Action Taken Report on the previous year's audit observations.
- xiv. Reconciliation of FMR expenditure of last quarter i.e. 31<sup>st</sup> March 2020 with expenditure as per annual audited financial statements in FMR format only for the financial year covered by audit period identifying the variance and the reasons for the same. This has to be certified by the auditor.
- xv. **Representation by Management:** DHS and SHS management should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

## 12. **Financial Monitoring Reports (FMR)**

In addition to the primary opinion on the financial statements, the auditor is required to audit last quarter FMR in the new format (quarter ending March) submitted to MoH&FW. The auditor should apply such tests, as the auditor considers necessary under the circumstances to satisfy the audit objective. Where ineligible expenditures are identified as having been included in the financial reports, these should be separately noted by the auditors. The audit report should include a separate paragraph commenting on the accuracy and propriety of expenditures included in the financial statements and FMRs including whether procurement procedures have been followed and the extent to which the Gol can rely on Quarterly FMRs.

In addition to the audit reports, the auditor will prepare a "Management Letter" as per **Appendix-D**, in which the auditor should summaries the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under: -

- a) Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- b) Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
- c) Report on the level of compliance with the financial internal control;
- d) Report procurements which have not been carried out as per the procurement manual/ guidelines of the State for the individual Programmes such as; RCH-II, RNTCP, IDSP etc.;
- e) Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- f) Bring to Society's attention any other matter that the auditor considers pertinent.

**Observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments/ response on the observations/ recommendations have to be obtained and reported along with the audit report.**

### **13. Reporting and Timing**

Final Audit Report should be submitted by **31<sup>st</sup> July 2020**, (i.e. within four months of the end of financial year) to SHS and SHS should then promptly forward **3 copies (Spiral Bound), and also soft copy in MS Excel / MS Word, and scanned (both) in mail or CD**, along with **final Utilization Certificates** signed by the State/ UT and Auditor both to Gol with their comments, if any.

In case State/ UT has opted to appoint **multiple auditors** for a group of Districts and State, in such cases the auditor appointed for a group of Districts, shall have to issue a separate audit report for each District and provide a soft copy also (Word/ Excel). Audit Reports for all Districts in such cases shall have to be issued by **30<sup>th</sup> June, 2020** so that consolidated report of the State is not delayed and issued by **31<sup>st</sup> July, 2020**.

Submission of the Statutory Audit Report by the prescribed date is Record of Proceedings (RoP) conditionality for release of second tranche of funds to the State/ UT which ultimately ensures smooth implementation of the Mission and leads to better outcomes as funds are expended when needed by the State/ UT. In view of above, following measures need to be taken by the State/ UT: -

- a) State/ UT should ensure that the process for appointment of auditor is completed by 31<sup>st</sup> March and intimation of the auditor appointed along with the fees fixed & evaluation sheet for the appointment has to be submitted to the Ministry latest by 10<sup>th</sup> April, 2020. Also, timely availability of information to the auditor needs to be ensured strictly.
- b) State/ UT should make sure that complete cashbook, ledgers, vouchers and other financial statements are ready at the time of visit of auditors.
- c) **Penal provision on failure to complete the Audit on time:**

In order to ensure timeliness on part of the Auditor, if the State/ UT feels that in spite of providing all information, documents, and updated books of accounts, there was delay in submission of Audit Report from the auditor; *the State/ UT may deduct the audit fees @ 5% per month from the due date of completion of audit.* A clause in this regard should be incorporated by the State/ UT in the agreement. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the Mission Director (NHM) has the right to waive off the penalty. Further, before imposing penalty, the firm may be given an opportunity to be heard.

#### 14. **Additional Instructions to Auditors;**

- a. Audit Report of SHS shall include audit of all the transactions at the State as well as DHSs level.
- b. Audit for the financial year will include all the components under NHM.
- c. The auditor appointed shall be **required to issue separate consolidated audit report for the State and each District, comprising all Programmes under NHM (RCH, Mission (HSS), RI, PPIP, NUHM, NDCPs & NCDs). Auditor appointed for the State/ UT, in case of**

**multiple auditors, shall prepare a consolidated report for the State. However, in case of RNTCP and IDSP, a separate audit report with required annexures and schedules shall also have to be issued by the State/ District Level Auditor. The relevant formats for Audit Report as issued by RNTCP Division are given as Appendix-C.**

- d. All State level report shall have to be issued in three sets (Two sets for MoH&FW and one set for State/ UT). Consolidated report is to be sent to NHM-Finance Division and individual reports of individual Programmes along with UCs to the respective Programme divisions of the Ministry.
- e. Financial Statements and relevant schedules shall be prepared in accordance with the format provided by Ministry of Health and Family Welfare, GoI (**APPENDIX -A - Format of Financial Statements**). However, specific Programme requirements (in accordance with the agreement with the GoI and Development Partners) may also be incorporated in the separate schedule of the Programme.
- f. Auditor shall certify all the UCs in the prescribed format (Form 12C of GFR, 2017) of GoI for all Programmes of NHM. The UCs shall be furnished sanction-wise and the UCs should be signed by the Principal Secretary, Mission Director, State Programme Officers In-Charge of concerned Programme(s) and the Auditor.
- g. The auditor shall also append the Checklist (**APPENDIX – B - Checklist for Auditor**)
- h. The auditor shall certify the FMR on the basis of audited expenditures with all the line activities for the last quarter (quarter ending March 2020 showing cumulative and head wise expenditure for the complete financial year) along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR and as per Audit Report. Auditor must also document the reason for variances between the FMR figures and audited figures in cases where the variances are significant e.g. more than 15% from the audited figures at each component level.
- i. Audit Opinion as per the Model Format provided at **APPENDIX–C**.



- j. Management Letter as per **APPENDIX–D** along with the comments/ reply of the Mission Director, SHS.

15. **Re-appointment of Auditor:**

The auditor once appointed can continue for two more years, subject to the satisfaction of the performance by the State/ UT. The State/ UT which wishes to re-appoint the same auditor shall have to seek the approval of the Executive Committee after obtaining consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which the firm is being re-appointed. Further, any comments/ remarks/ observation of the Ministry in this regard shall have to be taken into account while re-appointing the same auditor.

**It is also clarified that “No auditor can take the assignment of more than three (3) audits under NHM. A certification in this regard may be obtained from the auditor.”**

16. **General Provision:**

The State/ UT should ensure that auditor must be appointed for all the Disease Control Programmes under NHM and Uniform Accounting System is followed. The State/ UT should also ensure that auditor should follow the latest formats given in RFP.

The auditor shall be given access to any information relevant for the purpose of conducting the audit, in addition to all financial and procurement records, SPIPs, AWP, MoU/ LoU signed between MoH&FW and the State/ SHS, instructions issued by MoH&FW regarding scheme guidelines (e.g., JSY etc.), administrative orders issued by the SHS/ DOHFW/ Directorate of Health including cost norms etc. Where programs are financed by Development Partners, copies of legal agreement, project appraisal document should be made available to the auditors.

## **Guidelines for Submitting the Proposals:**

Intended bidder(s) are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

- i. Detailed tender document alongwith terms and conditions can be downloaded from the website(s) [www.jktenders.gov.in](http://www.jktenders.gov.in) or [www.jknhm.com](http://www.jknhm.com) from **27.02.2020 (1200 Hrs onwards)**.
- ii. Technical & Financial proposals, alongwith Tender Fees of **Rs.2500/-**, shall have to be submitted online through the Central Procurement Portal of Jammu & Kashmir viz., [www.jktenders.gov.in](http://www.jktenders.gov.in). Bidder(s) are not required to submit hard copy(ies) of proposal.
- iii. Tender Fee shall have to be deposited through online/ RTGS transfer in State Health Society, National Health Mission, J&K's Bank A/c No.: 0021040500000042 "Non-NHM Funds at SHS Level" with the Jammu and Kashmir Bank Ltd. Shalamar Road, Jammu (IFSC Code: JAKA0LUXURY; MICR Code: 180051023. Proof of Deposit of Tender Fees has to be uploaded alongwith Technical Proposal.
- iv. All intended bidder(s) must comply with the technical specifications, General Conditions and Format/ Requirements for technical and financial proposal.
- v. Uploaded bids should be valid for 6 months from the last date of submission of proposals by the firm(s).
- vi. Each page, form, annexure and appendices of the technical proposal must be signed by the authorized signatory of the firm.
- vii. Financial proposal shall have to be submitted strictly as per the BoQ, failing which the bid(s) will be liable to be rejected..
- viii. **State Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.**
- ix. If required constitution of the team is not deployed, the State/ UT may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.

- x. A firm cannot undertake the audit assignments of more than three States/ UTs in a year. The audit assignment must be opted for as awarded by States/ UTs chronologically i.e. on first come first served basis. If a CA firm appointed in more than 3 States/ UTs, then they have to withdraw their name so as to keep it up to 3 States/ UTs only. As a State/ UT may opt to appoint multiple auditors, therefore, if a firm appointed for audit of a group of District in any State/ UT, then for the purpose of ceiling of 3 States/ UTs, group of Districts shall be taken as a State/ UT.
- xi. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written). **The auditors must have the H.O/ Branch Office in the allotted State/ UT. (Form U).** However, in case if NE States/ UTs where availability of auditor is scare, the States/ UTs may consider the proposals of audit firms from the neighboring States/ UTs.
- xii. Firm shall have to depute appropriate no. of teams for timely submission of audit report and to attain quality of audit.
- xiii. Each team shall have to be headed by a qualified Chartered Accountant.
- xiv. **Technical & Financial Proposal(s):**

Online bids shall have to be submitted under **Two-Cover System comprising of the following(s):**

**A) Technical Cover**

- i) Letter of Transmittal (**Form T-1**)
- ii) Technical Proposal (**Form T-2**) alongwith documents required to be uploaded therein
- iii) Undertaking of presence of HO/ Branch offices in State/ UT (**Form U**)
- iv) Undertaking that the team members are proficient in the State's official language (both oral and written)

**B) Financial Cover**

Financial Bid format (**Form F-1**)

xv. **Critical Dates:**

- a) Start Date for Downloading RFP from the website(s) – [www.jktenders.gov.in](http://www.jktenders.gov.in) and [www.jknhm.com](http://www.jknhm.com): 27/02/2020 from 1200 Hrs onward
- b) Last date for Downloading RFP from the website(s) – [www.jktenders.gov.in](http://www.jktenders.gov.in) and [www.jknhm.com](http://www.jknhm.com): 14/03/2020 upto 1400 Hrs
- c) Date for Pre-Bid Conference: 09/03/2020 at 1200 Hrs
- d) Last Date for Submission of Online Proposal(s), both Technical & Financial: By or before 14/03/2020 upto 1600 Hrs
- e) Date of Opening of Technical Bid: 16/03/2020 at 1100 Hrs
- f) Date of Opening of Financial Bid: 16/03/2020 at 1600 Hrs
- g) Venue for Pre-bid Conference & Opening of Bid(s): State Health Society, NHM, J&K at Regional Institute of Health & Family Welfare, Near Sainik School, Nagrota, Jammu-181221



**Format for Technical Proposal**

<b>Sl. No.</b>	<b>PARTICULARS</b>	<b>Supporting Documents required to be submitted along with this Form</b>
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No:
		Fax No:
		Mobile No. of Head Office In-charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No:  Fax No:  Mobile of each Branch Office In-charge:
	Mention the date of establishment of each branch offices since when existed at the existing place	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm Service Tax Registration No.	Attach copy of Registration
5	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.

6	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2019-20) confirming that the firm is eligible for major PSU audits.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.
9	<p>Audit Experience of the Firm:</p> <ol style="list-style-type: none"> <li>1. Number of Assignments in Commercial/Statutory Audit</li> <li>2. Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions &amp;NGOs</li> <li>3. Experience in the NHM audit</li> </ol>	<p>Copy of the Offer Letter &amp; the Fee Charged for each assignment.</p> <p>(Relevant evidences to be given of the turnover and fee)</p>
10	<p><b>Details of Partners:</b></p> <p><b>Provide following details:</b></p> <ul style="list-style-type: none"> <li>➤ Number of Full Time Fellow Partners associated with the firm</li> <li>➤ Name of each partner</li> <li>➤ Date of becoming ACA and FCA</li> <li>➤ Date of joining the firm</li> <li>➤ Membership No.</li> <li>➤ Qualification</li> <li>➤ Experience</li> <li>➤ Whether the partners is engaged full time or part</li> </ul>	<p><b>Attested copy of Certificate of ICAI not before 01.01.2020</b></p>

	time with the firm ➤ Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2020)	
--	--	--

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



**FORMAT FOR FINANCIAL BID**  
**(To be Uploaded Strictly as per BoQ)**

**(Please provide the break-up of Firm's quoted fees for each work and unit)**

Particulars	Total Amount (in Rupees)
<b>AUDIT FEE</b>  a. Audit fess----- (Including cost of TA/DA)  b. GST-----  c. Total Fees-----  <b>Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.</b>	Both in Numeric and in Words.  Rs. _____/-  (Rupees _____).

**Note(s):**

- 1.) In case of revision in rate of GST, the applicable rate of GST shall be paid. However, the approved firm shall have to apply for the same alongwith relevant documents.
- 2.) Bidder(s) shall ensure that financial bid(s) are to be uploaded, strictly as per BoQ, on the online portal [www.jktenders.gov.in](http://www.jktenders.gov.in) only.
- 3.) Details of financial quote are not to be mentioned in/ alongwith technical bid, failing which the bid shall be liable to be rejected outrightly.
- 4.) In case, any of the bid (s) is/ are not in conformity with BoQ, i.e., lacking the information/ amount required to be filled in relevant columns, same shall be treated as Unresponsive

(Letter of undertaking for having the local office in the State/ UT)

To,

The Mission Director,  
State Health Society, NHM,  
J&K

Sir,

We, the undersigned offer to provide the audit services for [ *Name of State Health Society*] in accordance with your Request for Proposal dated [ *insert date*].We hereby submit our proposal, having details about the firm and proposed audit fees.

We hereby declare that our firm is having Head/ Branch offices in the State/ UT of ..... and is situated at .....

.....  
address proof (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc.) of this office in the State/ UT is enclosed herewith.

We hereby also give an undertaking that the firm’s staff deputed for the audit are proficient in State’s/ UT’s local language, both in oral and written form.

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Yours faithfully

( )

Encl:

1.....

2.....

## **Selection Process of the Auditor:**

For the purpose of appointment of Statutory Auditor for 2019-20, following points should be taken into account-

1. Open advertisement (as per format for advertisement as at Form-A) in leading newspapers at State level and National level for inviting proposals from CAG empaneled Chartered Accountant firms for statutory audit of State and District Health Societies should be issued first. A copy of the advertisement shall also be e-mailed to the Institute of Chartered Accountants of India (ICAI) for webhosting on ICAI website at **secretary@icai.in & secretary@icai.org**. (format of the advertisement is enclosed) – A copy of advertisement shall have to be sent to Financial Management Group (FMG) in MoH&FW. Advertisement along with the detailed RFP shall also to be uploaded on the State's/ UT's NHM website.
2. A pre-bid conference shall be held (date to be indicated in the advertisement) wherein queries/ doubts of the potential bidders shall be clarified.
3. The Executive Committee of the SHS will form a Standing Committee on Audit (SCA) with suitable representation from Programme and finance wings. The SCA should invariably be headed by the Director-Finance or other person nominated by the Mission Director. This SCA will also act as the Selection Committee for the selection of auditors. The SCA will subsequently monitor the audit process and the follow-up on audit paras and Action Taken Reports on those audit paras. After the selection of auditor by SCA, the same will have to be approved in the meeting of Executive Committee of the SHS.

The selection process of auditor shall be subject to review by FMG, MoH&FW, Gol / Office of Chief Controller of Accounts, MoH&FW, Gol / Audit parties of the AG or any authorized person of the MoH&FW, Gol.

The State/ UT at the time of selection of the Statutory Auditor must ensure that the firm was not engaged as Concurrent Auditor of the State/ UT during the year for which the auditor was engaged.

The selection will be done by selecting the firm having lowest quotation in Financial Bid (L-1) after finalizing the Technical proposal. While finalizing audit firms, firms having H.O./ Local Branch Office in the Capital of same State/ UT for which the proposal is given may be given preference at the time of finalizing the financial bid. Such office should be existed within the State/ UT for not less than

three years as per the ICAI Certificate. It implies that any firm with 2<sup>nd</sup> lowest financial bid may be considered for appointment for Statutory Auditor, if that firm is having a head office or local branch office in that State/ UT.

On completion of selection process, the firm selected shall be awarded the contract of audit of SHS & DHS by issuing the Letter of Award (LoA). The firm should execute a Contract with the SHS within 2 weeks of the award of the issuance of LoA. Awardee firm shall have to deposit the an amount of Rs.20,000/-, in the form of CDR/ FDR pledged to the FA/ CAO, NHM, J&K, at the time of execution of Contract.

In case, bidding firm is found not suitable for audit on any reasonable ground like information by the Ministry/ ICAI/ any State/ UT etc., State/ UT may reject such proposal without giving any reason.

## **Instructions to Bidders regarding e-Tendering Process**

- 1) The interested bidder can download the Standard Bid Document (SBD) from the website <http://jktenders.gov.in> and [www.jknhm.com](http://www.jknhm.com).
- 2) To participate in bidding process, bidders have to get (DSC) “Digital Signature Certificate” as per Information Technology Act-2000, to participate in online bidding. This certificate will be required for digitally signing the bid. Bidders can get the above-mentioned digital certificate from any NIC/ Govt. approved vendors. The Bidders, who already possess valid (DSC) Digital Signature Certificates, need not to procure new Digital Signature Certificate.
- 3) The bidders have to submit their bids online in electronic format with Digital Signature. The bids cannot be uploaded without Digital Signature. No Proposal will be accepted in physical form.
- 4) Bids will be opened online as per time schedule mentioned in the SBD/ NIT.
- 5) Before submission of online bids, bidders must ensure that scanned copies of all the necessary documents have been attached with the bid.
- 6) The State Health Society, J&K will not be responsible for delay in online submission of bids, whatsoever reasons may be.
- 7) All the required information for bid must be filled and submitted online.
- 8) Bidders should get ready with the scanned copies of cost of documents & EMD as specified in the tender documents.
- 9) Bidders can contact the FA&CAO, State Health Society, National Health Missions, J&K for any guidance for getting DSC or any other relevant details in respect of e-tendering process.
- 10) Bidders are advised to use “My Documents” area in their user account on <http://jktenders.gov.in> e-tendering portal to store important documents and can attach these documents while submitting their bids.
- 11) Bidders are advised not to make any change in BoQ (Bill of Quantity) contents or its name. In no case they should attempt to create similar BoQ manually. The BoQ downloaded should be used for filling the rates inclusive of all taxes and it should be saved with the same as it contains.
- 12) Bidders are advised to scan their documents at 100 DPI (Dots per Inch) resolutions with Black and White, PDF scan properly.
- 13) The guidelines for submission of bid online can be downloaded from the website <http://jktenders.gov.in>.

## APPENDIX - A

### FEATURES OF ANNUAL FINANCIAL STATEMENTS:-

- 1 The format has been designed to consolidate the audited balance sheet of all the programmes for the respective state and all districts of the state.
- 2 Any amount released from the state to district is to be treated as advances given for the implementation of the programme.
- 3 In the balance sheet, a fixed assets reserve fund has to be created by the state as well as districts for the amount of fixed assets purchased out of the grant received during the year. Accordingly, unspent grant of the respective programme will get reduced by the amount of fixed assets purchased.
- 5 In the Income & Expenditure a/c, in the income side grant received is to be shown equivalent to the amount of expenditures for each programme separately.
- 6 Grant in aid released/sanctioned by the Govt. of India at the fag end of the year are to be shown as grant received during the year and if not received during the same year, the same is to be shown as grant in aid/remittance in transit.
- 7 Any formats/instructions issued by any programme division like RNTCP are to be strictly followed in accordance with these formats.
- 8 Heads of Expenditures in Schedule I-A,B,C..... are to be given as per the latest Financial Management Report (FMR)
- 9 Name of State Health Society, given in the format **is only an indicative.**
- 10 **In Schedule-II-A of Fixed Assets** - only those assets are to be shown which are purchased for use in the office of the SHS/DHS like Computers, Furnitures, Laptop etc. Other fixed assets which are purchased for the programme and transferred to the State or District Authoritues like Mobile Medical Van, Ambulance, Microscope etc. purchased under any programme of RNTCP, Additionalities under NRHM, IDSP etc. are to be booked as expenditure of the relevant programme and not to be included in the Schedule of Fixed Assets.

**STATE HEALTH SOCIETY**

**Balance Sheet as on 31-03-2020**

*Amount in Rupees*

Previous Yr. At 31-03-19	Liabilities	Sch. Ref.	Current Yr. At 31-03-20	Previous Yr. At 31-03-19	Assets	Sch. Ref.	Current Yr. At 31-03-20
	<b>Reserve &amp; Surplus</b>						
	Opening Balance (Surplus) Add/Less : Surplus/Deficit for the year	Figure A of Sch. Figure B of Sch.	I I	Figure A of Sch. Total	Figure A of Sch. <b>Fixed Assets</b> <small>Attach head wise schedule (Should be equal to Capital Fund)</small>	II-A	Figure D of Sch.
	<b>Unspent Grant</b>						
Figure A of Sch.	RCH-I	Figure E of Sch.	I-A	Figure A of Sch.	Figure A of Sch. <b>Loan &amp; Advances</b>	IV-A	Figure E of Sch.
Figure A of Sch.	EC SIP	Figure E of Sch.	I-E	Figure A of Sch.	Figure A of Sch. RCH-I	IV-E	Figure E of Sch.
1	<b>NRHM-RCH Flexible Pool</b>			1	<b>NRHM-RCH Flexible Pool</b>		
Figure A of Sch.	RCH Flexipool-II	Figure E of Sch.	I-B	Figure A of Sch.	Figure A of Sch. RCH Flexipool	IV-B	Figure E of Sch.
Figure A of Sch.	RI Strengthening Project	Figure E of Sch.	I-D	Figure A of Sch.	Figure A of Sch. RI Strengthening Project	IV-D	Figure E of Sch.
Figure A of Sch.	Pulse Polio (PPI)	Figure E of Sch.	I-D	Figure A of Sch.	Figure A of Sch. Pulse Polio (PPI)	IV-D	Figure E of Sch.
Figure A of Sch.	Iodine Deficiency (NIDDCP)	Figure E of Sch.	I-F	Figure A of Sch.	Figure A of Sch. Iodine Deficiency (NIDDCP)	IV-F	Figure E of Sch.
2	<b>Health System Strengthening under NRHM</b>			2	<b>Health System Strengthening under NRHM</b>		
Figure A of Sch.	HSS including NPPCD, NOHP, NPPC, Capacity Building (Burn Injury & Trauma) & NPF.	Figure E of Sch.	I-C	Figure A of Sch.	Figure A of Sch. HSS including NPPCD, NOHP, NPPC, Capacity Building (Burn Injury & Trauma) & NPF.	IV-C	Figure E of Sch.
3	<b>National Urban Health Mission-Flexible Pool</b>			3	<b>National Urban Health Mission-Flexible Pool</b>		
Figure A of Sch.	NUHM	Figure E of Sch.	I-K	Figure A of Sch.	Figure A of Sch. NUHM	IV-K	Figure E of Sch.
4	<b>Flexible Pool for Communicable Diseases</b>			4	<b>Flexible Pool for Communicable Diseases</b>		
Figure A of Sch.	IDSP	Figure E of Sch.	I-G	Figure A of Sch.	Figure A of Sch. IDSP	IV-G	Figure E of Sch.
Figure A of Sch.	NVBDCP	Figure E of Sch.	I-H	Figure A of Sch.	Figure A of Sch. NVBDCP	IV-H	Figure E of Sch.
Figure A of Sch.	NLEP	Figure E of Sch.	I-I	Figure A of Sch.	Figure A of Sch. NLEP	IV-I	Figure E of Sch.
Figure A of Sch.	RNTCP	Figure E of Sch.	I-J	Figure A of Sch.	Figure A of Sch. RNTCP	IV-J	Figure E of Sch.
5	<b>Flexible Pool for Non Communicable Diseases</b>			5	<b>Flexible Pool for Non Communicable Diseases</b>		
Figure A of Sch.	NPCB	Figure E of Sch.	I-L	Figure A of Sch.	Figure A of Sch. NPCB	IV-L	Figure E of Sch.
Figure A of Sch.	NMHP	Figure E of Sch.	I-M	Figure A of Sch.	Figure A of Sch. NMHP	IV-M	Figure E of Sch.
Figure A of Sch.	National Programme for Health Care of the Elderly (NPHCE)	Figure E of Sch.	I-N	Figure A of Sch.	Figure A of Sch. National Programme for Health Care of the Elderly (NPHCE)	IV-N	Figure E of Sch.
Figure A of Sch.	NTCP	Figure E of Sch.	I-O	Figure A of Sch.	Figure A of Sch. NTCP	IV-O	Figure E of Sch.
Figure A of Sch.	National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)	Figure E of Sch.	I-P	Figure A of Sch.	Figure A of Sch. National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)	IV-P	Figure E of Sch.
	<b>Non-NHM Funds</b>						
Figure A of Sch.	Fixed Assets Reserves Fund A/C		II	Figure D of Sch.	Figure A of Sch. <b>Non-NHM Funds</b>	IV-T	Figure E of Sch.
					Other Current Assets Closing Balances :	V	
Figure A of Sch.	<b>Current Liabilities</b>		III	Figure D of Sch.	Figure A of Sch. Cash in Hand	VI	Figure C of Sch.
					Figure B of Sch. Bank Balance	VII	Figure D of Sch.
					Cheques/Draft in Hand		Figure A of Sch.
15	<b>Total</b>		0	15	<b>Total</b>		0

Place :  
Date :

Attach detail of each cash a/c and Bank Account

Chartered Accountants

State Finance Officer

Mission Director

**STATE HEALTH SOCIETY**

All Societies are advised to follow Cash Basis of Accounting System

**Income & Expenditure For The Year Ending 31-03-2020**

0

Previous Yr. At 31-03-19	Expenditure	Sch. Ref.	Current Yr. At 31-03-20	Previous Yr. At 31-03-19	Income	Sch. Ref.	Current Yr. At 31-03-20
	RCH-I	I-A	Figure C of Sch.		<b>Grant Received</b>		
	EC SIP	I-E			RCH-I	I-A	Figure C of Sch.
<b>1</b>	<b>NRHM-RCH Flexible Pool</b>				<b>NRHM-RCH Flexible Pool</b>		
	RCH Flexipool	I-B	Figure C of Sch.		RCH Flexipool	I-B	Figure C of Sch.
	RI Strengthening Project (Pulse Polio (PPI))	I-D	Figure C of Sch.		RI Strengthening Project (Pulse Polio (PPI))	I-D	Figure C of Sch.
	Iodine Deficiency (NIDDCP)	I-F	Figure C of Sch.		Iodine Deficiency (NIDDCP)	I-F	Figure C of Sch.
<b>2</b>	<b>Health System Strengthening under NRHM</b>			<b>2</b>	<b>Health System Strengthening under NRHM</b>		
	HSS including NPPCD, NOHP, NPPC, Asstt. To state for Capacity Building (Burn Injury & Trauma), NPF.	I-C	Figure C of Sch.		HSS including NPPCD, NOHP, NPPC, Asstt. To state for Capacity Building (Burn Injury & Trauma), NPF.	I-C	Figure C of Sch.
<b>3</b>	<b>National Urban Health Mission-Flexible Pool</b>			<b>3</b>	<b>National Urban Health Mission-Flexible Pool</b>		
	NUHM	I-K	Figure C of Sch.		NUHM	I-K	Figure C of Sch.
<b>4</b>	<b>Flexible Pool for Communicable Diseases</b>			<b>4</b>	<b>Flexible Pool for Communicable Diseases</b>		
	IDSP	I-G	Figure C of Sch.		IDSP	I-G	Figure C of Sch.
	NVBDCP	I-H	Figure C of Sch.		NVBDCP	I-H	Figure C of Sch.
	NLEP	I-I	Figure C of Sch.		NLEP	I-I	Figure C of Sch.
	RNTCP	I-J	Figure C of Sch.		RNTCP	I-J	Figure C of Sch.
<b>5</b>	<b>Flexible Pool for Non Communicable Diseases</b>			<b>5</b>	<b>Flexible Pool for Non Communicable Diseases</b>		
	NPCB	I-L	Figure C of Sch.		NPCB	I-L	Figure C of Sch.
	NMHP	I-M	Figure C of Sch.		NMHP	I-M	Figure C of Sch.
	National Programme for Health Care of the Elderly (NPHCE)	I-N	Figure C of Sch.		National Programme for Health Care of the Elderly (NPHCE)	I-N	Figure C of Sch.
	NTCP	I-O	Figure C of Sch.		NTCP	I-O	Figure C of Sch.
	National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)	I-P	Figure C of Sch.		National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)	I-P	Figure C of Sch.
	<b>Non-NHM Funds</b>	I-T			<b>Non-NHM Funds</b>	I-T	
	<b>Others (Please specify)</b>						
	<b>Income Over Expenditure (Surplus)</b>				<b>Interest Earned</b>	<b>VIII</b>	Figure B of Sch.
					<b>Expenditure Over Income</b>		
<b>15</b>	<b>Total</b>		<b>0</b>	<b>14</b>	<b>Total</b>		<b>0</b>

0

Place :  
Date :

42.5625

Chartered Accountants

State Finance Officer





**Schedule I**

**STATE HEALTH SOCIETY**

**SCHEDULE OF RESERVE & SURPLUS FUND As on 31-03-2020**

PARTICULARS	AMOUNT
OPENING BALANCE AS ON 1.4.2019	
<b>ADD/LESS:</b>	
SURPLUS/DEFICIT FOR THE YEAR AS PER INCOME & EXPENDITURE A/C	
CLOSING BALANCE AS ON 31.3.2020	

## STATE HEALTH SOCIETY

## SCHEDULE OF EXPENDITURE, UNSPENT BALANCE UNDER RCH-I AS ON 31-03-2020

In Rs.

S.No.	Name of Scheme	Opening Balance 01-04-2019	Fund Received during Year (including Funds in Transit)	Expenditure as per State Level	Expenditure as per District Level	Total Expenditure at State & District Level	Refunded to GOI	Unspent Balance as at 31-03-2020
1	24 hrs Delivery							
2	Salary to Lab Tech.							
3	MTP Training							
4	NSVT							
5	Urban Health Project							
6	Urban Parivar Kalyan							
7	IEC							
8	Salary to ANM							
9	Computer Assistant							
10	Major Civil Work							
11	EAG Activities							
12	Minilap							
13	MNGO							
14	Others (Please specify)							
	<b>Total</b>	Figure A	Figure B			Figure C	Figure D	Figure E

As per Chart  
given below

Note : Please reconcile the balance of RCH lying with Districts as well State Level, and refund to GOI

Chartered Accountants

State Finance Officer

Mission Director

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

STATE HEALTH SOCIETY					Schedule I-B
<b>DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER RCH-II Flexiblepool AS ON 31-03-2020</b>					← Original Format
A) Opening Balance as on 01-04-2019					Amount (In
B) Fund Received During The Year :					Figure A
Date Sanction No					Amount
C) Total Fund Available For Spending (A+B)					Figure B
D) EXPENDITURE DURING THE YEAR					Sub-total
S.NO	Major Head	State Level	Districts Level	Total	
1	Maternal Health				
2	Child Health				
3	Family Planning Services				
4	Rashtriya Kishore Swasthya Karyakram				
5	RBSK				
6	Tribal RCH				
7	PNDT Activities				
8	Human Resources				
9	Training				
10	Programme Management				
11	Vulnerable Groups				
12	Others (Please specify)				
NOTE: Detailed sub-head wise expenditure is also required to be given as an Annexure.					
Sub Total			Figure C Of Sch IV-B	Figure C	
Purchase of Fixed Assets:			as per schedule IV A,B,....	Figure C1	Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

The figures will be plotted here are the total figure of sub heads as per newly prepared annex format in below.

