



AUDITORS REPORT
ZILLA SWATHYA SAMITI (NHM)
 DPMU - DHENKANAL
 DIST. DHENKANAL

We conducted Internal / Concurrent Audit of DPMU, DHENKANAL under NHM, DHENKANAL for the month of April' 2023 to August' 2023 and our observations are as detailed below:

Sl No	Particulars	Questionnaires	Remarks
01	Release of funds by district /block	What is the time lag between receipt & release of funds?	It was noticed that funds are received through SNA. The details of funds allocation from state office were not available to us for reporting. Details of funds allocation to down words was not recorded anywhere for verify.
		Has the district release fund to the block activity wise or under flexi-pool?	It was noticed that Funds were released by the District through SNA A/c of the district.
		What is the mode of release of funds (E-transfer/DD/Cheque)?	Funds were released through Single Nodal Account (SNA).
		What is the frequency of such release of funds(monthly/quarterly/half yearly)	Funds are released through SNA as per the requisition made by the CHC.
		Whether the funds have been released as per the approved budget of blocks less non-committed unspent balance?	It was noticed that after expenditure was booked through PFMS, the same amount was credited through SNA.
		Has the funds under different programmes been released to their respective bank accounts at sub-district level?	No, All transactions are made in Single Nodal Account (SNA) during the period under Audit.
		Have the release been accompanied with a forwarding letter along with fund	Letter of Funds allocation from SNA

		distribution statement?	A/c was not sent to CHC.
02	Cash & bank book	Whether the cash & bank book has been maintained in double entry or single entry system of accounting?	Cash & Bank book are maintained through Tally Prime.
		Whether the Cash & Bank book has been closed on daily basis or not?	Yes, Cash & Bank Books are closed on regular basis and our observations regarding the same are given vide Annexure- A
		If not then up to which date the same has been updated?(photocopy of last page of the cash book must be obtained)	Not Applicable
		Whether surprise physical verification of cash conducted periodically at least once in a quarter by someone other than the custodian of funds?	In the absence of cash balance, the question of physical verification of the same does not arise.
		Whether all cash/cheques/DD received deposited into bank as far as possible on the same day itself otherwise in the next day positively?	No cash/cheque/DD has been received during the month of audit.
		Whether all cash payments/disbursement enter on the cashbook on the day of payment/disbursement?	No cash payments/disbursements were made during the month of audit.
		Whether physical cash conducted & tallied with the cash balance as per the cashbook on daily basis & recorded as such in the cashbook?	As there was no cash balance, physical verification of the same does not arise.
		Whether cash in hand exceed the prescribed limit on any day & if exceed the reason thereof.	No cash balance was maintained.
		Has the physical cash verified by the competent authority on the regular basis? The time lag between physical verification maybe mentioned.	Not applicable due to absence of cash balance.
		System followed for checking of cashbook by the in charge of the unit.	Yes, the In-charge of the Unit checks the cash book on monthly basis.
03	Ledger	Whether the ledger of each activity have been maintained or not?	Manual Ledger is not maintained by the Unit. It was noticed that Ledger was maintained through Tally Prime but hard copy was not available in the Ledger File.

