

## Completion Report



**Training module for capacity building of accounts clerks / clerks cum accountants of DHHs and CHCs developed and training on book keeping and accounting imparted to 30 trainees from 2 HBDs**

**April 2014**



**Submitted by  
Technical Management and Support Team**

**Training on Book Keeping and Accounting for  
Accounts Personnel in the District Headquarter Hospitals, Sub-  
divisional Hospitals, and Community Health Centres in Angul and  
Bhadrak Districts for  
Department of Health and Family Welfare, Government of Odisha**

**April 2014**

*Under the Odisha Health Sector and Nutrition Plan, the Technical Management and Support Team is providing technical support to the Department of Health and Family Welfare, Government of Odisha. As part of this, TMST is conducting a training programme on bookkeeping and accounting in the fifteen high burden districts of the state. The programme intends to build capacity of the accounts personnel engaged at the public health facilities in the district head-quarters, sub-divisions, and at the blocks. The first phase of the programme was conducted in Angul and Bhadrak districts in March 2014 in two batches. This note is the completion report for the same.*

*To conduct the programme in Angul and Bhadrak, active support was received from the public health staffs like Chief District Medical Officers, Additional District Medical Officers, District Programme Managers and District Accounts Managers and others. TMST wish to acknowledge this and expresses its gratitude for the same. Lastly, the training programme would not have been successful without the lively participation of the trainees. TMST is thankful for this.*

## List of Acronyms

ADMO	Additional District Medical Officer
ADMO-FW	Additional District Medical Officer- Family Welfare
CDMO	Chief District Medical Officer
CHC	Community Health Centre
DFID	Department for International Development
DHH	District Headquarter Hospital
DHFW	Department of Health and Family Welfare
DWCD	Department of Women and Child Development
DPM	District Programme Manager
GoO	Government of Odisha
MOIC	Medical Officer In charge
OGFR	Odisha General Financial Rules
OHSNP	Odisha Health Sector and Nutrition Plan
OTC	Odisha Treasury Code
SDH	Sub Divisional Hospital
SDMO	Sub-divisional Medical Officer
TMST	Technical and Management Support Team

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## A. Background

1. The Government of Odisha (GoO) has been pursuing the Odisha Health Sector and Nutrition Plan (OHSNP, 2007-08 to 2014-15) for improving the health and nutrition status of the people in the state through Department of Health and Family Welfare (DHFW) and Department of Women and Child Development (DWCD).

2. With funding support from Department for International Development (DFID), United Kingdom, OHSNP aims at enhancing the use of quality health and nutrition care, and sanitation services by the poor. Its main strategies include: (i) providing increased resources to poorer districts; (ii) capacity building for more responsive service delivery; (iii) improving management systems including monitoring of outcomes; (iv) addressing barriers to demand and access for Scheduled Caste (SC), Scheduled Tribe (ST), and other groups; (v) decentralised planning; and (vi) inter-departmental convergence to address health determinants and more efficient use of resources.

3. As part of OHSNP, DFID has engaged a Technical and Management Support Team (TMST) to provide techno-managerial support to DHFW and DWCD<sup>1</sup>. This team has been in existence for last 6 years. One of its ongoing areas of technical assistance to the DHFW<sup>2</sup> is about creation of a robust and efficient Public Financial Management System (PFMS) for the department.

## B. Context

4. Keeping records (books of accounts) of every financial transaction alongside maintaining all supporting documents in orderly manner are essential for every public sector spending unit. The information captured through these records ensures accountability and efficient spending of public money, guarantees transparency in government functioning, and feeds into the decision making process of the public sector entities. Moreover auditing of financial transactions would take minimal time provided books of accounts and records are maintained in proper manner. Maintaining of government books of accounts and other related records is a specialized job; and for this one needs focused training and capacity building support.

5. DHFW has posted Junior Clerks and Senior Clerks at the District Headquarter Hospitals (DHH), Sub-divisional Hospitals (SDH), and Community Health Centres (CHC) respectively for this purpose. However, majority of them have little or no formal training on the same. This has led to considerable amount of omission and commission in the maintenance of books of accounts and record keeping, highlighted time and again by various audit reports of the government.