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

STATE HEALTH SOCIETY				
<b>D) BIFURCATED EXPENDITURE DURING THE YEAR (SUB HEAD WISE)</b>				
S.NO	Sub Head	State Level	Districts Level	Total
<b>Maternal Health</b>				
A.1.1.1	Operationalise FRUs	√	√	
A.1.1.2	Operationalise 24x7 PHCs	√	√	√
A.1.3	Integrated Outreach camps	√	√	
A.1.4	Janani Surksha Yojana	√	√	
<b>Child Health</b>				
A.2.1	IMNCI	√	√	
A.2.4	School Health Program	√	√	√
A.2.6	Care of sick children and severe MN	√	√	
<b>Family Planning</b>				
A.3.1.2	Female Sterilisation Camp	√	√	
A.3.1.3	NSV camps	√	√	√
A.3.1.4	Compensation for Female sterilisation	√	√	
A.3.1.5	Compensation for Male sterilisation	√	√	
Chartered Accountants		State Finance Officer		Mission Director

Like these other sub heads will also come here as per requirements

STATE HEALTH SOCIETY										Schedule I-C	
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NRHM Additionalites AS ON 31-03-2020										(In Rs.)	
S.No.	Name of Scheme	Opening Balance 01-04-2019	Fund Received during Year		Expenditure at State Level	Expenditure at District Level	Total Expenditure at State & District Level	Refunded to GOI	Unspent Balance as at 31-03-2020		
			From GOI	From state level							
1	ASHA										
2	Untied Funds/Annual										
3	Maintenance Grants /Corpus										
4	Grants to HMS/RKS										
5	Rollout of B.Sc ( Community Health)										
6	Hospital Strengthening										
7	New Constructions/ Renovation and Setting up										
8	Implementation of Clinical Establishment Act										
9	District Action Plans (Including Block, Village)										
10	Panchayati Raj Initiative										
11	Mainstreaming of AYUSH										
12	IEC-BCC NRHM										
13	National Mobile Medical Vans (smaller vehicles) and specialised Mobile Medical Units										
14	National Ambulance Service										
15	PPP/ NGOs										
16	Innovations( if any) Planning, Implementation and Monitoring										
17	PROCUREMENT						As Per Chart given below				
18	Drug Ware Housing										
19	New Initiatives/ Strategic Interventions (As per State health policy)										
20	Health Insurance Scheme										
21	Research, Studies, Analysis										
22	State level health resources centre(SHSRC)										
23	Support Services										
24	Other Expenditures (Power Backup, Convergence etc)										
25	Collaboration with Medical Colleges and Knowledge partners										
26	National Programme for Prevention and control of deafness										
27	National Oral Health Programme										
28	National Program for Palliative Care (New Initiatives under NCD)										
29	Assistance to State for Capacity building ( Burns & injury)										
	National Programme for Fluorosis										
	<b>Purchase of Fixed Assets:</b>						as per schedule IV A,B....	Figure C1			
	<b>Total</b>	Figure A		Figure B				Figure C	Figure D	Figure E	
<b>Chartered Accountants</b>		<b>State Finance Officer</b>					<b>Mission Director</b>				

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

**Schedule I-D  
STATE HEALTH SOCIETY**

**DETAIL OF EXPENDITURE, UNSPENT BALANCES UNDER IMMUNIZATION AS ON 31-03-2020**

(In Rs.)

S.No.	Name of Scheme	Opening Balance 01-04-2019	Fund Received during Year		Expenditure at District Level	Expenditure	Refunded to GOI	Unspent Balance as at 31-03-2020
			From GOI	From state level				
1	RI strengthening project (Review meeting, Mobility support, Outreach services etc)				As Per Chart given below	Figure C1		
2	Salary of Contractual Staffs							
3	Training under Immunisation							
4	Cold chain maintenance							
5	ASHA Incentive							
6	Pulse Polio operating costs							
7	Other activities (if any, pls. specify)							
<b>Purchase of Fixed Assets:</b>					as per schedule IV A,B....			
<b>Total</b>		Figure A		Figure B		Figure C	Figure D	Figure E
<b>Chartered Accountants</b>		<b>State Finance Officer</b>				<b>Mission Director</b>		

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3		Total
1	District A					
2	District B					
3	District C					
4	District D					
5	District E					
6	District F					
7	District G					
8	District H					
9	<b>Total</b>					

**STATE HEALTH SOCIETY**

**Schedule I-E**

**DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER EC - SIP AS ON 31-03-2020**

					<b>Amount (In Rs.)</b>
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
Date	Sanction No			Amount	
					<b>Figure B</b>
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
<b>S.NO</b>	<b>Major Head</b>	<b>State Level</b>	<b>Districts Level</b>	<b>Total</b>	
1	-				
2	-				
3	-				
4	-				
5	-		<b>As Per Chart</b>		
6	-		<b>given below</b>		
7	-				
8	-				
9	-				
10	-				
	<b>Purchase of Fixed Assets:</b>		<b>as per schedule</b>	Figure C1	
			<b>IV A,B....</b>		
	<b>Sub Total</b>			<b>Figure C</b>	Total
E) REFUNDED TO GOI					<b>Figure D</b>
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					<b>Figure E</b>
Chartered Accountants					Mission Director
State Finance Officer					

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	<b>Total</b>				

## Schedule I-F

## STATE HEALTH SOCIETY

## DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NIDDCP AS ON 31-03-2020

					Amount (In Rs.)
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
Date		Sanction No		Amount	-
					-
C) Total Fund Available For Spending (A+B)					Figure B
D) EXPENDITURE DURING THE YEAR					Sub-total
S.NO	Major Head	State Level	Districts Level	Total	
1	Establishment of IDD Control Cell		As Per Chart given below	Figure C1	
2	Lab				
3	Health Education and Publicity				
4	IDD Surveys/Re-surveys				
5	kind grant)				
6	ASHA Incentive				
7	Other activities (if any, pls. specify)				
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B....	Figure C1	
	<b>Sub Total</b>			<b>Figure C</b>	Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E

Chartered Accountants

State Finance Officer

Mission Director

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	<b>Total</b>				



**STATE HEALTH SOCIETY**

**Schedule I-G**

**DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER IDSP AS ON 31-03-2020**

					<b>Amount (In Rs.)</b>	
					Figure A	
A) Opening Balance as on 01-04-2019						
B) Fund Received During The Year :						
Date	Sanction No	Amount				
		-	-	-		
					<b>Figure B</b>	
C) Total Fund Available For Spending (A+B)					Sub-total	
D) EXPENDITURE DURING THE YEAR						
S.NO	Major Head	State Level	Districts Level	Total		
1	REMUNERATION FOR CONTRACTUAL HUMAN RESOURCE		<b>As Per Chart given below</b>			
2	TRAINING					
3	LABORATORY SUPPORT					
4	OPERATIONAL COSTS					
5	ANY STATE SPECIFIC ACTIVITY (Pl. Specify)					
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B,....	Figure C1		
	<b>Sub Total</b>			<b>Figure C</b>	Total	
E) REFUNDED TO GOI					<b>Figure D</b>	
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					<b>Figure E</b>	
<b>Chartered Accountants</b>		<b>State Finance Officer</b>			<b>Mission Director</b>	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	<b>Total</b>				

STATE HEALTH SOCIETY					Schedule I-H																																														
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NVBDCP AS ON 31-03-2020																																																			
<b>A) Opening Balance as on 01-04-2019</b> <b>B) Fund Received During The Year :</b> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <span>Date</span> <span>Sanction No</span> <span>Amount</span> </div>					Amount (In Rs.)																																														
					Figure A																																														
<b>C) Total Fund Available For Spending (A+B)</b> <b>D) EXPENDITURE DURING THE YEAR</b>					Figure B																																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">S.NO</th> <th style="width: 35%;">Major Head</th> <th style="width: 15%;">State Level</th> <th style="width: 15%;">Districts Level</th> <th style="width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Malaria</td> <td rowspan="9"></td> <td rowspan="9" style="text-align: center; vertical-align: middle;">As Per Chart given below</td> <td rowspan="9"></td> </tr> <tr> <td>2</td> <td>Dengue &amp; Chikungunya</td> </tr> <tr> <td>3</td> <td>Acute Encephalitis Syndrome (AES)/ Japanese Encephalitis (JE)</td> </tr> <tr> <td>4</td> <td>Lymphatic Filariasis</td> </tr> <tr> <td>5</td> <td>Kala-azar</td> </tr> <tr> <td>5</td> <td>Externally aided component (EAC)World Bank Project</td> </tr> <tr> <td>6</td> <td>GFATM Project</td> </tr> <tr> <td>7</td> <td>Any Other item (Please Specify)</td> </tr> <tr> <td>8</td> <td>Operational Costs (Mobility, Review Meeting,communication,formats &amp;</td> </tr> <tr> <td>9</td> <td>Cash grant for decentralized commodities</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3" style="text-align: left;"><b>Purchase of Fixed Assets:</b></td> <td style="text-align: center;">as per schedule IV A,B....</td> <td style="text-align: center;">Figure C1</td> </tr> <tr> <td colspan="4" style="text-align: right;"><b>Sub Total</b></td> <td style="text-align: center;"><b>Figure C</b></td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> </tr> </tbody> </table>					S.NO	Major Head	State Level	Districts Level	Total	1	Malaria		As Per Chart given below		2	Dengue & Chikungunya	3	Acute Encephalitis Syndrome (AES)/ Japanese Encephalitis (JE)	4	Lymphatic Filariasis	5	Kala-azar	5	Externally aided component (EAC)World Bank Project	6	GFATM Project	7	Any Other item (Please Specify)	8	Operational Costs (Mobility, Review Meeting,communication,formats &	9	Cash grant for decentralized commodities				<b>Purchase of Fixed Assets:</b>			as per schedule IV A,B....	Figure C1	<b>Sub Total</b>				<b>Figure C</b>	Total					Sub-total
S.NO	Major Head	State Level	Districts Level	Total																																															
1	Malaria		As Per Chart given below																																																
2	Dengue & Chikungunya																																																		
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4	Lymphatic Filariasis																																																		
5	Kala-azar																																																		
5	Externally aided component (EAC)World Bank Project																																																		
6	GFATM Project																																																		
7	Any Other item (Please Specify)																																																		
8	Operational Costs (Mobility, Review Meeting,communication,formats &																																																		
9	Cash grant for decentralized commodities																																																		
<b>Purchase of Fixed Assets:</b>			as per schedule IV A,B....	Figure C1																																															
<b>Sub Total</b>				<b>Figure C</b>																																															
Total																																																			
<b>E) REFUNDED TO GOI</b>					Figure D																																														
<b>F) Unspent Balance as on 31-03-2020 (C-C1-D-E)</b>					Figure E																																														
Chartered Accountants		State Finance Officer		Mission Director																																															

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	<b>Total</b>				

**Schedule I-I**

**STATE HEALTH SOCIETY**

**DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NLEP AS ON 31-03-2020**

					Amount (In Rs.)
<b>A) Opening Balance as on 01-04-2019</b>					Figure A
<b>B) Fund Received During The Year :</b>					
Date	Sanction No	Amount			
					Figure B
<b>C) Total Fund Available For Spending (A+B)</b>					Sub-total
<b>D) EXPENDITURE DURING THE YEAR</b>					
S.NO	Major Head	State Level	Districts Level	Total	
1	Improved early case detection		<b>As Per Chart given below</b>		
2	Improved case management				
3	Stigma Reduced				
4	Development of Leprosy Expertise sustained				
5	Monitoring, Supervision and Evaluation System improved				
5	Programme Management ensured				
6	Others				
<b>Purchase of Fixed Assets:</b>			as per schedule IV A,B....	Figure C1	
<b>Sub Total</b>				<b>Figure C</b>	Total
<b>E) REFUNDED TO GOI</b>					<b>Figure D</b>
<b>F) Unspent Balance as on 31-03-2020 (C-C1-D-E)</b>					<b>Figure E</b>
<b>Chartered Accountants</b>		<b>State Finance Officer</b>	<b>Mission Director</b>		

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	<b>Total</b>				

STATE HEALTH SOCIETY					Schedule I-J
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER RNTCP AS ON 31-03-2020					
				<b>Amount (In Rs.)</b>	
A) Opening Balance as on 01-04-2019				Figure A	
B) Fund Received During The Year :					
Date	Sanction No	Amount			
				Figure B	
C) Total Fund Available For Spending (A+B)				Sub-total	
D) EXPENDITURE DURING THE YEAR					
S.NO	Major Head	State Level	Districts Level	Total	
1	Civil works				As Per Chart given below
2	Laboratory materials				
3	Honorarium/Counselling Charges				
4	ACSM				
5	Equipment Maintenance				
6	Training				
7	Vehicle Operation( POL & Manintainance)				
8	Vehicle hiring				
9	Public Private Mix(PP/NGO Support)				
10	Medical Colleges				
11	Office Operation ( Miscellaneous)				
12	Contractual Services				
13	Printing				
14	Research & Studies & Consultancy				
15	Procurement of Drugs				
16	Procurement of Vehicles				
17	Procurement of Equipments				
18	Patient Support & Transportation Charges				
19	Supervision and Monitoring				
Purchase of Fixed Assets:			as per schedule IV A,B,....	Figure C1	
<b>Sub Total</b>				<b>Figure C</b>	Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	<b>Total</b>				

## National Urban Health Mission (NUHM)

## Schedule I-K

## STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER National Urban Health Mission (NUHM) AS  
ON 31-03-2020

				Amount (In Rs.)
<b>A) Opening Balance as on 01-04-2019</b>				
<b>B) Fund Received During The Year :</b>				
	Sanction No.	Date	Amount	
				-
				-
				-
<b>C) Total Fund Available For Spending (A+B)</b>				
<b>D) EXPENDITURE DURING THE YEAR</b>				
Sl. No.	Major Head	State Level	Districts Level	Amount
1	Planning & Mapping			
2	Programme Management			
3	Training & Capacity Building			
4	Strengthening of Health Services			
5	<i>Regulation &amp; Quality Assurance</i>			
6	<i>Community Processes</i>			
7	<i>Innovative Actions &amp; PPP</i>			
8	<i>Monitoring &amp; Evaluation</i>			
9	Other, if any (Please specify)			
	<b>Total</b>			
	Purchase of Fixed Assets:			
<b>E) REFUNDED TO GOI</b>				
<b>Unspent Balance as on 31-03-2020</b>				

Chartered Accountants

State Finance Officer

Mission Director

STATE HEALTH SOCIETY				Schedule I-L	
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NPCB PROGRAMME AS ON 31-03-2020					
					Amount (In Rs.)
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
Date	Sanction No			Amount	
				-	
					Figure B
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	Major Head	State Level	Districts Level	Amount	
1	Reimbursement for cataract operation for NGO and Private Practitioners				
2	Assistance for consumables/drugs/medicines to the Govt./District Hospital for Cat sx etc				
3	Diabetic Retinopathy				
4	childhood Blindness				
5	Glaucoma				
6	Keratoplasty				
7	Vitreoretinal Surgery				
8	Screening and free spectacles for school children & Old Person				
9	Recurring GIA to Eye Bank & Eye Donation Centre				
10	Training of PMOA				
11	State level IEC				
12	Procurement & Maintenance of Ophthalmic Equipment				
13	Grant-in-aid for strengthening of Distt. Hospitals, Divisional Hospitals, Vision Centre, Eye Bank, Eye Donation Centre				
14	GIA to NGOs for setting up/expanding eye care unit in semi-urban/ rural area				
15	Construction of Eye Wards and Eye OTS				
16	Mobile Ophthalmic Units				
17	Fixed tele- ophthalmic network unit in Got. Set up/ internet based ophthalmic				
18	CONTRACTUAL MAN POWER				
	<b>Total</b>				
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B,....	Figure C1	
	<b>Sub Total</b>			Figure C	Total
E) REFUNDED TO GOI					Figure D
Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

STATE HEALTH SOCIETY				Schedule I-M	
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NMHP PROGRAMME AS ON 31-03-2020					
					Amount (In Rs.)
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
Date	Sanction No			Amount	
C) Total Fund Available For Spending (A+B)					Figure B
D) EXPENDITURE DURING THE YEAR					Sub-total
S.NO	Major Head	State Level	Districts Level	Amount	
1	Salary				
2	Infrastructure for District DMHP Centre, Counseling Centre under psychology deptt. In a selected college including crisis helpline : setting up the centre, furniture, computer facilities, telephone etc.		As Per Chart given below		
3	Recruitment of DMHP staff and development of district plan				
4	Training of PHC Medical Officers, Nurses, Paramedical Workers & Other Health Staff working under the DMHP				
5	IEC and community mobilization activities				
6	Targeted interventions at community level Activities & interventions targeted at schools, colleges etc.				
7	Drugs				
8	Equipments				
9	Operational expenses of the district centre : rent, telephone expenses, website etc.				
10	Ambulatory Services				
11	Miscellaneous/ Travel/ Contingency				
<b>Total</b>					
Purchase of Fixed Assets:			as per schedule IV A,B....		Figure C
<b>Sub Total</b>					Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

STATE HEALTH SOCIETY				Schedule I-N	
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NPHCE PROGRAMME AS ON 31-03-2020					
					Amount (In Rs.)
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
Date	Sanction No			Amount	
					Figure B
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	Major Head	State Level	Districts Level	Amount	
1	Machinery & Equipment		As Per Chart given below		
2	Drugs and Consumable				
3	Training of doctors and staff				
4	Human Resource				
5	Construction/renovation/extension of the existing building and Furniture of Geriatrics Unit withand OPD facilities				
	<b>Total</b>				
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B....	Figure C1	
	<b>Sub Total</b>			Figure C	Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						



STATE HEALTH SOCIETY					Schedule
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NPPCD PROGRAMME AS ON 31-03-2020					
					Amount (In Rs.)
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
Date	Sanction No			Amount	
					Figure B
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	Major Head	State Level	Districts Level	Amount	
1	Manpower at State Level		As Per Chart given below		
2	Public Private Partnership				
3	Manpower at District level				
4	IEC Activities				
5	Training to staff				
6	Procurement of Equipment				
	<b>Total</b>				
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B....	Figure C1	
	<b>Sub Total</b>			Figure C	Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

**STATE HEALTH SOCIETY** **Schedule I-O**

**DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NTCP PROGRAMME AS ON 31-03-2020**

					Amount (In Rs.)
<b>A) Opening Balance as on 01-04-2019</b>					Figure A
<b>B) Fund Received During The Year :</b>					
Date	Sanction No			Amount	
					-
					-
<b>C) Total Fund Available For Spending (A+B)</b>					<b>Figure B</b> Sub-total
<b>D) EXPENDITURE DURING THE YEAR</b>					
S.NO	Major Head	State Level	Districts Level	Amount	
1	Training/ Sensitization Prog.		<b>As Per Chart given below</b>		
2	SBCC/IEC campaign				
3	School Programme				
4	Pharmacological Treatment				
	District level Coordination Committee, Monitoring Committee & Enforcement Squads				
5	Manpower Support				
	Procurement of equipment				
6	Training & Outreach				
7	Mobility support				
8	Office Expenses				
9	Other (if any. Please specify)				
	<b>Total</b>				
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B,....	Figure C1	
	<b>Sub Total</b>			Figure C	Total
<b>E) REFUNDED TO GOI</b>					Figure D
<b>F) Unspent Balance as on 31-03-2020(C-C1-D-E)</b>					Figure E
<b>Chartered Accountants</b>					<b>State Finance Officer</b>
					<b>Mission Director</b>

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

STATE HEALTH SOCIETY					Schedule
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NOHP PROGRAMME AS ON 31-03-2019					
					Amount (In Rs.)
A) Opening Balance as on 01-04-2018					Figure A
B) Fund Received During The Year :					
Date	Sanction No			Amount	
					Figure B
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	Major Head	State Level	Districts Level	Amount	
1	Contractual Manpower-HR		As Per Chart given below		
2	Consumables				
3	Grant-in-aid for strengthening of Disttt. Hospitals (Renovation, Dental Chair, Equipment)				
4	Other (if any. Please specify)				
	<b>Total</b>				
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B....	Figure C1	
	<b>Sub Total</b>			Figure C	Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2019 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

STATE HEALTH SOCIETY					Schedule I-P	
DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER NPCDCS PROGRAMME AS ON 31-03-2020						
A) Opening Balance as on 01-04-2019					Amount (In Rs.)	
					Figure A	
B) Fund Received During The Year :					Amount	
					Figure B	
C) Total Fund Available For Spending (A+B)					Sub-total	
D) EXPENDITURE DURING THE YEAR						
S.NO	Major Head	State Level	Districts Level	Amount		
1	Infrastructure		As Per Chart given below			
2	Human Resources					
3	Laboratories , Drugs & Consumables					
4	Mobilty , Miscellaneous & Contigencies					
5	Information, Education & Communication&Training					
6	Outreach activities					
7	Other (if any. Please specify)					
	<b>Total</b>			Figure C1		
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B....	Figure C	Total	
	<b>Sub Total</b>			Figure C	Total	
E) REFUNDED TO GOI					Figure D	
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E	
Chartered Accountants		State Finance Officer			Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

STATE HEALTH SOCIETY					Schedule
<b>DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER National Program for Palliative Care (New Initiatives under NCD AS ON 31-03-2020</b>					
					Amount (In Rs.)
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
Date	Sanction No			Amount	
					Figure B
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	Major Head	State Level	Districts Level	Amount	
1	Salary				
2	Training of PHC Medical Officers, nurses, Paramedical Workers & Other Health Staff		As Per Chart given below		
3	Miscellaneous including Travel/POL/Stationary/Communiations/Drugs etc.				
4	Infrastructure strengthening including renovation of PC unit/OPD/Beds/Miscellaneous equipments etc. Non-Recurring				
5	Other (if any. Please specify)				
<b>Total</b>					
Purchase of Fixed Assets:			as per schedule IV A,B....	Figure C1	
<b>Sub Total</b>				Figure C	Total
E) REFUNDED TO GOI					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	<b>Total</b>						

**Schedule I-T**

**STATE HEALTH SOCIETY**

**DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Non NHM Funds AS ON 31-03-2020**

					Amount (In Rs.)
A) Opening Balance as on 01-04-2019					Figure A
B) Fund Received During The Year :					
<i>UNICEF</i> <i>DFID</i> <i>USAID</i> <i>IPP Global</i> <i>IHBP</i> <i>Any other</i>					
Date		Sanction No		Amount	-
					-
C) Total Fund Available For Spending (A+B)					Figure B
D) EXPENDITURE DURING THE YEAR					Sub-total
S.NO	Major Head	State Level	Districts Level	Amount	
1	<i>UNICEF</i>				
2	DFID		As Per Chart given below		
3	USAID				
4	IPP Global				
5	IHBP				
	<b>Total</b>				Figure C1
	<b>Purchase of Fixed Assets:</b>		as per schedule IV A,B....	Figure C	Total
	<b>Sub Total</b>			Figure C	
E) REFUNDED					Figure D
F) Unspent Balance as on 31-03-2020 (C-C1-D-E)					Figure E
	DFID				
	USAID				
	IPP Global				
	IHBP				

Chartered Accountants

State Finance Officer

Mission Director

**Schedule II-A  
STATE HEALTH SOCIETY**

**SCHEDULE OF FIXED ASSETS RESERVE FUND As on 31-03-2019**

<b>PARTICULARS</b>	<b>AT STATE</b>	<b>AT DISTRICT</b>	<b>TOTAL</b>
OPENING BALANCE AS ON 1.4.2018			
<b>ADD:</b>			
ASSETS ACQUIRED DURING THE YEAR			
<b>LESS:</b>			
ASSETS SOLD / DISCARDED DURING THE YEAR			
CLOSING BALANCE AS ON 31.3.2019			

## STATE HEALTH SOCIETY

## SCHEDULE OF FIXED ASSETS As on 31-03-2019

S.No.	Assets	LIST (Detail of individual assets)	Opening Balance 01-04-2016	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-19	Balance as on 31.03.19 at District level	Total as on 31.03.19
A	<b>RCH-I</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
B	<b>RCH Flexipool</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
C	<b>NRHM</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
D	<b>Immunisation (RI Strength.)</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
E	<b>PPI</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
F	<b>EC SIP</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
G	<b>RNTCP</b> STATE LEVEL	A						
H	<b>NVBDCP</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
I	<b>NIDDCP</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
J	<b>NLEP</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
K	<b>IDSP</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
L	<b>NPCDCS</b> STATE LEVEL	A						
	<b>Sub Total</b>						List B	
M	<b>NPCB</b> STATE LEVEL							
N	<b>NMHP</b> STATE LEVEL							
O	<b>NPHCE</b> STATE LEVEL							
P	<b>NPPCD</b> STATE LEVEL							
Q	<b>NTCP</b> STATE LEVEL							
R	<b>NOHP</b> STATE LEVEL							
S	<b>NUHM</b> STATE LEVEL							
T	<b>Others (please Specify)</b> STATE LEVEL	A						
	<b>Total (A to T)</b>		<b>Figure A</b>	Figure B	Figure C	<b>Figure D</b>		
Chartered Accountants			Mission Director					

## LIST - A

Name of the Programme:RCH-1/RCH Flexible Pool/Immunization/NRHM/any NDCPs Programme

(Separate Schedule for each programme)

Sl. No.	Name of the Assets	Opening Balance 01-04-2016	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-18
1	Air Condition				
2	Computers				
3	Furnitures & Fixtures				
	<b>Total</b>				

## LIST - B

Sl. No.	Name of the Districts	Air Condition as on 31.03.18	Computers as on 31.03.18	Furnitures & Fixtures as on 31.03.18	Total Balance 31-03-19
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
8	H				
	<b>Grand Total</b>				





## STATE HEALTH SOCIETY

## Schedule of Advances lying at State &amp; Districts under RCH-I as on 31-03-2019

SL. NO.	Name of Districts	RCH-Phase I					Closing Balance (A+B-C-D)
		Opening Balance (A)	Advance Given during the year (B)	Expenditure during the year (C)		Refunded during the year (D)	
				Revenue	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
<b>At State level:</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>
<b>Chartered Accountants</b>		<b>State Finance Officer</b>			<b>Mission Director</b>		

For more clarity and details another similar kind of chart may be plotted as under

Sl. No.	Name of District	Name of Blocks	Particulars of Rev. Exp.	Amount of Rev Exp (Rs.)
1	D1	B1		
		B2		
		B3		
		B4		
		B5		
<b>Total revenue Expenses of the district D1</b>				
2	D2	B1		
		B2		
		B3		
		B4		
		B5		
<b>Total revenue Expenses of the district D2</b>				
<b>SUM TOTAL OF REVENUE EXPENSES OF THE DISTRICTS</b>				√

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under RCH Flexipool as on 31-03-2019

SL. NO.	Name of Districts/Agencies	RCH-Flexipool					Refund (D)	Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure (C)				
				Revenue	Capital			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
<b>At State level</b>								
1	Name of Agencies etc.							
2								
3								
4								
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>	

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under Mission Flexipool as on 31-03-2019

SL. NO.	Name of Districts/Agencies	Mission-Flexipool					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



**Schedule IV-D**

**STATE HEALTH SOCIETY**

**Schedule of Advances lying at State & Districts under Immunization as on 31-03-2019**

SL. NO.	Name of Districts/Agencies	Immunization					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

**Chartered Accountants**

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under Flexipool, Immunization as on 31-03-2019

SL. NO.	Name of Districts/Agencies	EC-SIP					Balance
		Opening Balance	Fund Release	Expenditure		Refund	
				Revenue	Capital		
(A)	(B)	(C)		(D)	(A+B-C-D)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

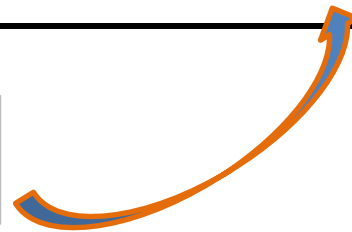
Schedule of Advances lying at State & Districts under NIDDCP as on 31-03-2019

SL. NO.	Name of Districts/Agencies	RCH-Flexipool					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure (C)		Refund (D)	
				Revenue	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

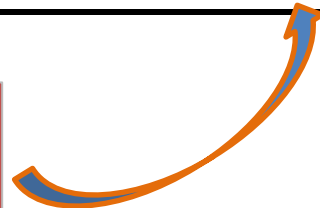
Schedule of Advances lying at State & Districts under IDSP as on 31-03-2019

SL. NO.	Name of Districts/Agencies	IDSP					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure		Refund (D)	
				Revenue (C)	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.





STATE HEALTH SOCIETY

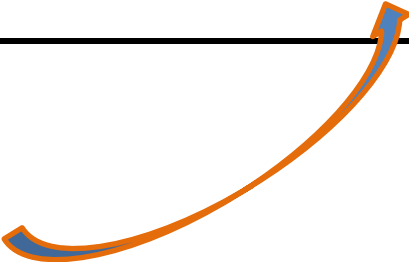
Schedule of Advances lying at State & Districts under NVBDCP as on 31-03-2019

SL. NO.	Name of Districts/Agencies	NVBDCP					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

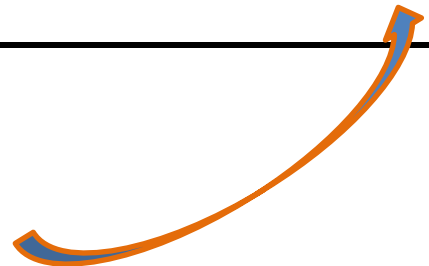
Schedule of Advances lying at State & Districts under NLEP as on 31-03-2019

SL. NO.	Name of Districts/Agencies	NLEP					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure (C)		Refund (D)	
				Revenue	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

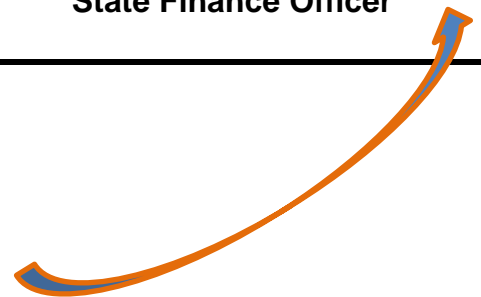
Schedule of Advances lying at State & Districts under RNTCP as on 31-03-2019

SL. NO.	Name of Districts/Agencies	RNTCP					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure		Refund (D)	
				Revenue (C)	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

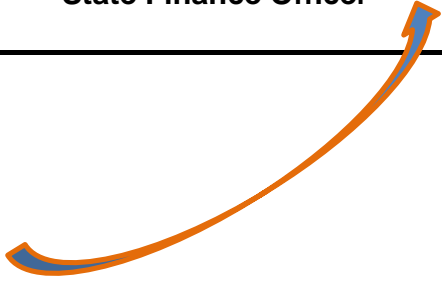
Schedule of Advances lying at State & Districts under Flaxipool, Immunization as on 31-03-2019

SL. NO.	Name of Districts/Agencies	NUHM					Balance
		Opening Balance	Fund Release	Expenditure		Refund	
				Revenue	Capital		
(A)	(B)	(C)		(D)	(A+B-C-D)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

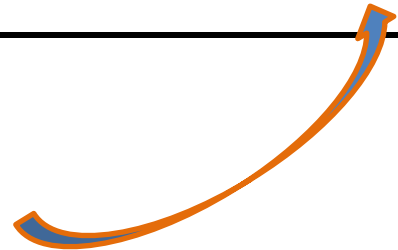
Schedule of Advances lying at State & Districts under NPCB as on 31-03-2019

SL. NO.	Name of Districts/Agencies	NPCB					Balance
		Opening Balance	Fund Release	Expenditure		Refund	
				Revenue	Capital		
		(A)	(B)	(C)		(D)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

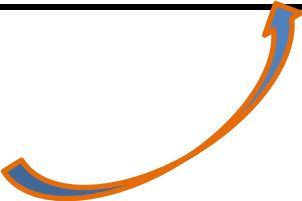
Schedule of Advances lying at State & Districts under NMHP as on 31-03-2019

SL. NO.	Name of Districts/Agencies	NMHP					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure		Refund (D)	
				Revenue (C)	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

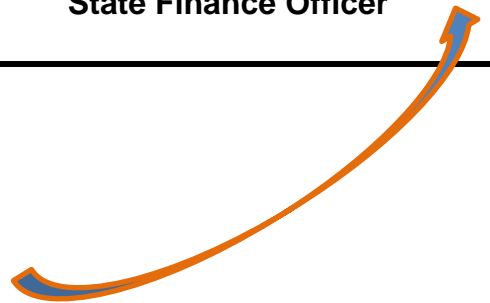
Schedule of Advances lying at State & Districts under NPHCE as on 31-03-2020

SL. NO.	Name of Districts/Agencies	NPHCE					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure		Refund (D)	
				Revenue (C)	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

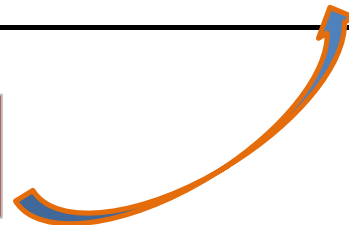
Schedule of Advances lying at State & Districts under NPPCD as on 31-03-2020

SL. NO.	Name of Districts/Agencies	NPPCD					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.