			Further it was observed that Ledger head was not maintained Activity Code / Budget Code wise.
		If not, then what is the mechanism for reporting the expenditure in the FMR and preparation of financial statements for concurrent/statutory audit?	FMR has been prepared from Cash Book and UC received from CHC.
04	DD/ Cheque receipt & issue register	Whether DD/Cheque receipt & issue register have been maintained properly & updated immediately on issue of every cheque or not?	Yes, DD/Cheque receipt & issue register have been maintained, and also updated on regular basis but our observations are given vide Annexure - B
05	Vouchers	Whether the vouchers are being prepared as per the heads of account or the payment is being made on the basis of bills only?	Yes, Vouchers are prepared as per the heads of account and payments are made on the basis of bill but our observations are given vide Annexure - C
		Bills & vouchers are kept in the concerned files or the same are transfer to the guard file after payment?(proper procedure for “pass for payment” & “paid & cancelled” must be verified)	All Bills & Vouchers were kept in a Voucher guard file, but it was noticed that “Passed for Payment” & “Paid & Cancelled” stamps were not affixed on all vouchers & supporting documents, the same are affixed only on Vendor’s bill.
06	Bank reconciliation statement (BRS)	Whether bank passbook sent to bank on monthly basis for making up-dated entries of credit & debit?	Yes, Bank Statements are collected from bank on regular basis.
		Whether BRS of all the bank accounts under NHM(including NDCP) have been prepared on monthly basis or not?	It was noticed that under SNA account closing balance is made nil at the end of every month; hence both cash book and bank statement balance becomes NIL and hence preparation of bank reconciliation statement does not arise.
		Up to which month the BRS have been prepared?(A copy of the BRS of previous month must be obtained & appended to the audit report.)	Not Applicable
07	Preparation of Reconciliation statement of funds	Whether the statement of reconciliation (Programme wise) is being prepared at district/block level to reconcile the releases from their higher level?	No records are available at District Office.
08	Records	Whether all the records have been kept	Yes, All the records are kept under the

	Keeping	under lock & key with specific responsibility assigned to the concerned programme officers for their proper maintenance at districts/block level?	custody of District Accounts Manager.
09	Audit reports	Whether the audit reports of previous month/year are kept under safe custody?	Yes.
		Whether the audit reports have scanned & the soft copies are available in the district/block?	Yes.
10	Advance & advance Tracking register	Whether registers have been maintained separately for personal advances for programmes to blocks/other executing agencies in the format provided in the FMG?	No, Advance Register was not maintained during the financial. We were told that no personal advance was given to staffs during the financial year 2022-23.
		Whether the advances have been tracked through these registers on monthly basis?	Not Applicable
		Whether ageing of advances have been done at district/block Level?	Not Applicable
		What action has been taken by the authority for settlement of advances pending with blocks /other executive agencies for more than 3 months?	In the absence of any records, we cannot comment whether any action has been taken by the unit or not.
		What methodology has been adopted by the district/block for settlement of old advances?	We were told that after implication of SNA there is no provision for advance given to blocks/ CHCs
		Has the facility followed the guideline for provision and settlement of advances? If not, the reason for the same.	No. No reason provided for the same.
11	Reminders for Advance Adjustment	Whether reminders have been issued to the blocks or the other agencies for settlement of advances pending for more than 3 months?	Not Applicable
		If yes, the frequencies of the same	Not Applicable
		What is the impact of such follow-up on the blocks or other agencies?	Not Applicable
12	Upkeep of cheque book & cheque registers	Whether the cheque book & cheque issue/receipt registers are being kept under safe custody?	Yes
13	Bank Accounts	Whether the bank accounts at district & sub-district level are as per the revised banking arrangement guideline issued	Yes

		during the March 2012?	
		Whether the transaction or expenses at district or block level is directly met from the designated bank account or the funds released from the state are transferred to a parallel account maintained in the name of concerned program officers and the expenses are met from that a/c?	Yes. The transactions or expenses at district level are directly met from SNA (Virtual Account)
14	Signatories to the Bank Accounts	Whether the cheques are being signed as prescribed in the FMG?	Yes
		If no, then the reason for the same? (the matter may be placed before the CDMO)	Not Applicable
15	Cash Verification Certificate	Is the system of cash verification by the programme officers everyday being followed?(the cashbook may be checked in this regard)	In the absence of cash balance, the question of physical verification of the same does not arise.
16	Fixed Asset Register & Physical Verification of Fixed Asset	Has the Fixed Asset Register is being maintained as per the format provided in the FMG?	Yes, Fixed Assets Register has been maintained as per FMG format but the same register was not updated since Dec' 2020. Further it was observed that some vital information is missing in the FMG Format. Our observations are given vide Annexure - D
		Have all the assets given an identification code as per the FA Register?	No, it was noticed that in some cases Physical assets was given an identification code, but it was not recorded in the Register.
		Is there a committee in the office for physical verification of the asset?	No records were made available to us to verify whether there is any Committee in the DPMU Office for physical verification of the Fixed Assets.
		Any major discrepancies in physical verification appropriately recorded in the fixed assets register & reported to the higher authorities?	We are told that no physical verification of Fixed Assets was carried out by the unit. Hence we cannot comment whether any discrepancies were found between the physical verification report and the fixed assets register.
		If yes, does the committee physically verify the assets at district & block as per the fixed asset register and what is the	We were told that no physical verification was carried out by the unit.