6. Understanding this need, the department has agreed to conduct training of the accounts personnel at the district, sub-division, and block level with the support from TMST. This training activity will be conducted in fifteen High Burden Districts (HBD) of the state.

7. The first phase of the training was conducted in Angul and Bhadrak district in March 2014. This note is prepared and presented here as the completion report for these activities in the two districts.

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<sup>1</sup>TMST is a consortium of three organizations: (i) Options Consultancy Services, UK; (ii) IPE Global, India; and (iii) CARE, India.

<sup>2</sup> Also the DWCD

## **C. Objectives**

8. The first phase of the training programme for the health accounts personnel in the districts was conducted with following objectives:

- Field test and finalization of the training modules;
- Improve capacity of the target group of government employees for maintaining books of accounts and record keeping;
- Training needs assessment for further development of capacity of the districts and block level people

## **D. Organization of the Programme**

9. One day training programme was conducted in the conference hall of the respective DHHs of Angul and Bhadrak on March 25 and March 28, 2014 respectively. A total of 40 government functionaries (21 from Angul and 19 from Bhadrak respectively) dealing with accounts in the DHHs, SDHs, and CHCs in the district had participated in the programme. List of participants are attached in the annexure. The programme was coordinated and conducted by the TMST in-house resources; two experienced facilitators were used for this purpose.

## **E. Training Modules**

10. The modules used in the programme were prepared by TMST with a focus on enhancing the knowledge and skill-base of the target group of officials. Broadly these modules had focused on the following areas:

- Writing of cashbook and other registers in line with the provisions of Odisha Treasury Code (OTC) and Odisha General Financial Rules (OGFR);
- Drawing bank reconciliation statement;
- Provision of Income tax Act with respect to tax deducted at source from salary and payment to contractors;
- Annual Budget and Medium Term Expenditure Framework (MTEF);
- Latest provision relating to public procurement;
- Key provision of Pension Rule and Leave Rule; and
- Compliance to audit

## **F. Conduct of the Programme**

11. The training programme was conducted in six sessions in each district. The sessions were pre-planned on the basis of the broad areas as mentioned above. The inaugural session was presided by the Chief District Medical Officer (CDMO) in each place, and participated by the Additional District Medical Officer-Family Welfare (ADMO-FW), and District Programme Officer (DPM) of National Rural Health Mission (NRHM). Welcome speech was given by the CDMOs that highlighted the need for proper and timely book keeping and its usefulness like reducing the scope for audit objections. Participants were

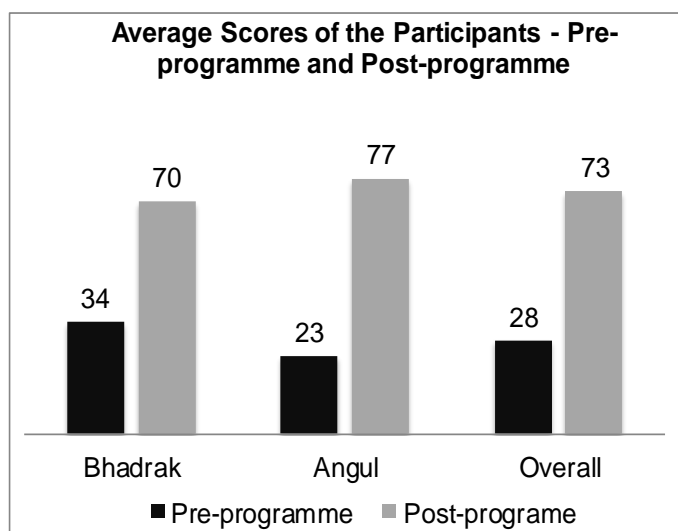
asked to introduce themselves in this session. Lastly, all participants were asked to answer a set of questions related to various themes of the training in the inaugural session through a structured questionnaire. Purpose of this pre-programme test was to assess the existing knowledge and skill of these accounts persons.