STATE HEALTH SOCIETY

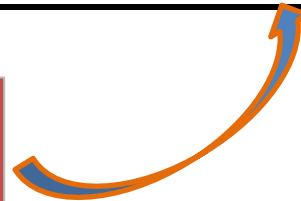
Schedule of Advances lying at State & Districts under NTCP as on 31-03-2020

SL. NO.	Name of Districts/Agencies	NTCP					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure		Refund (D)	
				Revenue (C)	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

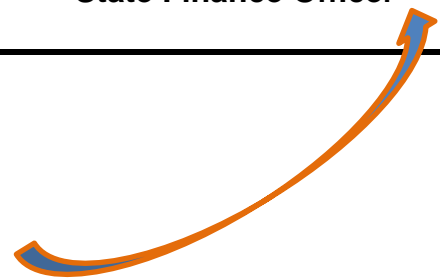
Schedule of Advances lying at State & Districts under NOHP as on 31-03-2020

SL. NO.	Name of Districts/Agencies	NOHP					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure (C)		Refund (D)	
				Revenue	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

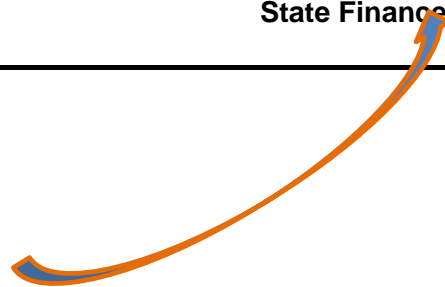
Schedule of Advances lying at State & Districts under NPCDCS as on 31-03-2020

SL. NO.	Name of Districts/Agencies	NPCDCS					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure		Refund (D)	
				Revenue (C)	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
<b>Total</b>		Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



STATE HEALTH SOCIETY

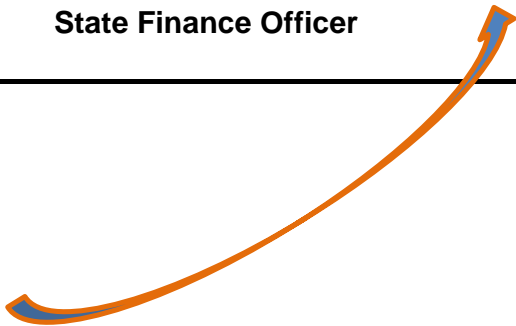
Schedule of Advances lying at State & Districts under National Program for Palliative Care (New Initiatives under NCD) as on 31-03-2020

SL. NO.	Name of Districts/Agencies	National Program for Palliative Care (New Initiatives under NCD)					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure (C)		Refund (D)	
				Revenue	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
<b>At State level</b>							
1	Name of Agencies etc.						
2							
3							
4							
	<b>Total</b>	Figure A	<b>Figure B</b>	Figure C		Figure D	<b>Figure E</b>

Chartered Accountants

State Finance Officer

Similar chart , as shown in Sch-IV-A , may be plotted here.



**Schedule IV- T**  
**STATE HEALTH SOCIETY**

**SCHEDULE OF Advance Given to Staff at State & District Level**

S.No.	PARTICULAR	Opening Balance 01-04-2019	GIVEN During 2019-20	Refunded/ Settled	Balance as on 31-03-2020
<b>State Level:</b>					
1	Name of Staff etc.				
<b>District Level: (as per chart below)</b>					
	<b>Total</b>		<b>Figure B</b>		<b>Figure E</b>

**CHART OF EXPENSES AT DISTRICT LEVEL**

S.No.	Name of District	Opening Balance 01-04-2019	GIVEN During 2019-20	Refunded/ Settled	Balance as on 31-03-2020
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	<b>Total</b>				



STATE HEALTH SOCIETY		Schedule VI			
		Schedule of Cash & Bank Balance AS ON 31-03-2020			
Sl. No.	Particular of Bank/Cash	Opening Balance as on 01.04.19		Closing Balance as on 31-03-2020	
		Cash	Bank	Cash	Bank
A	<b>RCH-I</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
B	<b>RCH Flexipool</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
C	<b>NRHM</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
D	<b>Immunisation (RI Strength)</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
E	<b>PPI</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
F	<b>EC SIP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
G	<b>RNTCP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
H	<b>NVBDGP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
I	<b>NIDDCP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
J	<b>NLEP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
K	<b>IDSP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
L	<b>NPCDCS</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
M	<b>NPCB</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
N	<b>NMHP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
O	<b>NPHCE</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
P	<b>NPPCD</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
Q	<b>NTCP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
R	<b>NOHP</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
S	<b>NUHM</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
T	<b>Others (please Specify)</b> State Level District Level <b>Sub Total</b>	AS PER LIST A			
<b>Total (A to K)</b>		<b>Figure A</b>	<b>Figure B</b>	<b>Figure C</b>	<b>Figure D</b>
Chartered Accountants		State Finance Officer		Mission Director	

Name of the Programme: RCH-1/RCH Flexible Pool/Immunization/NRHM/any NDCPs Programme  
(Separate Schedule for each programme)

List of District wise Opening & Closing balances of Cash & Bank

Sl. No.	Name of the Districts	Opening Balance as on 01.04.18		Closing Balance as on 31-03-2019	
		Cash	Bank	Cash	Bank
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
<b>Grand Total</b>					

NOTE: District Bank Balances may be merged with the Advances to the Districts.

## STATE HEALTH SOCIETY

## Schedule of Cheques/DD in Hand AS ON 31-03-2020

Sl. No.	Cheque/DD No	Date	Received From	Amount (Rs.)
<b>At State Level:</b>				
<b>At District Level:</b>				
1	District-A			
2	District-B			
3	District-C			
4	District-D			
5	District-E			
	<b>Total</b>			<b>Total A</b>

Chartered Accountants State Finance Officer

Mission Director



## STATE HEALTH SOCIETY

## Schedule of Interest Earned at State &amp; Districts during the year 2019-20

Sl. No.	Bank	Used for	Bank Balance as on 31st March, 2020 (as per Books)
	<b>State Level :</b>		
<b>A</b>	Bank - 1	RCH / NRHM	
<b>B</b>	Bank - 2	TB	
<b>C</b>	Bank - 3	Blindness	
<b>D</b>	Bank - 4	IDSP	
<b>E</b>	Bank - 5	Leprosy	
<b>F</b>	Bank - 6		
	<b>District Level:</b>		
<b>G</b>	Bank - 1	as per List A	as per List A
	<b>Grand Total</b>		<b>Figure C</b>

Chartered Accountants

State Finance Of Mission Director

## List A

Sl. No.	Name of the Districts	Bank Balance as on 31st March, 2020 (as per Books)
1	A	
2	B	
3	C	
4	D	
5	E	
6	F	
7	G	
	<b>Grand Total</b>	







**GFR 12 – C**  
 [(See Rule 239)]

**FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)**  
**(Where expenditure incurred by Govt. bodies only)**

Sl. No.	Letter No. and date	Amount	Certified that out of Rs.....Of grants sanctioned during the year.....in favour of .....under the Ministry/Department Letter No. given in the margin and Rs.....on account of unspent balance of the previous year, a sum of Rs.....has been utilized for the propose of .....for which it was sanctioned and that the balance of Rs.....remaining unutilized at the end of the year has been surrendered to Government (vide No. ....dated.....)/will be adjusted towards the grants payable during the next year.....
	Total		

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised

- 1.
- 2.
- 3.
- 4.
- 5.

Signature.....

Designation.....

Date.....

**PS:** The UC shall disclose separately the actual expenditure incurred and loans and advances given to suppliers of stores and assets, to construction agencies and like in accordance with scheme guidelines and in furtherance to the scheme objectives, which do not constitute expenditure at the stage. These shall be treated as utilized grants but allowed to be carried forward.

## CHECK-LIST FOR AUDITORS OF STATE HEALTH SOCIETY

<u>Sl. No.</u>	<u>PARTICULARS</u>	<u>YES</u>	<u>NO</u>	<u>REMARKS</u>
1.	Whether Audit Opinion is in the <b>prescribed format</b> giving the World Bank Credit No.			
2.	Whether the Annual Financial Statements (AFS) are in the prescribed format for Balance Sheet, Income & Expenditure Account and Receipt & Payment Account			
3.	Whether the Financial Statements include the Bank Reconciliation Statement as on last day of the year			
4.	Whether Financial Monitoring Report for the last quarter has been certified by the auditors and forms part of Annual Financial Statements			
5.	Confirm that no advances to Districts/ Blocks/ PHCs/ CHCs and any other Agency are shown as expenditure			
6.	Are there advances outstanding for long (greater than 6 months)			
7.	Whether the Utilisation Certificate for all the Sanctions has been attached			
8.	Are the Utilisation Certificates are signed by the Mission Director or any other authorised person, Program Manager and by the Auditor			
9.	Whether auditor has certified that the amount of utilisation in the Utilisation Certificate is tallied with the Income & expenditure Account of the relevant period			
10.	Confirm that the Consolidated Annual Financial Statements include all the districts annual statements based on the books maintained by them and have been duly audited by the same auditor or any other auditor			

<b><u>Sl. No.</u></b>	<b><u>PARTICULARS</u></b>	<b><u>YES</u></b>	<b><u>NO</u></b>	<b><u>REMARKS</u></b>
11.	Whether Management Letter has been prepared by the Auditors			
12.	Whether Management has offered its comments on the observations of the Auditor in the Management Letter			
13.	Whether the Annual Financial Statements are consolidated on the basis of audited districts accounts and not on the basis of expenditures reported by the districts			
14.	Have you ensured that the Annual Financial Statements have been consolidated for all the Programmes i.e. RCH, NRHM, Immunisation, NUHM. NDCPs and NCDs Programme			
15.	Whether Accounting Policies and Notes on Accounts have been appended to the AFS			
16.	Are you sure that none of expense of any activity has been merged with that of any other activity			
17.	Are you sure that all the expenses have been properly reflected as per the Heads of Accounts as shown in the FMR for each programme			
18.	Whether the accounts finalisation instructions issued by each Programme Division has been followed or not			
19.	Whether a confirmation certificate regarding the inclusion of all bank accounts of SHS etc. duly signed by Mission Director and Director Finance has been obtained and attached with the Report			
20.	Whether the SHS has claimed interest in delay of transfer of funds from State Treasury to SHS in case of Central Grants from the date of receipt of funds by the State			
21.	Whether the auditor has ascertained the delay in transfer of Central Government Grants from State Treasury to State Health Society			

**FORMAT OF AUDIT REPORT**

To,

**The Mission Director,**  
State Health Society,  
National Health Mission,  
Jammu and Kashmir

**Introduction**

We have audited the accompanying expenditure statements/ financial statements of the RCH Program Phase-II, Routine Immunisation, Pulse Polio Immunisation and Additionalities under NRHM, including National Urban Health Mission (NUHM) and all the National Disease Control Programmes i.e., NLEP, NIDDCP, IDSP, NTEP and NVHCP (GFATM Grant No. IND-T-CTD 1620) and all Non-Communicable Disease Control Programmes i.e NPCB, NPCDCS, NTCP, NPPCD (Deafness), NPHCE, NMHP, NOHP, etc. implemented through the State Health Society, Jammu and Kashmir as of 31<sup>st</sup> March, 2020

Our responsibility is to express an opinion on these financial statements based on our audit.

**Scope**

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. 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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion we have relied upon the audit findings/ observations in ....(nos.) District Health Society/ .....State Health Society's financial statements, which have been audited by other auditors. We believe that our audit provides a reasonable basis for our opinion.

**Opinion**

- a. The statements of account dealing with this report include funds received from **GFATM under RNTCP (Global Fund Grant No. IND-T-CTD 1620).**

- b. The audited financial statements include funds received from the Asian Development Bank under “Supporting National Urban Health Mission – Results Based Lending”, Loan # 3257 dated July 28, 2015”, and amounts claimed under the loan are eligible for financing under the credit arrangements. The expenditure as mentioned in the respective schedule for NUHM has been incurred during the year under review for the National Urban Health Mission by the SHS from all sources of funds including loan proceeds, and allocation for use of loan proceeds has not been shown separately.
- c. We have obtained all the informations and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- d. In our opinion, proper books of account have been kept by the State Health Society, so far as appears from our examination of the books.
- e. The statements of account dealt with this report are in agreement with the books of account.
- f. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.
- g. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the State and District Societies, gives the information in the manner so required and give a true and fair view:-
  1. In the case of the balance sheet, of the State of affairs of the Society as at 31<sup>st</sup> March, 2020.
  2. In the case of the Income and Expenditure Account of the excess of income over expenditure/ deficit of income over expenditure for the year ended on that date.
  3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.
- h. In addition with respect to FMR/ SoEs, adequate supporting documentation has been maintained to support claims to the GFATM for reimbursements of expenditures incurred;
- i. The expenditures so claimed are eligible for financing under the Credit Agreement; and



- j. Procurement of goods and services has been carried out as per the Procurement manual by Central TB Division and other concerned division of the Govt. of India.

Place:

Date:

Signature of Auditor (s)

**Notes:-**

1. In case, a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
2. Audit Report to be accompanied by:
  - a) Management Letter
  - b) Reconciliation of Expenditure as per FMR/ SoEs claims with the actual expenditure as reported in the audited financial statements.
3. Matters which have been underlined needs proper attention of the auditor.

**FINANCIAL MANAGEMENT LETTER**

*(Format to be incorporated as part of the Audit Report)*

**Name of the State:**

<b>S. No.</b>	<b>Item</b>	<b>Remarks/ Response</b>
<b>1</b>	<p><b>Accounting and Funds Flow</b></p> <ul style="list-style-type: none"><li>a. Are District Units legally registered entities under the Societies Registration Act?</li><li>b. Status in respect of guidelines issued in December 2006 on financial, accounting, auditing, funds flow &amp; banking arrangements at State &amp; District level.</li><li>c. Are the books being maintained as suggested in the Finance and Accounts Manual? (please list the books of accounts maintained at the State and District level)</li><li>d. In the General Ledger, are the ledger accounts (at a minimum) as per the activity heads in the Financial Reporting Formats? If not how are financial reports complied?</li><li>e. Is there a clear understanding on the on the nature of expenditure to be charged under each account head?</li><li>f. What is the basis of recording expenditure at State and District level i.e. is it based on actual expenditure reported by Districts/ Sub District units or are transfers recorded as expenditures?</li><li>g. In case transfers are recorded as expenditures, is there a system of monitoring the expenditures reported against the transfers and eliminating inter unit transfers, while submitting consolidated Financial Report of the State to MoHFW?</li><li>h. Is any computerized accounting system in use and if yes, what are the outputs?</li><li>i. Are there any delays in receiving funds from the Centre to States and States to Districts? Has the project or any component been out of funds in the last one year?</li><li>j. Are funds transferred by State Health Society to District Societies or directly to Bank accounts in the same of CHMO or DMO?</li><li>k. Whether the State is transferring the funds to Districts electronically or by physical transfer?</li><li>l. Whether the fund transfer by State to Districts is being done pool wise like RCH flexible pool or does the State</li></ul>	

S. No.	Item	Remarks/ Response
	<p>carry out activity wise fund transfer to the Districts.</p> <p>m. What is the average frequency of fund transfer in a year?</p> <p>n. To what extent have financial powers been delegated at the State, District and Block levels?</p> <p>o. Are they aware of the new draft guidelines circulated by the centre for delegation of administrative/ financial powers under NRHM?</p> <p>p. Problems being faced/ outstanding issues on accounting or fund management or banking arrangements</p>	
2	<p><b>Internal Control</b></p> <p>a. Are Financial Management Indicators being compiled regularly? Copy of latest indicators may be requested</p> <p>b. How are FM Indicators being used or followed up?</p> <p>c. Has SPMU been carrying out field checks on basic financial controls (appendix 13 A of Manual)</p> <p>d. Is there a system of recording, monitoring and settlement of advances at all levels i.e. State, District and Sub-Districts?</p> <p>e. Is there an ageing of the advance and are there old unsettled advances with staff and others?</p> <p>f. Are further advances provided without settlement of old advances?</p> <p>g. What steps are being taken to settle old advances, if any?</p> <p>h. Does the project follow the system of single signatory or joint signatories? Who are the signatories to the bank account (s)?</p> <p>i. How many Bank accounts are being maintained and are Bank reconciliations carried out on a monthly basis?</p> <p>j. Problems being faced/ outstanding issues on internal controls.</p> <p>k. Report any procurement which has not been carried out as per the procurement manual of the individual programmes such as; RCH-II, RNTCP, IDSP etc.</p>	
3	<p><b>Financial Reports</b></p> <p>a. Are States familiar with the guidelines for preparation of Revised FMR</p> <p>b. Are the reporting heads in the FMR aligned with the AWP and with the ledger accounts in the General Ledger (to check both at the State and District units)</p> <p>c. Are monthly FMRs submitted by the districts to states on a regular basis? Has the State consolidated the</p>	

S. No.	Item	Remarks/ Response
	<p>monthly FMRs from the Districts for the first quarter of the FY? If so, has it been sent to the Centre and when? (a copy of the last financial report sent may be requested)</p> <p>d. Statement of Fund Position: Whether prepared or not? (Verify the figures from the books of accounts for any quarter as a cross-check measure).</p> <p>e. Do the FMRs go to FMG and programme divisions</p> <p>f. What are the checks being exercised while preparing FMRs?</p> <p>g. Is physical progress being captured in time and consistently?</p> <p>h. Is physical progress is reported in the FMR along with the financial progress.</p> <p>i. Problems being faced/ outstanding issues on financial reporting</p>	
4	<p><b>Audit</b></p> <p><b><u>External</u></b></p> <p>a. Is there a TOR for external auditors and is it as per the TOR provided in the FM Manual/ RFP?</p> <p>b. Has the auditor(s) been appointed for State and District Societies for the year 2018-19?</p> <p>c. If yes/ no, what was the process of selection of auditors? For 2019-20 were they from the shortlist circulated by FMG?</p> <p>d. Was a tendering processes were followed/ will follow to appoint the Auditors?</p> <p>e. Are the bids evaluated for contracting auditors based on technical inputs or are they cost based?</p> <p>f. What are the fee rates, the coverage and the time period for which auditors have been contracted?</p> <p>g. Has a single audit firm been appointed or have districts been divided amongst firms?</p> <p>h. Is there a concept of lead auditor to quality assure the audit?</p> <p>i. Has SPMU received the model audit report sent by FMG?</p> <p>j. Have the audit observations on the audit report for previous FY been shared by the FMG?</p> <p>k. What is the practice for follow up on audit observations?</p> <p>l. Did the auditor visit the districts or districts officials were called at the State along with the records?</p>	

S. No.	Item	Remarks/ Response
	<p><b><u>Internal</u></b></p> <p>m. Does the State have a system of internal/ concurrent audit?</p> <p>n. Does State plan to have internal or concurrent audit on monthly or quarterly basis?</p> <p>o. Are internal audit observations being received regularly and being acted upon?</p> <p>p. Please elaborate on effectiveness and implementation of Concurrent Audit existed in the</p> <p>    i) State</p> <p>    ii) Districts</p> <p><b><u>Concurrent Audit</u></b></p> <p>q. Is the State has appointed concurrent auditor for audit of state and all districts?</p> <p>r. Is the concurrent auditor has been appointed as per the guidelines of the Ministry?</p> <p>s. Is the concurrent auditor has submitting concurrent audit report regularly?</p> <p>t. Is the action taken report (ATR) has been submitted by the District to the State and follow up has been taken by the state?</p> <p>u. Is the State has submitted executed summery to the Ministry?</p> <p>v. Concurrent audit is being done monthly or quarterly?</p>	











# List of Chartered Accountant firms

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## AP

<b>1</b>	<b>RAO &amp; SASI</b> D.NO.5-66-227 FLAT NO.102,SAI SRINIVASAM 3RD LANE,ASHOK NAGAR GUNTUR 522007	ICAI Reg No: 006345S EMAIL sasibhushan@hotmail.com raoandsasi@gmail.com Telephone 08632222041 08632211334 9848131623
<b>2</b>	<b>POLINENI ASSOCIATES</b> 6-12-47 12/1-ARUNDELPET GUNTUR 522002	ICAI Reg No: 006132S EMAIL polinenib@yahoo.com polineni@bsnl.in Telephone 08632235397 08632233458 9948430448
<b>3</b>	<b>BASHA &amp; NARASIMHAN</b> GAYATRI NILAYAM, 10-1-86, SECOND FLOOR, MEHAR NAGAR, OLD GAJUWAKA, VISAKHAPATNAM 530026	ICAI Reg No: 006031S EMAIL bnca@rediffmail.com bncachn@gmail.com Telephone 08912517373 08912517373 9444904993
<b>4</b>	<b>B V RAO &amp; CO LLP</b> FLAT NO.FF 1, 49-28-12 SATYALAKSHMI VINAYAKA TOWERS MADHURANAGAR VISAKHAPATNAM 530016	ICAI Reg No: 003118S EMAIL bvraoandco@gmail.com bvk@bvraoandco.com Telephone 08912549707 08912549561 9393103175
<b>5</b>	<b>E PHALGUNA KUMAR &amp; CO</b> D.NO.1-5-599/2 BALAJI COLONY Old TIRUPATI 517502	ICAI Reg No: 002644S EMAIL echaitanyaca@gmail.com ec@epkco.in Telephone 08772262412 08772261849 9704587718
<b>6</b>	<b>E C &amp; ASSOCIATES</b> 40-26-22 MOHIDDIN STREET, CHANDRAMOULIPURAM MG ROAD VIJAYAWADA 520010	ICAI Reg No: 011752S EMAIL cimmaneni@outlook.com vmc_vmc3@yahoo.com Telephone 08662492376 9951789558

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<b>7</b>	SOMAYAJULU & ASSOCIATES FLAT NO. 102 SAI TOWERS REDNAM GARDENS VISAKHAPATNAM 530016	ICAI Reg No: 010629S EMAIL harish.ek@gmail.com ersomayajulu@yahoo.co.in Telephone 08912575796 08922226343 9704018568
<b>8</b>	RAO & SHYAM 49-54-13/6, Near Port Stadium East Gate BS Layout Seethammadhara VISAKHAPATNAM 530013	ICAI Reg No: 006186S EMAIL rao@randsca.net bvvssk@rediffmail.com Telephone 08912504060 9866191929
<b>9</b>	BRAHMAYYA & CO D.NO.33-25-33B GOVINDARAJULU NAIDU STREET SURYARAOPET VIJAYAWADA 520002	ICAI Reg No: 000513s EMAIL potlurisunilkumar@yahoo.com ramanarao@brahmayya.com Telephone 08662444593 08662444594 9849126027
<b>10</b>	P SUBBARAYUDU & CO 29-2-10A, FIRST FLOOR, USHA MANSION RAMAMANDIRAM STREET, GOVERNORPET VIJAYAWADA 520002	ICAI Reg No: 004089S EMAIL rayuduca@gmail.com kammulaprabhakar@hotmail.com Telephone 08662432968 9440172460
<b>11</b>	A V RATNAM & CO 180/2RT, UPSTAIRS, OPP. VIJAYA NAGAR COLONY PARK-2 VIJAYA NAGAR COLONY HYDERABAD 500057	ICAI Reg No: 003028S EMAIL avr24@yahoo.com avr242@gmail.com Telephone 04023220352 04023344123 9848022612
<b>12</b>	M N RAO & ASSOCIATES VAISHNAVI PLAZA ,2ND FLOOR, D.NO.40-6/3-9, NEAR V P SIDDHARTHA PUBLIC SCHOOL, MOGALRAJAPURAM VIJAYAWADA 520010	ICAI Reg No: 005386S EMAIL mnrao.ca@gmail.com mnrao_ca@yahoo.com Telephone 08662480201 08662480301 9989399010

<b>13</b>	SRIRAMAMURTHY & CO DOOR NO: 47-9-39/17 3C, SAI SADAN APARTMENTS DWARAKANAGAR VISAKHAPATNAM	530016	ICAI Reg No: 003032S EMAIL srmvsp@gmail.com dtejasagar@yahoo.com Telephone 08912748422 08912535530 9848192636
<b>14</b>	CHOWDARY & RAO 36-11-7, Santhi Nagar 1st Lane Mogalrajpuram VIJAYAWADA	520010	ICAI Reg No: 000656S EMAIL krishnaraoars@gmail.com ctchowdary@yahoo.co.in Telephone 8662494045 8662494080 9440373275
<b>15</b>	GRANDHY & CO MIG-36, D.NO: 4-68-1/4 LAWSONS BAY COLONY VISAKHAPATNAM	530017	ICAI Reg No: 001007S EMAIL grandhyandco@hotmail.com grandhyco@gmail.com Telephone 08912530285 04023358191 9885668088
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<b>17</b>	G R KUMAR & CO LLP H NO 8-1-63/31/8 FLAT NO 9 MERRY LIFE APARTMENTS, DOCTORS COLONY PEDA WALTAIR VISAKHAPATNAM	530017	ICAI Reg No: 004941S EMAIL grkandco@hotmail.com grk@grk.in Telephone 08912755223 08912793300 9848192453
<b>AS</b>			
<b>18</b>	PARIK & CO ASHIRBAD NAMGHAR PATH, NEW CHACHAL, SIX MILE, GUWAHAT-781022. GUWAHATI	781022	ICAI Reg No: 302147E EMAIL b9608411698@gmail.com b9608411698@yahoo.com Telephone 03612335443 9608411698 9431111698

<b>19</b>	H K AGRAWALA & ASSOCIATES SABITRI LALIT BHARALI BHAWAN ABOVE INDIAN OVERSEAS BANK M.N.ROAD, PANBAZAR GUWAHATI	781001	ICAI Reg No: 319293E EMAIL harishkr_ca@yahoo.com himanshu.chowkhani@gmail.com Telephone 03612511158 9435048948
<b>20</b>	B L PUROHIT & CO 3RD FLOOR, B BLOCK, K.K TOWER ULUBARI, NEAR S.B DEORAH COLLEGE G.S ROAD GUWAHATI	781007	ICAI Reg No: 311056E EMAIL blpurohit.co@gmail.com mihirmedhansh@yahoo.com Telephone 03612460203 9864030725
<b>21</b>	K P SARDA & CO SC - 11, PARMESHWARI BUILDING 2ND FLOOR CHATRIBARI ROAD GUWAHATI	781001	ICAI Reg No: 319206E EMAIL kpsarda@gmail.com ankit3006@rediffmail.com Telephone 03612512159 03612634672 9435017315
<b>22</b>	R K P ASSOCIATES SARWAM, 1ST FLOOR JANIGANJ BAZAR SILCHAR	788001	ICAI Reg No: 322473E EMAIL rkpaca@hotmail.com ravipatwa@yahoo.com Telephone 03842231560 03842238915 9435071192
<b>23</b>	R M KOTHARI & CO 96, 2nd Floor, GNB Road, Silpikhuri Near SBI Evening Branch GUWAHATI	781003	ICAI Reg No: 000143c EMAIL rmkothariandco@hotmail.com RMKOTHARIANDCO.CA@GMAIL.COM M Telephone 9983195000 9414072971
<b>24</b>	P GAGGAR & ASSOCIATES AASTHA TOWER, 2ND FLOOR, C.K. ROAD PAN BAZAR GUWAHATI	781001	ICAI Reg No: 318074E EMAIL purshotamgaggar@hotmail.com gaggarp@gmail.com Telephone 03612543046 9864025016

<b>25</b>	HARI SINGH & ASSOCIATES 3, CHILARAI NAGAR PATH OPP. ICICI BANK, CHILARAI NAGAR PATH, BHANGAGARH GUWAHATI	781032	ICAI Reg No: 323509E EMAIL hsa.audit@gmail.com jayprakash_gupta@rediffmail.com Telephone 03612525055 03612526161 9678003800
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<b>26</b>	DINESH K YADAV & ASSOCIATES M -4 NARAYAN PLACE BEHIND PUNJAB AND SIND BANK 42 , FRASER ROAD , PATNA 800001 PATNA	800001	ICAI Reg No: 011308C EMAIL dineshkumar_yash@yahoo.com dineshkumar.fca@gmail.com Telephone 06122230120 06122230120 9334328354
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<b>27</b>	S K JHA & ASSOCIATES 2E, SHAMBHU NATH PLAZA NEW DAK BUNGLOW ROAD  PATNA	800001	ICAI Reg No: 006189C EMAIL sunilsaraswati@rediffmail.com ratendra@yahoo.com Telephone 9334320386 9431016174 7979806174
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<b>28</b>	TODI TULSYAN & CO 602, LUV KUSH TOWER EXHIBITION ROAD,  PATNA	800001	ICAI Reg No: 002180C EMAIL ttcopatna@gmail.com sushiltulsyana@hotmail.com Telephone 06122320056 06122320211 9835020109
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<b>30</b>	B GUPTA & CO 4TH FLOOR SUKIRTI S. P. VERMA ROAD PATNA	800001	ICAI Reg No: 000933C EMAIL bguptaco@gmail.com sunil_pat128@yahoo.co.in Telephone 06122207642 06122214423 9334200832
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<b>33</b>	MANMOHAN SINGH & CO C/O Mr. Shiv Charan Prasad, Maa Anandmai Colony, Behind Canara Bank Kjoja Imli Phulwari Sarif PATNA 801505	ICAI Reg No: 000107N EMAIL jpsharmaca@gmail.com jpee_in@yahoo.com Telephone 06512201322 06512201322 9334460555
<b>34</b>	R M ASSOCIATES 401,CITY HEART APARTMENT BUDH MARG PATNA PATNA 800001	ICAI Reg No: 307011C EMAIL rmassociates_pat@yahoo.co.in matirahman960@gmail.com Telephone 06122235748 06122232412 9431019238
<b>35</b>	KUMAR SANJAY & CO 303,SANJAY MARKET MAIN ROAD, KANKARBAGH PATNA 800020	ICAI Reg No: 113362w EMAIL kscopatna@rediffmail.com kscoca@yahoo.com Telephone 9472130500 9825472500
<b>36</b>	U S PRASAD & CO 4TH FLOOR 34 KAVI RAMAN PATH NAGESHWAR COLONY BORING ROAD NEAR GOLD GYM PATNA 800001	ICAI Reg No: 005980c EMAIL udaylalmani@gmail.com rakesh.yashaswi@yahoo.com Telephone 06122528543 09431015313 9431748187