		frequency in a year?(this should be done at least once in a year)	
		If there is no such committee then the CDMO must be approached to form the same	The CDMO is hereby advised to form a committee for physical verification of Fixed Assets. It should be the committee's responsibility to conduct physical verification of the fixed assets and facilitate in preparation of the physical verification report and update the Fixed Assets Register.
17	Stock register	Has the stock register for consumables been maintained as per the format provided in the FMG?	Stock register was maintained and also updated on regular basis but in case of training materials, consumable items are purchased but not recorded in the consumable stock register.
18	Important agreements/M OUs	Have important MOUs/ Contract/ Agreements been kept under the safe custody?	Yes, kept under the custody of the Account section,
19	TDS & Quarterly return filing of TDS	Has the tax deducted at source as per the IT rules?	No, TDS has not been deducted as per the Income Tax Act and also not deposited within due date. In the absence of challan copy we could not verify the same. We have verified the supporting vouchers and noticed that TDS and GST TDS were deducted from Gross amount instead of Taxable amount. Further it was noticed that some cases TDS was not deducted from the vender. The details are given vide Annexure - E Further it was noticed that Royalty was deducted from contractors against civil works from April' 2022 till March' 2023 but not deposited in Govt. Account till audit date.
		If yes, is the authority filing the quarterly return of TDS with IT department?	The authority has not filed the TDS return within the due date. In the absence of acknowledgement copy we could not verify the same.
		If no, then the reason for the same. (The matter may be placed to the CDMO)	Not applicable
20	Issue of certificates	Has the authority issued the certificates to the staff/ parties against TDS at the end of	Yes, Authority has issued the certificates to the staff/ parties against

	against TDS	the year?	TDS at the end of the year. As per provisions of Sec 203(1) of Income Tax Act read along with Rule 31, the certificates of TDS being Form 16A should be issued within 15 days from the due date for furnishing the return of TDS.
		If no, then the reason for the same(the matter may be placed to the CDMO)	Not Applicable
21	Concurrent audit & preparation of action taken report (ATR)	Has the auditor appointed for financial year 2020-21	Yes
		If yes, then the name & address of the firm.	M/S NRSM & Associates Chartered Accountants, Cuttack.
		Has the district provided the financial statements & related schedules to the auditor as per the format applicable for statutory audit?	FMR was provided to us.
		Is the auditor taking the audit every month as per the terms & condition of the contract?	Yes, Audit has been carried out on quarterly basis.
		Has the district complied of the observation of the auditor before start of audit of next month?	No, District has not provided us last Month Audit compliance report
		Has the district prepared the ATR against the observations of the auditor? If yes, Whether has been verified by the concurrent auditor?	No, Action Taken Report was not provided to us for verification.
		Has the district furnished a copy of the audit report & ATR against the observation of the auditor to the Mission Directorate by the end of every month?	No, the district has not furnished a copy of ATR with signature of representative authority.
22	FMR/statement of funds position/BRS/ MIS	Has the district submitted the FMR/SFP/BRS to Mission directorate every month in the revised format in due time?	Yes, District has submitted the FMR/SFP/BRS to Mission Directorate in the revised format.
		Does the FMR/SFP/BRS include the programme under NRHM or all the projects are being implemented under OSH&FWS (i.e. NRHM, OHSP.NIPI& AYUSH)?	Yes, FMR include all the programmes under NHM .
		Has the FMR been generated from the books of accounts or it has been prepared by consolidated the FMR of blocks & SOE of other agencies?	Yes, FMR is prepared by consolidating the FMR of blocks & DPMU.