12. The facilitators took up the sessions alternatively as per the training module. Key provisions of OGFR, OTC, Income Tax Law, Budget manual, FRBM Act etc. were explained with examples for easy understanding. Process and timing of filling of various standard formats for bookkeeping used in public health system in the districts and below were also explained here.

13. Mode of delivery of the programme was participatory, where participants were asked to share their experience on various topics and modules covered. This was helpful in imparting the training, as many questions were asked by the government officials, and the facilitators resolved those using real examples.

14. In some of the sessions, participants were given with exercises like mock filling of different accounting formats, working out bank reconciliation, budget formulation, calculation of pension, calculation of TDS etc. to familiarize them with the correct process. At the end of the training, participants were asked to answer the same questionnaire used in the pre-programme test; the order of the questions was changed. Aggregate score of the participants in the post-programme test were compared with the results of the test in the pre-programme stage. This was done to assess whether the programme was able to improve the knowledge base of the participants.

### G. Evaluation of Programme through Test Scores



15. As mentioned above, participants of programme underwent a rapid test on knowledge about accounting and bookkeeping practices in the pre- and post-programme stage. The questions included in the test were framed in objective manner and the participants were asked to select the correct answer out of four alternatives given against each question by a tick mark. For each question, correct answer were given score 1 and for incorrect answer was scored 0; accordingly aggregate score for each participant was calculated. Significant

improvements were observed in the scores for all participants in the post-programme scenario. Average score of these government officials had improved by 45 points (from 28 to 73 before and after the programme). Noticeable progress was seen in case of Angul, where participants had scored very poorly before the programme (average score was just 23); this had improved by 53 average points. For Bhadrak, the average score had gone up by 36 points.

### H. Feedbacks and Suggestions from Participants

16. Feedback about the programme was collected at the end of the training in both places. Opinions of the participants were sought on: i) topics covered; ii) depth of the coverage

under each topic; iii) level of interaction between the facilitators and with the trainees; iv) skill of the facilitators; and v) overall management of the programme (venue, facilities, equipment used, lunch, etc.) Majority of the participants rated the programme on the above mentioned parameters to be highly satisfactory or satisfactory. In general the participants had opined that the programme was very useful as it would help in executing day-to-day job of bookkeeping and record maintaining with more confidence and efficiency. Also, the participants had expressed that this type of programme should be conducted annually.

## **I. Way Forward**

17. Overall experience of the training programme for the accounts personnel was quite encouraging. Participation was good, sessions were interactive and feedback from participants was positive. Taking forward from here, TMST plans to conduct similar programme in rest of HBDs during June to September, 2014. TMST will also follow-up with the participants in order to assess the improvement in their post training skill and to assess the need for further training and the specific area for training.



