



**AQAR for Academic Session: 2023-24**

**GOVERNANCE, LEADERSHIP AND MANAGEMENT**

**6.4 - Financial Management and Resource Mobilization**

**6.4.1 - Institution conducts internal and external financial audits regularly enumerate the various internal and external financial audits carried out during the year with the mechanism for settling Audit objections within a maximum of 200 words**

**Upload Any Additional Information**

**Document Details:**

**Payment Account For the Finance Year 2023-24 (Audit Report)**

  
**Principal**  
Raja Bhoj Govt. College  
Katangi-Balaghat- M.P.

AUDIT REPORT

I HAVE AUDITED THE ATTACHED RECEIPT & PAYMENT OF EXAMINATION FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI ( RUN BY RDVV JABALPUR ) AS AT 31ST MARCH 2024 THERETO AND I REPORT AS UNDER :-

(A) I HAVE OBTAINED ALL THE INFORMATION AND EXPLANATIONS, WHICH TO THE BEST OF MY KNOWLEDGE AND BELIEF WERE NECESSARY FOR THE PURPOSES OF AUDIT.

(B) IN MY OPINION, PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT BY THE INSTITUTION SO FAR AS APPEARS FROM MY EXAMINATION OF THE BOOKS.

(C) THE RECEIPT & PAYMENT DEALT WITH BY THIS REPORT ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNT.

(D) ACCORDING TO INFORMATION AND EXPLANATION GIVEN TO ME AND BOOKS OF ACCOUNTS PRODUCED BEFORE ME, THERE IS NO MATERIAL CONCEALMENT AND MISREPRESENTATION ABOUT FINANCIAL AFFAIRS.

(E) NO EXPENSES OF ANY OTHER COURSE OF INSTITUTION INCLUDED IN THE RECEIPT AND PAYMENT ACCOUNT. WHERE-EVER THE RECOURSES ARE SHARED WITH OTHER COURSES ALSO COMMON EXPENSES HAS BEEN APPORTIONED ON PROPER BASIS AND NOT IN THE ARBITRARY MANNER.

(F) IN MY OPINION, AND TO THE BEST OF MY INFORMATION AND ACCORDING TO THE EXPLANATIONS GIVEN TO ME, THE SAID RECEIPT & PAYMENT GIVE A TRUE AND CORRECT VIEW IN CONFORMITY WITH THE ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN INDIA :-

(1) IN SO FAR AS IT RELATES TO THE RECEIPT & PAYMENT, OF THE STATE OF AFFAIRS OF EXAMINATION FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI AS AT 31ST MARCH 2024.

M/S PANKAJ F. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG NO. 01081C



12 DEC 2024

**PRINCIPAL**  
Raje Bhoj Govt. Col  
Katangi-Balaghat

( PANKAJ AGRAWAL )  
PROPRIETOR  
MEMBERSHIP NO. 078496

UDIN : 24078496BKADYF3254

DATE : 12-12-2024

M/S PANKAJ F. AGRAWAL & ASSOCIATES

9- 9425138797

CHARTERED ACCOUNTANT

ANNAFURNA PATH

BALAGHAT - 481001

RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT

EXAMINATION FUND A/C

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>ADMINISTRATIVE EXPENSES</u>	
CASH - IN - HAND	10.00	HONORARIUM PAID	31,580.00
		STATIONARY EXPS	16,700.00
<u>FUND RECEIVED FROM</u>		ELECTRICITY EXPS	43,626.00
JBS FUND ACCOUNT	541,718.00	EXAM EXPS	76,502.00
		COMPUTER EXPS	13,314.00
		TELEPHONE EXPS	229,379.00
		TRAVELLING EXPS	6,920.00
		REPAIR AND MAINTENANCE EXPS	105,597.00
		MISCELLENOUS EXPS	18,100.00
		<u>CLOSING BALANCES</u>	
		CASH - IN - HAND	10.00
<b>TOTAL</b>	<u><u>541,728.00</u></u>	<b>TOTAL:</b>	<u><u>541,728.00</u></u>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT  
MAINTAINED & INFORMATION SUPPLIED TO ME  
M/S PANKAJ F. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG NO. 01081C



12 DEC 2024

(PANKAJ AGRAWAL)  
PROPRIETOR  
MEMBERSHIP NO. 078496  
UDIN : 24078496BKADYF3254  
DATE : 12-12-2024

*[Handwritten Signature]*  
**PRINCIPAL**  
Raja Bhoj Govt. Col.  
Katangi - Balaghat - M.