		Do the figures in the FMR/SFP tally with that of books of accounts & monthly audit report ?(the same may be verified for some activities)	Yes, the figures in the FMR/SFP tally with that of books of accounts.
		Has the district/sub-district facilities submitted the monthly MIS report to the higher authority? If not why?	MIS report was not provided to us for verification.
23	Spot payment to JSY beneficiaries	Whether the beneficiaries under JSY are being paid their dues at/before their discharge from the hospital? (relevant records may be verified)	Not Applicable
		If no, then the reason for the same? (the matter may be placed before the CDMO)	Not Applicable
24	Fixed day payment of ASHA incentives	Whether the ASHAs are being paid their dues every as per the fixed day approach initiated in the month of sept'09?	Not applicable
		If no, then the reason for the same? (the matter may be placed before the CDMO)	Not Applicable
		What is the mode of payment to the ASHA?	Not applicable
25	Quarterly meeting of financial management group	Whether the quarterly meeting of the members of FMG is being held every quarter?	Meeting Register was not provided to us for verification.
		If yes, a copy of the preceding of the last meeting may be obtained.	Not Applicable
		If no, then the reason for the same? (the matter may be placed before the CDMO)	No answer could be given in this regard.
26	File Routing procedure	Whether the files routing procedure for all the programmes are being followed as per the guideline?	Yes, files routing procedure for all the programmes are followed as per the guideline.
		If yes, the files may be verified & a copy of the note sheet be obtained.	Note sheet copy was verified by us.
		If no, then the reason for the same? (the matter may be placed before the CDMO).	Not Applicable
27	Expenditure relating to Recurring Expenses(L3), untied fund (UF),Annual Maintenance grant (AMG) &Rogi Kalyan Samiti (RKS)	Has the hospital PIP been prepared and approved by GB of RKS for the said funds?	Not Applicable
		Whether the funds have been spent as per the hospital PIP?	Not Applicable
		In case any activity taken up beyond the approved PIP has the same been ratified by EC/GB of RKS?	No activity was taken up beyond the Current year approved PIP except Contractual Vehicle Hiring Charges.
28	Procurement process (for goods & services)	The procedure followed by the district for procurement of each item (both goods & services) should be verified. Whether latest guideline in this regard is being	Procurement procedure was followed for each item as per guidelines.

		followed or not?	
29	Field visit by District & Block officials	Field visit made by officials in the last 3months / current month should be verified.	Field visit report was not provided to us for verification.
		Whether tour report submitted to concerned authority and the concerned institute visited?	No tour report was made available to us.
		Follow-up measures suggested & action taken by the concerned institution.	In the absence of any records we could not verify the same.

ANNEXURE – A

A. CASH BOOK OBSERVATIONS

SNA cash book was maintained in Tally ERP-9 and was updated till 31.08.2023. Our observations are given below:

- ✓ No Manual Cash Book was maintained by the DPMU during the Financial Year.
- ✓ Authorized person has not signed the cash book since 01.04.2023 till 31.08.2023.
- ✓ It was observed that all transactions both at DPMU and DCP are operated under one Account (SNA No.) 40256749607 but separate cash book and PPA / Cheque issue register was maintained mentioning individual Sanction Order under different Nodal officer.
- ✓ Sanction order number was not mentioned in the cash book. Hence it is difficult trace out a particular voucher.
- ✓ Further it was noticed one Holding (Physical) account was opened on Dt. 05.12.2022 under SBI A/ C No. 41478060255 and operated from 12.05.2023 onwards. Holding cash book was not provided to us for verification.
- ✓ EPF Cash Book was not made available to us for verification.