**Annexure****Annexure 1: List of Participants**

<b>Bhadrak</b>				
<b>Sl</b>	<b>Name</b>	<b>Designation</b>	<b>Office</b>	<b>Contact</b>
1	Mr. Biranchi Narayan Dash	Sr. Clerk	CDMO, Bhadrak	9861109314
2	Mr. Golak Bihari Sahu	Sr. Clerk	CDMO, Bhadrak	9937440450
3	Mr. Ratnakar Barik	Head clerk	CDMO, Bhadrak	9937469547
4	Mr. Birendra Kumar Mohanty	Store pharmacist	CDMO, Bhadrak	9437173934
5	Mr. Pradeepta Kumar Panda	Jr. Clerk	CDMO, Bhadrak	9040814597
6	Mr. Subash Ch. Behera	Jr. Clerk	CHC, Chandbali	9437298045
7	Mr. Dillip Kumar Das	Sr. Clerk	DLO, Bhadrak	9938329703
8	Ms. Sukhalata Singh	Jr. Clerk	CHC, Agarpada	9583963839
9	Mr. Dayanidhi Das	Jr. Clerk	ADMO(M), Bhadrak	9437574796
10	Mr. Kalika Prasad Satpathy	Sr. Clerk	ADMO(FW), Bhadrak	9937481509
11	Mr. Sambit Saurav Biswal	Jr. Clerk	ADMO(Med), Bhadrak	9853402949
12	Mr. Gopinath Padhi	Jr. Clerk	CHC, Tihidi	9776989678
13	Mr. Niranjana Parida	Jr. Clerk	CHC, Barapada	9937991482
14	Ms. Meerabai Tripathy	Jr. Clerk	CHC, Dhamnagar	7735579733
15	Mr. B S Priyamadhab Lenka	Jr. Clerk	CHC, Bhandaripokhri	9777508822
16	Mr. K M Subramanyam Nayak	Jr. Clerk	CHC, Basudebpur	8093697678
17	Mr. R Panda	DAM	CDMO, Bhadrak	9439994312
18	Mr. Radhakrishna Panda	Accountant	CDMO, Bhadrak	9439994306
19	Mr. Niyazuddin Khan	Accountant	ADMO(M), Bhadrak	9439994307
<b>Angul</b>				
1	Mr. Ajaya Kumar Pradhan	Jr. Clerk	SDH, Talcher	9437232050
2	Mr. Nalini Ranjan Pradhan	Head Clerk	SDH, Talcher	9437288893
3	Mr. Paul Pradeep Kerketa	Jr. Clerk	SDH, Atthamallik	9437664582
4	Mr. Babula Swain	Jr. Clerk	CHC, Godibandha	9439981492
5	Mr. Krushna Chandra Rana	Jr. Clerk	CHC, Khamar	9439981933
6	Mr. Sushanta Kumar Sahu	Jr. Clerk	CHC, Madhapur	9439982908
7	Mr. Ranjit Kumar Pradhan	Jr. Clerk	CHC, R K Nagar	9778163989
8	Mr. Satya Prakash Rout	Jr. Clerk	CHC, Banarpal	9861205608
9	Ms. Kabita Behera	Jr. Clerk	CHC, Bantala	9937711624
10	Mr. Narasingha Nayak	Sr. Clerk	DHH, Anugul	7850905921
11	Ms. Dipti Ranjan Das	Sr. Clerk	DHH, Anugul	9437602330
12	Mr. Ranjan Kumar Sahu	Sr. Clerk	DHH, Anugul	9437213183
13	Mr. Anup Kumar Kar	DPMU Accountant	DHH, Anugul	9439981346
14	Ms. Snehalata Sahoo	Jr. Clerk	DLO, Anugul	8658979515
15	Mr. Mihir Kumar Jena	Sr. Clerk	SDH, Atthamallik	9437031876
16	Mr. Jaya Prakash Samal	Accountant	DMO, Anugul	9861601053
17	Mr. Jyotiranjana Patnaik	Head Clerk	ADMO(M), Anugul	9439185061
18	Mr. Prasanta Kumar Pani	Jr. Clerk	DHH, Anugul	9437069194
19	Ms. Deepika Mishra	DEO	DHH, Anugul	8598076321
20	Mr. Saubhagya Kumar Nayak	Jr. Clerk	CHC, Madhpur	9777333306
21	Mr. Binod Kumar Behera	Sr. Clerk	SDH, Talcher	9853339636

## Annex 2: Structure of One Day Training Programme on Bookkeeping and Accounting

<b>Start: 9:45 AM</b>		
<i>Session 1</i>	Registration	
	Inaugural session: <ul style="list-style-type: none"> <li>• Welcome and Introduction</li> <li>• Training Objectives</li> <li>• Pre-programme Test</li> </ul>	30 minutes
	Break	
<i>Session 2</i>	Cashbook and other records for government accounting	90 minutes
	Tea break	10 minutes
<i>Session 3</i>	Bank reconciliation, TDS and professional Tax	90 minutes
	Break for lunch	45 minutes
<i>Session 4</i>	Annual Budget, MTEF and procurement	60 minutes
	Tea Break	10 minutes
<i>Session-5</i>	Pension Rule, Leave Rule and Audit	60 minutes
<i>Session-6</i>	Concluding Session	30 minutes
<b>Close: 5:00 PM</b>		

