

ANNUAL ACCOUNTS

2021-22



The ICFAI University, Raipur

NH-6, Raipur - Bhilai Road, Km Stone 20
PO: Kumhari - 490042, Dist. Durg, Chhattisgarh

The ICFAI University, Raipur

Governing Body

Prof. R P Kaushik, Chancellor

Dr. Satya Prakash Dubey – Vice Chancellor (*From April 03 2021*)

Dr. G S Narsing Rao – Vice Chancellor (*In-charge*) (*Up to April 02, 2021*)

Dr. Y R Haragopal Reddy

Prof. O R S Rao

Dr. P Venkateswarlu

Dr. Bharti Bhattacharya

Dr. R.N. Baghel

Dr. C L Patel

The Deputy Secretary, Dept. of Higher Education

Registrar

Dr. Ravi Kiran Patnaik

Bankers

HDFC Bank

Kotak Mahindra Bank

Auditors

Narasimha Rao & Associates

Chartered Accountants,

Hyderabad.

Campus:

NH-6, Raipur - Bhilai Road, Km Stone 20,
PO: Kumhari - 490042, Dist. Durg,
Chhattisgarh

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The ICFAI University Raipur

(Established under section 9(1) of the Chhattisgarh Private Universities (Establishment and Operation) Act, 2005)
(Chhattisgarh Act No.13 of 2005)

REPORT OF THE GOVERNING BODY

The Governing Body of The ICFAI University Raipur is pleased to present the audited Annual Accounts and the Auditor's Report thereon for the year ended March 31, 2022.

Activities

During the year, the University continued to offer programs at

- Bachelor's level in Science & Technology, Management, Computer Applications and Education.
- Master's level programs in Management

Necessary infrastructure is in place for meeting the requirements of the programs.

Membership

The University is a member of the Association of Indian Universities (AIU), India.

Merit Scholarships

The University offers merit scholarships to the deserving students pursuing programs of the University.

Campus Project

The University is functioning from its own campus which has excellent facilities like well stocked library, computer lab, well ventilated class rooms, workshops and laboratories and good recreation area.

Finance and Audit

The University received financial and administrative support to develop and improve the infrastructure of the campus from the ICFAI Society, Hyderabad. The University also received financial support from the Society to meet the deficit in its operational expenses.

The financial statements have been audited by the Statutory Auditors.

M/s Narasimha Rao & Associates, Chartered Accountants, are the statutory auditors of the University and are eligible for re-appointment.

Acknowledgements

We wish to thank the Government of Chhattisgarh, UGC, the Staff, Students and Bankers of the University, the Sponsor and The ICFAI Society, Hyderabad for their continued support to the University in promoting the cause of higher education and making the University a renowned one.

For and on behalf of the Governing Body


Vice Chancellor



INDEPENDENT AUDITORS' REPORT

To
The Governing Body
The ICFAI University, Raipur
Raipur.

Opinion

We have audited the attached financial statements of **THE ICFAI University Raipur** ("the University"), which comprise the Balance Sheet as at 31st March, 2022, the statement of Income and Expenditure Account and the statement of cashflow for the year ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the University as at March 31, 2022, and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the university in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

University's management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the university in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the university's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the university or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the university's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the university's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the university to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the University so far as it appears from our examination of those books.
- c) The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.



Place: Hyderabad,
Date: 19.09.2022

for Narasimha Rao & Associates

Chartered Accountants
FRN 2336S

A handwritten signature in blue ink, appearing to read "J. Narasimha Rao".

