



Bangalore Branch of SICASA

**Southern India Chartered Accountants
Students Association**



E-Newsletter July 2017



Inside the Issue

Page 1	Chairman's Communique
Page 2	Branch Chairperson's Communication
Page 4	Article – Fraud Reporting
Page 13	Photos – CA Day Celebrations
Page 14	Photos – Sports Carnival 2K17
Page 15	Photos – SICASA Speakers Forum
Page 16	Calendar of Upcoming Events
Back Cover	SICASA Indoor Sports – 2017 (13th August)

Preface

The E-newsletter of SICASA, Bangalore is a platform for CA Students to connect with fellow students through their writing and articulation skills. It also acts as a medium to update CA students about the program and events of SICASA, Bangalore. Apart from the above, SICASA, Bangalore E-newsletter is also a medium to keep students updated with latest developments in the field of Chartered Accountancy.

The team behind this e-newsletter have put their hard efforts to ensure that each successive issue of the e-newsletter is much better than the previous one. In this regard, we seek strong support from CA Students community in terms of contributing quality materials (articles, relevant case laws, legal updates, etc.) for publishing the same through this e-newsletter. We are seeking regular feedback and suggestions to

improve and grow the engagement on this newsletter.

We believe that, with your active participation, we will be able to regularly publish the newsletter on a timely basis. Hope this newsletter will be useful to you all. Let us make this initiative a grand success and a continuing one.

Please write to blrsicasa@icai.org for submitting your articles or materials for the newsletter along with your photo and student's registration number. Honest feedbacks and suggestions are always welcome.

We also would like you to follow us at <https://facebook.com/sicasabangalore> for regular updates on events and programmes.

Disclaimer

The views expressed in this e-newsletter are of the respective authors and neither Bangalore Branch of ICAI nor SICASA, Bangalore endorse such views. Though maximum effort is put to ensure that correct and up to date information is published through this e-newsletter, the SICASA, Bangalore community cannot guarantee the correctness or authenticity of the articles published herein.

Contact Us

E-mail: blrsicasa@icai.org
Phone: 080-30563511 (Mrs. Manjula)
Events: <https://fb.com/sicasabangalore>

The secret of getting ahead is getting started. -

Mark Twain



My Dear Students,

Hearty Greetings!

As Goods and Service Tax (GST) implemented from July 1, we the Chartered Accountants and Chartered Accountant Students who are the front runners in this mega tax reform of the country, need to work hard, educate ourselves, educate the business community and public at large and make it a successful tax reform/implementation for the betterment of the nation. So that we can claim ourselves as the true partners in nation building.

SICASA Bangalore conducted outdoor Sports meet on 22nd and 23rd July, 2017. In the sports meet, 32 teams of cricket, equally good number of other games teams and athletes participated and it was a grand success. I hereby congratulate the sports Coordinator and the team SICASA for the wonderful performance. Indoor games will be conducted on 13th of August 2017. For the details of the games to be conducted, rules and regulations and for registration please visit Bangalore Branch website:

New curriculum for CA is implemented effective from 1st July 2017. SICASA Bangalore conducted a Joint program on

GST along with S.E.A. Science, Commerce and Arts College, S.E.A. Group of Institutions, K.R. Puram, Bangalore on 20th of July 2017. It was a well appreciated program. On the same day in the same Institution, we have conducted a career counseling program for their PUC students. More than 200 students participated in the career counselling program.

On Independence Day, 15th August 2017, we are planning to conduct "Youth Festival" to showcase talent of our Students. I hereby invite all the students to contribute/participate in this youth festival.

"Never give up on a dream just because of the time it will take to accomplish it, the time will pass anyway." – Earl Nightingale

"The expert in anything was once a beginner" - Helen Hayes

Wish you all the very best.

CA B T Shetty
Chairman, SICASA Bengaluru

Never stop learning, because life never stops teaching.



My Dear Students,

As far as 1st July, 2017 is concerned, it is a significant day i.e. "Chartered

Accountant's Day" and the day of GST Implementation, the most awaited Taxation Law India has ever faced.

Dear Students, I would like to urge all of you, the would be CAs budding professionals to uphold the glory of our prestigious profession with your relentless and dedicated work.

On 1st July 2017, Revised Scheme of Education and Training was introduced by ICAI. The Institute has restructured the curriculum to keep pace with the ever changing business environment, synchronizing the syllabus as presented by International Accounting Education Standards Board (IAESB). I am very happy to inform you that ICAI is the first professional body to introduce GST in the curriculum, which is the need of the hour.

