



AICTE ID: 1-3548321

College Code: 231

R. D. ENGINEERING COLLEGE

Approved by AICTE New Delhi & Affiliated to Dr. APJ Abdul Kalam Technical University, Lucknow
under the aegis of IQAC

Year-2018-19

4.4.1-Audited income and expenditure statement of the institution to be signed by CA for and counter signed by the competent authority

A handwritten signature in blue ink, appearing to be 'J. Soc', is positioned above the printed name of the Director.

Director
R.D. Engineering College
Duhai, Ghaziabad



AICTE ID: 1-3548321

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Approved by AICTE New Delhi & Affiliated to Dr. APJ Abdul Kalam Technical University, Lucknow
Under the aegis of IQAC

Ref.....

Date.....

4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the F.Y. 2018-19

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR)
Academic Support Facilities	Admission Notice & Faculty Recruitment Expenses	12,68,951.90
Academic Support Facilities	Award & Scholarship & Students Welfare Exp.	8,79,236.00
Academic Support Facilities	Cultural & Function Expenses	5,50,062.00
Academic Support Facilities	Sports Expenses	30,510.00
Academic Support Facilities	Faculty/Staff Development	4,26,500.00
Academic Support Facilities	Internet Expenses	5,43,534.00
Academic Support Facilities	Lab Expenses	70,165.00
Academic Support Facilities	News Paper, Books & Periodicals	41,570.00
Academic Support Facilities	Conference & Seminar Expenses	61,240.00
Academic Support Facilities	Printing & Stationery	12,65,851.00
Academic Support Facilities	Staff Welfare	10,21,880.00
Repair & Maintenance	Computer Running & Maintenance	3,77,109.00
Repair & Maintenance	Electricity Repair & Maintenance	3,94,414.00
Repair & Maintenance	Generator Running & Maintenance	11,01,100.00
Repair & Maintenance	Repair & Maintenance of Building	2,10,580.00
Repair & Maintenance	Repair & Maintenance of Other Assets	2,90,141.00
	Total	85,32,843.90




Director
R.D. Engineering College
Duhai, Ghaziabad

9th KM Mile Stone on NH-58 Delhi Meerut Road Duhai Ghaziabad-201206 (U.P)

Phone: 0120-2679301,02,03,04 Fax: 0120-2679300

Email: info@rdec.in

Website: www.rdec.in



ASHUTOSH AGARWAL & ASSOCIATES

Chartered Accountants

412-A, Wave Silver Tower-1,
Sector-18, Noida-201301(UP)

Tel. : +91-120 - 4371025

E-mail : ashu.noida2000@gmail.com

TO WHOM SO EVER IT MAY CONCERN

We do hereby certify that M/s Rameshwar Dayal Educational Trust have incurred the below mentioned Revenue & Capital expenditure during the F.Y. 2018-19

S.No.	Particulars	Amount (Rs)	Amount (Rs)
1	Revenue Expenditure		
a	Salary & Wages		
	Salary	6,15,19,182.00	6,15,19,182.00
b	Academic Support Facilities		
	Admission Notice & Faculty Recruitment Expenses	12,68,951.90	
	Award & Scholarship & Students Welfare Exp.	8,79,236.00	
	Cultural & Function Expenses	5,50,062.00	
	Sports Expenses	30,510.00	
	Faculty/Staff Development	4,26,500.00	
	Internet Expenses	5,43,534.00	
	Lab Expenses	70,165.00	
	Medical Expenses	3,000.00	
	News Paper, Books & Periodicals	41,570.00	
	Conference & Seminar Expenses	61,240.00	
	Printing & Stationery	12,65,851.00	
	Staff Welfare	10,21,880.00	61,62,499.90
c	Repair & Maintenance		
	Computer Running & Maintenance	3,77,109.00	
	Electricity Repair & Maintenance	3,94,414.00	
	Generator Running & Maintenance	11,01,100.00	
	Repair & Maintenance of Building	2,10,580.00	
	Repair & Maintenance of Other Assets	2,90,141.00	23,73,344.00
d	Other Expenses		
	Advertisement Expenses	14,28,507.00	
	Audit Fees	1,00,000.00	
	Bank Interest & Charges	3,97,787.80	
	Depreciation	51,89,977.00	
	Other Expenses	1,09,730.00	
	Electricity Expenses	67,74,716.00	
	Employer's Contribution to ESI	68,610.00	
	Employer's Contribution to PF	1,33,840.00	
	Gardening Expenses	2,14,860.00	
	Fees & Subscription	1,01,063.00	
	Insurance Expenses	4,47,218.51	
	Interest on Loan	85,73,046.00	
	Legal & Professional Charges	16,260.00	
	Office Maintenance	55,56,891.00	
	Postage, Telegram & Courier Exp.	530.00	
	Cleaning Charges	8,66,001.00	