<b>37</b>	JAIHWAL BRAJESH & CO FLAT NO.402 4TH FLOOR NAGINA COMPLEX BEHIND A N COLLEGE SHIVPURI PATNA	800023	ICAI Reg No: 007915C EMAIL jbcvns1996@gmail.com rruby_prakash@rediffmail.com Telephone 06122280112 08948119933 9415225768
<b>38</b>	A K SALAMPURIA & ASSOCIATES NEAR CHANKYA CINEMA, 1ST FLOOR, ABOVE MICA SALES EXIBITION ROAD PATNA	800001	ICAI Reg No: 004285C EMAIL anand.dokania@icai.org acaanand@yahoo.com Telephone 06123223642 9835224585
<b>CH</b>			
<b>39</b>	B M VARMA & CO SCO NO-80-81 2ND FLOOR SECTOR-17C CHANDIGARH	160017	ICAI Reg No: 001099N EMAIL bansalrajinder@hotmail.com ca.manuj.bansal@gmail.com Telephone 01722702316 01724004727 9646044140
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<b>45</b>	A K SOOD & ASSOCIATES SCO 126-127, 2ND FLOOR, SECTOR 8-C MADHYA MARG CHANDIGARH	160008	ICAI Reg No: 000072N EMAIL aksood_53@hotmail.com gaurav1397@yahoo.com Telephone 01724800470 01722707121 9814017379
<b>46</b>	S TANDON & ASSOCIATES SCO 201-202-203 THIRD FLOOR SECTOR 34-A CHANDIGARH	160022	ICAI Reg No: 006388N EMAIL alok.krishan@staindia.org caalok@gmail.com Telephone 01722623888 01725088888 9779059779
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<b>49</b>	ASHWANI PRADEEP & CO 3059, SECTOR 38-D OPP SHRI GURU HARKRISHAN PUBLIC SCHOOL  CHANDIGARH	160047	ICAI Reg No: 009099N EMAIL apco@ashwanipardeep.com apcomgg@hotmail.com Telephone 01722627056 01765501787 9815032787
<b>50</b>	S K BANSAL & CO H.NO.3193 SECTOR-28-D  CHANDIGARH	160002	ICAI Reg No: 002222N EMAIL skbansalandco@gmail.com deepak@cabansals.in Telephone 01722651578 01724629193 9876153193
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<b>63</b>	<b>A P A S &amp; CO</b> Krishna Ranjan B -35/5 2nd Floor Shailendra Nagar RAIPUR	492001	ICAI Reg No: 000340C EMAIL amahawar@gmail.com ankush@apas.co.in Telephone 07714032292 07714048608 9993003210
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<b>DE</b>			
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<b>66</b>	<b>J N MITAL &amp; CO</b> J-85,2ND FLOOR GULATI COMPLEX RAJOURI GARDEN, NEW DELHI  NEW DELHI	110027	ICAI Reg No: 003587N EMAIL jnmitalco@rediffmail.com amittal90@gmail.com Telephone 01141447118 01125454601 9811035821

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<b>69</b>	BHATIA & BHATIA 81 HEMKUNT COLONY FIRST FLOOR NEW DELHI DELHI	110048	ICAI Reg No: 003202N EMAIL taxauditor@bnbindia.org taxauditors.bhatia@gmail.com Telephone 01126465599 01126475599 9811038333
<b>70</b>	D D BANSAL ASSOCIATES M - 304, DHARMA APARTMENTS I.P. EXTENSION DELHI DELHI	110092	ICAI Reg No: 005597C EMAIL ca.ddba@gmail.com rajat@ddba.in Telephone 01147043077  9811027797
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<b>86</b>	ARUN K AGARWAL & ASSOCIATES 105, FIRST FLOOR, SOUTH EX. PLAZA I 389A, MASJID MOTH SOUTH EXTENSION PART II NEW DELHI	110049	ICAI Reg No: 003917N EMAIL arun1960@gmail.com arunagarwal_ca@rediffmail.com Telephone 01126251200 01126257400 9810055982
<b>87</b>	BAWEJA & KAUL 306 CORPORATE TOWERS 85A ZAMRUDPUR, GREATER KAILASH - I NEW DELHI	110048	ICAI Reg No: 005834N EMAIL bakaudit@gmail.com dkkaul@hotmail.com Telephone 01129248587 01149242920 9810012809
<b>88</b>	R VENDER GUPTA & ASSOCIATES 206, HEMKUNT HOUSE 6, RAJENDRA PLACE  NEW DELHI	110008	ICAI Reg No: 002614N EMAIL rvguptaassociates@yahoo.co.in rvguptaassociates@gmail.com Telephone 01125715282 01125814160 9810238400
<b>89</b>	D S P & ASSOCIATES 783, DESH BANDHU GUPTA ROAD, NEAR FAIZ ROAD CROSSING, KAROL BAGH  NEW DELHI	110005	ICAI Reg No: 006791N EMAIL dspdelhi@dspdelhi.in sanjayjain1963@yahoo.co.uk Telephone 01123684423 01123622076 9811589067
<b>90</b>	NAVIN SUDHIR & ASSOCIATES 2947-B SHIV CHOWK RANJEET NAGAR PATEL NAGAR NEW DELHI DELHI	110008	ICAI Reg No: 003873N EMAIL jhanjeerajesh@gmail.com jhanjeeca@yahoo.co.in Telephone 01145009375 01145009375 9811835057



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<b>92</b>	D C G & CO 4819 MATHUR LANE 24 ANSARI RAOD  DELHI	110002	ICAI Reg No: 004590N EMAIL dcgcomp@gmail.com dinesh@cadcg.in Telephone 01123252523 01123260384 9811144749
<b>93</b>	J K SARAWGI & COMPANY 91 SIDDHARTHA ENCLAVE NEAR ASHRAM CHOWK NEW DELHI NEW DELHI	110014	ICAI Reg No: 006836C EMAIL jk.sarawgi@jksco.in jkscom@gmail.com Telephone 01142828736 01126341033 9871599182
<b>94</b>	ARORA & CHOUDHARY ASSOCIATES 8/28, W.E.A, ABDUL AZIZ ROAD OPPOSITE SHASTRI PARK, KAROL BAGH  NEW DELHI	110005	ICAI Reg No: 003870N EMAIL choudhary.vk@gmail.com acasso@vsnl.com Telephone 01141451114 01128750794 9810138309
<b>95</b>	T R CHADHA & CO LLP B-30 Kuthiala Building,  Connaught Circus, New Delhi NEW DELHI	110001	ICAI Reg No: 006711N EMAIL sumant@trchadha.com sumantchadha@gmail.com Telephone 01143259900 01143259904 9810010841
<b>96</b>	P K CHOPRA & CO N - BLOCK BOMBAY LIFE BUILDING 2ND FLR, ABOVE POST OFFICE CONNAUGHT PLACE DELHI	110001	ICAI Reg No: 006747N EMAIL pkc@pkchopra.com gloria.jaggi@gmail.com Telephone 01140043977  9811228838

<b>97</b>	S V A N S & ASSOCIATES 9127,GF, B-9, VASANT APARTMENTS VASANT KUNJ NEW DELHI NEW DELHI	110070	ICAI Reg No: 004483N EMAIL svansca1@gmail.com sagarhoodafca@yahoo.co.in Telephone 01126130105 01147529661 9810038502
<b>98</b>	HINGORANI M & CO 35, NETAJI SUBHASH MARG, DARYA GANJ, NEW DELHI	110002	ICAI Reg No: 006772N EMAIL sanjaynarangca@yahoo.co.in pk1601ca@yahoo.com Telephone 01141068129 01123268129 9810057066
<b>99</b>	LALIT GUPTA & ASSOCIATES 412-ARUNACHAL BUILDING, 19, BARAKHAMBA ROAD, CONNAUGHT PLACE, DELHI	110001	ICAI Reg No: 004540N EMAIL lga_lkg@rediffmail.com fcaskaggarwal@gmail.com Telephone 01123717400 01123718900 9810006477
<b>100</b>	S A R C & ASSOCIATES D-191 Okhla Industrial Area Phase 1 NEW DELHI	110020	ICAI Reg No: 006085N EMAIL sunil@sarcmail.in subal.jalan@icai.org Telephone 01145564301 01145564302 9811151787
<b>101</b>	H K CHAUDHRY & CO 101 NIRMAL TOWER 26 BARAKHAMBA ROAD DELHI	110001	ICAI Reg No: 006154N EMAIL hkcdelhi@yahoo.co.in hkcdelhi@gmail.com Telephone 01141514981 01143104898 9810807900
<b>102</b>	M L PURI & CO 407, NEW DELHI HOUSE 27, BARA KHAMBA ROAD, NEW DELHI DELHI	110001	ICAI Reg No: 002312N EMAIL camlpuri@gmail.com raj95584@yahoo.com Telephone 01141511406 01141511407 9810826824

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<b>104</b>	S N R & COMPANY A-15, 2ND FLOOR, HAUZ KHAS NEW DELHI NEW DELHI	110016	ICAI Reg No: 014401N EMAIL dinesh.singhal@snr.net.in cadineshsinghal@gmail.com Telephone 01126856421 01141655801 9953475125
<b>105</b>	A H P N & ASSOCIATES 116, MALL APPARTMENTS MALL ROAD, DELHI-110054 DELHI	110054	ICAI Reg No: 009452N EMAIL praveenaggarwalca@yahoo.co.in ahpnindia@gmail.com Telephone 01141548402 01125255200 9810103799
<b>106</b>	N K S CHAUHAN & ASSOCIATES C-62, BASEMENT, SOUTH EXTENSION, PART -1, NEW DELHI-110049  NEW DELHI	110049	ICAI Reg No: 013940N EMAIL nks_chauhan@yahoo.com canks.associates@gmail.com Telephone 01124656291 9810050831 9810050031
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<b>108</b>	A P M G AND ASSOCIATES SHOP NO 38 CH DHARMVEER MARKET BADAR DELHI DELHI	110044	ICAI Reg No: 013803N EMAIL trmunjal@gmail.com pkgupta36@rediffmail.com Telephone 01412225932 01493222360 9414042869

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<b>110</b>	VINOD AJAY & ASSOCIATES D-85 EAST OF KAILASH  NEW DELHI	110065	ICAI Reg No: 013144N EMAIL vinod@vinodajay.com vinodeok@gmail.com Telephone 01126444419 01126444420 9999991983
<b>111</b>	S A M P R K & ASSOCIATES 102-103/106/302 NEELKANTH HOUSE S-524 SHCOOL BLOCK DELHI	110092	ICAI Reg No: 013022N EMAIL parveenjain@samprk.com keshavfca@gmail.com Telephone 01122482258 01143028640 9811180015
<b>112</b>	G K KEDIA & CO 812, NAURANG HOUSE 21, KASTURBA GANDHI MARG, CONNAUGHT PLACE, NEW DLEHI DELHI	110001	ICAI Reg No: 013016N EMAIL mail@gkkediaandco.com gopal@gkkedia.com Telephone 01146259900 01147259900 9810131451
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<b>116</b>	VINOD KUMAR & ASSOCIATES 4696, BRIJ BHAWAN 21A, ANSARI ROAD, DARYA GANJ, NEW DELHI	110002	ICAI Reg No: 002304N EMAIL aasthajain@inmacs.com vinodjainca@gmail.com Telephone 011-26228410 011-41606744 9811040004
<b>117</b>	B D GUPTA & ASSOCIATES 217, DHARUV APARTMENT 4, I.P. EXTENSION, PATPARGANJ DELHI NEW DELHI	110092	ICAI Reg No: 016041N EMAIL bdgupta.associates@gmail.com bdgupta_associates@rediffmail.com Telephone 01122724123 01143306167 9811152662
<b>118</b>	A P R A & ASSOCIATES LLP 379,AGGARWAL MILLENIUM TOWER 2 NETAJI SUBHASH PLACE, PITAMPURA, DELHI DELHI	110034	ICAI Reg No: 011078N EMAIL caarun@rediffmail.com atul@servicetax.net Telephone 01147292280 01147292281 9810380377
<b>119</b>	S P G ASSOCIATES 105/4855-56, HARBANS STREET, 24, ANSARI ROAD, DARYA GANJ NEW DELHI	110002	ICAI Reg No: 011217N EMAIL spgassociates@hotmail.com khared@gmail.com Telephone 011-23282245 011-43560986 9810197131
<b>120</b>	C J S NANDA & ASSOCIATES 7/24 BASEMENT SOUTH PATEL NAGAR  DELHI	110008	ICAI Reg No: 010912N EMAIL mail@cacjsnanda.com csnanda@gmail.com Telephone 01140046894 01140046895 9212700353

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<b>126</b>	SHIV & ASSOCIATES 103 - 105, AJANTA MARKET PLOT NO. 1, VARDHAMAN INDRAPRASTHA PLAZA I.P. EXTENSION, PATPARGANJ DELHI	110092	ICAI Reg No: 009989N EMAIL ca_shiv@yahoo.co.in shivp.chat@gmail.com Telephone 01123321556 01147350116 9810126591

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<b>128</b>	HEM SANDEEP & CO 1961,Katra Khushalrai, Kinari Bazar, Chandni Chowk, DELHI	110006	ICAI Reg No: 009907N EMAIL hemsandeep@yahoo.com hemsandeep.hem@gmail.com Telephone 011-23288672 9718073117 9811183907
<b>129</b>	KHIWANI & CO 23/26, IIND FLOOR, EAST PATEL NAGAR NEW DELHI DELHI	110008	ICAI Reg No: 002589N EMAIL khiwani@khiwaniandco.com rajeshkhiwani@hotmail.com Telephone 01125758388 01125714542 9811058388
<b>130</b>	VIPIN AGGARWAL KUDSIA & ASSOCIATES 150-A, DDA FLATS SHAHPUR JAT NEW DELHI NEW DELHI	110049	ICAI Reg No: 009771N EMAIL sameer@kudsiaassociates.com kudsias@gmail.com Telephone 01126492207 01126492208 9871367711
<b>131</b>	A S C & ASSOCIATES F-7, LAJPAT NAGAR-III  NEW DELHI	110024	ICAI Reg No: 011863N EMAIL ascassociates92@gmail.com vishal.singh@ascprofessionals.com Telephone 01129835500 01129835501 9818011512
<b>132</b>	PADAM DINESH & CO 11/6B, II FLOOR, SHANTI CHAMBERS PUSA ROAD NEW DELHI DELHI	110005	ICAI Reg No: 009061N EMAIL padamdinesh@gmail.com padamdinesh@yahoo.com Telephone 01147060111 01147060112 9871749400

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<b>134</b>	GUPTA RUSTAGI & AGGARWAL FIRST FLOOR, 60, KRISHNA MARKET, KALKAJI DELHI 110019	ICAI Reg No: 008084N EMAIL rameshrustagi_fca@yahoo.co.in scg7@rediffmail.com Telephone 01126235837 01142448883 9810338883
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<b>136</b>	K G SOMANI & CO 3/15 ASAF ALI ROAD , 4TH FLOOR NEAR DELITE CINEMA NEW DELHI 110002	ICAI Reg No: 006591N EMAIL anujsomani@kgsomani.com kgsomani@gmail.com Telephone 01123277677 01123252225 9871098777
<b>137</b>	BANSAL R KUMAR & ASSOCIATES G 7 AND 8 NAMDHARI CHAMBERS 9 54 D B GUPTA ROAD KAROL BAGH NEW DELHI DELHI 110005	ICAI Reg No: 008186n EMAIL rkbansal01@yahoo.com accounts@brkindia.in Telephone 01123516768 01123678326 9810015824
<b>138</b>	R S P H & ASSOCIATES 906, VIKRAM TOWER, 16, RAJENDRA PLACE NEW DELHI DELHI 110008	ICAI Reg No: 003013N EMAIL tarun@rsphindia.com catarunbatra@gmail.com Telephone 01141538933 01125715850 9810035333



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<b>140</b>	RAKHECHA & CO 4866/1/24 ANSARI ROAD DARYAGANJ NEW DELHI	110002	ICAI Reg No: 002990N EMAIL rakhecha@yahoo.co.in gr@carnc.co.in Telephone 01143503994 01123288542 9910409994
<b>141</b>	V S D & ASSOCIATES DD-34, BASEMENT KALKAJI NEW DELHI	110019	ICAI Reg No: 008726N EMAIL vinod@vsda.in gargankit2005@gmail.com Telephone 01141329603 01141329602 9811018737
<b>142</b>	DHRUV AGGARWAL & CO PLOT NO-5 BN BLOCK 2ND FLOOR NEAR KARNATAKA BANK SHALIMAR BAGH WEST DELHI	110088	ICAI Reg No: 005469N EMAIL dhruvagg1@rediffmail.com dhruvagg12@gmail.com Telephone 01127487546 9899679899
<b>143</b>	DHAWAN & CO 312, WEGMANS HOUSE, 21, VEER SAVARKAR BLOCK, VIKAS MARG, SHAKARPUR NEW DELHI	110092	ICAI Reg No: 002864N EMAIL dpa111@hotmail.com gogia.sunil@gmail.com Telephone 01142445310 09810312175 9810016650
<b>144</b>	GROVER LALLA & MEHTA 90/20, MALVIYA NAGAR, NEW DELHI	110017	ICAI Reg No: 002830N EMAIL glmca@rediffmail.com glmcadelhi@yahoo.com Telephone 01126685108 01146036498 9810376250

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<b>146</b>	A N D R O S & CO A-101 GROUP INDUSTRIAL AREA WAZIRPUR NEW DELHI	110052	ICAI Reg No: 008976N EMAIL shashigargca@gmail.com brijbhushan_ca@yahoo.co.in Telephone 01127357451 01147060901 9811058599
<b>147</b>	A A J V AND ASSOCIATES LGF-C 73, LAJPAT NAGAR-II  NEW DELHI	110024	ICAI Reg No: 007739N EMAIL shyamaajv@gmail.com ajay@aajvca.com Telephone 0114232660 01292227550 9312249637
<b>148</b>	GUPTA NANDA & CO 20-A, L.I.G. FLATS, NEAR CAMBRIDGE SCHOOL, RAJOURI GARDEN NEW DELHI	110027	ICAI Reg No: 009039N EMAIL guptananda123@yahoo.co.in guptananda1964@gmail.com Telephone 01125459787 919582950999 9810133953
<b>149</b>	RAWLA & CO 504, SURYA KIRAN 19, KASTURBA GANDHI MARG  NEW DELHI	110001	ICAI Reg No: 001661N EMAIL services@rawlaco.in rajargupta@gmail.com Telephone 01141510425 01141510426 9811484459
<b>150</b>	KAPOOR BHUSHAN & CO DP 55 MAURYA ENCLAVE PITAMPURA  DELHI	110034	ICAI Reg No: 001676N EMAIL kapoorbhushan_co@hotmail.com kbckbcd@gmail.com Telephone 01127311129 01127311498 9871301336

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<b>152</b>	A K G V G & ASSOCIATES E-1, 2ND FLOOR, PRASHANT VIHAR, DELHI-110085  NEW DELHI	110085	ICAI Reg No: 018598N EMAIL: AKGVGCA@GMAIL.COM VINEET.GUPTA@AKGVG.COM Telephone: 9811118031  01149037920 9818330516
<b>153</b>	S S P J & CO 105, ROOTS TOWER PLOT NO 7, DISTRICT CENTRE LAXMI NAGAR, DELHI DELHI	110092	ICAI Reg No: 018083N EMAIL: sandeep@spjca.in sandeepaca@yahoo.com Telephone: 919654111115  011-42448921 9654111115
<b>154</b>	GUPTA RAJ & CO 101, KD BLOCK NEAR KOHAT ENCLAVE METRO STATION PITAMPURA DELHI	110034	ICAI Reg No: 001687N EMAIL: ca.rkgupta@guptaraj.com me.drswati@gmail.com Telephone: 01147018333  01141045200 9811047998
<b>155</b>	RAMESH C AGRAWAL & CO SQ 28 DDA FLATS GULMOHAR ENCLAVE  NEW DELHI	110049	ICAI Reg No: 001770C EMAIL: rca123@gmail.com info@rcagrawal.com Telephone: 01141060770  9415216562
<b>156</b>	S B G & CO 9, ATTA-UR-REHMAN LANE CIVIL LINES DELHI DELHI	110054	ICAI Reg No: 001818N EMAIL: sbg@sbg.co.in sbgdelhi@gmail.com Telephone: 01123987534  9818588842 9312212065

<b>157</b>	MUKESH RAJ & CO C-63, FIRST FLOOR PREET VIHAR DELHI NEW DELHI	110092	ICAI Reg No: 016693N EMAIL mukesh@mukeshraj.com mukeshraj@gmail.com Telephone 01142531707 01122050790 9811840707
<b>158</b>	W D K & ASSOCIATES D-50  SARITA VIHAR NEW DELHI	110076	ICAI Reg No: 016389N EMAIL wdk_ca@yahoo.com ajaygupta712@rediffmail.com Telephone 01141402418  9810366720
<b>159</b>	H S RUSTAGI & CO 4654/21, DARYA GANJ, II FLOOR,  DELHI	110002	ICAI Reg No: 001890N EMAIL nkr@cahsr.in hsrustgi@nde.vsnl.net.in Telephone 01143552384 01123262356 9810025496
<b>160</b>	S S A G & ASSOCIATES 512, Surya Kiran Building Kasturba Gandhi Marg Cannought Place DELHI	110001	ICAI Reg No: 016060N EMAIL sachin@saaca.in ceo@genx.org.in Telephone 01123710939 01141514920 9810146452
<b>161</b>	A R & CO A 403 GAYATRI APARTMENTS PLOT NO 27 , SECTOR 10 AIRLINES GROUP HOUSING SOCIETY NEW DELHI	110075	ICAI Reg No: 002744C EMAIL ar_co1981@yahoo.co.in ar_co1981@rediffmail.com Telephone 9810444051 9810195084 9810444051
<b>162</b>	WALKER CHANDIOK & CO LLP L - 41, CONNAUGHT CIRCUS NEW DELHI DELHI	110001	ICAI Reg No: 001076N EMAIL lalit.kumar@walkerchandiok.in shwetachadha2007@gmail.com Telephone 01145002219 01142787025 9811784244

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<b>165</b>	S K MEHTA & CO 504, KIRTI MAHAL 19, RAJENDRA PLACE NEW DELHI DELHI	110008	ICAI Reg No: 000478N EMAIL puneet@skmehta.co.in harjai26@gmail.com Telephone 01125813879 01125815156 9891138008
<b>166</b>	SUSHIL K JAIN CHAWLA & CO 301, RATAN JYOTI BUILDING 18, RAJENDRA PLACE  NEW DELHI	110008	ICAI Reg No: 001037N EMAIL AKJ_CO@rediffmail.com ca.akshayjain@yahoo.com Telephone 01141538570 9811081107 9312258767
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<b>328</b>	SUSHIL KUMAR SHARMA & CO TIRATH MANSION, ROOM NO 222, NEAR OVERBRIDGE, MAIN ROAD RANCHI RANCHI	834001	ICAI Reg No: 005093C EMAIL cadksranchi@live.in skskatni@gmail.com Telephone 06512331218 07622403797 9431106845
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<b>339</b>	J S V P & CO 108/A1 1ST FLOOR,NORTH BLOCK BAHU PALAZA JAMMU-180012  JAMMU	180012	ICAI Reg No: 003435N EMAIL jsvpca@gmail.com jsvpcompany@ymail.com Telephone 01912475848 01914031444 9419181848
<b>340</b>	G M R & CO H.NO.1, SECTOR 6A, TRIKUTA NAGAR  JAMMU	180012	ICAI Reg No: 006702N EMAIL rgupta_ca10@yahoo.co.uk munishmehta25@gmail.com Telephone 01912475054 01142484479 9810100479
<b>341</b>	GUPTA SHARMA & ASSOCIATES GROUND FLOOR 142 SECTOR 3 TRIKUTA NAGAR JAMMU	180012	ICAI Reg No: 001466N EMAIL gsajammu@gmail.com sarafvinay@yahoo.co.in Telephone 01912474300 01912472121 9419143334
<b>342</b>	GUPTA GUPTA & ASSOCIATES 142 SECTOR 3 TRIKUTA NAGAR, JAMMU  JAMMU	180012	ICAI Reg No: 001728N EMAIL ggajmu@yahoo.com magotralalit@yahoo.co.in Telephone 01912474200 01912472122 9419143643

<b>343</b>	DHARAM RAJ & CO SUNIL CHOUDHARY HOUSE, AMBIKA VIHAR KUNJWANI BYPAS, POST OFFICE GANGYAL JAMMU JAMMU 180010	ICAI Reg No: 014461N EMAIL drc@drcifrs.com cadharamraj@gmail.com Telephone 01912481464 9811327272 9811327272
<b>344</b>	DHAR TIKU & CO 2ND FLOOR, THE MALL SDA COMPLEX, COURT ROAD LAL CHOWK SRINAGAR SRINAGAR 190001	ICAI Reg No: 003423N EMAIL dhartiku@gmail.com dhartiku1981@yahoo.com Telephone 09811215123 9811215123
<b>345</b>	P C BINDAL & CO KRISHEN NIWAS HOUSE NO. 153 RAJ BAGH SRINAGAR 190001	ICAI Reg No: 003824N EMAIL kcguptafca@yahoo.co.in pcbinal@gmail.com Telephone 01942312122 01942312122 9650988255
<b>346</b>	PRAVESH JAIN & CO 73, EAST EXTENSION SECTOR 1A, TRIKUTA NAGAR JAMMU 180012	ICAI Reg No: 004628N EMAIL ncguptaasso@yahoo.co.in praveshjainco@yahoo.com Telephone 9312253605 9910062945 9312253605
<b>347</b>	RAMESH KAPOOR & CO N.A. KHANS VILLA, 54 - Sukoon, Opposite Tajdar Colony, ZAKURA SRINAGAR 190024	ICAI Reg No: 001477N EMAIL rameshkapoorca@yahoo.com caankurkapoor@gmail.com Telephone 09810241087 09899120798 9810241087
<b>348</b>	O P GARG & CO 40 A/D GANDHI NAGAR JAMMU 180004	ICAI Reg No: 001194N EMAIL jammu@opgargandco.com vikramgarg@hotmail.com Telephone 01912439826 01912430294 9419184245

<b>349</b>	R C GUPTA & CO SECTOR 9 EXTENSION TRIKUTA NAGAR NEAR GENERAL ZORAWAR SINGH CHOWK JAMMU 180020	ICAI Reg No: 001198N EMAIL souravmehta@rcgupta.org souravmehta@yahoo.com Telephone 9906909192 9419132836
<b>350</b>	DHAMIJA SUKHIJA & CO HOTEL MEHRAN, 3RD FLOOR OLD SECRETARIATE ROAD JAHANGIR CHOWK SRINAGAR 190001	ICAI Reg No: 000369n EMAIL dsco@rediffmail.com prabhat18@gmail.com Telephone 01123313243 01123315549 9811082929
<b>351</b>	B R SOBTI & CO SDP SABHA BUILDING HAZOORI BAGH SRINAGAR 190009	ICAI Reg No: 000449N EMAIL bodhrajsobti@gmail.com sobti.ropan@icai.org Telephone 01942456683 01942489209 9779090666
<b>352</b>	K R A & CO Ist Floor, Shri Raj Complex Opposite Nagri Bus Stand KATHUA KATHUA 184101	ICAI Reg No: 020266N EMAIL rajat.kraindia@gmail.com rajat@kra.co.in Telephone 01922233567 01922236667 9212767060
<b>353</b>	ARORA VOHRA & CO CHAITANYA COMPLEX PREM BHAWAN, RESIDENCY ROAD JAMMU TAWI - 180001 JAMMU 180001	ICAI Reg No: 009487N EMAIL akaggarwal12@yahoo.co.in arorask_ca@yahoo.com Telephone 01912577130 01614630543 9417053336
<b>354</b>	SAWHNEY VERMA & CO H NO 31, IST FLOOR, FRIENDS COLONY SATYAM ROAD, TRIKUTA NAGAR EXTENSION, JAMMU JAMMU 180020	ICAI Reg No: 014580N EMAIL rsawhney7@gmail.com ca_anil7@yahoo.com Telephone 01912470721 01992277410 9419160685

<b>355</b>	SRIVASTAVA KUMAR & CO 2ND FLOOR, YAMBERZAL MALL COURT ROAD, LAL CHOWK, SRINAGAR, KASHMIR SRINAGAR 190001	ICAI Reg No: 011204N EMAIL aksharma97850@gmail.com aksharma97850@yahoo.com Telephone 09811073788 9811253873
<b>356</b>	K K KAPOOR & ASSOCIATES FIRST FLOOR, AMRIT BUILDING, OPP. GOVT. ART EMPORIUM RESIDENCY ROAD JAMMU 180001	ICAI Reg No: 001013N EMAIL cavinod@yahoo.com kohlivinay1970@gmail.com Telephone 01912548718 9419149930 9814938380
<b>357</b>	MANOJ JEEVAN & ASSOCIATES 3RD FLOOR BABA BUILDING ABOVE SHILTON RESTAURANT RESIDENCY ROAD SRINAGAR SRINAGAR 190001	ICAI Reg No: 007380C EMAIL manojjeevan@rediffmail.com camjeevan@gmail.com Telephone 09893492822 9425111779
<b>358</b>	K K GOEL & ASSOCIATES HOUSE NO.107 NEW PLOT JAMMU TAWI JAMMU 180005	ICAI Reg No: 005299N EMAIL kkg200317@gmail.com kkg200317@rediffmail.com Telephone 01912623059 9910332812
<b>359</b>	K B SHARMA & CO 172-P/3 TRIKUTA NAGAR, JAMMU 180020	ICAI Reg No: 002318n EMAIL hemant.kbsc@gmail.com sharmakb38@yahoo.co.in Telephone 01912472064 01912472069 9419195658
<b>KE</b>		
<b>360</b>	BALAN & CO 39/181 D, ANANTHA BUILDINGS KARIKKAMURI, MAHAKAVI G ROAD KOCHI KOCHI 682011	ICAI Reg No: 000340S EMAIL balanandco@gmail.com vpbmenon@rediffmail.com Telephone 04842360663 04842360773 9447025379

<b>361</b>	C M JOSEPH & ASSOCIATES Door No. 38/3926, MRA-5A,PALLATH LANE, MOUNT CARMEL CHURCH ROAD,SAN CLINIC BLDG MAMANGALAM, PALARIVATTOM.P.O ERNAKULAM 682025	ICAI Reg No: 006408S EMAIL cmjosephfca@gmail.com josephcmfca2000@yahoo.co.in Telephone 04844047884 04842338303 9847045338
<b>362</b>	SRIDHAR & CO SREENIDHI, TC 37/275 PADMATHEERTHAM NORTH STREET FORT THIRUVANANTHAPURAM 695023	ICAI Reg No: 003978S EMAIL sricas@vsnl.com sriaudit@gmail.com Telephone 04712451240 04712453639 9447066339
<b>363</b>	G JOSEPH & ASSOCIATES 37/2038 MUTTATHIL LANE KADAVANTHRA KOCHI 682020	ICAI Reg No: 006310S EMAIL gj@gja.co.in umeshlbhat@gmail.com Telephone 04842207411 04842207433 9746400575
<b>364</b>	PAULSON & CO 37/2830, MAIN ROAD, DESHABHIMANI JUNCTION KALoor ERNAKULAM 682017	ICAI Reg No: 002620S EMAIL paulsonandcompany@icai.org paulsonandcompany@gmail.com Telephone 04844000869 04844070859 9447614100
<b>365</b>	ISAAC & SURESH 1ST FLOOR, NRA-52, THENNALA TOWERS, NANDAVANAM, PALAYAM, THIRUVANANTHAPURAM 695033	ICAI Reg No: 001150S EMAIL isaacandsuresh@eth.net 58suresh@gmail.com Telephone 04712329875 04712321218 9447427862
<b>366</b>	K VARGHESE & CO SECOND FLOOR, SAGETI BUSINESS CENTRE CHOOlackal BUILDING OPPOSITE METRO PLAZA, NORTH MARKET ROAD KOCHI 682019	ICAI Reg No: 004525S EMAIL sam@kvco.in aachisam@gmail.com Telephone 04842398398 04742746083 9249767030