The introduction of revised scheme of education and training, in fact helps Indian CAs and its students to show case themselves at global arena at par with Global Accounting Professionals, enabling them to confront future challenges.

The Final May 2017 Examination and CPT June 2017 examination results were announced. Hearty congratulations for the students, who have passed, the students who could not clear the Examinations, need not be disheartened. Try again and again and put in all your efforts. All of us know that failure is a stepping stone to success. We are proud to announce the rank holders of Final May 2017 Exam from Bangalore.

Name	SRO NO	Rank
Dhruv Jain	SRO00442641	7 th
Geethika Haridas	SRO0419713	10 th
Urvi Bapna	SRO0434083	38 th

On behalf of Bangalore Branch, I congratulate the said rank holders and wish them the very best in all their future endeavors.

1st August is also a crucial day for IPCC students, as the result of May 2017, IPCC exams will be announced. All the best to those students awaiting the IPCC result.

The programs organized by SICASA especially on "Changes in new ITR forms and Revision of Assessment" procedure

But man is not made for defeat. A man can be destroyed but not defeated. - Ernest Hemingway



was of immense value to student delegates.

SICASA wing has planned a One Day Seminar on "Tax Audit & ICDS" on 5th Aug at the Branch and Indoor Games in due course of time. I request students to actively participate in programs and involve in all the activities being organized, to enrich your knowledge & skills.

15th August, being 71st Independence Day, we will have flag hosting at 9.30 am and Independence Day Celebration. I would like to inform you that Scholarship will be issued to the deserving students on merit cum need basis. The last date for submission of the filled in form which can be downloaded from the website is 31.07.2017. For further details you are requested to visit Bangalore Branch website: www.bangaloreicai.org.

It is said that **"success does not lie in Results, but in efforts, 'being' the best is not so important, 'doing' the best is all that matters"**. Hence I request you to put in all your efforts to achieve your goal - to pass CA Examination and to become members of our prestigious institute.

CA. Geetha A B

Chairperson

Bangalore Branch of SIRC of ICAI

SICASA Youth Festival – 15th August

SICASA Bangalore is conducting, first of its kind Youth Festival for CA Students to showcase their talents in various fields on extracurricular activities (dancing, singing, drama/skit, fashion show, art, etc.) on the occasion of Independence Day i.e. on 15th August, 2017.

**Become the part of this grand event by visiting the Branch at 9:30 am.
No Entry Fee. Limited Seats on First Come, First Served basis.**

Want to showcase your talent/skill, contact the Branch or SICASA committee with your Registration Number and Contact Number.

When you reach the end of your rope, tie a knot in it and hang on. - Franklin D. Roosevelt



Fraud Reporting under Companies Act, 2013

- **By Akhand Pratap Singh [Reg No: CR00328152]**

As per the survey conducted by Association of Certified Fraud Examiners (ACFE), "Intense financial pressures during the economic crisis have led to an increase of fraud."

India is emerging country in terms of growth of the economy and its constituents at global map where on the other side public investor has a great faith to make investment in the corporate securities and other products; Research evidence has shown the remarks that growing number of frauds have undermined the integrity of financial reports correspondingly the mirror of corporate is imitated on corporate governance. Earlier in our country, there was no specific and strict provision on fraud reporting under companies act, 1956 but however as in today's corporate scenario fraud reporting has been made a specific responsibilities upon professional (Chartered Accountants, Cost & Management Accountant and Company Secretary) under the new Companies Act, 2013. Let's read on to know more.....



Meaning of Fraud under Various Statutes

COMPANIES ACT 2013	CONTRACT ACT 1872
<p>"Fraud" in relation to affairs of a company or any body corporate, includes any act, omission, concealment of any fact or abuse of position committed by any person or any other person with the connivance in any manner, with intent to deceive, to gain undue advantage from, or to injure the interests of, the company or its shareholders or its creditors or any other person, whether or not there is any wrongful gain or wrongful loss.</p>	<p>Any of the following acts committed by a party to a contract, or with his connivance, or by his agents, with intent to deceive another party thereto or his agent, or to induce him to enter into the contract:</p> <ol style="list-style-type: none"> (1) the suggestion as a fact, of that which is not true, by one who does not believe it to be true; (2) the active concealment of a fact by one having knowledge or belief of the fact; (3) a promise made without any intention of performing it; (4) any other act fitted to deceive; (5) any such act or omission as the law specially declares to be fraudulent.