ASHUTOSH AGARWAL & ASSOCIATES

Chartered Accountants

412-A, Wave Silver Tower-1,
Sector-18, Noida-201301(UP)

Tel. : +91-120 - 4371025

E-mail : ashu.noida2000@gmail.com

Security Expenses	12,73,674.00	
Telephone Expenses	2,88,384.26	
Travel & Conveyance Charges	1,52,632.00	
Vehicle Running & Maintenance	11,12,291.70	
Water Tax Expenses	1,05,047.00	
Sundry Balances Written off	3,05,638.40	3,32,16,704.67
Total Revenue Expenditures (I)		10,32,71,730.57
II Capital Expenditure		
Building	1,88,50,000.00	
Computer & Computer Software	4,31,000.00	
Furnitures & Fixtures	1,30,00,000.00	
Library Books	2,74,135.00	
Other Office Equipments	8,51,599.00	
Vehicles	88,63,406.30	
Total Capital Expenditures (II)		4,22,70,140.30
Total Expenditures (I + II)		14,55,41,870.87

The above figures have been taken from the Audited Financial Statements. This certificate has been issued on the request of the trust for the purpose of submission to NAAC.

For Ashutosh Agarwal & Associates
Chartered Accountants
FRN : 016879C

Hitesh Agarwal



CA Hitesh Agarwal
MRN : 529770
Partner
UDIN : 24529770BKFNPS4072

Date : 15/01/2024

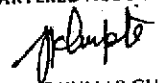
Place : Noida

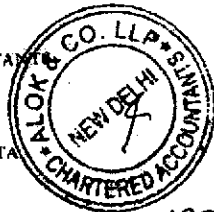
RAMESHWAR DAYAL EDUCATIONAL TRUST
BALANCE SHEET AS AT 31.03.2019

LIABILITIES	Amount (Rs)	ASSETS	Amount (Rs)
CORPUS FUND		Fixed Assets	
Opening Balance	123849042.56	(As per Annexure-E)	173458541.30
Add: Excess of Income over Expenditure	(4444513.65)	INVESTMENTS	
Less: Income Tax of Previous Year	119404528.91	FDR With Syndicate Bank-UPTU	501158.95
	0.00	FDR With Syndicate Bank-AICTE	10837365.06
	119404528.91	FDR With Vijaya Bank - AICTE	2581094.00
		Endowment Fund For AICTE For New Course	3500000.00
SECURED LOANS		FDR With Indian Bank	10587475.00
CD With Syndicate Bank (A/c No. 87801400000137)	(12165.93)	Sovereign Gold Bonds	188020.00
Vehicle Loan From HDFC Bank for 05 Buses	3863544.38	ADVANCES RECOVERABLE	
		(As per Annexure-F)	6631170.99
UNSECURED LOANS		CASH BALANCE	
(As per Annexure-A)	86327158.00	Cash-in-Hand	6806017.00
SECURITIES & ADVANCES		BANK BALANCES	
(As per Annexure-B)	7909231.00	(As per Annexure-G)	7366108.36
SUNDRY CREDITORS			
(As per Annexure-C)	2475354.00		
LIABILITIES FOR EXPENSES			
(As per Annexure-D)	2429100.30		
	222396950.66		222396950.66

We have conducted the Audit of Annual Accounts of M/s. Rameshwar Dayal Educational Trust for the financial year ending 31.03.2019, we hereby certify that the Income & Expenditure Account and the Balance Sheet prepared and so audited by us are in agreement with the books of account kept and maintained by the Trust in the regular course. During the F.Y. 2018-19 to keep the financial position in good health, the Trust has changed the accounting policies and has sifted from accrual basis to receipt basis. The effect from change in accounting policies is that the Income of the trust has decreased by Rs.50723866/- & Expenditures are also decreased by Rs.30630533/- . The net result of change in accounting policies is decrease in Income by Rs.20093333/- . Apart from above on our examination of the books of accounts and the evidence produced before us, we hereby report that the statement of Income & Expenditure and the Balance Sheet reflect the true and correct state of affairs as on 31.03.2019.

