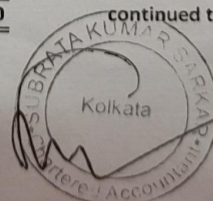


RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|----------------------------------|------------|--------------------|--|-----------|-------------------|
| To Opening Balances: | | | By Building expenses | | 9500.00 |
| Cash in hand | 102.00 | | " Cultural exp. | 89564.00 | |
| Cash at Bank | | | " Contingent exp. | 23056.00 | |
| Allahabad Bank a/c no-14451 | 655437.50 | | " Electric & Telephone exp. | 61680.00 | |
| Allahabad Bank a/c no-9983 | 401265.00 | | " Library Books | 3759.00 | |
| Allahabad Bank a/c no-9690 | 2156596.00 | | " Newspaper | 8862.00 | |
| Corporation Bank a/c no.SB/520 | 667863.50 | | " Printing & Stationery | 46978.00 | |
| S.B.I.current a/c no.34796003558 | 1358342.50 | | " Travelling & Conveyance | 45555.00 | |
| S.B.I.collect a/c no.34777532597 | 17521.00 | 5257127.50 | " Payment to Guest Teachers | 250000.00 | |
| " College Game Fees | | 46800.00 | " Tution Fees to Govt.(50%) | 195601.00 | |
| " Tution Fees | | 391200.00 | " University expenses | 250545.00 | |
| " Cultural Fees | | 105400.00 | " Bank Charges | 1731.00 | |
| " Development Fees | | 265400.00 | " Payment to Casual Non Teaching Staff | 449500.00 | |
| " Contingent Fees | | 288375.00 | " Misc. Exp. | 25235.00 | |
| " Electric & Telephone Fees | | 106605.00 | " Electrical Repairing exp. | 2615.00 | |
| " Library Fees | | 103750.00 | " Saraswati Puja exp. | 30000.00 | |
| " University Fees | | 266320.00 | " Repairing charges | 8292.00 | |
| " Centre expenses Grant(K.U.) | | 75510.00 | " Computer exp. | 1200.00 | |
| " Laboratory Fees | | 1260.00 | " Cleaning exp. | 17140.00 | |
| " Salary & Remuneration Grant | | 7616406.00 | " Refreshment | 16100.00 | |
| " AISHE Remuneration | | 2000.00 | " Meeting exp. | 4505.00 | |
| " Advance against Salary | | 6023650.00 | " Internet charges | 6650.00 | |
| " Income Tax deduction | | 222500.00 | " Maintenance charges | 6360.00 | |
| " Profesional Tax deduction | | 38480.00 | " Postage | 123.00 | |
| " P.F. deduction | | 273700.00 | " Centre exp. & Scrutiny fees | 76840.00 | |
| " A.T.M. Rent | | 13800.00 | " On-line software exp | 15575.00 | |
| " Bank Interest | | 126279.00 | " Water filter | 13760.00 | |
| " TDS Collected | | 850.00 | " CCTV Camera Installation | 42380.00 | |
| " Bank Charges Refund | | 315.00 | | | |
| continued to page-2 | | <u>21225727.50</u> | continued to page-2 | | <u>1703106.00</u> |

TEACHER-IN-CHARGE
SAGARDIGHI K. K. S. MAHAVIDYALAYA
SAGARDIGHI, MURSHIDABAD



SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA

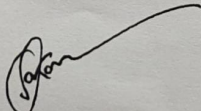
SAGARDIGHI
MURSHIDABAD

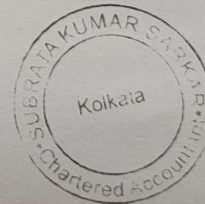
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