*There is nothing permanent except change. -
Heraclitus*



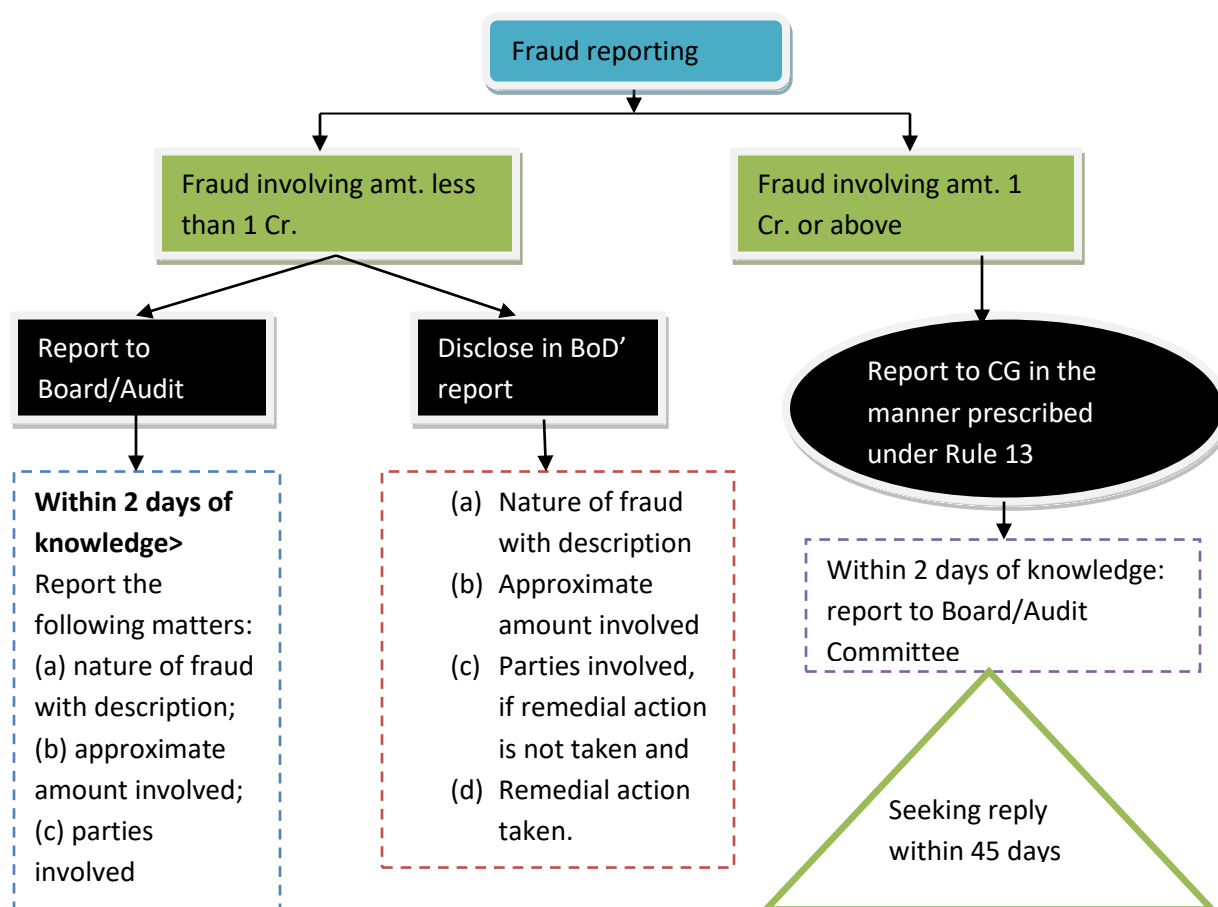
Consideration of Fraud under Auditor's Responsibility

Auditor is required u/s 143(12) to report on fraud if **in the course of performance of his duties as an auditor**, the auditor has reason to believe that an offence involving fraud is being or has been committed against the company by its officers or employees.