ANNEXURE – B

B. CHEQUE / PPA ISSUE REGISTER OBSERVATIONS:

We have verified the cheque issue register and our observations are given below:

- SNA Cheque / PPA Issue Register was maintained and also updated on regular basis.
- Budget / Activity Code was not mentioned in the Register.
- It was noticed that File number & Note Sheet number was not mentioned in the PPA/ Cheque issue register.
- ADPHO(FW) signed the register without date.
- Cheque Issue Register was not maintained by the Unit under Holding account till date.

ANNEXURE – C

C. VOUCHING OBSERVATIONS

- Sanction Order Number was not mentioned in the cash book.
- It was noticed that sanction Order Sheet was signed by the Authority without mentioning date.
- It was noticed that Contractual hiring charges were paid on the basis of Agreement instead of actual running as per log Book.

Other Vouching Observations:

We have verified the Training & Meeting and other programme vouchers and noticed that vouchers are prepared on the basis of budget. The following tables reflects the instances where vouchers prepared on the basis of Budget.

Date / SO No.	Amount	Remarks												
29.04.2023/09	11,970.00	<ul style="list-style-type: none"> The amount paid to Barsha Catering Service towards supply of Lunch, Tiffen and Tea for Training Expenses. As per bill 63 nos of Lunch, Tiffen and Tea and total rate was mention 150/-. Individual price of Lunch, Tiffen and Tea was not mentioned. As per Participant List total present is 52 but Lunch, Tiffen and Tea was billed for 63 nos. As per Sanction Order Sheet, In Favour of was mentioned CM SBI Dhenkanal instead of Party / Vender name. 												
29.04.2023/10	22,800.00	<ul style="list-style-type: none"> The amount paid to Barsha Catering Service towards supply of 120 nos of Lunch, Tiffen, Water Bottle and Tea for one day monthly meeting. As per Bill it was rectified to 110 nos instead of 120 and amount was rectified as Rs.20,900.00 instead of RS.22,800.00 whereas amount paid 22,800.00. The excess payment of Rs. 1,900.00 should be recovered from the person responsible for making the payment. 												
02.05.2023/11	18,430.00	<ul style="list-style-type: none"> Paid to Gourav Mishra (Global Tadkaa) towards supply of Lunch, Tiffen, Tea & Water Bottle (97 nos @ 190/-. 												
02.05.2023/13	35,340.00	<ul style="list-style-type: none"> Paid to Gourav Mishra (Global Tadkaa) towards supply of Lunch, Tiffen, Tea & Water Bottle (186 nos @ 190/- for 5 days vide Invoice No. 68 on Dt. 18.03.2023 for CHC Training cost. 												
18.05.2023 / 54	6,66,202.00 13,596.00	<ul style="list-style-type: none"> The amount paid to Rahi Care (P) Ltd for Dilysis Cost for the Month of March' 2023 vide PPA No.C062305856837 & C062305857572 Sanction Order Approved on Dt. 18.05.2023 but entry made in the Cash book on Dt. 21.06.2023. Voucher No. as per Sanction Order Sheet is 54 and Sanction Order number is 31 but as per cash book voucher number is 56 & 57 												
25.07.2023 /73	34,400.00	<ul style="list-style-type: none"> The amount paid to Aditya Kumar Behera towards reimbursement for the following expenditure. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Particulars</th> <th>Amount</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>Sandhya Rani Sweets & Tiffen Stall</td> <td>3,700.00</td> <td>Tiffen & Water 100 Nos @ 37/-</td> </tr> <tr> <td>Narayani Communication</td> <td>1,000.00</td> <td>Flex Banner , Flower & Balloon</td> </tr> <tr> <td>Narayani Communication</td> <td>9,500.00</td> <td>Preparation of IEC Van Decoration Charges</td> </tr> </tbody> </table>	Particulars	Amount	Purpose	Sandhya Rani Sweets & Tiffen Stall	3,700.00	Tiffen & Water 100 Nos @ 37/-	Narayani Communication	1,000.00	Flex Banner , Flower & Balloon	Narayani Communication	9,500.00	Preparation of IEC Van Decoration Charges
Particulars	Amount	Purpose												
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Narayani Communication	1,000.00	Flex Banner , Flower & Balloon												
Narayani Communication	9,500.00	Preparation of IEC Van Decoration Charges												