<b>367</b>	ANANTHAN & SUNDARAM 123,SIVAKARTHI, SANKAR NAGAR NEERAMANKARA, KAIMANAM P.O. THIRUVANANTHAPURAM      695040	ICAI Reg No: 000148s EMAIL      ananthan_sundaram@hotmail.com ananthan.sundaram@gmail.com Telephone 4712491601 4712491602 9446461475
<b>368</b>	B S J & ASSOCIATES NO.41/1029-B1 FIRST FLOOR VEEKSHANAM ROAD ERNAKULAM                      682018	ICAI Reg No: 010560S EMAIL      jojofca@yahoo.com jojo@bsjassociates.in Telephone 0484-2355552 0484-2355553 9447049757
<b>369</b>	J R S & CO II FLOOR,THE MONARCH, P.T. USHA ROAD, KOCHI KERALA KOCHI                              682011	ICAI Reg No: 008085S EMAIL      jrskochi@jrsc.com xyz@abc.in Telephone 04842373227 04842910500 8086866001
<b>370</b>	DHAN & CO T.C.4/1274 KRISHNA, KURAVANKONAM, THIRUVANANTHAPURAM 695003 THIRUVANANTHAPURAM      695003	ICAI Reg No: 000740S EMAIL      vel_dhan@yahoo.com velpilla@gmail.com Telephone 04712437320 04712437321 9447037320
<b>371</b>	K VENKATACHALAM AIYER & CO 41/3647B, First Floor, Blue Bird Towers Providence Road KOCHI                              682018	ICAI Reg No: 004610S EMAIL      kviyerekm@gmail.com agopal@kvaiyer.com Telephone 04842396511 04842395511 9388600261
<b>372</b>	ELIAS GEORGE & CO 38/1968A, EGC HOUSE H.I.G AVENUE GANDHI NAGAR KOCHI                              682020	ICAI Reg No: 000801S EMAIL      eliasgeorge@asianetindia.com tt@egckochi.com Telephone 04842204008 04842206648 9895053080

<b>373</b>	SANKAR & MOORTHY T C 37/1271, SCNRA-9 FIRST FLOOR, AIRPORT ROAD WEST FORT, FORT PO THIRUVANANTHAPURAM      695023	ICAI Reg No: 003575S EMAIL sankarandmoorthycas@gmail.com sureshfca@rediffmail.com Telephone 04712463536 04712453053 9447038736
<b>374</b>	THOMAS & ASSOCIATES MOOLAIPARAMBIL ATM CHAMBERS OPP.RMS, RAILWAY STATION ROAD KOTTAYAM KOTTAYAM      686001	ICAI Reg No: 009509S EMAIL cathomaskgeorge@gmail.com cathomaskgeorge@yahoo.co.in Telephone 04812300496 04812303766 9447773937
<b>375</b>	KRISHNAMOORTHY & KRISHNAMOORTHY ILLOM BLOCK - I, PALIAM ROAD, KOCHI 16 ILLOM BLOCK - I, PALIAM ROAD, KOCHI 16  ERNAKULAM      682016	ICAI Reg No: 001488S EMAIL info@kandkca.in arunkumarrema@gmail.com Telephone 04842363676 04842374654 9447369256
<b>376</b>	MOHAN & MOHAN ASSOCIATES CHARTERED ACCOUNTANTS KARUNALAYAM, WYNAD ROAD  CALICUT      673001	ICAI Reg No: 002092S EMAIL mandmaclt@gmail.com gopakumart_ca@yahoo.com Telephone 04952765955 04954022955 9447015955
<b>377</b>	KRISHNAN RETNA & ASSOCIATES TC 37/1510-133 FLAT NO 201 NANDINI GARDEN FORT PO THIRUVANANTHAPURAM      695023	ICAI Reg No: 001536S EMAIL retna56@yahoo.com ca.nikhilr@gmail.com Telephone 09447153745 04712476356 8281223242
<b>378</b>	SASI VIJAYAN & RAJAN 72, PHRWA, POWERHOUSE LINK ROAD PALARIVATTOM KOCHI KOCHI      682025	ICAI Reg No: 003629S EMAIL sasivijayanrajan@gmail.com muraliadr@yahoo.com Telephone 04842334319  9388915750



<b>379</b>	BABU A KALLIVAYALIL & CO P T USHA ROAD MANCHU COMPLEX P.T. USHA ROAD ERNAKULAM	682011	ICAI Reg No: 005374S EMAIL bakco.ca@gmail.com bakco.ca@rediffmail.com Telephone 9846035333 914842380868 9846035333
<b>380</b>	ABRAHAM & JOSE IX / 467 MISSION QUARTERS ROAD NEAR BETHEL ASRAM THRISSUR TRICHUR	680001	ICAI Reg No: 000010S EMAIL aajca@asianetindia.com aajca.kochi@gmail.com Telephone 04872426225 04872423225 9447619827
<b>381</b>	VARMA & VARMA SREERAGHAVAM, KERALA VARMA TOWER OFF KUNJANBAVA ROAD, VYTTILA,PO ERNAKULAM KOCHI	682019	ICAI Reg No: 004532S EMAIL kochi@varmaandvarma.com ramachandran@varmaaudit.com Telephone 4842306065 4842302223 9846159203
<b>382</b>	JACOB & GEORGE CHARTERED ACCOUNTANTS BB COMPLEX SOUTH BAZAR KANNUR	670002	ICAI Reg No: 005391S EMAIL jandg07@gmail.com jandg07@yahoo.in Telephone 04972706744 04972761205 9447778744
<b>383</b>	RANJIT KARTHIKEYAN ASSOCIATES 12/654 PRANAM THAMPURANMUKKU VANCHIYOOR P O THIRUVANANTHAPURAM	695035	ICAI Reg No: 006705S EMAIL rkaclients@gmail.com j.devendran@rkaglobal.com Telephone 04712308030 04712308020 9497279900
<b>384</b>	G VENUGOPAL KAMATH & CO NO. 273, 3RD FLOOR , DD VASTRA MAHAL P.B.NO. 1110, MARKET ROAD KOCHI KOCHI	682011	ICAI Reg No: 004674S EMAIL vtshenoy@gmail.com vinodkamathv@rediffmail.com Telephone 04842355482 04842366483 9847084575

<b>385</b> AYYAR & CHERIAN No.101,Sanathi K George Technology Arcade K C Joseph Road Panampilly Nagar, Ernakulam ERNAKULAM 682036	ICAI Reg No: 000284S EMAIL dijo.mathew@ayyarcherian.com aandcclt@gmail.com Telephone 04844022118 04952721356 8281715317
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<b>386</b> BADARI MADHUSUDHAN & SRINIVASAN 132, II FLOOR, KANTHA COURT, LALBAGH ROAD BENGALURU 560027	ICAI Reg No: 005389S EMAIL bmscas@gmail.com bmsca@hotmail.com Telephone 08041142536 08022277714 9845059690
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<b>387</b> VENU & VINAY 161, 1ST FLOOR, 4TH MAIN, 7TH CROSS, CHAMARAJPET BENGALURU 560018	ICAI Reg No: 010010S EMAIL vinay@vvnv.ca gellavenugopal@gmail.com Telephone 08026676751 08026606498 9341246770
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<b>388</b> N S V M & ASSOCIATES 63/1, I FLOOR, ABOVE CANARA BANK RAILWAY PARALLEL ROAD KUMARA PARK WEST BENGALURU 560020	ICAI Reg No: 010072S EMAIL anprabhu66@gmail.com ranganathan@nsvm.in Telephone 08041506054 08041506055 9980434100
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<b>389</b> S S B & ASSOCIATES 27 SERVICE ROAD BETN II AND III CROSS PAMPAMAHAKAVI ROAD SHANKARAPURAM BASAVANAGUDI BENGALURU 560004	ICAI Reg No: 010372S EMAIL ssb@yukthi.co.in balajikunchum@yahoo.com Telephone 08043464700 08043464740 9845758218
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<b>390</b> VASAN & SAMPATH LLP JUPITER 2 190 5TH CROSS 3RD MAIN MICO LAYOUT BTM 2ND STAGE BENGALURU 560076	ICAI Reg No: 004542S EMAIL info@vscaglobal.com accounts@gmail.com Telephone 080-30134100 080-26770048 9739010848
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<b>391</b>	VIJAY PANCHAPPA & CO 28/ 26, 18TH MAIN ROAD VIJAYNAGAR BENGALURU BENGALURU	560040	ICAI Reg No: 004693S EMAIL vijaypanchappaco@gmail.com pmmca@rediffmail.com Telephone 08023384038 08023384038 9686502870
<b>392</b>	V K NIRANJAN & CO KURUBARA SANGHA BUILDING, 202 AND 204 KANAKADASA CIRCLE, KALIDASA MARGA, GANDHINAGAR, BENGALURU	560009	ICAI Reg No: 002468S EMAIL vkniranjan_co@yahoo.com vkniranjanandco@gmail.com Telephone 08023357769 08022285005 8762442895
<b>393</b>	B S D & CO 14/3, 10TH C MAIN JAYA NAGAR, I BLOCK,  BENGALURU	560011	ICAI Reg No: 000312S EMAIL bangalore@bsdgroup.in gbco@dataone.in Telephone 08026578108 08026577108 9341774321
<b>394</b>	VISHNU RAJENDRAN & CO 515 3RD FLOOR 7TH CROSS JEEVANBIMA NAGAR BANGALORE 560008 BENGALURU	560075	ICAI Reg No: 004741S EMAIL tom@vrc.co.in beenamani11@gmail.com Telephone 08043750504 08043750504 9880022322
<b>395</b>	RAO ASSOCIATES 32/1, VASISHTA PARADISE, II FLOOR 1ST TEMPLE ROAD, 11TH CROSS MALLESWARAM BENGALURU	560003	ICAI Reg No: 003080S EMAIL info@raoassociates.com sudhindrag@gmail.com Telephone 08023560112 08023560114 9343701005
<b>396</b>	RAO & EMMAR P-6C, CHAMPAKA BUILDING, 3RD FLOOR 1ST MAIN, 1ST STAGE PEENYA INDUSTRIAL AREA BENGALURU	560058	ICAI Reg No: 003084S EMAIL praveen@raoemmar.com sbs.raoemmar@gmail.com Telephone 09900952032  9900952032

<b>397</b>	RAO & SWAMI 2/1 CONNAUGHT ROAD  BENGALURU	560052	ICAI Reg No: 003105S EMAIL fairplay@raoandswami.com anilkay.rao@gmail.com Telephone 08022260230 08022265290 9844060230
<b>398</b>	B P RAO & CO NO 5 POORNAPRASAD ROAD HIGHGROUNDS  BENGALURU	560001	ICAI Reg No: 003116S EMAIL bprao@icai.org bpraoco@gmail.com Telephone 08022200200 08022200201 9845014890
<b>399</b>	K P RAO & CO POORNIMA # 25 STATE BANK ROAD BANGALORE BENGALURU	560001	ICAI Reg No: 003135S EMAIL info@kprao.co.in kviswanath83@gmail.com Telephone 08025587385 08025586814 9945525595
<b>400</b>	PHILLIPOS & CO NO.47 WHEELER ROAD COX TOWN  BENGALURU	560005	ICAI Reg No: 002650S EMAIL phillipos18@gmail.com jamesjoseph@vsnl.net Telephone 08041251474 08025467223 9845415919
<b>401</b>	R SINGHWI & ASSOCIATES 114/1, SAI COMPLEX, THIRD FLOOR, M.G.ROAD  BENGALURU	560001	ICAI Reg No: 003870S EMAIL rsinghviassociates@gmail.com vijay@rsinghvi.com Telephone 25585587 41139278 9686198598
<b>402</b>	P CHANDRASEKAR LLP S-512-514,MANIPAL CENTRE, NO.47, DIKENSON ROAD  BENGALURU	560042	ICAI Reg No: 000580S EMAIL partner@pchandrasekar.com lakshmyc66@gmail.com Telephone 08025585443 08025597494 9845006701

<b>403</b>	SHABBIR AND GANESH D.NO.10-4-70S6, II FLOOR REHAMAN COMMERCIAL CENTRE NEAR SERVICE BUS STAND UDIPI	576101	ICAI Reg No: 009033S EMAIL yganesh_co@yahoo.com shabbirandganesh@rediffmail.com Telephone 08202524169 08202534805 9845249044
<b>404</b>	M S S V & CO NO 63/2, II FLOOR, RAILWAY PARALLEL ROAD, KUMARAPARK WEST, BENGALURU	560020	ICAI Reg No: 001987S EMAIL mamtaravi@yahoo.com raviprasad@mssv.firm.in Telephone 080-23565065 080-23565068 9845128993
<b>405</b>	MANIAN & RAO 361, I FLOOR, 7TH CROSS, JAYANAGAR I BLOCK,  BENGALURU	560011	ICAI Reg No: 001983S EMAIL srikanth@nian-rao.com rsrikanth@icai.org Telephone 08026569500 08026569501 9341230972
<b>406</b>	B K RAMADHYANI & CO LLP 4B, CHITRAPUR BHAVAN 68, 8TH MAIN MALLESWARAM BENGALURU	560055	ICAI Reg No: 002878S EMAIL shyam@ramadhyani.com chitlurdeepak@gmail.com Telephone 08023464700 08023460807 9980014868
<b>407</b>	S R R K SHARMA ASSOCIATES PRANAVA COMPLEX MEZZANINE FLOOR, 5TH CROSS, MALLESWARAM BENGALURU	560003	ICAI Reg No: 003790S EMAIL casrrksharma@yahoo.com sak.ca1988@gmail.com Telephone 08023366990  9845699894
<b>408</b>	Y C R J & ASSOCIATES 236 Third Floor 14th Main F Block SAHAKARANAGAR  BENGALURU	560092	ICAI Reg No: 006927S EMAIL ycrjca@gmail.com info@ycrjca.com Telephone 08023623395 08043713396 9886131963

<b>409</b>	G R S M & ASSOCIATES NO:8/90 FIRST FLOOR PAMPA MAHAKAVI ROAD SHANKARAPURAM BENGALURU	560004	ICAI Reg No: 000863S EMAIL contact@grsmca.com hegdeg_66@yahoo.co.in Telephone 08041312149 08026602810 9845008345
<b>410</b>	RAM RAJ & CO NO. 65, 4TH FLOOR, 29TH A CROSS GEETHA COLONY, IV BLOCK JAYANAGAR BENGALURU	560011	ICAI Reg No: 002839S EMAIL ramraj12@gmail.com ram_raj_12@yahoo.co.uk Telephone 8022445567 8123041470 9845096215
<b>411</b>	GURU & JANA NO.41, PATALAMMA TEMPLE ROAD, BASAVANAGUDI, NEAR SOUTH END CIRCLE BENGALURU	560004	ICAI Reg No: 006826S EMAIL msreddy@gurujana.com ananthprasadbr@gmail.com Telephone 080 42202020 9448470997
<b>412</b>	ABARNA & ANANTHAN 521 3RD MAIN 6TH BLOCK 2ND PHASE BSK 3RD STAGE BENGALURU	560085	ICAI Reg No: 000003S EMAIL anand@abarna-ananthan.com abarnabhaskar@gmail.com Telephone 8880097322 08026426022 9845204003
<b>413</b>	T SRIRAM MEHTA & TADIMALLA No. 4/02, 15th Cross, Southend, Jayanagar 2nd Block BENGALURU	560011	ICAI Reg No: 004064S EMAIL kavitha@tsmt.in kavithap.ca@gmail.com Telephone 08042088991 08026567817 9945085887
<b>414</b>	M Y RAMESHA & CO ASHRAYA, NO.271, LAKSHMI VILAS ROAD DEVARAJA MOHALLA MYSURU	570024	ICAI Reg No: 006202S EMAIL rameshamy@yahoo.com myramesha@gmail.com Telephone 0821-2425575 0821-2427717 9448054717

<b>415</b>	DAGLIYA & CO L, BLOCK UNITY BUILDING J.C.ROAD BENGALURU	560002	ICAI Reg No: 000671S EMAIL guptamanohar@gmail.com rashmipm@rediffmail.com Telephone 08022236783 08022236784 9448279722
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<b>416</b>	R A V & CO C-20, IST FLOOR, SHREE KAILASH CHS LTD DATTA MANDIR ROAD, NEAR VAKOLA BRIDGE SANTACRUZ EAST MUMBAI	400055	ICAI Reg No: 007532S EMAIL ca.rshetty@gmail.com shetty_ramesh@hotmail.com Telephone 02226693579 02226694322 9869433579
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<b>417</b>	RAJ BORDIA & CO 504/B, DHIRAJ KIRAN OPP. INFANT JESUS SCHOOL, CHINCHOLI BUNDER ROAD. MALAD WEST MUMBAI	400064	ICAI Reg No: 003293C EMAIL rajrbordia@gmail.com raj_r_bordia@yahoo.co.in Telephone 09825005420 9324552046 9825005420
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<b>418</b>	GUPTA SAHARIA & CO 4, ATLANTA CHSL, EVERSHINE NAGAR MALAD WEST MUMBAI	400064	ICAI Reg No: 103446W EMAIL scsaharia@yahoo.com suresh.saharia@guptasaharia.com Telephone 02228443299 02228443301 9821109409
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<b>419</b>	A A A S & ASSOCIATES FIRST FLOOR, BRAMHANAND BUILDING, NEAR INCOME TAX OFFICE AMBAPETH, AMRAVATI, 444601 AMRAVATI	444601	ICAI Reg No: 009648C EMAIL sog20@live.com tawariprashant@gmail.com Telephone 9766911955 9766094447
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<b>425</b>	J S UBEROI & CO 2, SAT-PRATAP, BEZONBAGH, KAMPTEE ROAD, NAGPUR	440004	ICAI Reg No: 111107W EMAIL amarjeet@jsuberoi.com hbhoneja@yahoo.com Telephone 07122630560 07122652354 9822932170
<b>426</b>	UTTAM ABUWALA & CO ABUWALA HOUSE, 409/410, GUNDECHA INDUSTRIAL ESTATE, NR. BIG BAZA AKURLI ROAD, MUMBAI	400101	ICAI Reg No: 111184W EMAIL uttam@uttamcorporate.com prerakvagarwal@uttamabuwala.com Telephone 02228878000 02228870069 9322270069



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<b>428</b>	D C BOTHRA & CO LLP 297,TARDEO ROAD, WILLIE MANSION, 1ST FLOOR OPP. BANK OF INDIA, NANA CHOWK BRANCH MUMBAI 400007	ICAI Reg No: 112257W EMAIL dcbothra@gmail.com seema_bafna@hotmail.com Telephone 2223875734 2223876643 9820667030
<b>429</b>	SORAB S ENGINEER & CO 902 RAHEJA CENTRE FREE PRESS JOURNAL MARG NARIMAN POINT MUMBAI 400021	ICAI Reg No: 110417W EMAIL sorabsengineer@yahoo.com sbchokshi@sseco.in Telephone 02222040861 02222824811 9820238920
<b>430</b>	KAILASH CHAND JAIN & CO EDENA 1ST FLOOR 97 MAHARSHI KARVE ROAD NEAR INCOME TAX OFFICE MUMBAI 400020	ICAI Reg No: 112318W EMAIL kcjainco@gmail.com mail@kcjainco.com Telephone 02222065373 02222009131 9819788099
<b>431</b>	SHAPARIA MEHTA & ASSOCIATES LLP 804, A WING NAMAN MIDTOWN SENAPATI BAPAT MARG, ELPHINSTONE ROAD, MUMBAI 400013	ICAI Reg No: 112350W EMAIL sanjiv.smca@gmail.com paresh@smca.in Telephone 02262295100 02262295100 9821114449
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<b>440</b>	P G RANADE & CO 3/3, SHREE DURGA CHS, PARLE TILAK VIDYALAYA RD, NR GMES SCHOOL MUMBAI 400057 MUMBAI 400057	ICAI Reg No: 108612W EMAIL satish15vm@gmail.com satish15vm@yahoo.co.in Telephone 9867286981 9821589863
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<b>446</b>	SUDIT K PAREKH & CO URMI AXIS, 6TH FLOOR, FAMOUS STUDIO LANE, DR. E. MOSES ROAD, MAHALAXMI MUMBAI	400011	ICAI Reg No: 110512w EMAIL admin.ica@skparekh.com khatri.durgaprasad@gmail.com Telephone 2266178000 2267309000 9833468206
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<b>448</b>	R S V A & CO BLOCK -1, 3RD FLOOR, KHAITAN CHAMBERS 143-145 MODI STREET, FORT MUMBAI	400001	ICAI Reg No: 110504W EMAIL rsvathane@gmail.com kulshekhar2004@yahoo.co.in Telephone 02222655793 02225413925 9867673409
<b>449</b>	AMBAVAT JAIN & ASSOCIATES LLP 40,1ST FLOOR, MORARJI VELJI BUILDING, 9/15, DR. M. B. VELKAR STREET, KALBADEVI KALBADEVI ROAD, MARINE LINES - East, MUMBAI	400002	ICAI Reg No: 109681W EMAIL kamal.sharma@ajallp.com shah_harshad@hotmail.com Telephone 02243153000 02243153050 9322595106
<b>450</b>	N B S & CO 14/2, WESTERN INDIA HOUSE, SIR P. M. ROAD, FORT, MUMBAI	400001	ICAI Reg No: 110100W EMAIL admin@nbsandco.in pjshetty@rediffmail.com Telephone 22870588 22874140 9821123710

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<b>452</b>	V J SHAH & CO 401-406, K BUILDING, 24 W.H. MARG BALLARD ESTATE, NEAR GPO, CST MUMBAI 400001	ICAI Reg No: 109823W EMAIL vjshahco@gmail.com info@vjshahco.com Telephone 02240966263 02222666363 9867652265
<b>453</b>	SINGAVI OTURKAR & KELKAR FLAT NO. 609 6TH FLOOR B WING GURUKRUPA BUILDING OPP. PLAZA CINEMA N C KELKAR ROAD MUMBAI 400028	ICAI Reg No: 110265W EMAIL sok_dadar@yahoo.co.in sokcathane@gmail.com Telephone 02224225998 02224373419 9819219904
<b>454</b>	J SINGH & ASSOCIATES 505,506,507, HUBTOWN VIVA NEAR SHANKAR WADI, WESTERN EXPRESS HIGHWAYS,BETWEEN ANDHERI-JOGESHWARI EAST MUMBAI 400060	ICAI Reg No: 110266W EMAIL jsingh@bom5.vsnl.net.in ca_jsingh@rediffmail.com Telephone 02266994618 02266994619 9821240794
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<b>458</b>	KRISHNAMURTHY JAIN AND SURYAWANSHI 11,12 AND 13 RAHUL PRASAD APPARTMENT ABB CIRCLE MAHATMA NAGAR NASIK 422007	ICAI Reg No: 121014W EMAIL kjs.ca.nashik@gmail.com nitsurya@rediffmail.com Telephone 02532355051 9881833350 8888824550
<b>459</b>	B S M A R T AND ASSOCIATES LLP 1909/2 RAMDHAWAJ COMMERCIAL COMPLEX 732/B, FIRST FLOOR, ABOVE RUPEE CO OP BA PUNE SATARA ROAD, OPP LOKESH HOTEL PUNE 411037	ICAI Reg No: 121181W EMAIL consultants@bsmart.org.in bhushancshah@gmail.com Telephone 02066848888 02024211131 9823057199
<b>460</b>	SANKPAL KULKARNI & ASSOCIATES 1592, E WARD, FLAT NO. 101, SAI GURU APARTMENT, 5TH LANE, RAJARAMPURI, KOLHAPUR 416008 KOLHAPUR 416008	ICAI Reg No: 121256W EMAIL skaca@dataone.in shrirangkulkarnica@gmail.com Telephone 02312522046 02312522047 9422581553
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<b>462</b>	AMBEKAR SHELAR KARVE & AMBARDEKAR 501, MIRAGE ARCADE CHS, 5TH FLOOR OPP. GANESH MANDIR, OFF PHADKE ROAD, DOMBIVLI EAST DOMBIVALI 421201	ICAI Reg No: 122063W EMAIL info@ca-aska.com cavijay_shelar@yahoo.co.in Telephone 02512426191 02512801368 9820158268

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<b>465</b>	AGRAWAL DHANNAWAT PODDAR & CO 201, VEENA BUILDING, SAROSH APARTMENT DR AMBEDKAR ROAD CAMP PUNE 411001	ICAI Reg No: 123466W EMAIL cakavitpoddar@gmail.com kavitpoddar@adpca.in Telephone 02026123144 9860565562 9890402027
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<b>472</b>	OM PRAKASH S CHAPLOT & CO 102, VATSALYA BUILDING,EKTA ASSOCIATION RTO ROAD FOUR BUNGALOWS,ANDHERI W MUMBAI 400053	ICAI Reg No: 000127c EMAIL opchaplot@yahoo.com mchaplot@gmail.com Telephone 9167771917 9967071844 9414161211
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<b>495</b>	C V K & ASSOCIATES 2 SAMARTH APTS D S BABREKAR MARG DADA R WEST MUMBAI MUMBAI 400028	ICAI Reg No: 101745W EMAIL akpradhan@cvk-ca.com cvkassociates@gmail.com Telephone 02224468717 02224451488 9820187110
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<b>578</b>	J K A & CO 1ST FLOOR, 79, MALVIYA NAGAR,  BHOPAL	462003	ICAI Reg No: 002962C EMAIL dagakirti@yahoo.co.in jitenjai@hotmail.com Telephone 07552531374 07554272526 9303133116
<b>579</b>	M A K & ASSOCIATES CHATURVEDI MANSION, 26/4, OLD PALASIA,3RD FLOOR, Opp. BANK OF BARODA ,A.B. ROAD INDORE	452018	ICAI Reg No: 003060C EMAIL maknassociates@gmail.com maknassociates@rediffmail.com Telephone 07312563776 07312561791 9827023426
<b>580</b>	G D K & ASSOCIATES 87, LALA LAJPAT RAI COLONY NEAR PUNJABI BAGH, RAISEN ROAD BHOPAL BHOPAL	462023	ICAI Reg No: 002159C EMAIL gdkmangal@gmail.com kemisha288@yahoo.com Telephone 07314973900 07312430784 9425316387
<b>581</b>	S R A M & CO A -3, 3RD FLOOR, L.M. COMPLEX, TOWER CHOWK, FREEGANJ UJJAIN	456010	ICAI Reg No: 008244C EMAIL ssna12345@yahoo.co.in aaka256@gmail.com Telephone 07342560448 07342557117 9425195615
<b>582</b>	N C SARAF & CO 433, GOYAL NAGAR KANADIA ROAD  INDORE	452018	ICAI Reg No: 007779C EMAIL cariteshjain10@gmail.com saraf_up1@rediffmail.com Telephone 07314020900 07312537800 9302102826

<b>583</b>	SUMAT K JAIN & CO 301 AKANSHA 3RD FLOOR 2 PRESS COMPLEX M.P NAGAR,ZONE1 BHOPAL BHOPAL 462001	ICAI Reg No: 005492C EMAIL skjain1965@rediffmail.com sumatkjain1965@gmail.com Telephone 05102470453 07554203330 9415030132
<b>584</b>	K K & CO 2, SATYAM APARTMENTS MADHAV CLUB ROAD FREEGANJ UJJAIN 456010	ICAI Reg No: 007691C EMAIL manojpgupta@rediffmail.com kkcoind@gmail.com Telephone 07342557507 07342555220 9827026540
<b>585</b>	DASSANI & ASSOCIATES 1-B, SAGAR MATHA APARTMENT 18/7, M.G. ROAD, INDORE INDORE 452001	ICAI Reg No: 009096C EMAIL dassanica@gmail.com udassani@yahoo.com Telephone 07314078559 07314020801 8889922111
<b>586</b>	FADNIS & GUPTE B-14 RATLAM KOTHI KANCHAN BAGH MAIN ROAD INDORE 452001	ICAI Reg No: 006600C EMAIL vikram@fngca.com manojfadnis@icai.org Telephone 07312514448 07312527116 9826027717
<b>587</b>	LAXMI TRIPTI & ASSOCIATES 2/9 SHIREEN COMPLEX B.D.A COLONY KOH-E-FIZA BHOPAL BHOPAL 462001	ICAI Reg No: 009189C EMAIL laxmitriпти@rediffmail.com ho@laxmitriпти.com Telephone 07882332656 07882332657 9425834567
<b>588</b>	SANJAY SRIVASTAVA & CO SANTOSH TOWER 148 , ZONE -1, M.P.NAGAR BHOPAL 462011	ICAI Reg No: 005343C EMAIL ssca148bpl@gmail.com ssca148bpl@yahoo.com Telephone 07552762593 07552763465 9425004492

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<b>590</b>	MAHESH C SOLANKI & CO 803, AIREN HEIGHTS,PU-3 SCHEME NO.54,OPP. MALHAR MEGA MALL A.B.ROAD INDORE 452010	ICAI Reg No: 006228C EMAIL mahesh@mcscs.com RAJAT.JAIN@MCSCA.COM Telephone 07312576077 07314075777 9826059112
<b>591</b>	S P A R K & ASSOCIATES 51 SPARK House scheme no 53 Near Medanta Hospital, Vijay nagar INDORE 452011	ICAI Reg No: 005313C EMAIL pankajkmedatwal@gmail.com canileshgupta@ca-spark.com Telephone 07314230240 9981511568
<b>592</b>	ANAND SAKLECHA & CO 195, ASCO Capital,I Scheme 78 part-II, Near daisy dales school, Indore-452001 INDORE 452001	ICAI Reg No: 010857C EMAIL anand@anandsaklechaandco.com anand@ascocapital.com Telephone 07314048514 07314069720 9713625000
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<b>594</b>	S P J V & CO PRIYADARSHINI PRABHA, TOP FLOOR, SBI COLONY, BEHIND JK MARBLE, NEAR CHETAK BRIDGE, ZONE 2 MP NAGAR BHOPAL 462011	ICAI Reg No: 116884W EMAIL prashantjain.ca@gmail.com manoj@spjvco.com Telephone 07554933291 09425476908 9424624190

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<b>596</b>	HUSAIN SHABBIR & CO 103-104, BHOPAL PLAZA HAMIDIA ROAD BHOPAL TALKIES SQUARE  BHOPAL	462001	ICAI Reg No: 006601C EMAIL mhj1131@yahoo.co.in gscga@rediffmail.com Telephone 07554255027 07314093318 9425054543
<b>597</b>	R SHAH & CO 432, JASMINE NEW MINAL RESIDENCY J.K.ROAD, BHOPAL	462023	ICAI Reg No: 502010C EMAIL auditor4u@gmail.com oditor4u@yahoo.com Telephone 08989059450 09829014060 9887514060
<b>598</b>	A P G & ASSOCIATES 214, B C CHAMBER 47, JAORA COMPOUND, INDORE INDORE	452001	ICAI Reg No: 119598W EMAIL sharmaabhayca@yahoo.com atulsharma65@gmail.com Telephone 07312705304 07314292948 9827067732
<b>OR</b>			
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<b>600</b>	TRIPATHY & CO PLOT NO - 8/2452 BEHIND - REO, VAISHNO MONARCH CAMPUS RASULGARH INDUSTRIAL ESTATE BHUBANESHWAR	751010	ICAI Reg No: 315012E EMAIL tripathyandco@yahoo.com tripathyraja1@rediffmail.com Telephone 06742588648 06742548620 9938090752