J. Narasimha Rao
Partner

Membership No.11591

UDIN: 22011591AUINOT6612

The ICAI University, Raipur

(Established under section 9(1) of the Chhattisgarh Private Universities (Establishment and Operation) Act, 2005)
(Chhattisgarh Act No.13 of 2005)

BALANCE SHEET AS AT MARCH 31, 2022

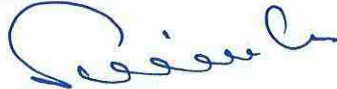
(Amount in Rupees)

Particulars	Schedule	As at March 31, 2022	As at March 31, 2021
SOURCES OF FUNDS			
UNRESTRICTED FUNDS			
General Fund	1	(17,25,35,831)	(14,15,66,977)
LOANS / BORROWINGS	2		
Secured		4,97,02,361	2,90,52,094
Unsecured		15,65,52,549	14,39,29,301
CURRENT LIABILITIES & PROVISIONS	3	79,60,381	54,93,503
TOTAL		4,16,79,460	3,69,07,921
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets - Net	4	1,09,16,054	63,87,029
INVESTMENTS			
Long Term	5	3,00,00,000	3,00,00,000
CURRENT ASSETS	6	2,16,949	1,19,156
LOANS, ADVANCES & DEPOSITS	7	5,46,457	4,01,736
TOTAL		4,16,79,460	3,69,07,921
Notes on Accounts	18		

Vide our report of even date

for Narasimha Rao & Associates
Chartered Accountants

FRN 2336S



J. Narasimha Rao
Partner

ICAI M.No. 11591

Place : Hyderabad

Date : 19/09/2022



for and on behalf of the
Governing Body



Chief Finance and
Accounts Officer



Registrar

The ICFAI University, Raipur

(Established under section 9(1) of the Chhattisgarh Private Universities (Establishment and Operation) Act, 2005)
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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Rupees)

Particulars	Schedule	2021-22	2020-21
		Unrestricted Funds	Unrestricted Funds
		General Fund	General Fund
INCOME			
Academic Receipts	8	1,84,17,489	1,42,23,959
Donations	9	7,42,315	8,32,500
Other Income	10	37,889	1,88,989
TOTAL (A)		1,91,97,693	1,52,45,448
EXPENDITURE			
Staff Payments & Benefits	11	2,18,44,962	1,51,71,493
Academic Expenses	12	93,30,322	46,39,694
Administrative & General Expenses	13	1,02,08,293	68,53,244
Transportation Expenses	14	5,95,189	-
Repairs & Maintenance	15	33,78,893	17,38,223
Finance Cost	16	24,58,444	1,02,54,815
Depreciation	17	23,50,444	21,23,033
TOTAL (B)		5,01,66,547	4,07,80,502
Balance being (Deficit) Carried to General Fund		(3,09,68,854)	(2,55,35,054)
Notes on Accounts	18		

Vide our report of even date

for Narasimha Rao & Associates
Chartered Accountants

FRN 2336S

J. Narasimha Rao
Partner
ICAI M.No. 11591

Place : Hyderabad
Date : 19/09/2022



for and on behalf of the
Governing Body

P. S. S. S.

Chief Finance and
Accounts Officer

S. S. S.

Registrar

The ICFAI University, Raipur

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2022

(Amount in Rupees)

SCHEDULE 1 - GENERAL FUND

Particulars	As at March 31, 2022	As at March 31, 2021
Balance at the beginning of the year	(14,15,66,977)	(11,60,31,923)
Add/ (Deduct): Balance of net income / (expenditure) transferred from the Income and Expenditure Account	(3,09,68,854)	(2,55,35,054)
BALANCE AT THE YEAR END	(17,25,35,831)	(14,15,66,977)

SCHEDULE 2 - LOANS / BORROWINGS

SECURED LOANS

Particulars	As at March 31, 2022	As at March 31, 2021
Banks:		
Overdraft – HDFC Bank	4,97,02,361	2,90,52,094
TOTAL	4,97,02,361	2,90,52,094

UNSECURED LOANS

Particulars	As at March 31, 2022	As at March 31, 2021
The ICFAI Society, Raipur	16,42,112	16,42,112
The ICFAI Society, Hyderabad	15,49,10,437	14,22,87,189
TOTAL	15,65,52,549	14,39,29,301



The ICFAI University, Raipur

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2022

(Amount in Rupees)