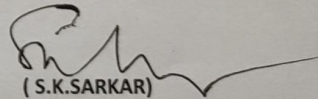
| <u>RECEIPTS</u> | <u>AMOUNT</u> | <u>PAYMENTS</u> | <u>AMOUNT</u> |
|-----------------------|---------------|----------------------------------|------------------------|
| Continued from page-1 | 21225727.50 | Continued from page-1 | 1703106.00 |
| | | " Bio-metric attendance machine | 8068.00 |
| | | " T.D.S. paid | 850.00 |
| | | " Guest Teacher Recruitent exp. | 8050.00 |
| | | " Magazine Printing charges | 38020.00 |
| | | " Salary & Remuneration | 7616406.00 |
| | | " Advance against Salary | 6173650.00 |
| | | " AISHE remuneration | 2000.00 |
| | | " P.Tax | 38480.00 |
| | | " Income Tax | 222500.00 |
| | | " P.F Contribution | 273700.00 |
| | | " Closing Balances: | |
| | | Cash in hand | 718.00 |
| | | <u>Cash at Bank</u> | |
| | | Allahabad Bank a/c no-14451 | 678783.50 |
| | | Allahabad Bank a/c no-9983 | 415597.00 |
| | | Allahabad Bank a/c no-9690 | 2233175.00 |
| | | (RESERVE FUND) | |
| | | Corporation Bank a/c no.6561 | 567697.50 |
| | | S.B.I.current a/c no.34796003558 | 878354.50 |
| | | S.B.I.collect a/c no.3477532597 | 366572.00 |
| | | | 5140897.50 |
| | | | <u>Rs. 21225727.50</u> |
| | | | <u>Rs. 21225727.50</u> |

Signed in terms of my separate report of my separate report of my of even date

PLACE: KOLKATA
DATE: 24/12/2021


TEACHER-IN-CHARGE
SAGARDIGHI K. K. S. MAHAVIDYALAYA
SAGARDIGHI, MURSHIDABAD




(S.K.SARKAR)
CHARTERED ACCOUNTANT

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

| <u>RECEIPTS</u> | <u>AMOUNT</u> | <u>PAYMENTS</u> | <u>AMOUNT</u> |
|----------------------------------|--------------------|--|-------------------|
| To Opening Balances: | | By Building expenses | 14900.00 |
| Cash in hand | 718.00 | " Cultural exp. | 82875.00 |
| <u>Cash at Bank</u> | | " Contingency exp. | 71145.00 |
| Allahabad Bank a/c no-14451 | 678783.50 | " Electricity | 30650.00 |
| Allahabad Bank a/c no-9983 | 415597.00 | " Library Books | 40493.00 |
| Allahabad Bank a/c no-9690 | 2233175.00 | " Newspaper | 750.00 |
| (RESERVE FUND) | | " Printing & Stationery | 50103.00 |
| Corporation Bank a/c no.6561 | 567697.50 | " Travelling & Coveyance | 28261.00 |
| S.B.I.current a/c no.34796003558 | 878354.50 | " Payment to Guest Teachers | 430000.00 |
| S.B.I.collect a/c no.34777532597 | 366572.00 | " Tution Fees to Govt.(50%) | 202258.00 |
| " Tution Fees | 404515.00 | " University expenses | 181720.00 |
| " Cultural Fees | 93140.00 | " Bank Charges | 4575.62 |
| " Development Fees | 262975.00 | " Payment to Casual Non - Teaching Staff | 458000.00 |
| " Contingent Fees | 287400.00 | " Misc. Exp. | 12876.00 |
| " Electric & Telephone Fees | 99105.00 | " Electrical Repairing exp. | 34037.00 |
| " Library Fees | 104785.00 | " Saraswati Puja exp. | 15387.00 |
| " University Fees | 239720.00 | " Games & Sports | 10350.00 |
| " Centre expenses Grant(K.U.) | 23850.00 | " Furniture | 6000.00 |
| " College Game Fees | 46320.00 | " Computer exp. | 8787.00 |
| " Laboratory Fees | 255.00 | " Cleaning exp. | 10800.00 |
| " Salary & Remuneration Grant | 10125010.00 | " Refreshment | 16109.00 |
| " AISHE Remuneration | 2000.00 | " Meeting exp. | 8659.00 |
| " Advance against Salary | 2720056.00 | " Internet charges | 9900.00 |
| " Income Tax deduction | 313500.00 | " Maintenance charges | 14839.00 |
| " Profesional Tax deduction | 46230.00 | " Postage | 83.00 |
| " P.F. deduction | 447700.00 | " Centre exp. & Scrutiny fees | 27235.00 |
| " A.T.M. Rent | 12650.00 | " Tour exp | 6000.00 |
| " Bank Interest | 127493.00 | " Domain sever renewal charges | 15575.00 |
| | 5140897.50 | | 1792367.62 |
| | 20497601.50 | | 1792367.62 |