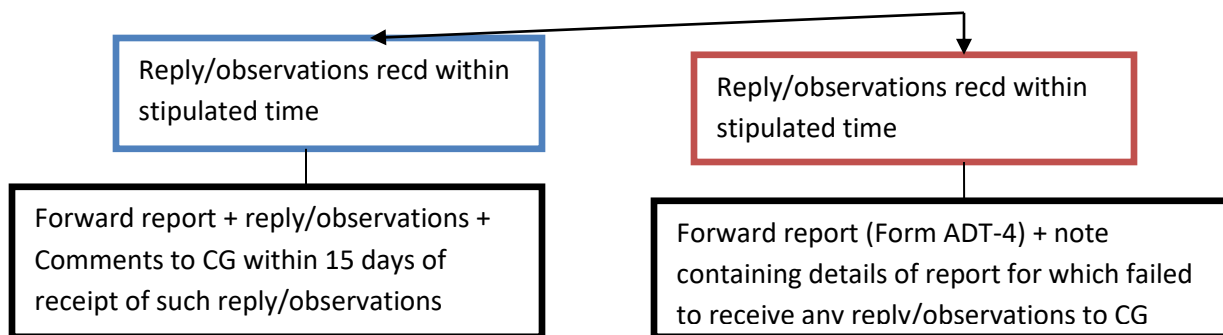
It may be noted that u/s 143(9) read with section 143(10), the duty of the auditor, inter alia, in an audit is to comply with the standards on auditing. Further, Section 143(2) requires the auditor to make out his report after taking into account, inter alia, the auditing standards.

Above insertion of sub-section 12 of section 143 is a landmark section which have been inserted along with the duty of the auditor and separate section has not been made for fraud reporting because the intention of law makers was there it to make it as a duty of auditor who will discharge it in his audit exclusively with the compliance of other standards on auditing (SAs). Procedure has been prescribed in Rule 13 of Companies (Audit & Auditors) Rules 2014.

Pictorial Analytical View on Fraud Reporting



Let us sacrifice our today so that our children can have a better tomorrow. - A. P. J. Abdul Kalam



Accordingly, the term, “in the course of performance of his duties as an auditor” implies in the course of performing an audit as per the Standards on Auditing.

The definition of fraud as per SA-240 and the explanation of fraud as per section 447 of the Companies Act, 2013 are similar except: that under section 447, fraud includes ‘acts with an intent to injure the interests of the company or its shareholders or its creditors or any other person, whether or not there is any wrongful gain or wrongful loss’. However, an auditor may not be able to detect acts that have intent to injure the interests of the company or cause wrongful gain or wrongful loss, unless the financial effects of such acts are reflected in the books of account/financial statements of the company.

For Example:

- ❖ If the password of key managerial personnel is stolen and misused to access confidential /restricted information, the effect of the same may not be determinable by the management or by the auditor.
- ❖ An auditor may not be able to detect, if an employee is receiving pay offs or favoring a specific vendor, which is fraudulent act, since such pay offs would not be recorded in the books of account of the company.
- ❖ The auditor may not be able to detect if an employee is alleged to be carrying on business parallel to the company’s business has been diverting customer orders to his company because such sales transactions are not recorded in the books of the company.

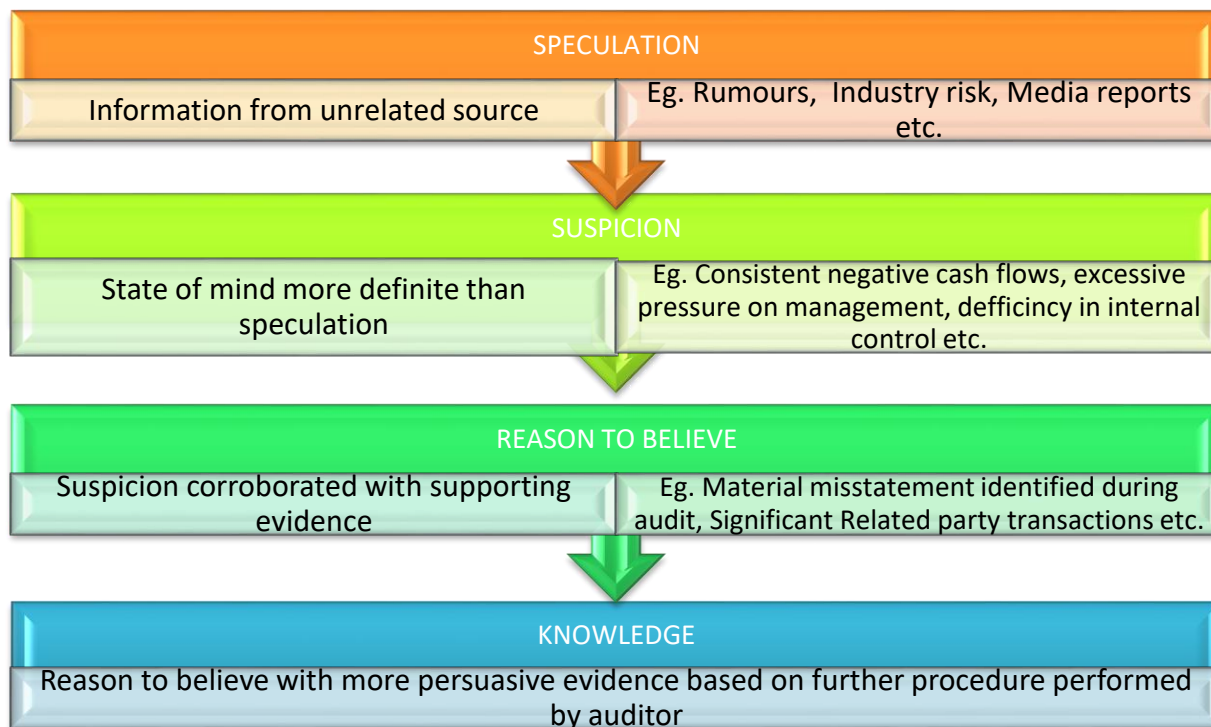
Therefore, the auditor shall consider the requirements of the SAs, in so as it relates to the risk of fraud, including the definition of fraud as stated in SA-240, in planning and performing his audit procedures in an audit of financial statements to address the risk of material misstatements due to fraud.