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

Particulars	As at March 31, 2022	As at March 31, 2021
A. CURRENT LIABILITIES		
1. Refundable Deposits		
a) From Students	34,23,252	18,51,350
b) Others	55,000	25,000
2. Sundry Creditors		
For Goods & Services	15,96,082	11,94,172
3. Fee Received in Advance	87,390	3,20,505
4. Statutory Liabilities		
a) Provident Fund	1,41,717	1,28,688
b) Tax Deducted at Source	1,25,623	41,712
c) Goods and Services Tax	1,07,596	48,056
5. Other Current Liabilities		
a) Merit Scholarship payable	1,48,999	3,04,583
b) Fee Refundable	11,400	2,440
TOTAL (A)	56,97,059	39,16,506
B. PROVISIONS		
a) Gratuity	13,05,960	11,74,489
b) Accumulated Leave Encashment	3,08,105	1,55,438
c) Expenses payable	6,49,257	2,47,070
TOTAL (B)	22,63,322	15,76,997
TOTAL (A+B)	79,60,381	54,93,503



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2022

SCHEDULE 4- FIXED ASSETS

Tangible Assets

(Amount in Rupees)

Name of the Asset	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As on April 01, 2021	Additions during the year	As on March 31, 2022	As on April 01, 2021	For the year	As on March 31, 2022	As on March 31, 2021	As on March 31, 2021
Furniture & Fixtures	44,47,573	26,04,024	70,51,597	29,53,255	4,96,958	34,50,213	36,01,384	14,94,318
Office Equipment	1,05,47,587	4,32,230	1,09,79,817	64,39,461	12,52,489	76,91,950	32,87,867	41,08,126
Lab Equipment	53,87,264	-	53,87,264	52,04,897	48,994	52,53,891	1,33,373	1,82,367
Electrical Installations	12,98,977	-	12,98,977	9,63,819	96,878	10,60,697	2,38,280	3,35,158
Computers	36,41,680	32,96,089	69,37,769	35,32,914	3,64,817	38,97,731	30,40,038	1,08,766
Library Books	24,71,209	5,47,126	30,18,335	23,12,915	90,308	24,03,223	6,15,112	1,58,294
Total	2,77,94,290	68,79,469	3,46,73,759	2,14,07,261	23,50,444	2,37,57,705	1,09,16,054	63,87,029
Previous year	2,77,28,547	65,743	2,77,94,290	1,92,84,228	21,23,033	2,14,07,261	63,87,029	84,44,319



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2022

(Amount in Rupees)

SCHEDULE 5- INVESTMENTS

Particulars	As at March 31, 2022	As at March 31, 2021
Deposit with the Government of Chhattisgarh (Endowment Fund)	3,00,00,000	3,00,00,000
TOTAL	3,00,00,000	3,00,00,000

SCHEDULE 6- CURRENT ASSETS	As at March 31, 2022	As at March 31, 2021
1. Cash balances in hand (including cheques/ drafts and imprest)	4,265	319
2. Bank balances		
With Scheduled Banks:		
- In Current Accounts	72,031	52,460
- In Savings Accounts	1,40,653	66,377
TOTAL	2,16,949	1,19,156

SCHEDULE 7- LOANS, ADVANCES & DEPOSITS

Particulars	As at March 31, 2022	As at March 31, 2021
1. Advance to Staff	3,515	50,415
2. Prepaid Expenses		
a) Insurance	1,00,219	18,716
b) Others	3,36,914	2,61,021
3. Deposits		
Rent Deposits	60,000	60,000
4. Other receivables		
a) TDS Receivable	18,420	11,584
b) Others	27,389	-
TOTAL	5,46,457	4,01,736



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Rupees)

SCHEDULE 8 - ACADEMIC RECEIPTS

Particulars	2021-22	2020-21
FEE FROM STUDENTS		
Academic		
1. Admission Fee	19,38,000	20,24,000
2. Program Fee	1,41,63,661	1,18,70,898
TOTAL (A)	1,61,01,661	1,38,94,898
Other fees		
1. Hostel Fee	10,55,128	1,17,137
2. Transport Fee	94,520	-
3. Late fee and Others	68,080	3,224
TOTAL (B)	12,17,728	1,20,361
Sale of Publications		
Sale of prospectus including Admission forms	10,98,100	2,08,700
TOTAL (C)	10,98,100	2,08,700
GRAND TOTAL (A+B+C)	1,84,17,489	1,42,23,959