		<table border="1"> <tr> <td>Sri Sri Satyanarayan Mike</td> <td>20,200.00</td> <td>Mike Charges, Vehicle Charges & Fuel Charges</td> </tr> </table>	Sri Sri Satyanarayan Mike	20,200.00	Mike Charges, Vehicle Charges & Fuel Charges
Sri Sri Satyanarayan Mike	20,200.00	Mike Charges, Vehicle Charges & Fuel Charges			
		<ul style="list-style-type: none"> • Prima facie the handwriting in all the cases is same though the supporting was provided by different vendors. • It was observed that the above payment was made by Aditya Kumar Behera instead of transfer to direct Vender's account. 			

➤ The following table reflects where Only Sanction Order Sheet and PPA slip attached but no other supporting documents are available in the voucher file.

Date / SO No.	Amount	Remarks												
29.04.2023/12	20,120.00	<ul style="list-style-type: none"> • The amount paid to the following parties <table border="1"> <thead> <tr> <th>Sl No.</th> <th>Name</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Debraj Rout</td> <td>2,170.00</td> </tr> <tr> <td>02.</td> <td>Kafils Plaza</td> <td>10,450.00</td> </tr> <tr> <td>03.</td> <td>Mishra Travels</td> <td>7,500.00</td> </tr> </tbody> </table> • Budget Code, Programme and Bank details are not recorded in the Sanction Order Sheet. 	Sl No.	Name	Amount	01	Debraj Rout	2,170.00	02.	Kafils Plaza	10,450.00	03.	Mishra Travels	7,500.00
Sl No.	Name	Amount												
01	Debraj Rout	2,170.00												
02.	Kafils Plaza	10,450.00												
03.	Mishra Travels	7,500.00												

➤ GST Bill raised by the Vender but Bill numbers were not issued Chronologically.

Date / SO No.	Particulars	Bill Date	Bill No	Amount
06.05.2023 /19	Global Tadkaa (Gourav Mishra) GSTIN: 21AZXPM8197J2ZF	14.03.2023	61	38,000.00
02.05.2023/13		15.03.2023	52	34,960.00
02.05.2023/13		18.03.2023	68	35,340.00
02.05.2023 /14		24.03.2023	67	35,340.00

No explanation was furnished for the above audit observations. As per the GST Laws the Invoices should be arranged chronologically.

ANNEXURE- D

D. FIXED ASSETS REGISTER :-

Fixed Assets stock register was maintained in FMG format but FMG format does not provide the following information:

1. Specification

2. Date of Issue
3. Rate per Unit
4. Grant for which the Assets is purchased
5. Location of Assets
6. Assets ID No.

Suggestion: It is suggested that Fixed Assets Register should be prepared and each asset should be recorded in the below stated format.

Sl. No -	Specification	Date of Purchase	V. No.	Unit in Nos	Rate per Unit	Total Amount	Grant for which the Assets is purchased	Date of Issue	To Whom Issued	Location of Assets	Assets ID No	Signature of the Custodian	Signature of MO I/c	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

ANNEXURE - E

E. I. Excess TDS Deducted

In the following table states where TDS was deducted from Gross Amount instead of Taxable Amount

Date / So No.	Particulars	Taxable Amount	GST	Gross Amount	TDS Deducted	TDS to be Deducted	TDS Deducted
25.07.2023/ 67	Jagannath Printers	39,300.00	6,474.00	45,774.00	916.00	786.00	2 %
18.07.2023/ 64	Jagannath Printers	35,308.00	4,414.00	39,722.00	794.00	706.00	2 %
25.07.2023/ 71	Jagannath Printers	9,460.00	1,443.00	10,903.00	109.00	95.00	1 %