continued to page-2



continued to page-2

TEACHING CHARGE
SAGARDIGHI K. K. S. MAHAVIDYALAYA
SAGARDIGHI, MURSHIDABAD

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA

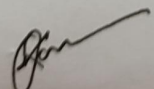
SAGARDIGHI
MURSHIDABAD

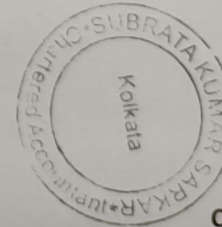
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

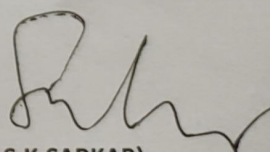
| <u>RECEIPTS</u> | <u>AMOUNT</u> | <u>PAYMENTS</u> | <u>AMOUNT</u> |
|-----------------------|------------------------|----------------------------------|------------------------|
| Continued from page-1 | 20497601.50 | Continued from page-1 | 1792367.62 |
| | | By Salary & Remuneration | 10125010.00 |
| | | " Advance against Salary | 2620000.00 |
| | | " AISHE remuneration | 2000.00 |
| | | " P.Tax | 46230.00 |
| | | " Income Tax | 313500.00 |
| | | " P.F Contribution | 447700.00 |
| | | " Closing Balances: | |
| | | Cash in hand | 975.00 |
| | | Cash at Bank | |
| | | Allahabad Bank a/c no-14451 | 702921.50 |
| | | Allahabad Bank a/c no-9983 | 430376.00 |
| | | Allahabad Bank a/c no-9690 | 2312588.00 |
| | | (RESERVE FUND) | |
| | | Corporation Bank a/c no.6561 | 463389.10 |
| | | S.B.I.current a/c no.34796003558 | 1221927.78 |
| | | S.B.I.collect a/c no.34777532597 | 18616.50 |
| | | | <u>5150793.88</u> |
| | | | <u>Rs. 20495601.50</u> |
| | <u>Rs. 20497601.50</u> | | |

Signed in terms of my separate report of my separate report of my of even date

PLACE: KOLKATA
DATE: 22/12/2021


TEACHER-IN CHARGE
SAGARDIGHI K. K. S. MAHAVIDYALAYA
SAGARDIGHI, MURSHIDABAD




(S.K.SARKAR)
CHARTERED ACCOUNTANT

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS

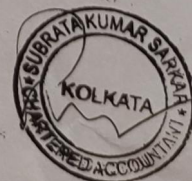
| To | AMOUNT |
|--|--------------------|
| Opening Balances: | |
| Cash in hand | |
| Cash at Bank | 975.00 |
| Allahabad Bank a/c no-14451 | 702921.50 |
| Allahabad Bank a/c no-9983 | 430376.00 |
| Allahabad Bank a/c no-9690 (RESERVE FUND) | 2312588.00 |
| Corporation Bank a/c no.6561 | 463389.10 |
| S.B.I.current a/c no.34796003558 | 1221927.78 |
| S.B.I.collect a/c no.34777532597 | 18616.50 |
| " Tuition Fees | 5150793.88 |
| " Cultural Fees | 291450.00 |
| " Development Fees | 123040.00 |
| " Contingent Fees | 249383.00 |
| " Electric & Telephone Fees | 341150.00 |
| " Library Fees | 130730.00 |
| " University Fees | 143210.00 |
| " College Game Fees | 193945.00 |
| " Laboratory Fees | 61520.00 |
| " Centre Exp. Grant from KU | 1275.00 |
| " Salary & Remuneration Grant | 45990.00 |
| " AISHE Remuneration | 15137082.00 |
| " Advance against Salary | 2000.00 |
| " Income Tax deduction | 1262000.00 |
| " Professional Tax deduction | 327320.00 |
| " P.F. deduction | 63290.00 |
| " A.T.M. Rent | 726000.00 |
| " Bank Interest | 13800.00 |
| | 126988.00 |
| | <u>24390966.88</u> |