SCHEDULE 9 - DONATIONS

Particulars	2021-22	2020-21
Donations	7,42,315	8,32,500
TOTAL	7,42,315	8,32,500

SCHEDULE 10 - OTHER INCOME

Particulars	2021-22	2020-21
Interest on Savings Accounts	3,705	3,215
Interest on Electricity deposit	34,184	-
Misc. receipts (Sale of scrap, waste paper, etc)	-	1,85,774
TOTAL	37,889	1,88,989



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Rupees)

SCHEDULE 11 - STAFF PAYMENTS & BENEFITS

Particulars	2021-22	2020-21
a) Salaries and Wages	1,88,62,188	1,37,90,355
b) Incentives	6,99,220	4,40,000
c) Contribution to Provident Fund	7,98,370	5,24,511
d) Staff Welfare	1,26,981	42,966
e) Retirement and Terminal Benefits	6,54,856	2,45,267
f) E.L Encashment	6,68,377	1,02,554
g) LTC facility	-	25,840
h) Medical Insurance	34,970	-
TOTAL	2,18,44,962	1,51,71,493

SCHEDULE 12- ACADEMIC EXPENSES

Particulars	2021-22	2020-21
a) Lab / Workshop Maintenance	5,283	54,228
b) Seminar / Workshop Expenses	2,46,948	-
c) Visiting faculty expenses	17,02,700	7,14,400
d) Examination Expenses	1,49,600	3,000
e) Student Activity Expenses	84,342	6,492
f) Admission Expenses	40,99,734	26,03,358
g) Merit Scholarships	6,32,916	9,41,012
h) Registrations and Renewals	20,50,000	-
i) Subscription and Membership	1,77,000	1,77,000
j) Regulatory Fee	1,81,799	1,40,204
TOTAL	93,30,322	46,39,694



The ICAI University, Raipur

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Rupees)

SCHEDULE 13 - ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	2021-22	2020-21
a) Electricity and Power	14,33,731	9,29,040
b) Water Charges	4,250	5,100
c) Insurance	20,804	23,349
d) Rent, Rates and Taxes	2,64,200	5,36,779
e) Postage and Courier	32,960	18,739
f) Telephone and Internet Charges	7,71,089	5,32,793
g) Printing and Stationery	1,53,406	1,02,400
h) Travelling and Conveyance Expenses	3,82,045	4,48,623
i) Audit Fee	29,500	29,500
j) Legal and Professional Charges	82,600	70,800
k) Advertisement and Publicity	23,86,009	10,38,403
l) Magazines & Journals	24,731	14,020
m) Office Maintenance	12,64,747	10,19,492
n) Security Charges	15,49,997	14,63,367
o) Recruitment and Training	2,99,031	4,54,379
p) Board Meeting Expenses	61,000	85,000
q) Hostel Expenses	14,26,768	71,485
r) Other Administrative Expenses	21,425	9,976
TOTAL	1,02,08,293	68,53,244

SCHEDULE 14- TRANSPORTATION EXPENSES

	2021-22	2019-20
Vehicles taken on rent	5,95,189	-
TOTAL	5,95,189	-



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Rupees)

SCHEDULE 15 - REPAIRS & MAINTENANCE

Particulars	2021-22	2020-21
a) Buildings	11,44,357	36,136
b) Furniture	18,825	66,056
c) Office equipment	1,48,289	1,20,382
d) Computers	21,369	21,907
e) Electrical	1,23,302	96,089
f) AMC	19,22,751	13,97,653
TOTAL	33,78,893	17,38,223

SCHEDULE 16 - FINANCE COSTS

Particulars	2021-22	2020-21
a) Interest on Loan	-	79,00,274
b) Interest on Bank Overdraft	24,50,778	23,51,419
c) Bank charges	7,666	3,122
TOTAL	24,58,444	1,02,54,815

SCHEDULE 17- DEPRECIATION

Particulars	2021-22	2020-21
Depreciation	23,50,444	21,23,033
TOTAL	23,50,444	21,23,033



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Schedule 18: Notes on Accounts:

1. Statement of Significant Accounting Policies

A. Basis for preparation of accounts

The financial statements are prepared under the historical cost convention and the accounting is on accrual basis, unless otherwise stated, in accordance with Indian Generally Accepted Accounting Principles (GAAP), which comprises Accounting Standards (AS), issued by the Institute of Chartered Accountants of India and other generally accepted accounting principles in India.

B. Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as on the date of the financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based upon the Management's evaluation of the relevant facts and circumstances as on the date of financial statements. Future results may vary from these estimates.

C. Revenue Recognition

Fee from students is recognized as income on accrual basis based on the semesters/programs conducted during the year.

D. Fixed Assets and Depreciation:

- a. Tangible Fixed assets are stated at cost of acquisition less accumulated depreciation.
- b. Depreciation on fixed assets is provided on straight-line method basis over the estimated useful life of the asset, as detailed below:

Class of Asset	Estimated useful life in years
Furniture and fixtures	5
Office equipment	5
Lab Equipment	5
Computers	3
Electrical installations	5
Library Books	5

- c. Depreciation on additions is provided on pro-rata basis.



E. Employee Benefits:

i. Short term Employee Benefits:

The undiscounted amount of Short-term Employee Benefits expected to be paid in exchange for the services rendered by employees is recognised during the period of employee rendering the service.

ii. Post-Employment Benefit Plans:

Contribution to the Provident Fund is made in accordance with the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and is recognised as an expense.

iii. Provision for Gratuity and Encashment of Earned Leave:

Gratuity and Leave encashment for the year are provided on the basis of actuarial valuation.

2. Notes forming part of the accounts:

a) **Investments:** Deposit with State Government of Chhattisgarh is Rs.300 lakhs towards Endowment Fund valued at cost.

b) Bank Overdraft from HDFC Bank is obtained on the basis of Corporate Guarantee provided by The ICFAI Society.

c) Campus Buildings:

The ICFAI Society, Hyderabad has promoted The ICFAI Society, Raipur for the establishment of University at Raipur. The ICFAI Society, Hyderabad arranged funds for the phase wise construction of campus consisting of academic block, boys and girls hostels aggregating to Rs.2891.95 lakhs partially out of bank loans.

The ICFAI Society, Hyderabad paid interest on Bank Loan of Rs.372.81 Lakhs and repaid total bank loans.

Phase IV & Phase V of campus consisting of extension of academic block and hostels are in progress.

Given below is the statement showing the details of Land & Buildings situated at Raipur as on 31st March 2022 funded by The ICFAI Society, Hyderabad which are being utilized exclusively for the purpose of University.

(Rupees in Lakhs)

Particulars	Gross Block As on April 01, 2021	Additions During the year	Total As on March 31, 2022
Phase I, II & III			
Land	312.80	63.96	376.76
Buildings	2233.85	-	2233.85
Furniture & Fixtures	78.03	-	78.03
Office Equipment	45.01	-	45.01
Electrical Installations	128.80	-	128.80
Computers	29.50	-	29.50
Total-I	2827.99	63.96	2891.95
Phase IV			
Capital Work-in-progress	5.16	53.29	58.45
Phase V			
Capital Work-in-progress	-	18.94	18.94
Grand Total	2833.15	136.19	2969.34



The ICFAI University Raipur agreed to repay the above funding as well as the interest on the bank loan to The ICFAI Society, Hyderabad over a period of time depending upon the cash flows.

- d) The University is registered u/s 12A(1)(ac)(i) vide Provisional Registration Number AAATI3709CE20214, dated 28-05-2021 and granted approval u/s 80G(5)(i) of the Income Tax Act, 1961 vide Unique Registration Number AAATI3709CF20213, dated 14-10-2021.
- e) Figures have been rounded off to the nearest rupee and previous year figures have been regrouped and recast wherever necessary to conform to current year's classifications.

Vide our report of even date

**for Narasimha Rao & Associates
Chartered Accountants**

FRN 2336S



J. Narasimha Rao
Partner

ICAI M.No. 11591

Place : Hyderabad

Date : 19/09/2022



**for and on behalf of the
Governing Body**



Chief Finance and
Accounts Officer



Registrar