### Annexure 3: Details of the Training Sessions

#### SESSION 1: Inaugural and Welcome

TOPICS TO BE COVERED	Inauguration and welcome
TIME FRAME	30 minutes
LEAD RESPONSIBILITY	Resource person
MATERIALS REQUIRED	<ul style="list-style-type: none"> <li>• General objectives on power point</li> <li>• Pre designed multiple choice objective Questionnaire covering subject to be covered in the training</li> </ul>
SESSION PURPOSE AND LEARNING OBJECTIVE	<ul style="list-style-type: none"> <li>• Provide summary information about the purpose, content and flow of the training</li> <li>• Knowing each other</li> <li>• Assess pre-training skill of the trainees on the government accounting, which will offer guidance to facilitators.</li> </ul>
SESSION OUTPUT	<ul style="list-style-type: none"> <li>• Objectives of the training stated and understood</li> <li>• Pre-training skill of the trainees assessed</li> </ul>
FORMAT AND TIMING	<ul style="list-style-type: none"> <li>• Inauguration by CDMO, ADMO-FW and DPM– 10 minutes</li> <li>• Self-introduction of the trainees and facilitators- 5 minutes</li> <li>• Distribution of pretest questionnaires to trainees and obtaining answers – 15 minutes</li> </ul>
TRAINER NOTES	<ul style="list-style-type: none"> <li>• Welcome participants by introducing yourself and if appropriate asking them to introduce themselves. Invite and introduce the dignitaries to the house for the formal inauguration.</li> <li>• Facilitator should apprise the dignitaries to emphasize the importance of training program and give an overview of the non- negotiable during the training program in the pre training session.</li> <li>• Introduce the topic of training in brief and capture the current skill of the participants through a predesigned questionnaire.</li> <li>• Facilitator should chart out the ground rules.</li> </ul>

**SESSION 2: Cashbook and Other Registers**

TOPICS TO BE COVERED	Cashbook and other registers
TIME FRAME	90 minutes
LEAD RESPONSIBILITY	Resource person
MATERIALS REQUIRED	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board, White board pen</li> </ul>
SESSION PURPOSE AND LEARNING OBJECTIVE	<ul style="list-style-type: none"> <li>• Explain key provisions contained in Odisha Treasury Code and Odisha General Financial Rules with respect to maintenance of cashbook, advance register, stock register etc.</li> <li>• Explain Formats of cash book, advance register, Stock register explained with practical example for better understanding</li> </ul>
SESSION OUTPUT	Participants understood the statutory provision vis-à-vis practical aspect of proper accounting and record keeping with respect to cashbook. Advance register etc.
FORMAT AND TIMING	<ul style="list-style-type: none"> <li>• Provision of OTC and OGFR relating to cashbook, stock register, bill register, contingency register, physical verification of cash and stock –20 minutes</li> <li>• Formats of key registers explained-20 minutes</li> <li>• Process of writing cashbook and key registers through participatory method- 40 minutes</li> <li>• Questions and Answer Session – 10 minutes.</li> </ul>
TRAINER NOTES	<ul style="list-style-type: none"> <li>• Provisions of OTC and OGFR relating to maintenance of cash book, advance register, stock registers, dead stocks, physical verification of stocks to be explained to the participants through interactive mode.</li> <li>• Formats of cash book, advance register, stock register, bill register, contingency register to be explained with respect to entries to be made therein</li> <li>• Practical example of how the above register to be maintained is to be demonstrated through participatory method.</li> </ul>