PAYMENTS

| | AMOUNT |
|---|-----------|
| By Submersible Pump exp. | 20500.00 |
| " Cultural exp. | 1045.00 |
| " Electric & telephone exp. | 61126.20 |
| " Library Books | 756.00 |
| " Newspaper | 3089.00 |
| " Printing & Stationery | 11530.00 |
| " Travelling & Conveyance | 37450.00 |
| " On line software exp. | 30875.00 |
| " Tuition Fees to Govt.(50%) | 145725.00 |
| " University Fees | 23375.00 |
| " Bank Charges | 4030.63 |
| " Payment to Casual Non - Teaching Staff | 458700.00 |
| " Contingency Exp. | 70717.00 |
| " Tax consultancy fees | 3680.00 |
| " Submersible Pump repairing | 16266.00 |
| " Computer exp. | 11250.00 |
| " Cleaning exp. | 7550.00 |
| " Refreshment | 1896.00 |
| " DSC purchase exp. | 7800.00 |
| " Internet charges | 9200.00 |
| " Water line repairing | 52007.00 |
| " Postage | 136.00 |
| " Centre exp. & Scrutiny fees | 45990.00 |
| " Soil filling EXP. | 39600.00 |
| " Saraswati Puja Exp. | 4311.00 |

Continued to Page-2

1068604.83



SUBRATA KUMAR SARKAR
CHARTERED ACCOUNTANT

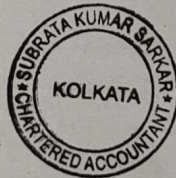
10/4J GOUR SUNDER SETT LANE
KOLKATA-700050

**SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

| <u>RECEIPTS</u> | <u>AMOUNT</u> | <u>PAYMENTS</u> | <u>AMOUNT</u> |
|-----------------------|------------------------|----------------------------------|------------------------|
| Continued from page-1 | 24390966.88 | Continued from page-1 | 1068604.83 |
| | | By Salary & Remuneration | 15137082.00 |
| | | " Advance against Salary | 1182000.00 |
| | | " AISHE remuneration | 2000.00 |
| | | " P.Tax | 63290.00 |
| | | " Income Tax | 327320.00 |
| | | " P.F Contribution | 726000.00 |
| | | " <u>Closing Balances:</u> | |
| | | Cash in hand | 125.00 |
| | | <u>Cash at Bank</u> | |
| | | Allahabad Bank a/c no-14451 | 726420.50 |
| | | Allahabad Bank a/c no-9983 | 444951.00 |
| | | Allahabad Bank a/c no-9690 | 2390910.00 |
| | | (RESERVE FUND) | |
| | | Corporation Bank a/c no.6561 | 764753.40 |
| | | S.B.I.current a/c no.34796003558 | 512249.58 |
| | | S.B.I.collect a/c no.34777532597 | 1045260.57 |
| | | | 5884670.05 |
| | <u>Rs. 24390966.88</u> | | <u>Rs. 24390966.88</u> |