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<b>603</b>	SCM ASSOCIATES 98,KHARVEL NAGAR, KESHARI TALKIES COMPLEX 1ST FLOOR BHUBANESHWAR 751001	ICAI Reg No: 314173E EMAIL scmca1986@gmail.com scm_ca@yahoo.in Telephone 06742390054 06742390135 9437040732
<b>604</b>	DASH & ASSOCIATES 2ND FLOOR, 15, GOVIND VIHAR PLOT NO.-1149 BOMIKHAL BHUBANESHWAR 751010	ICAI Reg No: 317012E EMAIL dashassociates@yahoo.com dashassociates@hotmail.com Telephone 06742573643 06742573643 9861013348
<b>605</b>	TEJ RAJ & PAL Plot No. 1278/2256/4294 Govinda Prasad Bomikhal, Behind Ekamra Talkies Bhubaneswar - 751010 BHUBANESHWAR 751010	ICAI Reg No: 304124E EMAIL tejrajpalca@gmail.com tejrajpal@yahoo.co.in Telephone 06746509998 06802225691 9437167383
<b>606</b>	ANIL MIHIR & ASSOCIATES 3RD FLOOR, BISWAL COMMERCIAL COMPLEX, 2271, CUTTACK ROAD ODISHA BHUBANESHWAR 751006	ICAI Reg No: 303038E EMAIL anilmihir@gmail.com manojbeura@yahoo.com Telephone 06742313320 06742384514 7004003919

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<b>608</b>	NAG & ASSOCIATES C/52,GROUND FLOOR BARAMUNDA HOUSING BOARD COLONY,HIG BHUBANESHWAR BHUBANESHWAR	751003	ICAI Reg No: 312063E EMAIL nagandassociates@gmail.com nagandassociates@yahoo.com Telephone 06742355022 03322125217 9433013252
<b>609</b>	LALDASH & CO PLOT NO. 1882. IIND FLOOR. NILAKANTHA NAGAR. UNIT-8. NAYAPALLY BHUBANESHWAR BHUBANESHWAR	751012	ICAI Reg No: 311147E EMAIL dashbijaya62@hotmail.com subhransu1979@gmail.com Telephone 06742561638 06742562638 9937020638
<b>610</b>	N R S M & ASSOCIATES MERIA BAZAR OLD USHA CO GODOWN CAMPUS P O BUXI BAZAR CUTTACK	753001	ICAI Reg No: 311037E EMAIL nrsmassociates.ho@gmail.com raynalini@yahoo.co.in Telephone 06712430605 06712416434 9861051246
<b>611</b>	PATRO & CO 3RD FLOOR, JANPATH TOWER, ASHOK NAGAR, BHUBANESHWAR	751009	ICAI Reg No: 310100E EMAIL patroco@gmail.com patroco@rediffmail.com Telephone 06742532471 06742532472 9437022472
<b>612</b>	A K KAR & CO PLOT NO-841, EAST POINT PUBLIC SCHOOL CAMPUS BOMIKHAL,RASULGARH BHUBANESHWAR	751010	ICAI Reg No: 310081E EMAIL akkarco@gmail.com aswinikkar@hotmail.com Telephone 06742549287 06742549762 9437022002

<b>613</b>	PATNAIK & CO MAHATAB ROAD, POST-BUXIBAZAR, CUTTACK ORISSA CUTTACK	753001	ICAI Reg No: 310028E EMAIL patco1975@gmail.com capatco1975@yahoo.com Telephone 06712311678 06712321678 9437206262
<b>614</b>	S R B & ASSOCIATES 5TH FLOOR, IDCO TOWERS JANPATH  BHUBANESHWAR	751022	ICAI Reg No: 310009E EMAIL bhadra.srb@gmail.com srbbbsr@rediffmail.com Telephone 06742545880 06742546461 9437046461
<b>615</b>	P A & ASSOCIATES 12 GOVIND VIHAR BAMIKHAL  BHUBANESHWAR	751010	ICAI Reg No: 313085E EMAIL bhubaneswar@paassociates.in prashantpanda55@gmail.com Telephone 06742571065 06742571744 9238045945
<b>616</b>	DAS MOHANTY & ASSOCIATES SHANTI SRADHA , H/O: SK SAMAL, CA SHAKTI NAGAR, NEAR SAKTISWAR TEMP LINK ROAD, ARUNODAYA MARKET- 753 012 CUTTACK	753012	ICAI Reg No: 318134E EMAIL dasmohantyassociates@yahoo.com casudhakanta@gmail.com Telephone 06712331938 06712331938 9437206296
<b>617</b>	BATRA SWAIN & ASSOCIATES 409/410 FORUM MART KHARVEL NAGAR BHUBANESHWAR BHUBANESHWAR	751001	ICAI Reg No: 322050E EMAIL batraswain@gmail.com info@batraswain.com Telephone 06742541159 06712324590 9438771659
<b>618</b>	A K SABAT & CO A/348 SAHID NAGAR  BHUBANESHWAR	751007	ICAI Reg No: 321012E EMAIL aksabatco@gmail.com aksabatandco@yahoo.in Telephone 6742548264 6742549383 9337117033



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<b>620</b>	J B M T & ASSOCIATES FLAT NO.-203, 2ND FLOOR, RATNA TOWER-II, CUTTACK ROAD, BHUBANESWAR  BHUBANESHWAR	751006	ICAI Reg No: 320232E EMAIL jbmtca@gmail.com trpani@rediffmail.com Telephone 06742571688  9437056097
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<b>622</b>	S P P ASSOCIATES AUL COLONY ROXY HOTEL LANE BADAMBARI CUTTACK	753009	ICAI Reg No: 322862E EMAIL mail@sppassociates.com sppctc@yahoo.co.uk Telephone 06742575495 06712334491 9437055395
<b>623</b>	RAJESH K JHUNJHUNWALA AND CO LLP PLOT NO.C1/34, SECTOR-10, CDA, MARKAT NAGAR CUTTACK CUTTACK	753014	ICAI Reg No: 323001E EMAIL rkjcuttack@yahoo.co.in rtrsameer@hotmail.com Telephone 06712309128 03340012400 9437064528
<b>624</b>	C K PRUSTY & ASSOCIATES 10, RAJARANI COLONY TANKAPANI ROAD  BHUBANESHWAR	751014	ICAI Reg No: 323220E EMAIL ckprusty@gmail.com ckprusty@ckpa.org Telephone 06742433184 03324202487 9437044882

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<b>626</b>	B N MISRA & CO S -29 , MAITRI VIHAR, PHASE - II INFRONT OF TECH MAHINDRA BHUBANESHWAR BHUBANESHWAR 751023	ICAI Reg No: 321095E EMAIL bnmisraco@yahoo.co.in bnmisraco@rediffmail.com Telephone 06742302776 06742303063 9437029398
<b>627</b>	R K DAS & ASSOCIATES 002, SHYAMKUNJ APARTMENT, KATHJODI RING ROAD, CUTTACK CUTTACK 753012	ICAI Reg No: 317149E EMAIL rkdas.associates@gmail.com rkdas.associates@yahoo.com Telephone 0671 2312247 9437039247
<b>628</b>	M A R P & ASSOCIATES PLOT NO. 258 P FIRST FLOOR, CUTTACK ROAD OKILBAG CHHACK BHUBANESHWAR 751006	ICAI Reg No: 323539E EMAIL camahapatra@gmail.com marp_ca@yahoo.co.in Telephone 06742571712 9437008588 9437023713
<b>629</b>	S D R & ASSOCIATES 150 - SAHID NAGAR NEAR BISHNU MANDIR  BHUBANESHWAR 751007	ICAI Reg No: 326522E EMAIL sahu.sunilkumar@yahoo.co.in casdr1111@gmail.com Telephone 06746537743 06742300408 9437004858
<b>630</b>	SINGH RAY MISHRA & CO FLAT NO 207, KRISHNA MANSION JHARPADA  BHUBANESHWAR 751006	ICAI Reg No: 318121E EMAIL srm.bbsr@gmail.com srmkol@yahoo.co.in Telephone 06742533439 03322280568 9437003439

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<b>634</b>	BALWINDER ASSOCIATES M R COMPLEX CHANDIGARH ROAD NAWANSHAHR NAWANSHAHR	144514	ICAI Reg No: 014822N EMAIL bs@balwinderassociates.com balwinderassociates@yahoo.com Telephone 01725097636 01724631125 9814068636
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<b>636</b>	A G P R S & ASSOCIATES 2, MALVIYA ENCLAVE, ADJOINING SITI CABLE OFFICE, M.M.MALVIYA ROAD,  AMRITSAR	143001	ICAI Reg No: 006943N EMAIL capankajkhullar@gmail.com atulseth62@rediffmail.com Telephone 01832228415 01835098415 9417053225

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<b>639</b>	P L MITTAL & CO 3050 POWER HOUSE ROAD  BATHINDA	151001	ICAI Reg No: 002697N EMAIL plmittalco@yahoo.com plmittalco@gmail.com Telephone 01645009811  9417032934
<b>640</b>	S R PARDEEP & ASSOCIATES 26 SECOND FLOOR COURT ROAD KENNEDY AVENUE AMRITSAR	143001	ICAI Reg No: 002773N EMAIL ca.srpardeep@gmail.com sunilarora79@rediffmail.com Telephone 01835053837  9417107294
<b>641</b>	B D BANSAL & CO 34- A COURT ROAD 34- A COURT ROAD  AMRITSAR	143001	ICAI Reg No: 000621N EMAIL amritsar@bdbansal.com sumitbansal@icloud.com Telephone 01832402224 01832403723 9815958897
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<b>643</b>	JASMINDER SINGH & ASSOCIATES 3-D, SURYA KIRAN COMPLEX 92, THE MALL LUDHIANA LUDHIANA	141001	ICAI Reg No: 016192n EMAIL jasingh123@yahoo.co.in cajasmindersingh@gmail.com Telephone 01614636550 01615084550 9814160550
<b>644</b>	ANUP KUMAR JAIN & CO 32, RAILWAY MANDI, NEAR CHAND INDUSTRIES,  HOSHIARPUR	146001	ICAI Reg No: 005731N EMAIL akjc.ca@gmail.com vikasgiya@rediffmail.com Telephone 9872033764 9814720879 9872033764
<b>645</b>	JAIN SUBHASH & CO B-I-645/3, BINDRABAN ROAD, CIVIL LINES OPP.VISHNUPURI GALI NO.5, CIVIL LINES LUDHIANA	141001	ICAI Reg No: 001151N EMAIL jainsubashco@rediffmail.com jainsubashco@gmail.com Telephone 01614628911  9878059911
<b>646</b>	VIKAS GARG & ASSOCIATES B-1-1185 SATSANG ROAD CIVIL LINES LUDHIANA	141001	ICAI Reg No: 014283N EMAIL vishalgargca@gmail.com VIKASGARGCA@YAHOO.CO.IN Telephone 9814133353 01612446075 9814133353
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<b>648</b>	SHIV JINDAL & CO H. NO. 137, FIRST FLOOR VEER COLONY AMRIK SINGH ROAD BATHINDA BATHINDA	151001	ICAI Reg No: 011316N EMAIL shivkjindal@yahoo.com skj55937@gmail.com Telephone 01642255937  9417055937

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<b>653</b>	DASS KHANNA & CO B-XX-2815 PAKHOWAL ROAD GURDEV NAGAR, LUDHIANA	141001	ICAI Reg No: 000402N EMAIL dasskhannaco@gmail.com dasskhannaco@rediffmail.com Telephone 01614624230 9814616051
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<b>658</b>	S R GOYAL & CO SRG HOUSE, 2, M. I. ROAD, OPP- GANPATI PLAZA JAIPUR JAIPUR	302001	ICAI Reg No: 001537C EMAIL ajay@srgoyal.com srgaudit@gmail.com Telephone 01414041300 01412362365 9829169260
<b>659</b>	H C BOTHRA & ASSOCIATES 1ST FLOOR GULAB NIWAS M.I.ROAD JAIPUR	302001	ICAI Reg No: 008950C EMAIL hcbothraassociates@yahoo.com hcbothraassociates@gmail.com Telephone 01412376140 01412376140 9828596309
<b>660</b>	SHAMBHU GUPTA & CO D-25 INDRAPURI COLONY LALKOTHI JAIPUR	302015	ICAI Reg No: 007234C EMAIL guptasl@hotmail.com guptaslg25@gmail.com Telephone 01414025762 01412744344 9829092375

<b>661</b>	D R MOHNOT & CO NAKSHTRA PRIDE, B-1, C-35-A LAJPAT MARG, C-SCHEME  JAIPUR	302001	ICAI Reg No: 001388C EMAIL drmohnot@hotmail.com vipin_kanoongo@yahoo.co.in Telephone 01412379413 01412369885 9828672555
<b>662</b>	S BHARGAVA ASSOCIATES 1, PAREEK COLLEGE ROAD, BANI PARK, JAIPUR JAIPUR	302016	ICAI Reg No: 003191C EMAIL sunil.bhargava@sba-ca.com sunilbhargava_01@yahoo.com Telephone 01412205816 01412205754 9829055754
<b>663</b>	S SINGHAL & CO GORDHAN ENCLAVE 4B, YUDHISTER MARG, C-SCHEME JAIPUR	302005	ICAI Reg No: 001526C EMAIL SKGUPTACA@GMAIL.COM natwarca@gmail.com Telephone 01414913729 01412228133 9414048900
<b>664</b>	N K G & ASSOCIATES 507,APEX MALL IV TH FLOOR LAL KOTHI TONK ROAD  JAIPUR	302015	ICAI Reg No: 003042C EMAIL suresh.khicha@yahoo.co.in suresh.khicha@gmail.com Telephone 01412740127 01414101723 9414071454
<b>665</b>	GARG NARENDRA & ASSOCIATES 109-110,SHIVGYAN AVENUE 2, YUDISTHER MARG C-SCHEME JAIPUR	302005	ICAI Reg No: 008712C EMAIL nkg@gna-ca.com gargnkg@yahoo.co.in Telephone 1412222021 1412223021 9001896612
<b>666</b>	B L AJMERA & CO MALJI CHHOGALAL TRUST BUILDING M.I.ROAD JAIPUR JAIPUR	302001	ICAI Reg No: 001100C EMAIL satishajmera@blajmeraco.in smathurca@gmail.com Telephone 01412373433 01414047533 9829270917



<b>667</b>	GHIYA & CO GHIYA HOSPITAL COMPLEX SECTOR 12 MALVIYA NAGAR JAIPUR	302017	ICAI Reg No: 001088c EMAIL ghiyaandco@yahoo.co.in gupta.shubham84@gmail.com Telephone 0141-2554483  9351555671
<b>668</b>	H M SINGHVI & CO ABOVE SHOP NO. 350 JOHARI BAZAR JAIPUR JAIPUR	302003	ICAI Reg No: 001032C EMAIL ca.mehtavijay1@gmail.com rashu_82_24@yahoo.co.in Telephone 01414008003  01412565709 9928798080
<b>669</b>	B L DUSAD & CO II ND FLOOR, KHETAN BHAWAN M.I.ROAD  JAIPUR	302001	ICAI Reg No: 001435C EMAIL gauravdusad@gmail.com gauravdusad@yahoo.com Telephone 01412377391  01414017391 9887062527
<b>670</b>	PARAKH & CO 323, GANPATI PLAZA M.I. ROAD  JAIPUR	302001	ICAI Reg No: 001475C EMAIL parakh.jpr@rediffmail.com ind.palsingh@gmail.com Telephone 01412389182  01412389181 9829059648
<b>671</b>	NYATI MUNDRA & CO 52 ASHOK NAGAR UDAIPUR UDAIPUR	313001	ICAI Reg No: 008153C EMAIL nyatimundraco@gmail.com nyatimundra@yahoo.com Telephone 02942412111  01472240565 9414111446
<b>672</b>	JAIN SHAH & CO D- 43 IInd FLOOR DEV NAGAR TONK ROAD JAIPUR	302018	ICAI Reg No: 002819C EMAIL ca_arunkumarjain@hotmail.com ajayshahfca@gmail.com Telephone 01412719244  9314506363

<b>673</b>	ARVIND MATHUR & CO 202 SIDDHI VINAYAK D-54,ASHOK MARG C-SCHEME ,JAIPUR JAIPUR	302001	ICAI Reg No: 005659C EMAIL carajeevmathur@gmail.com c ajaipur@hotmail.com Telephone 01412370126 01412374492 9829041822
<b>674</b>	MAHAVEER GANDHI & ASSOCIATES 89 KASHIPURI  BHILWARA	311001	ICAI Reg No: 010756C EMAIL mgandhi10101@yahoo.com ca.mgandhi@yahoo.in Telephone 1482234527 1482234527 9414114797
<b>675</b>	S A T Y A M S V G & CO 15-18, Diamond Plaza, First Floor Opp Choudhary Hospital Hiran Magri Sect-5 UDAIPUR	313002	ICAI Reg No: 011714C EMAIL yogassociates@yahoo.co.in yogassociates@gmail.com Telephone 02942461039  9414169739
<b>676</b>	BHANDAWAT & CO KHETAN BHAWAN M.I. ROAD  JAIPUR	302001	ICAI Reg No: 000497C EMAIL bhandawat_paras@rediffmail.com ajayratan_jain@yahoo.com Telephone 01414917267 01412208270 9829173676
<b>677</b>	R G MAHESHWARY & CO JODHPUR TYRE STREET BAKHATAWAR MAL JI KA BAGH CHOPASANI ROAD JODHPUR	342001	ICAI Reg No: 012124C EMAIL sudhir3160@gmail.com rmco3160@yahoo.com Telephone 02912645394 02912434122 9414130821
<b>678</b>	BANWARI & CO 309 PINK CITY TOWER PITTAL FACTORY JHOTWARA ROAD JAIPUR JAIPUR	302016	ICAI Reg No: 004312C EMAIL banwarico.ca@gmail.com blguptaca@yahoo.com Telephone 01412203198 01414021998 9829013198

<b>679</b>	MATHUR & CO C-33, Pankaj Singhvi Marg, Lal Kothi Scheme Near Vidhan Sabha JAIPUR	302015	ICAI Reg No: 001952C EMAIL mathur_co@rediffmail.com mathur.company@gmail.com Telephone 01414033715 01412743928 9829056151
<b>680</b>	SURENDER K GOYAL & CO 310, MUKHIJA CHAMBERS OPP. RAYMONDS SHOW ROOM M I ROAD JAIPUR	302001	ICAI Reg No: 005856c EMAIL skj_11@rediffmail.com suren1115@gmail.com Telephone 01414105625 01414105625 9829015625
<b>681</b>	S BHANDARI & CO P-7, TILAK MARG ASHOK NAGAR C-SCHEME JAIPUR	302005	ICAI Reg No: 000560C EMAIL auditors@sbhandari.in bhandariss@hotmail.com Telephone 01412385412 01412385329 9829066300
<b>682</b>	VINOD SINGHAL & CO 207, 222, GANPATI PLAZA, M.I.ROAD JAIPUR	302001	ICAI Reg No: 005826C EMAIL caprateekgoyal@gmail.com hemantbansal@vsc.co.in Telephone 01412389290 01412389291 9829787040
<b>683</b>	A B M & CO DAINIK NAVJYOTI PRESS ROAD NEAR DOSHI COAL CHHAWANI KOTA	324007	ICAI Reg No: 006266C EMAIL ajay_ca99@hotmail.com taxguruashok@gmail.com Telephone 07442361226 01412236483 9829036122
<b>684</b>	P C MODI & CO F-01/02 R-20 Shreedham Building Yudhistra Marg C-Scheme Jaipur JAIPUR	302019	ICAI Reg No: 000239C EMAIL pcmcompany@gmail.com pcm_bhl@yahoo.co.in Telephone 0141-4018503 0141-4018504 9772222296

<b>685</b>	S L GANGWAL & CO ARIHANT , S-23, MANGAL MARG, BAPU NAGAR, JAIPUR	302015	ICAI Reg No: 004649C EMAIL slgangwal@hotmail.com vipin.gangwal@gmail.com Telephone 01412705314 01412710720 9414079641
<b>686</b>	B KHOSLA & CO 104-107, ANUKAMPA II M. I. ROAD  JAIPUR	302001	ICAI Reg No: 000205C EMAIL mail@bkhosla.com 2sandeepmundra@gmail.com Telephone 1412372543 1412365480 9828166167
<b>687</b>	NENAWATI & ASSOCIATES 14-15, BRIJ VIHAR PULLA  UDAIPUR	313001	ICAI Reg No: 002148C EMAIL nenawati2011@gmail.com nenawatics@yahoo.co.in Telephone 02942980948  9414166948
<b>688</b>	DHOOT & ASSOCIATES F-3, RAMESH MARG C - SCHEME JAIPUR JAIPUR	302001	ICAI Reg No: 002145C EMAIL dhoot_asso@yahoo.co.in camahesh2001@gmail.com Telephone 01412222236 01414007133 9314501186
<b>689</b>	B JAIN & ASSOCIATES IST FLOOR, MEDICAL MARKET OPP PONAM TALKIES LALSOT ROAD DAUSA	303303	ICAI Reg No: 500100N EMAIL casandeepnair@hotmail.com casandeepnair@gmail.com Telephone 01427222345 01412222261 7737500500
<b>690</b>	RAJVANSHI & ASSOCIATES H-15, CHITRANJAN MARG, C-SCHEME  JAIPUR	302001	ICAI Reg No: 005069C EMAIL vikasrajvanshi.jaipur@gmail.com vikas@rajvanshica.com Telephone 01412363340 01412363341 9314668454

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<b>692</b>	Y CHATURVEDI & CO PRIYAMVADA SADANA, K-14, ASHOK MARG, C-SCHEME JAIPUR JAIPUR	302001	ICAI Reg No: 001912C EMAIL ychaturvediandco@gmail.com avinash797@hotmail.com Telephone 01412367736 01414036945 9928908988
<b>693</b>	K L DATTA & CO VASHITHA PLAZA 2, MANU MARG  ALWAR	301001	ICAI Reg No: 001127C EMAIL kldca1953@gmail.com kld@datainfosys.net Telephone 01442337865 01442337230 9414021210
<b>694</b>	R P VIJAY & CO 201, NAV JEEVAN CHAMBERS VINOBA MARG M I ROAD JAIPUR	302001	ICAI Reg No: 003512C EMAIL rpviaynco@gmail.com rpviay2000@rediffmail.com Telephone 01412374727 01414108990 9414077460
<b>695</b>	C R MEHTA & CO 21 GOLIMAR GARDEN BHAWANI SINGH ROAD SAHKAR MARG JAIPUR	302001	ICAI Reg No: 000789C EMAIL crmehtaca@gmail.com crmehtaca@yahoo.com Telephone 01412740030 1412740250 9929064000
<b>696</b>	A BAFNA & CO RAJ APPARTMENT K-2 KESHAV PATH NEAR AHINSA CIRCLE C-SCHEME JAIPUR	302001	ICAI Reg No: 003660C EMAIL guptam_k@yahoo.co.in vivekguptafca@gmail.com Telephone 01412375212 01412372572 9829012005

<b>697</b>	JAIN SHRIMAL & CO 62, GANGWAL PARK M D ROAD  JAIPUR	302004	ICAI Reg No: 001704C EMAIL nkshrimal@jainshrimal.com namanshrimal@gmail.com Telephone 01412613966  9414076963
<b>698</b>	KALANI & CO 703 VII FLOOR, MILESTONE BUILDING GANDHI NAGAR CROSSING, TONK ROAD, JAIPUR JAIPUR	302015	ICAI Reg No: 000722C EMAIL jaipureast@kalanico.com cakdeepak84@gmail.com Telephone 01412709001  01412701001 9829888806
<b>699</b>	AMIT GOYAL & CO A-8, IInd Floor, GANPATI ENCLAVE AJMER ROAD NEAR ANCHOR MALL JAIPUR	302006	ICAI Reg No: 003778c EMAIL amitgoyalandco@gmail.com charan_gupta@yahoo.com Telephone 01412225053  01412225065 9784542263
<b>700</b>	D N S & ASSOCIATES C/o Natwar Sharma Amai Road, Amai Near Torawati School, Kotputli KOTPUTLI	303108	ICAI Reg No: 006956C EMAIL naveen.goyal@proxcel.in naveengoyal214@gmail.com Telephone 01244219460  9811221617 9643623236
<b>701</b>	GOPAL SHARMA & CO G - 2, GOLDEN PALACE, PLOT NO. L - 2 - A KRISHNA MARG, C - SCHEME,  JAIPUR	302001	ICAI Reg No: 002803C EMAIL gopalsharmaco@gmail.com abshajpr@yahoo.co.in Telephone 01412360700  01414030700 9414225353
<b>702</b>	J N GUPTA & CO Sharma Sadan Shri Ram Puri Colony, Gupteshwar Road Dausa DAUSA	303303	ICAI Reg No: 006569C EMAIL skbansal75@rediffmail.com jnguptaca@icai.org Telephone 01412743895  01412793895 9001893895

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<b>704</b>	LAXMINIWAS & CO 6-3-569 4th Floor Opp RTA Office Above BMW Showroom Khairtabad HYDERABAD 500082	ICAI Reg No: 011168S EMAIL dayaniwas@gmail.com vijay@Incofirm.com Telephone 04023240900 04023240700 9885200029
<b>705</b>	G S MADHAVA RAO & CO 3-5-823, F 5 AND 7, HYDERABAD BUSINESS CENTRE HYDERGUDA HYDERABAD 500029	ICAI Reg No: 001907S EMAIL madhava.rao_ca@yahoo.co.in sripadabk@gmail.com Telephone 04066662727 04023232661 9348889761
<b>706</b>	M S P R & CO UNIT NO.5, 4TH FLOOR, IMPERIAL TOWERS, BESIDE AMEERPET METRO STATION AMEERPET, HYDERABAD HYDERABAD 500016	ICAI Reg No: 010152S EMAIL msprco@gmail.com rajesh@mspr.co.in Telephone 040 23747444 040 23757444 9989017444
<b>707</b>	MANOHAR & VENKATA 1-1-564 1st FLOOR SRI MAHAYOGI LAXMAMMA NIVAS NEW BAKARAM GANDHI NAGAR HYDERABAD 500020	ICAI Reg No: 009672S EMAIL manoharandvenkata@yahoo.co.in manoharandvenkata@gmail.com Telephone 04066326211 04066366211 9989499444
<b>708</b>	NATARAJA IYER & CO 1-10-126, ASHOK NAGAR HYDERABAD 500020 HYDERABAD 500020	ICAI Reg No: 002413S EMAIL natiyerco@yahoo.co.in natiyerco@gmail.com Telephone 04027675503 04027610985 9866404854

<b>709</b>	<b>GARRE &amp; CO</b> No 101, GARRE ENCLAVE, HIG A9 DR A.S RAO NAGAR  HYDERABAD 500062	ICAI Reg No: 002460S EMAIL garreandco@gmail.com garregokul@yahoo.in Telephone 04027123568 08662575085 9848049666
<b>710</b>	<b>KOMANDOOR &amp; CO LLP</b> I-504, DIVYASHAKTI COMPLEX, 7-1-58, DHARAMKARAN ROAD, AMEERPET HYDERABAD 500016	ICAI Reg No: 001420S EMAIL komandoorco@gmail.com info@komandoorco.com Telephone 914023751300 914023741400 9849011300
<b>711</b>	<b>NARASIMHA RAO &amp; ASSOCIATES</b> AKSHARA, 6-3-609/89, ANANDNAGAR, KHAIRATABAD, HYDERABAD 500004	ICAI Reg No: 002336S EMAIL enrich.hyd@gmail.com vikram@nrandassociates.in Telephone 04023317897 04023397899 9000397899
<b>712</b>	<b>RAMASAMY KOTESWARA RAO &amp; CO LLP</b> D.No.8-2-293/82/JIII/573/M/1st Floor SRI RAMCHANDRA ARCADE ROAD NO.82, JUBILEE HILLS HYDERABAD 500096	ICAI Reg No: 010396S EMAIL rkandco@gmail.com cvk@rkandco.in Telephone 914023394982 914023394985 9849191477
<b>713</b>	<b>KRISHNA &amp; PRASAD</b> 26, GROUND FLOOR, RBVR REDDY HOSTEL COMPLEX, TILAK ROAD, ABIDS, HYDERABAD HYDERABAD 500001	ICAI Reg No: 001460S EMAIL blnphani@hotmail.com bvpcahyd@gmail.com Telephone 04024753171 04024767758 9849029809
<b>714</b>	<b>JAWAHAR AND ASSOCIATES</b> C-5 SKYLARK APARTMENTS 3-6-309 BASHIR BAGH HYDERABAD 500029	ICAI Reg No: 001281S EMAIL jawaharandassociates@gmail.com kprabhakar@live.com Telephone 04023225734 9849023573 9866443375



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<b>716</b>	SUNIL & SANJAY 1-7-264, 2016, 2017, SECOND FLOOR, EMERALD HOUSE,S.D.ROAD, SECUNDERABAD SECUNDERABAD	500003	ICAI Reg No: 006144S EMAIL sunilsanjay@gmail.com sanjay.ca@hotmail.com Telephone 04040200001 04027818010 9849101027
<b>717</b>	S R MOHAN & CO 3RD FLOOR, NORTH BLOCK, R R TOWERS, CHIRAG ALI LANE HYDERABAD HYDERABAD	500001	ICAI Reg No: 002111S EMAIL srm_co@yahoo.com srmandcohyd@gmail.com Telephone 04023201123 8500110202
<b>718</b>	K S RAMAKRISHNA & CO 5-9-22/38/2, ADARSHNAGAR HYDERABAD HYDERABAD	500063	ICAI Reg No: 002888S EMAIL kyesrk@yahoo.com rkprofexcel@gmail.com Telephone 04023232062 04023240992 9949149549
<b>719</b>	Y TIRUPATHAIAH & CO 2-2-1130/24/1/B/4 2ND FLOOR INDIAN BANK BUILDING NEW NALLAKUNTA SHIVAM ROAD HYDERABAD	500044	ICAI Reg No: 004429S EMAIL ytco2002@gmail.com ytco2002@sify.com Telephone 04027660993 04032994688 9347052788
<b>720</b>	M BHASKARA RAO & CO 5-D, 5TH FLOOR, KAUTILYA 6-3-652, SOMAJIGUDA, HYDERABAD	500082	ICAI Reg No: 000459S EMAIL mbr_co@mbrc.co.in vkmuralidhar@yahoo.com Telephone 04023324119 04023393900 9866662450

<b>721</b>	DEVA & CO 303, SIDDHU RESIDENCY 5-9-42/2, HILL FORT STREET NO.2 BASHEER BAGH HYDERABAD 500063	ICAI Reg No: 000722S EMAIL devarajareddy@yahoo.com cadevanna@gmail.com Telephone 04023212135 04023236793 9393635799
<b>722</b>	SAGAR & ASSOCIATES H.NO: 6-3-244/5, SARADADEVI STREET, PREMNAGAR, HYDERABAD 500004	ICAI Reg No: 003510S EMAIL sagarandassociates@yahoo.co.in vvidyasagarbabu@gmail.com Telephone 04023395588 04023303371 9848199705
<b>723</b>	C V S BALACHANDRA RAO & CO D NO 4 4 214 INDERBAGH SULTAN BAZAR KOTI HYDERABAD 500095	ICAI Reg No: 007507S EMAIL cvsbala67@gmail.com bala_cvs@yahoo.com Telephone 04023225111 9849035315
<b>724</b>	NIRANJAN & NARAYAN First Floor, H No : 7-1-28/1/A/21 21, Park Avenue Colony Shyamkaran Road -Ameerpet HYDERABAD 500016	ICAI Reg No: 005899S EMAIL caniranjan@yahoo.com caniranjan@nncas.com Telephone 040-29806074 9490189487 9849554040
<b>725</b>	RAMAMOORTHY (N) & CO GULSHAN MANZIL, 4-1-1229 BOGULKUNTA HYDERABAD 500001	ICAI Reg No: 002899S EMAIL ramamoorthynco@rediffmail.com surendrabharathi@yahoo.com Telephone 04024758920 04024752221 9391025618
<b>726</b>	SHARAD & ASSOCIATES 6-3-1099/1/6 1ST FLOOR HOTEL KATRIYA LANE SOMAJIGUDA HYDERABAD 500082	ICAI Reg No: 006377S EMAIL sharad.sas1993@gmail.com sharad.sinha@icai.org Telephone 04023396583 9849021401