### SESSION 3: Bank Reconciliation, Tax Deducted at Source, and Professional Tax

TOPICS TO BE COVERED	Bank reconciliation, TDS and professional tax
TIME FRAME	90 minutes
LEAD RESPONSIBILITY	Resource person
MATERIALS REQUIRED	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board, White board pen</li> </ul>
SESSION AND OBJECTIVE PURPOSE LEARNING	<ul style="list-style-type: none"> <li>• Explain the method of doing bank reconciliation and the need for the same</li> <li>• Provide key statutory provisions with respect to deduction of professional tax and income tax from salary and income tax from payment to contractors</li> <li>• Explain key provision of Income tax Act, 1961 with respect to salary income for calculating tax payable by the government employee.</li> </ul>
SESSION OUTPUT	Participants understood the statutory provision relating to Tax deducted at source from salary and contractor's payment and drawing bank reconciliation statement.
FORMAT AND TIMING	<ul style="list-style-type: none"> <li>• Drawing Bank Reconciliation Statement-practical example in participatory method –25 minutes</li> <li>• Statutory provisions relating to TDS and professional tax explained-25 minutes</li> <li>• How to calculate Income Tax on Salary income - explained with practical examples- 30 minutes</li> <li>• Questions and Answer Session – 10 minutes.</li> </ul>
TRAINER NOTES	<ul style="list-style-type: none"> <li>• Trainees shall be appraised about the reason and method of carrying out bank reconciliation. They are to be asked to carry out reconciliation based on given data.</li> <li>• While explaining the provision of TDS and profession tax care shall be taken to focus on those areas where there seems to be confusion among the participants</li> <li>• Explaining the provision relating to exemption of income for income tax purpose.</li> <li>• Discussion and answer to be given against any question raised by the participants.</li> </ul>

**SESSION 4: Annual Budget, Medium Term Expenditure Framework, and Procurement**

TOPICS TO BE COVERED	Annual Budget, MTEF and Procurement
TIME FRAME	60 minutes
LEAD RESPONSIBILITY	Resource person
MATERIALS REQUIRED	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board, White board pen</li> </ul>
SESSION PURPOSE AND LEARNING OBJECTIVE	<ul style="list-style-type: none"> <li>• Explaining Preparation of Budget and Medium Term Expenditure Framework (MTEF) as per FRBM act and Budget Manual</li> <li>• Explaining Procedure for public procurement</li> </ul>
SESSION OUTPUT	<p>Participants understood the process relating to the preparation of annual budget and rolling three year budget i.e. MTEF.</p> <p>They will understand the provision contained in guidelines issued by Finance Department for the procurement of goods.</p>
FORMAT AND TIMING	<ul style="list-style-type: none"> <li>• Formulation of annual budget and outcome budget –10 minutes</li> <li>• What is Medium Term Expenditure Framework (MTEF), its advantage over Annual Budget, difference between Annual budget and MTEF and process of preparation of MTEF-30 minutes</li> <li>• Key provision relating to public procurement explained- 15 minutes</li> <li>• Questions and Answer Session – 10 minutes.</li> </ul>
TRAINER NOTES	<ul style="list-style-type: none"> <li>• Trainees shall be appraised about the process of preparation of realistic budget.</li> <li>• While explaining Annual Budget and MTEF, provision contained in Budget Manual and FRBM Act shall be quoted.</li> <li>• Practical example shall be cited as to the process of detail calculation for annual budget, Outcome budget and MTEF.</li> <li>• Key points on process of public procurement to be explained with respect to the recent circular given by Finance Department</li> <li>• Discussion and answer to be given against any question raised by the participants.</li> </ul>

**SESSION 5: Audit, Pension Rule, and Leave**

TOPICS TO BE COVERED	Pension Rules, Leave Rules and Audit
TIME FRAME	60 minutes
LEAD RESPONSIBILITY	Resource person
MATERIALS REQUIRED	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board, White board pen</li> </ul>
SESSION PURPOSE AND LEARNING OBJECTIVE	<ul style="list-style-type: none"> <li>• Explain important provisions of Pension Rules and Leave Rules for calculating correct pension</li> <li>• Making trainees aware of the provision relating to audit to capable them facing audit and submitting compliance to audit queries</li> </ul>
SESSION OUTPUT	<p>Participants understood the intricate provision relating to pension rule, leave rules.</p> <p>Participants aware of how to prepare for audit and comply audit objections efficiently.</p>
FORMAT AND TIMING	<ul style="list-style-type: none"> <li>• Key provision of Pension Rules and leave rules explained with example- 30 minutes</li> <li>• Audit observation and compliance-20 minutes</li> <li>• Questions and Answer Session – 10 minutes.</li> </ul>
TRAINER NOTES	<ul style="list-style-type: none"> <li>• Trainees shall be appraised about important provision of pension rules with practical examples in participatory method.</li> <li>• Requirement of audit and responsibility of accounts personnel in complying to the objection raised by auditors to explained in detail</li> </ul>