II. Excess GST TDS Deducted

In the following table states where GST TDS was deducted from Gross Amount instead of Taxable Amount

Date / So No.	Particulars	Taxable Amount	GST	Gross Amount	GST TDS Deducted	GST TDS to be Deducted
25.07.2023/ 71	Jagannath Printers	9,460.00	1,443.00	10,903.00	218.00	189.00

III. The following table states where TDS was not deducted as per Income Tax Act 194 (C)

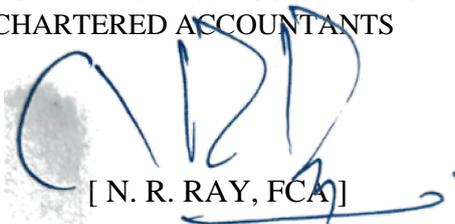
Date / SO No.	Amount	Remarks
29.04.2023/09	11,970.00	• The amount paid to Barsha Catering Service towards supply of Lunch, Tiffen and Tea for Training Expenses.
29.04.2023/10	22,800.00	• The amount paid to Barsha Catering Service towards supply of Lunch, Tiffen, Water Bottle and Tea for Training Expenses.
02.05.2023/11	18,430.00	• Paid to Gourav Mishra towards supply of Lunch, Tiffen, Tea & Water Bottle
02.05.2023/13	35,340.00	• Paid to Gourav Mishra towards supply of Lunch, Tiffen, Tea & Water Bottle for 38 Participant @190/ for 5 days
02.05.2023/ 14	35,340.00	• Paid to Gourav Mishra (Global Tadkaa) towards supply of Lunch, Tiffen, Tea & Water Bottle (186 nos @ 190/- for 5 days
02.05.2023 /15	34,960.00	• Paid to Gourav Mishra (Global Tadkaa) towards supply of Lunch, Tiffen, Tea & Water Bottle (184 nos @ 190/- for 5 days
03.05.2023 /18	20,900.00	• Paid to Gourav Mishra (Global Tadkaa) towards supply of Lunch, Tiffen, Tea & Water Bottle (55 nos @ 190/- for 5 days (GST 5 % Charged)
06.05.2023 /19	38,000.00	• Paid to Gourav Mishra (Global Tadkaa) towards supply of Lunch, Tiffen, Tea & Water Bottle (200 nos @ 190/- (No GST 5 % Charged)
04.07.2023 /48	13,680.00	• Paid to Gourav Mishra (Global Tadkaa) towards supply of Lunch, Tiffen, Tea & Water Bottle (72 nos @ 190/- (No GST 5 % Charged)
12.07.2023/ 61	7,600.00	•
02.05.2023/13	54,000.00	• Paid to Hotel Sakuntala towards Accommodation Charges @1200/*9*5 Days
02.05.2023/ 14	42,000.00	• Paid to Hotel Sakuntala towards Accommodation Charges @1200/7*5 Days
02.05.2023 /15	22,800.00	• Paid to Hotel Sakuntala towards Accommodation Charges @1200/- 4*5 Days
25.07.2023/68	10,740.00	• Paid to Jagannath Printers towards printing of Banner & Hoarding
25.07.2023/69	10,846.00	• Paid to Jagannath Printers towards printing of Banner, Sun Board & Hoarding.
25.07.2023 /70	10,413.00	• Paid to Jagannath Printers towards printing of Banner, Poster & Hoarding.
25.07.2023 /72	47,512.00	• Paid to Jagannath Printers towards printing Materials
25.07.2023/73	25,311.00	• Paid to Jagannath Printers towards printing Materials
25.07.2023/74	10,477.00	• Paid to Jagannath Printers towards printing Materials

PLACE: CUTTACK

FOR. N R S M & ASSOCIATES
CHARTERED ACCOUNTANTS

DATE: 09.10.2023




[N. R. RAY, FCA]
P A R T N E R

M. No. 055448