For ALOK & CO LLP
CHARTERED ACCOUNTANTS


JUGDEEP KUMAR GUPTA
PARTNER
M.NO. 097314
UDIN: 19097214AAAEK6836
PLACE: NEW DELHI
DATE: 30/10/2019



For Rameshwar Dayal Educational Trust


PRESIDENT

TREASURER

R.D.

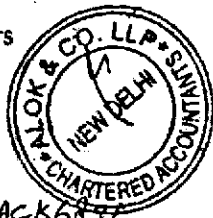
RAMESHWAR DAYAL EDUCATIONAL TRUST
INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2019

EXPENDITURE	Amount (Rs)	INCOME	Amount (Rs)
To Salary	81519182.00	By Gross Receipts	98827216.92
To Admission Notice & Faculty Recruitment Expenses	1268951.90		
To Advertisement Expenses	1428507.00		
To Audit Fees	100000.00		
To Award & Scholarship & Students Welfare Exp.	879236.00		
To Bank Interest & Charges	397787.80		
To Computer Running & Maintenance	377109.00		
To Depreciation	5189977.00		
To Other Expenses	109730.00		
To Electricity Expenses	6774716.00		
To Electricity Repair & Maintenance	394414.00		
To Employer's Contribution to ESI	68610.00		
To Employer's Contribution to PF	133840.00		
To Cultural & Function Expenses	550062.00		
To Sports Expenses	30510.00		
To Generator Running & Maintenance	1101100.00		
To Faculty/Staff Development	426500.00		
To Gardening Expenses	214860.00		
To Fees & Subscription	101063.00		
To Insurance Expenses	447218.51		
To Interest on Loan	8573046.00		
To Internet Expenses	543534.00		
To Lab Expenses	70165.00		
To Legal & Professional Charges	16260.00		
To Medical Expenses	3000.00		
To News Paper, Books & Periodicals	41570.00		
To Office Maintenance	5556891.00		
To Conference & Seminar Expenses	61240.00		
To Postage, Telegram & Courier Exp.	530.00		
To Printing & Stationery	1265851.00		
To Cleaning Charges	866001.00		
To Repair & Maintenance of Building	210580.00		
To Repair & Maintenance of Other Assets	290141.00		
To Security Expenses	1273674.00		
To Staff Welfare	1021880.00		
To Telephone Expenses	288384.26		
To Travel & Conveyance Charges	152632.00		
To Vehicle Running & Maintenance	1112291.70		
To Water Tax Expenses	105047.00		
To Sundry Balances Written off	305638.40		
To Excess of Income over Expenditure	-4444513.65		
	98827216.92		98827216.92

We have conducted the Audit of Annual Accounts of M/s. Rameshwar Dayal Educational Trust for the financial year ending 31.03.2019, we hereby certify that the Income & Expenditure Account and the Balance Sheet prepared and so audited by us are in agreement with the books of account kept and maintained by the Trust in the regular course. During the F.Y. 2018-19 to keep the financial position in good health, the Trust has changed the accounting policies and has sifted from accrual basis to receipt basis. The effect from change in accounting policies is that the Income of the trust has decreased by Rs.50723866/- & Expenditures are also decreased by Rs.30630533/- . The net result of change in accounting policies is decrease in Income by Rs.20093333/- . Apart from above on our examination of the books of accounts and the evidence produced before us, we hereby report that the statement of Income & Expenditure and the Balance Sheet reflect the true and correct state of affairs as on 31.03.2019.

For ALOK & CO LLP
 CHARTERED ACCOUNTANTS

Jugdeep Kumar Gupta
 JUGDEEP KUMAR GUPTA
 PARTNER
 M.NO. 097314
 UDIP: 19097314 AAAAC K6838
 PLACE: NEW DELHI
 DATE : 30/10/2019



For Rameshwar Dayal Educational Trust

Abhinav
 Abhinav
 President
 PRESIDENT

TREASURER

R.D. Engineer
 R.D. Engineer
 Duhai, Gh. Bahad
 College

RAMESHWAR DAYAL EDUCATIONAL TRUST

(Annexure-A)

LIST OF UNSECURED LOANS AS AT 31.03.2019	Amount (Rs)
Nutshell Vyapaar Pvt. Ltd.	69360301.00
Rameshwar Dayal Charitable Society	16966857.00
	86327158.00

(Annexure-B)