Signed in terms of my separate report of my separate report of my of even date



(S.K.SARKAR)
CHARTERED ACCOUNTANT

PLACE: KOLKATA
DATE: 05/06/2024

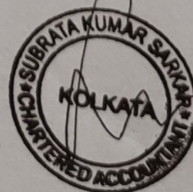
SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| <u>RECEIPTS</u> | <u>AMOUNT</u> | <u>PAYMENTS</u> | <u>AMOUNT</u> |
|----------------------------------|--------------------|------------------------------|---------------|
| To <u>Opening Balances:</u> | | By College Sanitization | 7159.00 |
| Cash in hand | 125.00 | " Cultural exp. | 113799.00 |
| Cash at Bank | | " Electric & telephone exp. | 84984.20 |
| Indian Bank a/c no-14451 | 726420.50 | " Library Books | 11700.00 |
| Indian Bank a/c no-9983 | 444951.00 | " Newspaper | 1510.00 |
| Indian Bank a/c no-9690 | 2390910.00 | " Printing & Stationery | 53058.00 |
| (RESERVE FUND) | | " Travelling & Coveyance | 86900.00 |
| Union Bank a/c no.6561 | 764753.40 | " Electrical repairing | 24520.00 |
| S.B.I.current a/c no.34796003558 | 512249.58 | " Tution Fees to Govt.(50%) | 332760.00 |
| S.B.I.collect a/c no.34777532597 | 1045260.57 | " Spray machine | 3100.00 |
| Tution Fees | 665520.00 | " Bank Charges | 3906.74 |
| Cultural Fees | 160040.00 | " Payment to Casual | 545250.00 |
| Development Fees | 217400.00 | Non - Teaching Staff | |
| Contingent Fees | 543360.00 | " Contingency Exp. | 101933.00 |
| Electric & Telephone Fees | 164700.00 | " Submersible Pump repairing | 10700.00 |
| Library Fees | 165805.00 | " Audit Fees | 32196.00 |
| University Fees | 446850.00 | " Computer exp. | 16250.00 |
| College Game Fees | 71280.00 | " Cleaning exp. | 17686.00 |
| Laboratory Fees | 1555.00 | " Refreshment | 14291.00 |
| Salary & Remuneration Grant | 16329871.00 | " Advertisement | 3996.00 |
| Income Tax deduction | 500000.00 | " Internet charges | 9650.00 |
| Professional Tax deduction | 61540.00 | " Repairing charges | 1180.00 |
| P.F. deduction | 846000.00 | " Interview exp. | 8516.00 |
| A.T.M. Rent | 13800.00 | " University Fees | 264975.00 |
| Bank Interest | 128481.00 | " On line software exp. | 27375.00 |
| | | " Pay to Higher Education | 10000.00 |
| | | " Tax consultancy fees | 5900.00 |
| | | " Saraswati Puja Exp. | 10160.00 |
| | | | 1803454.94 |
| | <u>26200872.05</u> | | |

Continued to Page-2

Continued to Page-2



SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS

Continued from page-1

AMOUNT
26200872.05

PAYMENTS

AMOUNT
1803454.94

Continued from page-1
By Salary & Remuneration
" Advance against Salary
" Furniture & Fixture
" P.Tax
" Income Tax
" P.F Contribution
" Closing Balances:

16329871.00
21000.00
49800.00
61540.00
500000.00
846000.00

Cash in hand 191.00

Cash at Bank

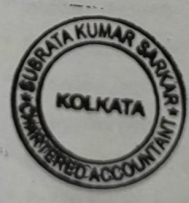
Indian Bank a/c no-14451 747716.50
Indian Bank a/c no-9983 457996.00
Indian Bank a/c no-9690 2461005.00
(RESERVE FUND)
Union Bank a/c no.6561 1397921.40
S.B.I.current a/c no.34796003558 401296.38
S.B.I.collect a/c no.34777532597 1123079.83

6589206.11

Rs. 26200872.05

Rs. 26200872.05

I hereby certify that the above is a true and correct statement of my separate report of my of even date



(Handwritten Signature)