**SESSION 6: Wrap-up Session**

TOPICS TO BE COVERED	Post test questions to be answered by the trainee
TIME FRAME	30 minutes
LEAD RESPONSIBILITY	Resource person
MATERIALS REQUIRED	<ul style="list-style-type: none"> <li>• White board, White board pen</li> </ul>
SESSION PURPOSE AND LEARNING OBJECTIVE	<ul style="list-style-type: none"> <li>• Recapitulation and doubt clearance</li> <li>• Pre designed multiple choice objective Questionnaire covering subject to be covered in the training</li> </ul>
SESSION OUTPUT	<ul style="list-style-type: none"> <li>• Assess post-training skill of the trainees on the government accounting, which will offer guidance to facilitator.</li> <li>• Recapitulation of topics covered in previous sessions</li> </ul>
FORMAT AND TIMING	<ul style="list-style-type: none"> <li>• Questions and Answer Session – 10 minutes</li> <li>• Post-programme test questionnaires distributed to trainees and answers obtained -20 minutes</li> </ul>
TRAINER NOTES	<ul style="list-style-type: none"> <li>• Post programme test questionnaires to be distributed to each trainee</li> <li>• Ensure each Participant attempt to answer the questions on its own to assess improvement of their skill through this training.</li> <li>• Collection of answer sheet from the trainees</li> <li>• Facilitator to obtain feedback from each trainee as to the quality of training and logistics and any suggestions for improvement from the participants</li> <li>• Facilitator to thank all the trainees on their participation</li> </ul>



**Annexure 4: Scores of the Participants in the Pre- and Post-programme Test**

Sl.	Name	Pre-programme	Post-programme
<b>Bhadrak</b>			
1	Mr. Biranchi Narayan Dash	42	63
2	Mr. Golak Bihari Sahu	30	68
3	Mr. Ratnakar Barik	28	55
4	Mr. Birendra Kumar Mohanty	28	73
5	Mr. Pradeepta Kumar Panda	30	58
6	Mr. Subash Ch. Behera	35	60
7	Mr. Dillip Kumar Das	28	40
8	Ms. Sukhalata Singh	25	85
9	Mr. Dayanidhi Das	28	85
10	Mr. Kalika Prasad Satpathy	58	85
11	Mr. Sambit Saurav Biswal	18	55
12	Mr. Gopinath Padhi	38	78
13	Mr. Niranjan Parida	20	80
14	Ms. Meerabai Tripathy	25	72
15	Mr. B S Priyamadhab Lenka	35	72
16	Mr. K M Subramanyam Nayak	35	65
17	Mr. R Panda*	-	-
18	Mr. Radhakrishna Panda	35	75
19	Mr. Niyazuddin Khan	65	88
<b>Anugul</b>			
1	Mr. Ajaya Kumar Pradhan	10	80
2	Mr. Nalini Ranjan Pradhan	25	75
3	Mr. Paul Pradeep Kerketa	23	72
4	Mr. Babula Swain	33	
5	Mr. Krushna Chandra Rana	25	75
6	Mr. Sushanta Kumar Sahu	20	78
7	Mr. Ranjit Kumar Pradhan*	13	-
8	Mr. Satya Prakash Rout*	30	-
9	Ms. Kabita Behera	28	75
10	Mr. Narasingha Nayak	28	78
11	Ms. Dipti Ranjan Das	13	80
12	Mr. Ranjan Kumar Sahu	15	72
13	Mr. Anup Kumar Kar*	28	-
14	Ms. Snehalata Sahoo	5	72
15	Mr. Mihir Kumar Jena*	45	-
16	Mr. Jaya Prakash Samal	35	83
17	Mr. Jyotiranjan Patnaik	38	80
18	Mr. Prasanta Kumar Pani	25	85
19	Ms. Deepika Mishra*	13	-
20	Mr. Saubhagya Kumar Nayak*	20	-
21	Mr. Binod Kumar Behera	18	68

\* Not able to participate in the test to attend official duties.