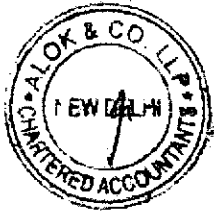
LIST OF SECURITIES & ADVANCES AS AT 31.03.2019	Amount (Rs)
Caution Money	6158571.00
Hostel Security	1750660.00
	7909231.00

(Annexure-C)

LIST OF SUNDRY CREDITORS AS AT 31.03.2019	Amount (Rs)
Neredge Technology Pvt. Ltd.	419750.00
Amarjeet Singh	39933.00
A.M. Traders	5408.00
Angel Marking Systems	19794.00
Bansal Book Distributor	260565.00
Bansal Electric Store	107826.00
Brahampal Singh	10000.00
CI Online Pvt. Ltd.	42029.00
Delhi Motor Works	7000.00
Hari Ram Dharam Pal	168046.00
Jai Durgay Security Service	102056.00
Jai Prakash Rakesh Kumar	42690.00
Mittal Automobiles	26134.00
Mittal Hardware	30765.00
Mutideep	1016129.00
Rajendra Prasad Yadav	43365.00
Ranta Pest Control	4554.00
Rashid Ali	6000.00
Rohit Sharma	99060.00
Sudarshan Advertising	15000.00
Tanishka Cartridges	9450.00
	2475554.00

(Annexure-D)

LIST OF LIABILITY FOR EXPENSES AS AT 31.03.2019	Amount (Rs)
Audit Fees Payable	1144812.00
TDS Payable	965237.00
EPF Payable	25282.00
ESIC Payable	6267.00
CGST @ 9%	143751.15
SGST @ 9%	143751.15
	2429100.30



For Rameshwar Dayal Educational Trust

[Signature]
President

[Signature]
Director
R.D. Engineering College
Duhai, Ghaziabad

Rameshwar Dayal Educational Trust
Fixed Assets as at 31.03.2019

Annexure-E

Sr. No.	Group of Assets	Rate of Dep. (SLM)	Value as on 01.04.2018	Addition During The Year	Sales During The Year	Total as at 31.03.2019	Depreciation upto 31.03.2018	Depreciation for the year	Total Depreciation	W.D.V. As at 31.03.2019
1	Computer & Computer Software	16.21%	2,17,01,187.00	4,31,000.00	-	2,21,32,187.00	67,24,738.00	35,15,456.00	1,02,40,194.00	1,86,16,731.00
2	Building		5,18,36,613.00	1,88,50,000.00	-	7,06,86,613.00	17,27,244.00	-	17,27,244.00	7,06,86,613.00
3	Land		4,10,45,577.00	-	-	4,10,45,577.00	-	-	-	4,10,45,577.00
4	Library Books	60%	4,32,156.00	2,74,135.00	-	7,06,290.00	7,16,528.00	3,33,205.00	10,49,733.00	3,73,085.00
5	Vehicles	9.50%	46,44,687.00	88,63,406.30	-	1,35,08,093.30	9,95,047.00	6,60,324.00	16,55,371.00	1,28,47,769.30
6	Lab Equipments	4.75%	47,61,956.00	-	-	47,61,956.00	4,73,814.00	2,25,573.09	6,99,387.00	45,36,382.00
7	Furniture & Fixtures	6.33%	26,53,293.00	1,30,00,000.00	-	1,56,53,293.00	3,15,983.00	4,55,419.00	12,31,903.00	1,56,53,293.00
8	Other Office Equipments	4.75%	93,02,911.00	8,51,599.00	-	1,01,54,510.00	7,76,484.00	4,55,419.00	12,31,903.00	96,99,091.00
	Total		13,63,78,378.00	4,22,70,140.30	-	17,86,48,518.30	1,17,29,838.00	51,89,977.00	1,69,19,815.00	17,34,58,541.30

President

For Rameshwar Dayal Educational Trust



Director
R.D. Engineering College
Duhai, Ghaziabad

RAMESHWAR DAYAL EDUCATIONAL TRUST

(Annexure-F)

LIST OF ADVANCE RECOVERABLE AS AT 31.03.2019	Amount (Rs)
Advance to Staff	775190.00
Income Tax Refund Due (AY 2007-08)	22613.12
Income Tax Refund Due (AY 2009-10)	56162.00
Income Tax Refund Due (AY 2014-15)	360708.07
Income Tax Refund Due (AY 2015-16)	238926.80
Income Tax Refund Due (AY 2016-17)	169461.95
Income Tax Refund Due (AY 2017-18)	122750.43
Income Tax Refund Due (AY 2018-19)	1084429.80
TDS	1562310.00
TCS	84300.00
Staff Interest A/c	25000.00
Aman Textiles Pvt. Ltd.	116912.00
Electricity Security	896000.00
Telephone Security	500.00
Security Deposit With Bihar Government	536000.00
Fee Receivable	579906.82
	6631170.99