<b>727</b>	S DAGA & CO 403, PAIGAH PLAZA, BASHEER BAGH,  HYDERABAD	500063	ICAI Reg No: 000669S EMAIL dagasl@rediffmail.com dagasl@yahoo.com Telephone 04023231740 04023233827 9573023555
<b>728</b>	J S SUNDARAM & CO Plot No: 488 , 489, 1st Floor, Sai Ganesh Tower,Y.S.R Hills, Sri Swamy Ayyappa Society, Madhapur HYDERABAD	500081	ICAI Reg No: 004209S EMAIL jss@jssca.in ssjandhyala@rediffmail.com Telephone 04065862098 08842366602 9849136116
<b>729</b>	C SRIRAM & CO A-103, ADITYA ELITE, GREENLANDS NEAR KIRTILAL JEWELERS BEGUMPET HYDERABAD	500016	ICAI Reg No: 004063S EMAIL teamauditors09@gmail.com srini99rp@rediffmail.com Telephone 040-48551616 040-23401616 9394556575
<b>730</b>	RAJU & PRASAD RAJU AND PRASAD 401, DIAMOND HOUSE, ADJ. AMRUTHA HILLS, PUNJAGUTTA, HYDERABAD	500082	ICAI Reg No: 003475S EMAIL hyderabad@rajuandprasad.com cabalakrishna3@gmail.com Telephone 04023410404 04066668088 9848882316
<b>731</b>	VENUGOPAL & CHENYOY 4-1-889/16/2 TILAK ROAD  HYDERABAD	500001	ICAI Reg No: 004671S EMAIL info@venugopalandchenoy.com janki_nath@yahoo.com Telephone 04024753454 04024753852 9849274748
<b>732</b>	SARATH & ASSOCIATES 8-2-577/B, 4TH FLOOR, MAAS HEIGHTS ROAD NO 8 BANJARA HILLS HYDERABAD	500034	ICAI Reg No: 005120S EMAIL info@sarathcas.in sarat9@yahoo.com Telephone 04023354322 04023357090 9848017717

<b>733</b>	A RAMACHANDRA RAO & CO 3 6 369 A 11, St.No.1, Himayatnagar A-Block, Kushal Towers, Khairatabad Hyderabad HYDERABAD 500029	ICAI Reg No: 002857S EMAIL admin@arrandco.org casuryarao@gmail.com Telephone 04027633677 9848026128
<b>734</b>	B SRINIVASA RAO & CO FLAT NO.316, AMEER ESTATE, S.R.NAGAR SRINIVASA COLONY EAST AMEERPET, HYDERABAD HYDERABAD 500038	ICAI Reg No: 008763S EMAIL bsrandco@gmail.com sbollineni@yahoo.com Telephone 04023757406 04066737406 9440052766
<b>735</b>	C RAMACHANDRAM & CO 3-6-237, UNIT 606, LINGAPUR LA BUILDE COMPLEX, HIMAYATNAGAR, HYDERABAD 500029	ICAI Reg No: 002864S EMAIL crcoca@gmail.com crico@rediffmail.com Telephone 04023264144 04023264145 9848099697
<b>736</b>	TUKARAM & CO LLP H.NO.3-6-69/209,409 VENKATARAMA TOWERS, BASHEERBAGH HYDERABAD 500029	ICAI Reg No: 004436S EMAIL tukaramco@gmail.com tukaramco@rediffmail.com Telephone 04023221536 04023228785 9848027944
<b>737</b>	ANJANEYULU & CO 30, BHAGYALAKSHMI NAGAR GANDHINAGAR HYDERABAD 500080	ICAI Reg No: 000180S EMAIL anj_co@rediffmail.com anjaneyuluco@gmail.com Telephone 04027531109 04027535350 9848258235
<b>738</b>	SATYANARAYANA RAJU & CO H.NO.8-2-120/86/9/A/21, PLOT NO.21, RAO AND RAJU COLONY, L.V.PRASAD MARG, ROAD NO.2, BANJARA HILLS HYDERABAD 500034	ICAI Reg No: 007527S EMAIL satyanarayanarajuco@yahoo.co.in cansateesh@gmail.com Telephone 04023548331 04023548332 9849029408

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<b>742</b>	UMAMAHESWARA RAO & CO FLAT NO.5-H, D BLOCK, 8-3-324, YELLAREDDYGUDA LANE, AMEERPET X ROADS, HYDERABAD 500073	ICAI Reg No: 004453S EMAIL ucognt@yahoo.co.in ucocas@gmail.com Telephone 04023751833 04023751823 9848015416
<b>743</b>	V RAO & GOPI F.No:001,GROUND FLOOR,GHARONDA PAUL APTS #3-5-595,VITTALWADI,7TH STREET NARAYANAGUDA, HYDERABAD 500029	ICAI Reg No: 003153S EMAIL vraoandgopi@yahoo.com bharat@vraoandgopi.com Telephone 04023228444 08632225921 8008928444
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<b>754</b>	SREEDHAR SURESH & RAJAGOPALAN 3-B, GREEN HAVEN NEW 26, THIRD MAIN ROAD, GANDHI NAGAR, ADYAR CHENNAI	600020	ICAI Reg No: 003957S EMAIL sreedhar@ssrcas.co.in subu.ca@gmail.com Telephone 04424453149 04424453159 9841138940
<b>755</b>	V SOUNDARARAJAN & CO GROUND FLOOR-REAR, EMERALD ESTATE, NEW NO 6/3, SECOND CANAL CROSS ROAD, GANDHINAGAR, ADYAR, CHENNAI CHENNAI	600020	ICAI Reg No: 003943S EMAIL vsandco@hotmail.com vsoca@gmail.com Telephone 04442116153 04442116704 9840622611
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<b>777</b>	SANKARAN & KRISHNAN 1 E MARBLE ARCH APARTMENTS 4 5 BISHOP WALLERS AVENUE EAST MYLAPORE CHENNAI 600 004 CHENNAI	600004	ICAI Reg No: 003582S EMAIL sk@sankrish.ind.in chandransankaran@gmail.com Telephone 044 24990722 044 24990723 9840155705
<b>778</b>	VAITHISVARAN & CO LLP 15/7, BASHA STREET ABSUL RAFAR BUILDING CHOO LAIMEDU CHENNAI	600094	ICAI Reg No: 004494S EMAIL headoffice@vaithisvaran.com rvenkatesh1007@gmail.com Telephone 04442648608 04449130305 8148018864
<b>779</b>	PRICE PATT & CO NEW NO:44, OLD NO:108, SIR. P.S.SIVASWAMY SALAI, II STREET, MYLAPORE, CHENNAI	600004	ICAI Reg No: 002783S EMAIL pricepattca@gmail.com m_naganathan@hotmail.com Telephone 04424996708 04424993234 9444059913
<b>780</b>	SANJIV SHAH & ASSOCIATES ADARSH APARTMENTS, II FLOOR 80, VEPERY HIGH ROAD, VEPERY CHENNAI	600007	ICAI Reg No: 003572S EMAIL ram@ssaca.in ramakrishnan_72@yahoo.com Telephone 04425610842 04425610892 9444017087

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<b>783</b>	S VISWANATHAN LLP 17 BISHOP WALLERS AVENUE WEST MYLAPORE CHENNAI 600004 CHENNAI	600004	ICAI Reg No: 004770S EMAIL sviswa@eth.net krishnan.vc54@gmail.com Telephone 04424994423 04424991147 9840076302
<b>784</b>	M THOMAS & CO FLAT NO G-11,GROUND FLOOR, MARINA SQUARE NEW NO. 53 /OLD NO. 27 SANTHOME HIGH ROAD, MYLAPORE CHENNAI	600004	ICAI Reg No: 004408S EMAIL cleancheck@mthomasco.com kamaleshjpp@gmail.com Telephone 04424641878 04424958013 9840019686
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<b>789</b>	KARTHIKEYAN & JAYARAM SRI TOWER NO 30 BHARATIDASAN STREET TEACHERS COLONY ERODE ERODE	638011	ICAI Reg No: 007570S EMAIL tax.erode@gmail.com ram@icai.org Telephone 04242277101 04242277102 9842750391
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<b>791</b>	S R N ASSOCIATES SRN TOWERS 208/1, I ST CROSS STREET SENGUNTHAPURAM KARUR	639002	ICAI Reg No: 005843S EMAIL srnkrr@gmail.com srnkrr@yahoo.com Telephone 04324-233384 0000000000000 9994833384
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<b>UP</b>			
<b>819</b>	M A N V & ASSOCIATES K-76, JALVAYU VIHAR, SECTOR - 25  NOIDA	201301	ICAI Reg No: 007351N EMAIL mmkejriwal@gmail.com ca_nkgupta@yahoo.com Telephone 01123582743 01122046114 9810125318
<b>820</b>	S K KAPOOR & CO 16/275 CIVIL LINES , JEEVAN VIKASH BHAWAN KANPUR	208001	ICAI Reg No: 000745C EMAIL caskk1949@gmail.com kapoor_sk49@yahoo.com Telephone 09935510082 915122372244 9935510082
<b>821</b>	N A SIDDIQUI & CO B-1025, FIRST FLOOR, NEAR BHOOTNATH INDIRA NAGAR  LUCKNOW	226016	ICAI Reg No: 005381C EMAIL nasiddiquilko@gmail.com mna_fca@rediffmail.com Telephone 05224009332 05224009332 9889244382
<b>822</b>	R K CHARI & CO OPP. BANSAL PLAZA, SETH LADHU LAL JAIN MARG, DALIGANJ LUCKNOW	226020	ICAI Reg No: 000481C EMAIL samnco2013@gmail.com niiteshjain@rkchari.com Telephone 05222740889 05222740668 9415101181

<b>823</b>	RESHMA & CO KRISHNA NIWAS RAJE BABU ROAD  BEHIND TVS SHOWROOM BULANDSHAHAR	203001	ICAI Reg No: 007593C EMAIL reshmaandco@gmail.com reshmamittal@reshmaandcompany.com Telephone 0573280262 9810371373 9811546688
<b>824</b>	AMIT RAY & CO 5-B, SARDAR PATEL MARG, CIVIL LINES  ALLAHABAD	211001	ICAI Reg No: 000483C EMAIL allahabad@amitrayco.com amitray@sancharnet.in Telephone 05322402763 05322407258 9335157473
<b>825</b>	S K BAJPAI & CO S-12, BLOCK NO. E-13/6, RAMAN TOWER, IIND. FLOOR, SANJAY PLACE,  AGRA	282002	ICAI Reg No: 004330C EMAIL sarveshkumarbajpai@gmail.com skbajpai@airtelmail.in Telephone 05624001564 05623290521 9319104191
<b>826</b>	P S BHARGAVA & CO SHREE VILLA 567/166 ANAND NAGAR LUCKNOW	226005	ICAI Reg No: 000834C EMAIL bhargava_sk@rediffmail.com naveen1960@yahoo.co.in Telephone 05222451875  9450930320
<b>827</b>	MEHROTRA & MEHROTRA 16/49 CIVIL LINES  KANPUR	208001	ICAI Reg No: 000226C EMAIL mehrotraandmehrotra@hotmail.com amarnathrastogi@gmail.com Telephone 05122306347  9839109666
<b>828</b>	RAJEEV NANDAN & CO 301-A, IIND FLOOR, GOVINDA APARTMENT, 1-A, SHAHNAJAF ROAD,  LUCKNOW	226001	ICAI Reg No: 003347C EMAIL pawan_ca2@rediffmail.com capkag@gmail.com Telephone 05224007292 9415001984 9335902205

<b>829</b>	J N SHARMA & CO 58/4, BIRHANA ROAD, POST BOX NO. 389, KANPUR-208001 KANPUR	208001	ICAI Reg No: 000833C EMAIL jnsharmaco@gmail.com ashoksharma11@hotmail.com Telephone 05122366629 05122363726 9839068023
<b>830</b>	VINAY KUMAR & CO 1ST FLOOR, CHANDRA SHEKHAR AZAD MKT., 5, SARDAR PATEL MARG CIVIL LINES ALLAHABAD	211001	ICAI Reg No: 000719C EMAIL vinkum72@outlook.com vinaykumarandco@gmail.com Telephone 05322408602 05322261380 9838005925
<b>831</b>	UMESH AMITA & CO 40/40A, SIDDHARTH ENCLAVE, MAU ROAD, KHANDARI, BYE PASS ROAD AGRA AGRA	282005	ICAI Reg No: 007238C EMAIL umeshamita@gmail.com rishiagrawal2003@rediffmail.com Telephone 05624000924 9837020285
<b>832</b>	P TANDON & CO SHANTI NIKUNJ 15, NEW CIVIL LINES NEAR RAM VATIKA COLONY BAREILLY	243005	ICAI Reg No: 003241C EMAIL ptandonco@gmail.com ptandonco@rediffmail.com Telephone 05812510022 05812429711 9412290217
<b>833</b>	ASIJA & ASSOCIATES LLP 1ST FLOOR 34/5 GOKHLE MARG LUCKNOW	226001	ICAI Reg No: 003155C EMAIL ashish.kapoor@asija.in asija.associates@icai.org Telephone 05224004652 05222205072 9559990001
<b>834</b>	PRASAD GUPTA J & CO 21, LOWER FLOOR, ROLLAND COMPLEX 37/17, WESTCOTT BUILDING, THE MALL, KANPUR KANPUR	208001	ICAI Reg No: 000236C EMAIL caalokknp@gmail.com gsp_ca97@yahoo.co.in Telephone 05122305233 09450333552 9389568460

<b>835</b>	AVANISH K RASTOGI & ASSOCIATES F-10A 11 KHUSHNUMA COMPLEX 7 R F BAHADUR MARG NEAR STATE GUEST HOUSE LUCKNOW 226001	ICAI Reg No: 003449C EMAIL cayashpalsharma@gmail.com alvverma@yahoo.co.in Telephone 5222207756 5222206040 9839314918
<b>836</b>	SANJEEV BHARGAVA & ASSOCIATES CHAMBER NO.303 2ND FLOOR 7/119 Swaroop Nagar KANPUR KANPUR 208002	ICAI Reg No: 003724N EMAIL mukul_fca@rediffmail.com sbhriugu@gmail.com Telephone 05122538600 05122538616 9415130137
<b>837</b>	D S SHUKLA & CO GF-2, EKTA APARTMENT, 125, CHANDRALOK, ALIGANJ LUCKNOW LUCKNOW 226024	ICAI Reg No: 000773C EMAIL dsshuklaca@yahoo.co.in akd.dss@gmail.com Telephone 05224236996 9839010159
<b>838</b>	JITENDRA AGARWAL & ASSOCIATES 1/231 VIRAM KHAND, GOMTI NAGAR, BEHIND DEVA PALACE LUCKNOW 226010	ICAI Reg No: 003755C EMAIL jitendrafca@gmail.com jkjyoti@yahoo.co.in Telephone 05222393111 05222391992 9415003111
<b>839</b>	S N GUPTA & ASSOCIATES 105/230 HUSSAINGANJ, PHOOLBAGH LUCKNOW LUCKNOW 226001	ICAI Reg No: 003817C EMAIL shivnarainabha@yahoo.co.in ashishgupta4050@gmail.com Telephone 05224107540 9415101759
<b>840</b>	SHIV KUMAR AGRAWAL & ASSOCIATES J 12/79-A-1 NATI IMLI VARANASI VARANASI 221002	ICAI Reg No: 006909C EMAIL asktoska@gmail.com poonam_bhu@yahoo.com Telephone 05422207173 05422201135 9935023141

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<b>842</b>	SANJAI KALYANI & CO 30 AB BLOCK DALLIPUR TOWER 6 SAPRU MARG LUCKNOW LUCKNOW	226001	ICAI Reg No: 007336C EMAIL praveensantoshi@gmail.com sanjaikalyani@ndiatimes.com Telephone 05224042983  05222710976 9935988786
<b>843</b>	PANDEY & CO CHARTERED ACCOUNTANTS 1ST FLOOR 24/24 KARACHI KHANA, KANPUR	208001	ICAI Reg No: 000357C EMAIL pandeycompany@gmail.com pancom@live.com Telephone 05122312753  05122372914 9415079234
<b>844</b>	KUMAR KHARE & CO GF-2,KUMAR KHARE HOUSE, 193,WAZIR HASAN ROAD  LUCKNOW	226001	ICAI Reg No: 006740C EMAIL hemantlko@gmail.com alok@kumarkhareca.com Telephone 05224009597  05222208068 9415007096
<b>845</b>	PRAKASH & SANTOSH ROLLAND COMPLEX, FLAT NO. 8, UPPER FLOOR WESTCOTT BUILDING, 37/17, THE MALL,  KANPUR	208001	ICAI Reg No: 000454C EMAIL prakashsantoshca@gmail.com santosh_ca_kan@yahoo.com Telephone 05122303565  9415126107
<b>846</b>	R P L & CO 379, BRAHMPURI, MEERUT CITY-U.P. HOUSE OF LATE SHRI JAGDISH BHATTEWALE  MEERUT	250001	ICAI Reg No: 510002C EMAIL rajendra.icaai@yahoo.com rkg.icaai@gmail.com Telephone 09811633035  9811633035

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<b>849</b>	P C S & ASSOCIATES FIRST FLOOR,PRITI BHAWAN 1,NAWAL KISHORE ROAD, HAZRATGANJ LUCKNOW 226001	ICAI Reg No: 007343C EMAIL dalmiapk1@gmail.com sandeepmanas@rediffmail.com Telephone 05224045941 05224045941 9415074101
<b>850</b>	RAJESH SRIVASTAVA & ASSOCIATES 220-B, SAHARA SHOPPING CENTRE NEAR MAZAR, FAIZABAD ROAD  LUCKNOW 226016	ICAI Reg No: 006341c EMAIL carajeshassociates@gmail.com rajeshassociates@rediffmail.com Telephone 05224000875 05224000875 9935506885
<b>851</b>	VIVEK MITTAL & ASSOCIATES 201, SHREE RAM TOWER ASHOK MARG LUCKNOW LUCKNOW 226001	ICAI Reg No: 005847C EMAIL vivekmittalgzb@yahoo.co.in cajayantpandey@rediffmail.com Telephone 05224003471 01202719525 9810197960
<b>852</b>	S SRIVASTAVA & CO C/O VIJAY SHANKAR MATHUR C/O VIJAY SHANKAR MATHUR GOMTI NAGAR LUCKNOW 226010	ICAI Reg No: 004570C EMAIL ssandco.ca@gmail.com sanjeevfca33@icloud.com Telephone 0522303303 05122354933 9839101533

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<b>854</b>	A SACHDEV & CO 27/ II, GOKHALE MARG LUCKNOW LUCKNOW	226001	ICAI Reg No: 001307C EMAIL mail@asachdev.com kgbansal@gmail.com Telephone 05222207154 05222207954 9415089638
<b>855</b>	AJAY GOEL & CO SHUBHRICH 2/74 VISHAL KHAND GOMTI NAGAR LUCKNOW	226010	ICAI Reg No: 002107C EMAIL ajaygoel.co@gmail.com ajaygoel_co@rediffmail.com Telephone 05224026665 9415109214
<b>856</b>	D S SINHA & CO II FLOOR, SKYLARK COMPLEX, 14/147,CHUNNIGANJ, KANPUR	208001	ICAI Reg No: 005515c EMAIL dssinha@gmail.com caasitkumar@rediffmail.com Telephone 05122530479 09415045845 9415045845
<b>857</b>	V P ADITYA & CO 15/198-A, CIVIL LINES, 15/198-A, CIVIL LINES, KANPUR KANPUR	208001	ICAI Reg No: 000542C EMAIL vpaditya@rediffmail.com vpaditya123@gmail.com Telephone 0512-2306882 0512-2304325 9506270909
<b>858</b>	S C J ASSOCIATES 1/129F, PROFESSORS COLONY HARIPARWAT AGRA	282002	ICAI Reg No: 003131C EMAIL scjainca@gmail.com scjassociatesudaipur@yahoo.com Telephone 05624060202 05624060303 9837066222



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<b>860</b>	SHASHI & CO 48F/105, PUNEET VRINDAVAN, SANJAY PLACE,  AGRA	282002	ICAI Reg No: 004785C EMAIL ca.shashikumar@gmail.com shashikumar25@hotmail.com Telephone 05624005900 05622852963 9837063304
<b>861</b>	J P ASSOCIATES 725, JPACA House Civil Lines  JHANSI	284001	ICAI Reg No: 004743C EMAIL email@jpaca.com va.jpaca@gmail.com Telephone 05102371572  9936603000
<b>862</b>	RAM ALOK & CO 1ST FLOOR, USHA KIRAN PLAZA, NEAR CHAMPA AGRAWAL BAL MANDIR DAMPIER NAGAR MATHURA	281001	ICAI Reg No: 011313C EMAIL alok_nagar@rediffmail.com caramkumar@icai.org Telephone 7500577621 05652501305 9837414191
<b>863</b>	VIMAL DIXIT & ASSOCIATES 65/75 CHITWAPUR ROAD ADJACENT TO VIKAS DEEP BUILDING STATION ROAD LUCKNOW	226001	ICAI Reg No: 008805C EMAIL vimalkantdixit@gmail.com cavimaldixit@rediffmail.com Telephone 05224239460 05222630996 9415364482
<b>864</b>	V R ASSOCIATES 8 JAGDISH CHAND BOSE MARG LALBAGH LUCKNOW LUCKNOW	226001	ICAI Reg No: 001239C EMAIL abhinandanca@hotmail.com abhinandan.notes@gmail.com Telephone 05222230525 05222231750 9935140215

<b>865</b>	S CHAUDHARY & ASSOCIATES D-59/334 D-1 DAYAL ENCLAVE MAHMOORGANJ VARANASI	221010	ICAI Reg No: 008834C EMAIL scavns1997@gmail.com scavns@yahoo.com Telephone 9935518429  7905930933
<b>866</b>	P M S & CO B-4 SHAMBHU APPARTMENTS PROFESSOR COLONY HARI PARWAT AGRA	282002	ICAI Reg No: 013398C EMAIL info@pms.firm.in shilpiaca80@gmail.com Telephone 0562-4058258  9837000739
<b>867</b>	D PATHAK & CO 23/4 KA, GOKHALE MARG, NEAR MANDHYANCHAL VIDYUT VITRAN NIGAM OFFICE LUCKNOW	226001	ICAI Reg No: 001439C EMAIL d_pathakco@yahoo.co.in akdwivedi54@yahoo.com Telephone 0522 4009249 05224048783 9415008181
<b>868</b>	BALRAM CHANDRA & ASSOCIATES 60-B/44,NAWAB YUSUF ROAD, BEHIND SANGAM PLACE, CIVIL LINES, ALLAHABAD	211001	ICAI Reg No: 002817C EMAIL chandra_balram@rediffmail.com balramchandrapandey@gmail.com Telephone 05322561154 9415236517 9335152604
<b>869</b>	RAJIV MEHROTRA & ASSOCIATES 3/3A,VISHNUPURI  KANPUR	208002	ICAI Reg No: 002253C EMAIL rma.consult@gmail.com rma_knp@rediffmail.com Telephone 05122531806 05122531056 9839039707
<b>870</b>	M B GABHAWALA & CO SHOBHA SHREE, 3, SURYA NAGAR GURUBAGH LUXA VARANASI	221010	ICAI Reg No: 001183C EMAIL ajeet.mbgco@gmail.com amg_vn@yahoo.com Telephone 05422400940 9369940044 9369445033

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<b>872</b>	A R S A N & CO C. 27/274-A-A1 1st FLOOR, OFFICE NO. 102 AND 103 JAI SINGH BUILDING - NEW, MALDAHIYA VARANASI	221001	ICAI Reg No: 005216C EMAIL arsan_co@rediffmail.com arsan1990@gmail.com Telephone 05422200268 05422984471 9415202798
<b>873</b>	DEEPAK YASHDEEP & CO J 12/79 A-6 NATI IMLI  VARANASI	221002	ICAI Reg No: 008869C EMAIL deepakcavns@rediffmail.com deepak76427@gmail.com Telephone 05422207843  9415227788
<b>874</b>	AMIT OM & CO 2nd Floor, Dr. Bajaj Complex, 17/23, Tashkand Marg, SP Marg Next to PVR Campus, Civil Lines ALLAHABAD	211001	ICAI Reg No: 011957C EMAIL amit@amitom.in aocald@gmail.com Telephone 07052952626 05322260456 9415238605
<b>875</b>	VINAY NAVEEN & CO 50 ROHITASA RAVINDRA PALLI FAIZABAD ROAD  LUCKNOW	226001	ICAI Reg No: 009188C EMAIL VNCGZB@GMAIL.COM VNCGZB@YAHOO.CO.IN Telephone 01204120140 9910691575 9310556351
<b>876</b>	RASOOL SINGHAL & CO G-313 SECTOR-63 NOIDA NOIDA	201307	ICAI Reg No: 500015n EMAIL carasoolsinghal@gmail.com anujgoyal@icai.org Telephone 01204207878 01204117171 9810041371

<b>877</b>	B N P S Y & ASSOCIATES G 16 3RD FLOOR SECTOR 3 NOIDA	201301	ICAI Reg No: 507853c EMAIL bnpsy09@gmail.com cabmagrawal@rediffmail.com Telephone 01204542600 01204542700 9810009545
<b>878</b>	AGRAWAL AJAY KUMAR & CO 13/19,ELGIN ROAD, CIVIL LINES,  ALLAHABAD	211001	ICAI Reg No: 117658W EMAIL akagarwalca@rediffmail.com akagarwalca@icai.org Telephone 05322407866 9415018943 9415214927
<b>879</b>	OM RASTOGI & CO 43/121 NAWAL KISHORE ROAD SECOND FLOOR, PADMAKAR BHAWAN HAZRATGANJ LUCKNOW	226001	ICAI Reg No: 002604c EMAIL anubhavanadi@gmail.com anubhavanadi@icloud.com Telephone 05224062506  9415419614
<b>880</b>	S N KAPUR & ASSOCIATES M-5 GOLE MARKET, MAHANAGAR, 2nd FLOOR, above Reliance Jewels Showroom, LUCKNOW	226006	ICAI Reg No: 001545C EMAIL avichal_kapur@yahoo.com suyash_ca@rediffmail.com Telephone 0522-4016231 9839211549 9415011673
<b>881</b>	NEERAJ PRAKASH & ASSOCIATES 328/208, LUKERGANJ, PURSHOTTAM KUNJ, NEAR DR. BANERJEE, ALLAHABAD	211001	ICAI Reg No: 010495C EMAIL neerajagrawal_ca@rediffmail.com neerajagrawal_ca@yahoo.com Telephone 05322616826 9936457799 9415317799
<b>882</b>	VED AND COMPANY AJANTA BUILDING, OPP. CLOCK TOWER G.T ROAD GHAZIABAD, GHAZIABAD	201001	ICAI Reg No: 012019N EMAIL vedgoel@yahoo.co.in sgvedgoel@gmail.com Telephone 01204372165 01204372165 9868530255

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<b>884</b>	A KAY MEHRA & CO 120/128 LAJPAT NAGAR  KANPUR	208005	ICAI Reg No: 050004C EMAIL akmehra23@rediff.com caanilmehra@gmail.com Telephone 01204242232  9956358976
<b>885</b>	VIKAS MAUDGIL & CO CHAMBER NO. 11 , IST FLOOR , GREATER KAILASH COMPLAX , 80 FEET ROAD , ADJ. GUMTI GURDWARA, KANPUR	208012	ICAI Reg No: 008386C EMAIL vssvinfotech@gmail.com vm_company@yahoo.com Telephone 05122540308 05122540611 9415041971
<b>886</b>	AJAI MISHRA & ASSOCIATES B 1/3 K-1A, LANE NO 3, RAVINDRAPURI EXT, NEAR ALAKNANDA HOSPITAL DURGAKUND VARANASI	221005	ICAI Reg No: 007983c EMAIL caajaimishra@gmail.com amavns@hotmail.com Telephone 05422315068  9415225765
<b>887</b>	V KHANNA & CO HARI PREM BHAWAN 111A/403 ASHOK NAGAR  KANPUR	208012	ICAI Reg No: 000200C EMAIL khannavk@gmail.com etds@rediffmail.com Telephone 05122536526 05122542161 9839079576
<b>888</b>	GOPAL GUPTA & CO TF- 6 #3RD FLOOR, VINAYAK CENTRAL PLAZA 172C/40, MAHATMA GANDHI MARG, CIVIL LINES ALLAHABAD	211001	ICAI Reg No: 000878C EMAIL mailtoggc@gmail.com ggco_alld@yahoo.com Telephone 05322400703 05322415062 9415309678

<b>889</b>	R A M K R A J & ASSOCIATES AF-1/C-4 IMLAK IIND NADESAR VARANASI	221002	ICAI Reg No: 002093C EMAIL jbgarg1@gmail.com audit_man@rediffmail.com Telephone 05422360038 05422360038 9415336695
<b>890</b>	A A A M & CO A-58 IST FLOOR SECTOR - 65 NOIDA	201301	ICAI Reg No: 008113C EMAIL atul@aaaca.in atulprga@gmail.com Telephone 01202406700 01202406443 9990057390
<b>891</b>	R M LALL & CO 4/10, VISHAL KHAND, GOMTI NAGAR,  LUCKNOW	226010	ICAI Reg No: 000932C EMAIL rmlallco@rmlallco.com tewarip@yahoo.com Telephone 05224043793 05222304172 9335901605
<b>892</b>	K S J & CO FLAT NO. 297 BLOCK - HD SECTOR-135 NOIDA NOIDA	201301	ICAI Reg No: 016024N EMAIL ksjo.ca@gmail.com mukesh.kumar@ksjindia.com Telephone 01141004252 01141004252 9990675018
<b>893</b>	P L TANDON & CO 37/17 FIRST FLOOR WESTCOTT BUILDING THE MALL, KANPUR KANPUR	208001	ICAI Reg No: 000186c EMAIL pltandon1957@rediffmail.com pltandon1957@gmail.com Telephone 05122366774 05122367262 9839911865
<b>894</b>	ANOOP AGARWAL & CO 14 - SAKET NAGAR, LACHHIPUR, P.O. GORAKHNATH  GORAKHPUR	273015	ICAI Reg No: 001739C EMAIL anoop.rotary@gmail.com caanoopkagarwal@yahoo.com Telephone 05512260693 05512260782 9235508900