## AUDIT REPORT

I HAVE AUDITED THE ATTACHED RECEIPT & PAYMENT OF GOVERNMENT FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI ( RUN BY RDVV JABALPUR ) AS AT 31ST MARCH 2024 THERETO AND I REPORT AS UNDER :-

(A) I HAVE OBTAINED ALL THE INFORMATION AND EXPLANATIONS, WHICH TO THE BEST OF MY KNOWLEDGE AND BELIEF WERE NECESSARY FOR THE PURPOSES OF AUDIT.

(B) IN MY OPINION, PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT BY THE INSTITUTION SO FAR AS APPEARS FROM MY EXAMINATION OF THE BOOKS.

(C) THE RECEIPT & PAYMENT DEALT WITH BY THIS REPORT ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNT.


(D) ACCORDING TO INFORMATION AND EXPLANATION GIVEN TO ME AND BOOKS OF ACCOUNTS PRODUCED BEFORE ME, THERE IS NO MATERIAL CONCEALMENT AND MISREPRESENTATION ABOUT FINANCIAL AFFAIRS.

(E) NO EXPENSES OF ANY OTHER COURSE OF INSTITUTION INCLUDED IN THE RECEIPT AND PAYMENT ACCOUNT. WHERE-EVER THE RECOURSES ARE SHARED WITH OTHER COURSES ALSO COMMON EXPENSES HAS BEEN APPORTIONED ON PROPER BASIS AND NOT IN THE ARBITRARY MANNER.

(F) IN MY OPINION, AND TO THE BEST OF MY INFORMATION AND ACCORDING TO THE EXPLANATIONS GIVEN TO ME, THE SAID RECEIPT & PAYMENT GIVE A TRUE AND CORRECT VIEW IN CONFORMITY WITH THE ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN INDIA :-

(1) IN SO FAR AS IT RELATES TO THE RECEIPT & PAYMENT, OF THE STATE OF AFFAIRS OF GOVERNMENT COLLEGE, KATANGI AT 31ST MARCH 2024.

M/S PANKAJ F. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG NO. 01081C

  
PRINCIPAL  
Raja Bhoj Govt. Coll.  
Katangi-Balaghat. M.P.



(PANKAJ AGRAWAL)  
PROPRIETOR  
MEMBERSHIP NO. 078496  
UDIN : 24078496BKADYG2784  
DATE : 12-12-2024

RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT

GOVERNMENT FUND ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>ADMINISTRATIVE EXPENSES</u>	
CASH - IN - HAND	200.00	SALARY & ALLOWANCES	15,959,137.00
		HONORARIUM EXPS.	8,516,312.00
<u>GRANT RECEIVED</u>		STATIONERY EXPS.	16,939.00
(AS SHOWN IN CASH BOOK)	26,154,748.00	SEMINAR EXPS.	17,520.00
		SWAMI VIVEKANAND CARRIER Y	29,978.00
		TELEPHONE EXPS.	3,508.00
		ELECTRICITY EXPS.	167,818.00
		DPF PART FINAL (LAXMAN SONI)	330,000.00
		DPF PART FINAL (D.S GRAPACH)	158,536.00
		<u>SCHOLARSHIP PAYMENT</u>	
		PRATIBHA KIRAN YOJANA	30,000.00
		GAON KI BETI YOJANA	925,000.00
		<u>CLOSING BALANCES</u>	
		CASH - IN - HAND	200.00
<b>TOTAL</b>	<u><u>26,154,948.00</u></u>	<b>TOTAL</b>	<u><u>26,154,948.00</u></u>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT

MAINTAINED & INFORMATION SUPPLIED TO ME

M/S PANKAJ F. AGRAWAL & ASSOCIATES

CHARTERED ACCOUNTANT

FIRM REG NO. 01081C

  
**PRINCIPAL**  
Raja Bhoj Govt. Co.  
Katangi-Balaghat



12 DEC 2024

(PANKAJ AGRAWAL)

PROPRIETOR

MEMBERSHIP NO. 078496

UDIN : 24078496BKADYG2784

DATE : 12-12-2024

## AUDIT REPORT

I HAVE AUDITED THE ATTACHED RECEIPT & PAYMENT OF P.D. & A.F FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI ( RUN BY RDVV JABALPUR ) AS AT 31ST MARCH 2024 THERETO AND I REPORT AS UNDER :-

(A) I HAVE OBTAINED ALL THE INFORMATION AND EXPLANATIONS, WHICH TO THE BEST OF MY KNOWLEDGE AND BELIEF WERE NECESSARY FOR THE PURPOSES OF AUDIT.