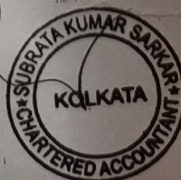
(S.K.SARKAR)
CHARTERED ACCOUNTANT

S. K. SARKAR
CHARTERED ACCOUNTANT

SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

| <u>RECEIPTS</u> | <u>AMOUNT</u> | <u>PAYMENTS</u> | <u>AMOUNT</u> |
|---------------------------------------|---------------------------|-------------------------------------|--------------------------|
| <u>Opening Balances:</u> | | | |
| Cash in hand | 191.00 | By Paid to invitee Teacher in Math. | 54000.00 |
| Cash at Bank | | " Cultural exp. | 118048.00 |
| Indian Bank a/c no-21370334503 | 747716.50 | " Electric & telephone | 53896.00 |
| Indian Bank a/c no-21370290188 | 457996.00 | " Library Books | 33311.00 |
| Indian Bank a/c no-21370287370 | 2461005.00 | " Newspaper | 3883.00 |
| (RESERVE FUND) | | " Printing & Stationery | 28055.00 |
| Union Bank a/c no.s8/520101064996561 | 1397921.40 | " Travelling & Coveyance | 59495.00 |
| S.B.I.current a/c no.34796003558 | 401296.38 | " Electrical repairing | 34978.00 |
| S.B.I.collect. a/c no.34777532597 | 1123079.83 | " Tution Fees to Govt.(50%) | 333135.00 |
| | | " Building repairing | 117870.00 |
| Tution Fees | 666270.00 | " Bank Charges | 3156.73 |
| Cultural Fees | 185100.00 | " Payment to Casual | 588400.00 |
| Development Fees | 239100.00 | Non - Teaching Staff | |
| Contingent Fees | 587900.00 | " Contingency Exp. | 164420.00 |
| Electric & Telephone Fees | 187550.00 | " Soil filling exp. | 8000.00 |
| Library Fees | 184710.00 | " College games | 65943.00 |
| University Fees | 384575.00 | " Computer purchase | 62500.00 |
| College Game Fees | 77800.00 | " Cleaning exp. | 33691.00 |
| Laboratory Fees | 4655.00 | " Refreshment | 25883.00 |
| Centre Exp. Grant from KU | 176175.00 | " Computer repairing | 19200.00 |
| Salary & Remuneration Grant | 16259152.00 | " Internet charges | 8875.00 |
| Scripts evaluation Fees | 35160.00 | " Air blower purchase | 2564.00 |
| Recovery of Advance from Casual staff | 30000.00 | " DSC renewal charges | 6656.00 |
| Income Tax deduction | 408000.00 | " Centre exp. & Scrutiny fees | 176175.00 |
| Professional Tax deduction | 60950.00 | " University Fees | 396740.00 |
| P.F. deduction | 1143980.00 | " On line software exp. | 20750.00 |
| A.T.M. Rent | 6900.00 | " Tax consultancy fees | 4480.00 |
| Bank Interest | 147435.00 | " Health screening camp | 3960.00 |
| | | " Repairing charges | 32423.00 |
| | | " Saraswati Puja Exp. | 14127.00 |
| Continued to Page- 2 | <u>27374618.11</u> | Continued to Page- 2 | <u>2474614.73</u> |



SAGARDIGHI KAMADA KINKAR SMRITI MAHAVIDYALAYA
SAGARDIGHI :: MURSHIDABAD

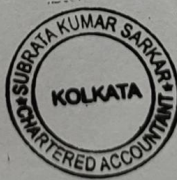
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS

Continued from page-1

| <u>AMOUNT</u> | <u>PAYMENTS</u> | <u>AMOUNT</u> |
|------------------------|--------------------------------------|------------------------|
| 27374618.11 | Continued from page-1 | 2474614.73 |
| | By Salary & Remuneration | 16259152.00 |
| | " Scripts evaluation fees | 35160.00 |
| | " I.Card making charge | 12094.00 |
| | " GB meeting exp. | 6920.00 |
| | " CCTV | 9520.00 |
| | " Water Purifier | 15200.00 |
| | " Festival Advance to casual staff | 30000.00 |
| | " Furniture & Fixture | 48250.00 |
| | " P.Tax | 60950.00 |
| | " Income Tax | 408000.00 |
| | " P.F Contribution | 1143980.00 |
| | " <u>Closing Balances:</u> | |
| | Cash in hand | 284.00 |
| | <u>Cash at Bank</u> | |
| | Indian Bank a/c no-21370334503 | 768490.50 |
| | Indian Bank a/c no-21370290188 | 470720.00 |
| | Indian Bank a/c no-21370287370 | 2530134.00 |
| | (RESERVE FUND) | |
| | Union Bank a/c no.SB/520101064996561 | 2226997.60 |
| | S.B.I.current a/c no.34796003558 | 699572.38 |
| | S.B.I.collect. a/c no.34777532597 | 174578.90 |
| <u>Rs. 27374618.11</u> | | <u>Rs. 27374618.11</u> |

Signed in terms of my separate report of my separate report of my of even date



(Handwritten Signature)
 (S.K.SARKAR)
 CHARTERED ACCOUNTANT