<b>895</b>	NIRBHAYA & ASSOCIATES D-34 SECTOR 5-B VRINDAVAN YOJNA RAEBARELI ROAD TELIBAGH LUCKNOW	226025	ICAI Reg No: 016125N EMAIL info@canirbhaya.com canirbhaya@gmail.com Telephone 01122053407 01122053407 9810382513
<b>896</b>	Y N CHAUBEY & CO N-12/304, J-8 SHIVRAJ NAGAR COLONY TULSIPUR MEHMOOR GANJ VARANASI	221010	ICAI Reg No: 016163N EMAIL ynchaubeyco@gmail.com yn_chaubey@yahoo.in Telephone 0542-2362309 0542-2362309 9810308554
<b>897</b>	RAJ K SRI & CO E-16, FIRST FLOOR, SECTOR-3 NOIDA	201301	ICAI Reg No: 014141N EMAIL vaswanirohit@hotmail.com sundeep@rajksri.com Telephone 01204223832 01122525200 9811277755
<b>898</b>	HABIBULLAH & CO H V HOUSE 10 PARK ROAD GORAKHPUR	273001	ICAI Reg No: 001087C EMAIL info@hcoca.com cavivek.fca@gmail.com Telephone 05512334617 05512339577 9839119370
<b>899</b>	MITTAL GUPTA & CO 14, RATAN MAHAL 15/197 CIVIL LINES KANPUR	208001	ICAI Reg No: 001874c EMAIL mgco@mgcoca.com akgupta57@gmail.com Telephone 05122303235 05122303234 9839034107
<b>900</b>	S A R B & ASSOCIATES 17/219,SARAI HARNARAYNA ROAD, NEAR VISHWA BHARTI PUBLIC SCHOOL SASNI GATE ALIGARH	202001	ICAI Reg No: 017437C EMAIL sarbassociates@gmail.com bhushanca_agrawal@rediffmail.com Telephone 05712411496 9412757059

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<b>903</b>	VINOD KUMAR GUPTA & ASSOCIATES BLOCK NO. 31/F/9 OPPOSITE L.I.C. BUILDING SANJAY PLACE AGRA	282002	ICAI Reg No: 002377C EMAIL vinodguptafca@gmail.com nikhilgupta_ca@rediffmail.com Telephone 05622520211 05622522129 9837265958
<b>904</b>	SINGH AGARWAL & ASSOCIATES 30, ASHOK MARG, 1ST FLOOR, NEAR GOMTI BRIDGE, CORPORATION BANK BLDG. LUCKNOW	226001	ICAI Reg No: 004702C EMAIL mukesh.saa@gmail.com agrawal.mukesh.kumar@icai.org Telephone 05224060801 05222209350 9415002846
<b>905</b>	CHATTERJEE & CHATTERJEE B-21/1, FIRST FLOOR RATHYATRA MARKET RATHYATRA CROSSING VARANASI	221010	ICAI Reg No: 001109C EMAIL ca.ccvns@gmail.com gauravstar11@yahoo.co.in Telephone 05422454602 05422454603 9919306750
<b>UT</b>			
<b>906</b>	ANSUL AGRAWAL & CO 49, KESHAV VIHAR, LANE NO.3, G.M.S. ROAD, DEHRADUN  DEHRADUN	248006	ICAI Reg No: 500112N EMAIL ansulagrawal@gmail.com ansulagrawal@rediffmail.com Telephone 01352622333  9810153504



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<b>908</b>	GOYAL PARUL & CO 54 MEEDO COMPLEX, 2ND FLOOR SAHARANPUR ROAD NEAR SAHARANPUR CHOWK DEHRADUN 248001	ICAI Reg No: 016750N EMAIL capgoyal@gmail.com goyalgoyal_p@rediffmail.com Telephone 1352725687 1122057847 9899612242
<b>909</b>	MANOJ VATSAL & CO HALL 1D,2ND FLOOR,DURGA CITY CENTRE HALDWANI NAINITAL, UTTARANCHAL HALDWANI 263141	ICAI Reg No: 010155C EMAIL manojvatsalca@gmail.com manojvatsalca@yahoo.co.in Telephone 05946228558 9837170647
<b>910</b>	PRAMOD BANWARI LAL AGRAWAL & CO 7-NAINITAL ROAD NEAR SARASWATI SHISHU MANDIR KALYANI VIEW RUDRAPUR RUDRAPUR 263153	ICAI Reg No: 003631c EMAIL pagrawalca@gmail.com pba_ca@yahoo.com Telephone 05944243994 05949245208 9897618994
<b>911</b>	B R A N & ASSOCIATES 898, 2ND FLOOR CANAL ROAD KISHANPUR DEHRADUN 248001	ICAI Reg No: 014544N EMAIL ravigulati@cabran.in brijesh69@gmail.com Telephone 01122445183 9873665350
<b>912</b>	NAVEEN UPADHYAYA & ASSOCIATES C/O SH. H.C.UPADHYAYA , STREET NO. 05, BHOJAK COLONY, LOHARIA SAL TALLA, OONCHA PUL HALDWANI 263139	ICAI Reg No: 014244N EMAIL naveen@canaveen.com rsharma.ca@gmail.com Telephone 05946263567 09911334882 9911334882

<b>913</b>	SHYAM LAL DADHICHI & ASSOCIATES GITA RAM JOSHI, SAURA SARULI THANO ROAD, RAIPUR DEHRADUN DEHRADUN	248008	ICAI Reg No: 012265N EMAIL siria032000@yahoo.co.in sdadhichi7@gmail.com Telephone 01147587185 8826592592
<b>914</b>	HEMANT ARORA & CO LLP 354-B, 30, CIVIL LINES  ROORKEE	247667	ICAI Reg No: 002141c EMAIL hemantaco@gmail.com hemant.arora@hemantarora.in Telephone 01332273343 01332277272 9837039666
<b>WB</b>			
<b>915</b>	ABHIJIT DUTT & ASSOCIATES DN-2 UNIT 1103 SIGNET TOWER SECTOR-V SALT LAKE NORTH 24 PARGANAS CALCUTTA-700 091 KOLKATA	700091	ICAI Reg No: 315049E EMAIL cadutt@gmail.com mainaksen@icloud.com Telephone 03322481962 03322485052 9163300400
<b>916</b>	GHOSAL BASU & RAY 8/2 KIRON SANKAR ROY ROAD, 2ND FLOOR, ROOM NO. 28  KOLKATA	700001	ICAI Reg No: 315080E EMAIL gbr1991@gmail.com apratim2@hotmail.com Telephone 03322439185 03322101182 9830044934
<b>917</b>	S PODDAR & CO 2, LALBAZAR STREET 2ND FLOOR, ROOM NO. 201-203 KOLKATA HOWRAH	700001	ICAI Reg No: 320294E EMAIL poddar.sanjay@gmail.com sanjay_poddar@vsnl.com Telephone 03322314636 03340053817 9830047033
<b>918</b>	B CHHAWCHHARIA & CO 8A AND 8B, SATYAM TOWERS 3, ALIPORE ROAD  KOLKATA	700027	ICAI Reg No: 305123E EMAIL contact@bccoindia.com k.chhaw@gmail.com Telephone 03324791951 9830292324

<b>919</b>	K K CHANANI & ASSOCIATES 5/1 CLIVE ROW 3RD FLOOR ROOM NO. 78 KOLKATA	700001	ICAI Reg No: 322232E EMAIL kkcandassociates@gmail.com kkc@cal2.vsnl.net.in Telephone 03322130296 03322624786 9830044507
<b>920</b>	H S BHATTACHARJEE & CO KAMALALAYA CENTRE ROOM NO 316, 3RD FLOOR 156A LENIN SARANI KOLKATA	700013	ICAI Reg No: 322303E EMAIL hsbhattacharjee@gmail.com arupratanray@yahoo.com Telephone 03322150832 03322159323 9831034440
<b>921</b>	MITRA ROY & DATTA 11C, RAJA BASANTA ROY ROAD  KOLKATA	700026	ICAI Reg No: 322477E EMAIL mitraroydatta@gmail.com mrdcas@cal3.vsnl.net.in Telephone 03340613065  9433012581
<b>922</b>	S GUHA & ASSOCIATES CJ 19, SECTOR - II, SALT LAKE  24 PARGANAS	700091	ICAI Reg No: 322493E EMAIL sguhaassociates@gmail.com alam_gudguy@rediffmail.com Telephone 03323506991 03323609686 9831015331
<b>923</b>	S D P & ASSOCIATES 46C, CHOWRINGHEE ROAD, FLAT NO. 14G EVEREST HOUSE KOLKATA	700071	ICAI Reg No: 322176E EMAIL sandeep@sdpa.co.in pranitadalmia9@gmail.com Telephone 03340033324 03340033325 9831123466
<b>924</b>	DBK ASSOCIATES 39BC Surabhi Complex, PO:Maheswara,Chakloknath, PS:Ramnagar Diamond Harbour	743368	ICAI Reg No: 322817E EMAIL dbkassociatesd@gmail.com bipasha_1995@yahoo.co.in Telephone 03322840227  9831213607

<b>925</b>	ROY GHOSH & ASSOCIATES 545 G T ROAD SOUTH 4TH FLOOR ROOM NO 410 HOWRAH 711101 3 C R AVENUE BHARAT BHABAN KOL-700072 HOWRAH 711101	ICAI Reg No: 320094E EMAIL royghosh@gmail.com royghosh@hotmail.com Telephone 03322360048 03326386682 9433090853
<b>926</b>	VIMAL & SEKSARIA 31, GANESH CHANDRA AVENUE, 1ST FLOOR,  KOLKATA 700013	ICAI Reg No: 319194E EMAIL vimalseksaria@gmail.com riteshvimal@rediffmail.com Telephone 03322122638 03340048654 9830063414
<b>927</b>	S K MALLICK & CO BIKANER BUILDINGS 1ST FLOOR, ROOM NO. 2 8-B, LALBAZAR STREET KOLKATA 700001	ICAI Reg No: 324892E EMAIL skmco.ca@gmail.com rsmallick@rediffmail.com Telephone 03340053787  9831051467
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<b>929</b>	A R S K & ASSOCIATES 22, R.N. MUKHERJEE ROAD, 3RD FLOOR,  KOLKATA 700001	ICAI Reg No: 315082E EMAIL kabra.sk@gmail.com rk@arsk.in Telephone 03340063380 03322311381 9830023880
<b>930</b>	P C PATNI & CO UNIT NO. 15, 3RD FLOOR, 6 LYONS RANGE TURNER MORRISSON HOUSE NEAR CALCUTTA STOCK EXCHANGE KOLKATA 700001	ICAI Reg No: 322991E EMAIL PATNICP@GMAIL.COM KOLKATA@PATNI.CO.IN Telephone 03340016345 02242648335 9831139826

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<b>932</b>	AGARWAL SANGANERIA & CO 7, RABINDRA SARANI 5TH FLOOR, ROOM NO. 513  KOLKATA	700001	ICAI Reg No: 317224E EMAIL pawan@asac.co.in bina.asac@gmail.com Telephone 03322253112 03340066463 9830038817
<b>933</b>	MARODIA KHANNA & ASSOCIATES SHYAMA CHARAN DEY STREET 15 SHYAMA CHARAN DEY STREET KOLKATA KOLKATA	700073	ICAI Reg No: 317147E EMAIL marodiakhanna@yahoo.co.in kumar04@gmail.com Telephone 9831498949 03322570178 9831498949
<b>934</b>	NIRUPAM & ASSOCIATES RASHKHOLA PARA  KHARDAH  KOLKATA	700117	ICAI Reg No: 323575E EMAIL nirupamnassociates_kdh@rediffmail.com nirupamnassociates@gmail.com Telephone 03340086793 9830280917
<b>935</b>	GHOSH & ASSOCIATES CB-108 SALT LAKE SECTOR-1  24 PARGANAS	700064	ICAI Reg No: 322016E EMAIL ppghosh@ghoshandassociates.in ghoshandassociatesca@gmail.com Telephone 03323628870 03323648215 9748711022
<b>936</b>	A GOPALKA & ASSOCIATES 7/1A GRANT LANE MEZZANINE FLOOR WHITE HOUSE M-2 KOLKATA	700012	ICAI Reg No: 324865E EMAIL agopalkaandassociates@gmail.com kamalagarwala@rediffmail.com Telephone 03322110280 03322110281 9836136479

<b>937</b>	GARG CHOUDHARY AND ASSOCIATES 1ST FLOOR METRO PLAZA STATION FEEDER ROAD SILIGURI	734005	ICAI Reg No: 327601E EMAIL ca.prasant@icai.org rahul.singla@gcaindia.com Telephone 03532500279 09832339343 9733148177
<b>938</b>	SARAF & CHANDRA LLP ASHOKA HOUSE, SUITE NO. 501 3A, HARE STREET 5TH FLOOR KOLKATA	700001	ICAI Reg No: 315096E EMAIL subhash@sarafchandra.com gautamresponse@gmail.com Telephone 03322317108 03322480712 9831087579
<b>939</b>	PATNI & CO 1, INDIA EXCHANGE PLACE 2ND FLOOR, ROOM NO. - 219 MEGACITY CHAMBERS KOLKATA	700001	ICAI Reg No: 320304E EMAIL dkpatni@gmail.com paveljain@hotmail.com Telephone 03322314111 03322314112 9831094608
<b>940</b>	S GHOSE & CO CHARTERED ACCOUNTANTS LLP 11, OLD POST OFFICE STREET, 2ND FLOOR, KOLKATA KOLKATA	700001	ICAI Reg No: 302184E EMAIL sghose1943@gmail.com sghose1943@yahoo.com Telephone 0332231195 03322481201 9830053731
<b>941</b>	R GOPAL & ASSOCIATES 1/1A, Vansittart Row, 1st Floor Room No. 6, Opp Telephone Bhavan BBD Bagh KOLKATA	700001	ICAI Reg No: 000846C EMAIL ssawaria@rgopal.in rga.fca1@gmail.com Telephone 03322480021 03322483135 9830813929
<b>942</b>	GUHA NANDI & CO COMMERCE HOUSE 5TH FLOOR, ROOM 8D AND E, 2A, GANESH CHANDRA AVENUE, KOLKATA	700013	ICAI Reg No: 302039E EMAIL guhanandi@gmail.com gnc_ca@vsnl.net Telephone 03322132929 03322132930 9433009268

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<b>944</b>	CHATTERJEE & CO 153 RASH BEHARI AVENUE 3RD FLOOR KOLKATA - 700 029  KOLKATA	700029	ICAI Reg No: 302114E EMAIL chatterjee.ca1955@gmail.com chatterjee.ca@rediffmail.com Telephone 03324656114  9830440535
<b>945</b>	CHATURVEDI & CO 60, BENTINCK STREET,  KOLKATA	700069	ICAI Reg No: 302137E EMAIL chaturvedikol@hotmail.com chaturvedicokol@gmail.com Telephone 03322292229 03346012507 9433021144
<b>946</b>	NANDY HALDER & GANGULI 18, NETAJI SUBHAS ROAD, TOP FLOOR,  KOLKATA	700001	ICAI Reg No: 302017E EMAIL nandyhalderganguli1973@gmail.com chandaparthasarathi@yahoo.com Telephone 03322300008 03322105018 9831203590
<b>947</b>	DE & BOSE 8/2, KIRAN SHANKAR ROY ROAD, 2ND FLOOR, ROOM NO. 1 AND 18, KOLKATA- 700001  KOLKATA	700001	ICAI Reg No: 302175E EMAIL deandbose1956@gmail.com desubrata@rediffmail.com Telephone 03322485039 03322487424 9831005582
<b>948</b>	KOTHARI & CO 1E, NEELKANTH 26-B, CAMAC STREET,  KOLKATA	700016	ICAI Reg No: 301178E EMAIL amitavkothari@yahoo.co.in manaswy@yahoo.co.uk Telephone 03322901430 03322878204 9831108629

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<b>950</b>	SAHA GANGULI & ASSOCIATES NEELAMBER, 28B, SHAKESPEARE SARANI, 4TH FLOOR, FLAT NO. 4E  KOLKATA	700017	ICAI Reg No: 302191E EMAIL casamirsaha@gmail.com sks7576@dataone.in Telephone 03322828627  03322827576 9830031670
<b>951</b>	S P A N & ASSOCIATES 14/28, GOLF CLUB ROAD GROUND FLOOR KOLKATA - 700 033 KOLKATA	700033	ICAI Reg No: 302192E EMAIL sg_associates@vsnl.net sga1969@dataone.in Telephone 03324235087  08274030628 9830251048
<b>952</b>	S K SINGHANIA & CO LESLIE HOUSE, 1st Floor, 19A JAWAHARLAL NEHRU ROAD  KOLKATA	700087	ICAI Reg No: 302206E EMAIL rajeshsinghaniania@rediffmail.com clients@skesco.in Telephone 03322495211  03322495224 9831027576
<b>953</b>	M C BHANDARI & CO 4 SYNAGOGUE STREET SUITE NO 205 2nd FL BEHIND CENTRAL BANK OF INDIA FACING BRABOURNE ROAD KOLKATA	700001	ICAI Reg No: 303002E EMAIL mcbncokol@gmail.com mrjain@mcb.net.in Telephone 03322426077  03322421053 9830268455
<b>954</b>	P C MASKARA & CO 423/1, BURDWAN ROAD BESIDE SILPANCHAL BHAWAN SILIGURI SILIGURI	734005	ICAI Reg No: 306073E EMAIL efiling@gmail.com pankajmaskara@hotmail.com Telephone 03532503800  03532504444 9832096660



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<b>956</b>	MOOKHERJEE BISWAS & PATHAK 5 AND 6, FANCY LANE 5TH FLOOR  KOLKATA	700001	ICAI Reg No: 301138E EMAIL abhijit@mbpkol.com sudersanmukherjee@gmail.com Telephone 03322481733 03322421789 9433037066
<b>957</b>	B M CHATRATH & CO LLP #CENTRE POINT# ,4TH FLOOR, ROOM NO-440 21, HEMANTA BASU SARANI KOLKATA	700001	ICAI Reg No: 301011E EMAIL bmccal@bmchatrath.in chatrathanand@gmail.com Telephone 03322484575 03322486798 9830146582
<b>958</b>	S K BASU & CO TEMPLE CHAMBERS,2ND FLOOR, 6,OLD POST OFFICE STREET,  KOLKATA	700001	ICAI Reg No: 301026E EMAIL skbasuandco@gmail.com chowdhurysinhask@yahoo.co.in Telephone 03322486065 03322483838 9830214931
<b>959</b>	LODHA & CO 14 GOVERNMENT PLACE EAST  KOLKATA	700069	ICAI Reg No: 301051E EMAIL rpsingh@lodhaco.com indranilchoudhury@gmail.com Telephone 03340400000 03340400200 9831072526
<b>960</b>	RAY & RAY WEBEL BHAVAN, BLOCK - EP GP, BIDHAN NAGAR SECTOR - V, SALLAKE KOLKATA	700091	ICAI Reg No: 301072E EMAIL raynray@vsnl.com raynray@airtelmail.in Telephone 03340648107 03340648109 9007128171

<b>961</b>	S N MUKHERJI & CO 1B, OLD POST OFFICE STREET, EMERALD HOUSE, 3RD FLOOR, B.B.D. BAGH KOLKATA 700001	ICAI Reg No: 301079E EMAIL snm_calcutta@hotmail.com snmukherji@vsnl.net Telephone 03322481726 03322307281 9831089590
<b>962</b>	P D RUNGTA & CO CENTRE POINT 21, HEMANT BASU SARANI 3RD. FLOOR, ROOM NO.317 KOLKATA 700001	ICAI Reg No: 001150C EMAIL pdrungta@gmail.com harsh_udeshi043@rediffmail.com Telephone 03330282503 03330282502 9831007253
<b>963</b>	D P CHATTERJEE & CO 10, OLD POST OFFICE STREET 2ND FLOOR, ROOM NO. 51 KOLKATA-700001 KOLKATA 700001	ICAI Reg No: 301095E EMAIL dpcc49@gmail.com dpcc49@rediffmail.com Telephone 03322481467 03322108805 9830867088
<b>964</b>	SEN & RAY MERCANTILE BUILDINGS,1ST FLOOR B-BLOCK LALBAZAR STREET,KOLKATA-700001 KOLKATA 700001	ICAI Reg No: 303047E EMAIL info@senandray.com raysoumik@gmail.com Telephone 03323594531 03340047946 9830028632
<b>965</b>	SINGHI & CO 161 SARAT BOSE ROAD KOLKATA KOLKATA 700026	ICAI Reg No: 302049e EMAIL aditya@singhico.com anurag.singhi@bakertillysinghi.com Telephone 03324196000 03324196001 9830455666
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<b>968</b>	G P AGRAWAL & CO UNIT NO. 606, DIAMOND HERITAGE 16, STRAND ROAD KOLKATA 700001	ICAI Reg No: 302082E EMAIL mail@gpaco.net gpa@cal.vsnl.net.in Telephone 03366076831 03346012771 9830025610
<b>969</b>	DUTTA SARKAR & CO 7A, KIRAN SANKAR ROY ROAD, 2ND FLOOR KOLKATA-700001 KOLKATA 700001	ICAI Reg No: 303114E EMAIL dusac.2009@rediffmail.com info@duttasarkar.com Telephone 03322481760 03321331333 9831079518
<b>970</b>	G BASU & CO BASU HOUSE 3 CHOWRINGHEE APPROACH KOLKATA 700072 KOLKATA 700072	ICAI Reg No: 301174E EMAIL s.lahiri@gbasu.in anusree.lahiri@gmail.com Telephone 03322126253 03322128016 9831355960
<b>971</b>	L B JHA & CO B-2/1 GILLANDER HOUSE 8, NETAJI SUBHAS ROAD KOLKATA 700001	ICAI Reg No: 301088E EMAIL bnjha@lbjha.com deeroy1984@gmail.com Telephone 03322425858 03322424277 9830027410
<b>972</b>	MAHESHWARI & ASSOCIATES GEETANJALI APARTMENTS FLAT NO. 6A, 6TH FLOOR 8B MIDDLETON STREET KOLKATA 700071	ICAI Reg No: 311008E EMAIL kolkata@maheshwariassociates.com bijay_murmuria@sumedhafiscal.com Telephone 03322298936 03322296758 9830039390

<b>973</b>	RAMESH C GUPTA & CO 11 SRI NATH DAS LANE BOW-BAZAR KOLKATA	700012	ICAI Reg No: 303014E EMAIL rameshc.gupta@live.in chhitizjaiswal@gmail.com Telephone 03322370437 03322376766 9830014627
<b>974</b>	S B A ASSOCIATES 27, MIRZA GHALIB STREET, 5TH FLOOR  KOLKATA	700016	ICAI Reg No: 308136E EMAIL sbaassociates1@gmail.com sbaaudit@dataone.in Telephone 033-22520049 033-22526704 9163613844
<b>975</b>	S JAYKISHAN 12, HO CHI MINH SARANI,2ND FLOOR, SUITE NO. 2D,2E , 2F 2ND FLOOR KOLKATA	700071	ICAI Reg No: 309005E EMAIL info@sjaykishan.com schatterjee1975@gmail.com Telephone 03340035801 03340035807 9831001140
<b>976</b>	NUNDI & ASSOCIATES 7C,KIRON SHANKAR ROY ROAD HASTING CHAMBER, 3RD FLOOR  KOLKATA	700001	ICAI Reg No: 309090E EMAIL nundi1975@gmail.com nandisoumen@hotmail.com Telephone 03322308863 03340708100 9433009144
<b>977</b>	KESHRI & ASSOCIATES 54 PILKHANA  3RD LANE  HOWRAH - 711101 HOWRAH	711101	ICAI Reg No: 310006E EMAIL KESHRIANDASSOCIATES@GMAIL.COM KESHRIANDASSOCIATES@YAHOO.COM Telephone 03322701960 03322685957 8961320590
<b>978</b>	VIDYA & CO ROOM NO. 316, 3RD FLOOR CENTRE POINT, 21, HEMANT BASU SARANI KOLKATA KOLKATA	700001	ICAI Reg No: 308022E EMAIL info@vidyaca.com jha_sarad@yahoo.co.in Telephone 03322133231 03322133232 9831003978

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<b>980</b>	J L SENGUPTA & CO 70A, LENIN SARANI, 1ST FLOOR,  KOLKATA	700013	ICAI Reg No: 307092E EMAIL cajlsco@gmail.com rjana_40@yahoo.co.in Telephone 03322645633 03322266691 9433177389
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<b>982</b>	A KAYES & CO 231, KAMALALAYA CENTRE 156A, LENIN SARANI  KOLKATA	700013	ICAI Reg No: 311149E EMAIL akayes123@gmail.com ashim742@yahoo.co.in Telephone 03322157252  9339513458
<b>983</b>	DEOKI BIJAY & CO 213C.JABAKUSUM HOUSE 2ND FLOOR 34, CHITTARANJAN AVENUE KOLKATA	700012	ICAI Reg No: 313105E EMAIL deokinagrawal@rediffmail.com dbc_rnc@yahoo.com Telephone 03322121110 03322122633 9433039556
<b>984</b>	K L BANERJEE & CO HASTINGS CHAMBERS, BASEMENT, 7C, KIRAN SANKAR ROY ROAD, KOLKATA	700001	ICAI Reg No: 313107e EMAIL kanailal_banerjee@yahoo.com klbnco@yahoo.in Telephone 03322316370 03322317766 9433507358

<b>985</b>	RAY & CO 21A, SHAKESPEARE SARANI, FLAT - 8C, 8TH FLOOR,  KOLKATA	700017	ICAI Reg No: 313124E EMAIL caskroy@gmail.com soumi18roy@yahoo.co.in Telephone 08697735000 08697735002 9831004140
<b>986</b>	KHETAWAT & CO 9, LALBAZAR STREET 1ST FLOOR, BLOCK D  KOLKATA	700001	ICAI Reg No: 313185E EMAIL khetawatco@gmail.com office@khetawatco.com Telephone 03322488089 03322485236 9830244288
<b>987</b>	K G R S & CO CHATTERJEE INTERNATIONAL CENTER 14TH FLOOR, FLAT NO-13A 33A, J.L.NEHRU ROAD KOLKATA	700071	ICAI Reg No: 310014E EMAIL kanchan@kgrs.in rabinduttaca@gmail.com Telephone 03340056188 03340056199 9007064061
<b>988</b>	K N GUTGUTIA & CO FLAT NO. 23, 2ND FLOOR, 6C, MIDDLETON STREET,  KOLKATA	700071	ICAI Reg No: 304153E EMAIL kng_kol@vsnl.net amitkng1969@gmail.com Telephone 03322873756 03322873735 9830061767
<b>989</b>	DAS & PRASAD DIAMOND CHAMBERS 4, CHOWRINGHEE LANE BLOCK-III, ROOM NO. 8F KOLKATA	700016	ICAI Reg No: 303054E EMAIL agarwalpks2003@yahoo.co.in d.polkata@yahoo.com Telephone 03322521911 03322521912 9830172862
<b>990</b>	S K NAREDI & CO PARK MANSIONS BLOCK 1 ROOM NO 5 3RD FLOOR 57A PARK STREET KOLKATA	700016	ICAI Reg No: 003333C EMAIL ajay.b@sknaredi.com abhibose0151@gmail.com Telephone 03340061516 06572320691 7044072162

<b>991</b>	K S BOTHRA & CO 9/12 LAL BAZAR STREET E BLOCK , 1ST FLOOR MERCANTILE BUILDINGS KOLKATA	700001	ICAI Reg No: 304084E EMAIL ksbnc@ksbothraco.com ksbnco@gmail.com Telephone 03322430682 03322485534 9830952248
<b>992</b>	R P BOOBNA & CO KARNANI ESTATE 209, A.J.C. BOSE ROAD , 2ND FLOOR ROOM NO 87 KOLKATA	700017	ICAI Reg No: 304093E EMAIL office@rpboobnaandco.com rpboobna@gmail.com Telephone 03346012629 03322875559 9831195559
<b>993</b>	D K CHHAJER & CO NILHAT HOUSE, 11, R.N. MUKHERJEE ROAD, GROUND FLOOR KOLKATA KOLKATA	700001	ICAI Reg No: 304138E EMAIL dkchhajer@gmail.com kolkata@dkcindia.com Telephone 03322627279 03322306106 9433002481
<b>994</b>	ADD & ASSOCIATES P-168, SECTOR-B METROPOLITAN CO.OP HSG SOCY LTD CANAL SOUTH ROAD KOLKATA	700105	ICAI Reg No: 308064E EMAIL add_associates@yahoo.in sonali1974@gmail.com Telephone 03340064958 03323230178 9830914361
<b>995</b>	V N PUROHIT & CO DIAMOND CHAMBERS, SUITE NO. 4G, 4TH FLOOR, BLOCK - III, 4 CHOWRINGHEE LANE KOLKATA	700016	ICAI Reg No: 304040E EMAIL vnpkolkata@vnpaudit.com vnpkolkata@gmail.com Telephone 03340014849 03340014850 9748125555
<b>996</b>	J GUPTA & CO LLP YMCA BUILDING, MEZZANINE FLOOR 25 JAWAHARLAL NEHRU ROAD KOLKATA	700087	ICAI Reg No: 314010E EMAIL ecotech@cal2.vsnl.net.in jgupta.co.ca@gmail.com Telephone 03340074539 9331022920

<b>997</b>	M RAGHUNATH & CO 6 GARSTIN PLACE ASHOKA CHAMBERS FIRST FLOOR KOLKATA	700001	ICAI Reg No: 003347S EMAIL mraghunathcokolkata@gmail.com surendrajoshi@mraghunath.co.in Telephone 03322305574 03340056231 9830071871
<b>998</b>	JAIN SARAOGI & CO 1,CROOKED LANE 1ST FLOOR KOLKATA	700069	ICAI Reg No: 305004E EMAIL sagarjain@jainsaraogi.com mkeshan@hotmail.com Telephone 03322484130 9836184130
<b>999</b>	SRI ASSOCIATES CENTRAL PLAZA, 41 B. B. GANGULY STREET 3RD FLOOR KOLKATA - 700012. KOLKATA	700012	ICAI Reg No: 305109E EMAIL associates.sri2010@gmail.com sasso@cal2.vsnl.net.in Telephone 03340661174 9433181589
<b>1000</b>	S K AGRAWAL & CO SUITE NOS 606 TO 608 THE CHAMBERS OPPOSITE GITANJALI STADIUM 1865 RAJDANGA MAIN ROAD KASBA KOLKATA	700107	ICAI Reg No: 306033E EMAIL sarat@skagrawal.co.in jugalchoudhury@gmail.com Telephone 03340089902 03340089903 9903590022
<b>1001</b>	A R DAS & ASSOCIATES 1, 2 and 3 WOODBURN COURT WOODBURN ROAD KOLKATA	700020	ICAI Reg No: 306109E EMAIL swarnendu_c@yahoo.co.in piyalibas3@gmail.com Telephone 03322812976 03329730430 9831118248
<b>1002</b>	R KOTHARI & CO 16 A,SHAKESPEARE SARANI NEW B.K. MARKET 5TH FLOOR KOLKATA	700071	ICAI Reg No: 307069E EMAIL sanjeeb@rkothari.in kcsoni1966@gmail.com Telephone 03322826809 03322826807 9830892894



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03322628685  
9830852960

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**Annexure-B****List of Major Firms not having any audit of PSU as on date**

S. No.	ICAI Reg. No.	Firm Name	Exact Station	S.No. as per Annexure-A
1	001183C	M B GABHAWALA & CO	VARANASI	870
2	002878S	B K RAMADHYANI & CO LLP	BENGALURU	406
3	003631c	PRAMOD BANWARI LAL AGRAWAL & CO	RUDRAPUR	910
4	004024N	ASIM ATREY & ASSOCIATES	HOSHIARPUR	631
5	008834C	S CHAUDHARY & ASSOCIATES	VARANASI	865
6	012038N	RAJESH SHANKAR & ASSOCIATES	FARIDABAD	308
7	013416N	PUNAM KUMAR GUPTA & ASSOCIATES	BHIWANI	304
8	018627N	D B S & ASSOCIATES	SURAT	266
9	105834W	MAHESHWARI & CO	MUMBAI	527
10	322016E	GHOSH & ASSOCIATES	24 PARGANAS	935