(B) IN MY OPINION, PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT BY THE INSTITUTION SO FAR AS APPEARS FROM MY EXAMINATION OF THE BOOKS.

(C) THE RECEIPT & PAYMENT DEALT WITH BY THIS REPORT ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNT.

(D) ACCORDING TO INFORMATION AND EXPLANATION GIVEN TO ME AND BOOKS OF ACCOUNTS PRODUCED BEFORE ME, THERE IS NO MATERIAL CONCEALMENT AND MISREPRESENTATION ABOUT FINANCIAL AFFAIRS.

(E) NO EXPENSES OF ANY OTHER COURSE OF INSTITUTION INCLUDED IN THE RECEIPT AND PAYMENT ACCOUNT. WHERE-EVER THE RECOURSES ARE SHARED WITH OTHER COURSES ALSO COMMON EXPENSES HAS BEEN APPORTIONED ON PROPER BASIS AND NOT IN THE ARBITRARY MANNER.

(F) IN MY OPINION, AND TO THE BEST OF MY INFORMATION AND ACCORDING TO THE EXPLANATIONS GIVEN TO ME, THE SAID RECEIPT & PAYMENT GIVE A TRUE AND CORRECT VIEW IN CONFORMITY WITH THE ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN INDIA :-

(1) IN SO FAR AS IT RELATES TO THE RECEIPT & PAYMENT, OF THE STATE OF AFFAIRS OF P. D. & A.F FUND ACCOUNT OF GOVERNMENT COLLEGE, KATANGI AS AT 31ST MARCH 2024.

M/S PANKAJ F. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG NO. 01081C

  
PRINCIPAL  
Govt. College  
Katangi-Balaghat



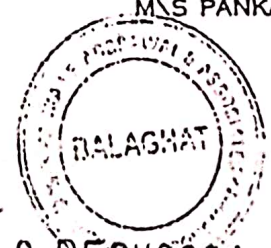
(PANKAJ AGRAWAL)  
PROPRIETOR

MEMBERSHIP NO. 078496  
UDIN: 24078496BKADYH4130

RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT  
P.D. & A.F. FUND ACCOUNT  
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>		<u>ADMINISTRATIVE EXPENSES</u>	5,927.00
CASH - IN - HAND	165.00	NEWS PAPER EXPENSES	60,707.00
		ELECTRICITY EXPS	13,285.00
		STATIONARY EXPS	900.00
<u>FUND RECEIVED FROM</u>		PHOTO COPY EXPS	22,320.00
JBS FUND ACCOUNT	2,098,740.00	REFRESHMENT EXPS	245,115.00
		SPORTS EXPS	76,405.00
		PRINTING & PHOTO COPY EXPS	44,298.00
		INSURANCE EXPS	98,900.00
		PROGRAM EXPS	19,710.00
		REFRESHMENT EXPS	60,384.00
		IDENTITY CARD EXPS.	27,815.00
		REPAIR & MAINTENACES EXPS	22,200.00
		COMPUTER EXPS.	394,570.00
		SANSKRITIK SHULK PAID	371,360.00
		SARIRIK SHULK PAID	162,470.00
		GRANTHALAYA SHULK PAID	394,570.00
		CHATRA SANGH SHULK PAID	46,420.00
		KOUSHAL VIKASH SHULK PAID	12,884.00
		MISCELLANEOUS EXPENSES	
		<u>ASSETS PURCHASES</u>	
		FURNITURE	18,500.00
		<u>CLOSING BALANCES</u>	
		CASH - IN - HAND	165.00
<b>TOTAL</b>	<u>2,098,905.00</u>	<b>TOTAL</b>	<u>2,098,905.00</u>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT  
 MAINTAINED & INFORMATION SUPPLIED TO ME  
 M/S PANKAJ F. AGRAWAL & ASSOCIATES  
 CHARTERED ACCOUNTANT  
 FIRM REG NO. 01081C



(PANKAJ AGRAWAL)  
 PROPRIETOR  
 MEMBERSHIP NO. 078496  
 UDIN: 24078496BKADYH4130  
 DATE: 12-12-2024

*(Handwritten Signature)*  
**PRINCH**  
 Raja Bhoj Govt. Coll.  
 Katangi-Balaghat

12 DEC 2024

M/S PANKAJ F. AGRAWAL & ASSOCIATES

☎-- 9425138797

NEAR ANNAPURNA MANDIR  
BALAGHAT - 481001

CHARTERED ACCOUNTANT

AUDIT REPORT

TO,  
MEMBERS,  
STHANIA PRABANDHAN SAMITTEE,  
GOVERNMENT ARTS & COMMERCE COLLEGE, KATANGI  
KATANGI

I HAVE EXAMINED THE FINANCIAL STATEMENTS OF THE ABOVE NAMED INSTITUTE FOR THE YEAR ENDING ON 31ST - MARCH - 2024 WHICH ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNTS MAINTAINED BY THE ABOVE NAMED INSTITUTE.