(Annexure-G)

LIST OF BANK ACCOUNTS AS AT 31.03.2019	Amount (Rs)
Indian Overseas Bank, New Delhi	44664.00
Indian Overseas Bank, Ghaziabad	21300.00
Punjab National Bank, Ghaziabad (5457)	9563.09
Punjab National Bank, Ghaziabad (Trust)	12636.00
Punjab National Bank, Muradnagar (21466)	41394.49
Punjab National Bank, New Delhi	31379.00
Punjab National Bank, Ghaziabad (Scholarship)	6473.00
Punjab National Bank, Ghaziabad (Mgt. College)	6475.00
Indian Bank (RDECRC A/C No. 6695717342), Muradnagar	142455.00
Axis Bank (Trust Account)	80076.80
Vijaya Bank, Ram Nagar, New Delhi (Trust A/c)	121062.50
Syndicate Bank, Ghaziabad-187	263948.44
Syndicate Bank, Ghaziabad-4636 (Innovation Centre)	2642.00
Syndicate Bank, Ghaziabad-4655 (RDECTC)	26253.57
Syndicate Bank, Ghaziabad-4530 (RDEC&RC)	19419.58
Indian Bank (College A/C No. 6248178852), Muradnagar	4301672.20
Indian Bank (Trust A/C No. 6498252389), Muradnagar	2009858.25
State Bank of India (A/C no. 36966533523)	130246.76
Yes Bank Ltd. SB A/c 0038894600000177 (Trust)	15184.17
Yes Bank Ltd. SB A/c 0038894600000189 (College A/c)	19404.51
	7306108.36



For Rameshwar Dayal Educational Trust

[Signature]

President

[Signature]

Director
R.D. Engineering College
Duhai, Gh.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	RAMESHWAR DAYAL EDUCATIONAL TRUST			AAATR8426M		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-7	
	B-385,2ND FLOOR					
	Road/Street/Post Office	Area/Locality		Status AOP/BOI		
		NIRMAN VIHAR				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	NEW DELHI	DELHI	110092	139(1)-On or before due date		
Assessing Officer Details (Ward/Circle)			CIRCLE EXEMP 2(1), DELHI			
e-filing Acknowledgement Number			232588081301019			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	1562310
			c	TCS	7c	84300
			d	Self Assessment Tax	7d	0
e			Total Taxes Paid (7a+7b+7c +7d)	7e	1646610	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	1646610	
10	Exempt Income	Agriculture		10	0	
		Others				

Income Tax Return submitted electronically on 30-10-2019 15:15:22 from IP address 14.142.94.205 and verified by RAKESH SHARMA having PAN AAUPS9208G on 30-10-2019 15:15:22 from IP address 14.142.94.205 using Digital Signature Certificate (DSC)

DSC details: 30368761440693CN=Verasys CA
2014,2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

R.D.
D

FORM NO. 10B

[See rule 17B]

Annual report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **RAJESHWAR DAYAL EDUCATIONAL TRUST** (PAN: **AAATR-126M**) [name and PAN of the trust or institution] as at **31/03/2019** and the profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

THE ACCOUNTING SYSTEM HAS BEEN CHANGED FROM MERCANTILE TO RECEIPT BASIS TO BRING INTACT THE FINANCIAL POSITION OF THE TRUST. THERE WAS MAJOR GAP IN THE ACTUAL RECEIPT OF INCOME AND AS PROVIDED IN BOOKS ON ACCRUAL BASIS.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and

correct view of the state of affairs of the above-named trust as at **31/03/2019** and

show a true and correct view of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto

Place: **DELHI**
Date: **30/10/2019**

Name: **JUGDEEP KUMAR GUPTA**
Membership Number: **097314**
FRN (Firm Registration Number): **0004107N**
Address: **234, DDA OFFICE COMPLEX,
CYCLE MARKET, JHANDEW
ALAN EXTN. DELHI-110055**

ANNEXURE

Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	103271731
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes (₹)	14824083
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account	No

Director
R.D. Engineering College
Duhai, Ghaziabad

CHANDLOK & CO LLP'S
NEW DELHI
REGISTERED ACCOUNTANTS