I HAVE OBTAINED ALL THE INFORMATION'S & EXPLANATIONS WHICH TO THE BEST OF MY KNOWLEDGE & BELIEF WERE NECESSARY FOR THE PURPOSE OF MY AUDIT .

THE ANNEXED BALANCE SHEET , INCOME & EXPENDITURE ACCOUNT & RECEIPT & PAYMENT ACCOUNT EXHIBIT TRUE & FAIR VIEW OF THE STATE OF AFFAIRS OF THE ABOVE SAID INSTITUTE.

IN MY OPINION AND TO THE BEST OF MY KNOWLEDGE AND ACCORDING TO THE INFORMATION AND EXPLANATION GIVEN TO ME PROPER BOOKS OF ACCOUNT HAVE BEEN KEPT , SO FAR AS APPEARS FROM THE EXAMINATION OF THOSE BOOKS OF ACCOUNT ,

(A) BOOKS OF ACCOUNT HAVE BEEN MAINTAINED ON CASH SYSTEM OF ACCOUNTING .

M/S PANKAJ F. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FIRM REG-NO. 01081C



*[Handwritten Signature]*  
(PANKAJ AGRAWAL)  
PROPRIETOR

MEMBERSHIP NO. 078496

UDIN : 24078496BKADYL2898

DATE : 20-12-2024

*[Handwritten Signature]*  
20 DEC 2024  
PRINCIPAL  
Bajaj Bhoj Govt. U  
Katangi-Balaghat



SITHANIA PRABANDHAN SAMITTEE, KATANGI  
 RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT  
 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON MARCH 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>ADMINISTRATIVE EXPENSES</b>		<b>FEE RECEIVED</b>	
SALARY TO STAFF	1,105,499.00	(AS SHOWN IN CASH BOOK)	
BANK CHARGES	16,226.18	FROM STUDENTS	7,537,487.67
AUDIT FEES	34,920.00		
REPAIRE AND MAINTANANCE EXI	18,798.00	<b>BANK INTEREST</b>	
AFFILIATION FEES	312,700.00	(AS SHOWN IN CASH BOOK)	502,950.00
PHOTO COPY & PRINTING EXPS	2,850.00		
RED RIBBON PROGRAM EXPS.	7,000.00	FDR INTEREST	340,547.00
TELEPHONE EXPS	3,027.00		
STATIONARY EXPS	6,936.00		
PROGRAM EXPS	60,200.00		
TRAVILING EXPS	126,886.00		
FIRE SAFETY AUDIT	8,000.00		
DRESS EXPS	48,575.00		
MISCELLANEOUS EXPENSES	19,939.00		
<b>FUND TRANSFER TO</b>			
EXAM FUND	1,545,005.00		
P.D.FUND	541,718.00		
AF FUND	553,735.00		
DEPRECIATION	529,223.00		
SURPLUS DURING THE YEAR	3,439,747.49		
<b>TOTAL</b>	<b>8,380,984.67</b>	<b>TOTAL</b>	<b>8,380,984.67</b>

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT  
 MAINTAINED & INFORMATION SUPPLIED TO ME  
 M/S PANKAJ F. AGGRAWAL & ASSOCIATES  
 CHARTERED ACCOUNTANT  
 FIRM REG NO. Q1081C

*[Signature]*  
**PRINCIPAL**  
 Raja-Bhoj Govt. Coll.  
 Katangi-Balaghat



*[Signature]*  
 (PANKAJ AGGRAWAL)  
 PROPRIETOR  
 MEMBERSHIP NO. 078496  
 UDIN : 24078496BKADYL2898  
 DATE : 20-12-2024

**STHANIA PRABANDHAN SAMITTEE, KATANGI**  
**RAJABHOJ GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON MARCH 2024**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<u>OPENING BALANCE</u>			
CASH - AT-BANK		<u>ADMINISTRATIVE EXPENSES</u>	
SBI A/C NO.11289261949	34,631,378.23	SALARY TO STAFF	1,105,499.00
CASH - IN - HAND	161.00	BANK CHARGES	16,226.18
		AUDIT FEES	34,920.00
		REPAIRE AND MAINTANANCE EXP:	18,798.00
<u>FEE RECEIVED</u>		AFFILIATION FEES	312,700.00
(AS SHOWN IN CASH BOOK)		PHOTO COPY & PRINTING EXPS	2,850.00
FROM STUDENTS	7,537,487.67	RED RIBBON PROGRAM EXPS.	7,000.00
		TELEPHONE EXPS	3,027.00
<u>BANK INTEREST</u>		STATIONARY EXPS	6,936.00
(AS SHOWN IN CASH BOOK)		PROGRAM EXPS	60,200.00
FDR INTEREST	502,950.00	TRAVILING EXPS	126,886.00
	340,547.00	FIRE SAFETY AUDIT	8,000.00
		DRESS EXPS	48,575.00
		MISCELLANEOUS EXPENSES	19,939.00
		TDS ON FDR INTEREST	68,110.00
		<u>ADVANCE TO STAFF</u>	
		MANOJ KUMAR	10,000.00
		<u>ASSETS PURCHASES</u>	
		CC TV CAMARA	298,164.00
		FURNITURE	197,296.00
		BIOMETRIC DEVICE	125,992.00
		BOOK	78,191.00
		<u>FUND TRANSFER TO</u>	
		P.D FUND	1,545,005.00
		EXAM FUND	541,718.00
		AF FUND	553,735.00
		<u>CLOSING BALANCES</u>	
		CASH - AT-BANK	
		SBI A/C NO.11289261949	22,550,158.72
		CASH - IN - HAND	161.00
		CASH - AT - BANK FDR	10,272,437.00
		CASH - AT - BANK FDR	5,000,000.00

TOTAL 43,012,523.90

TOTAL 43,012,523.90

PREPARED IN ACCORDANCE WITH THE BOOKS OF ACCOUNT  
 MAINTAINED & INFORMATION SUPPLIED TO ME  
 M/S. PANKAJ F. AGGRAWAL & ASSOCIATES  
 CHARTERED ACCOUNTANT  
 FIRM REG NO. 01081C

**PRINCIPAL**  
 Raja Bhoj Govt. Colle.  
 Katangi-Balaghat- M.P.



20 DEC 2024

(PANKAJ AGGRAWAL)  
 PROPRIETOR  
 MEMBERSHIP NO. 078496  
 UDIN : 24078496BKADYL2898  
 DATE : 20-12-2024

M/S. PANKAJ F. AGGARWAL & ASSOCIATES  
 NEAR ANAPURNA MANDIR  
 CHARTERED ACCOUNTANT  
 BALAGHAT (M.P.)  
 Ph - 9425138787

**RAJARHOLI GOVERNMENT COLLEGE, KATANGI, DIST. BALAGHAT**  
**SCHEDULE OF FIXED ASSETS & CALCULATION OF DEPRECIATION**

Sl. NO.	PARTICULARS	OPENING BALANCE AS ON 1-1-2023	ADDITION IN THE YEAR	RATE OF DEP.	AMOUNT OF DEP.	BALANCE AS ON 31-03-2024
1	BUILDING	2,693,146.00	0.00	10%	269,315.00	2,423,831.00
2	FURNITURE & FIXTURE	482,563.00	197,296.00	10%	67,986.00	611,873.00
3	COMPUTER	2,985.00	0.00	40%	1,174.00	1,761.00
4	ELECTRIC INSTALLATION	314,571.00	0.00	15%	47,186.00	267,385.00
5	BOOKS	79,900.00	73,191.00	40%	63,236.00	94,855.00
6	LAB INSTRUMENT	93,553.00	0.00	15%	14,034.00	79,524.00
7	SPORTS EQUIPMENTS	3,243.00	0.00	15%	486.00	2,757.00
8	WATER COOLER	11,832.00	0.00	15%	1,775.00	10,057.00
9	FAX MACHINE	1,423.00	0.00	15%	214.00	1,214.00
10	MUSICAL INSTRUMENT	1,295.00	0.00	15%	193.00	1,092.00
11	BIOMETRIC DEVICE	0.00	125,992.00	15%	18,899.00	107,093.00
12	CC TV CAMARA	0.00	293,164.00	15%	44,725.00	253,439.00
TOTAL		3,634,461.00	699,643.00		529,223.00	3,854,931.00

PRINCIPAL  
 Bhoj Govt. C.  
 Katangi-Balaghat

M/s. PANKAJ F. AGGARWAL  
 & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 PROPRIETOR