All that we see or seem is but a dream within a dream. - Edgar Allan Poe



Identification of Fraud

As per the guidance note on fraud reporting issued by ICAI, fraud identification is a significant aspect in the following stages:



“The auditor is not required to investigate the fraud so as to establish the entire magnitude, the period, the *modus operandi* and the persons involved since the requirement of Section 143(12) read with the Rule 13 of the Companies (Audit and Auditors) Rules, 2014 is not that the auditor has to perform a forensic audit.”

Fraud Reporting

(A Revolutionary, Positive & Opportunistic Change)

Rule 13 of The Companies (Audit and Auditors) Rules, 2014 contains the operational procedure of Reporting of Fraud prescribed in Section 143(12) of the Act:

Good judgment comes from experience, and a lot of that comes from bad judgment. - Will Rogers



First Fraud Reporting to Board/Audit Committee: Auditor shall forward his report to the Board or the Audit Committee (if constituted), immediately but not later than 2 days of knowledge of fraud to seek reply within 45 days from Board/Audit Committee.

If auditor has reported fraud to Audit Committee/Board but not reported to the Central Government, details of the same shall be disclosed in the Board's report with the following details:

- ❖ Nature of fraud with description;
- ❖ Approximate amount involved;
- ❖ Parties involved, if remedial action not taken; and
- ❖ Remedial action taken.

Final Fraud Report to Central Government on receipt of First Fraud Report:

On receipt of such reply or observations the auditor shall forward his report and the reply or observations of the Board or the Audit Committee along with his comments (on such reply or observations of the Board or the Audit Committee) to the Central Government within 15 days of receipt of such reply or observations;

A. Final Fraud Report to Central Government on failure of receipt of First Fraud Report:

In case the auditor fails to get any reply or observations from the Board or the Audit Committee within the stipulated period of 45 days, he shall forward his report to the Central Government along with a note containing the details of his report that was earlier forwarded to the Board or the Audit Committee for which he failed to receive any reply or observations within the stipulated time.

B. Authority and Mode/Format of dispatching Final Fraud Report to Central Government:

- ❖ As per Rule 13(2), the report shall be sent to the Secretary, Ministry of Corporate Affairs in a sealed cover by Registered Post with Acknowledgement Due or by Speed post followed by an e-mail in confirmation of the same.
- ❖ As per Rule 13(3), the report shall be on the letter-head of the auditor containing postal address, e-mail address and contact number and be signed by the auditor with his seal and shall indicate his Membership Number.
- ❖ As per Rule 13(4), the report shall be in the form of a statement as specified in Form ADT-4. This Form of Report is available as an annexure to The Companies (Audit and Auditors) Rules, 2014.
- ❖ Rule 13(5) the provision of this rule shall also apply, mutatis mutandis, to a cost auditor and a secretarial auditor during the performance of his duties under section 148 and section 204 respectively.

Think in the morning. Act in the noon. Eat in the evening. Sleep in the night. - William Blake



Form No. ADT-4

REPORT TO THE CENTRAL GOVERNMENT

See rule 13 (4) of the Companies (Audit and Auditors) Rules, 2014

Date:

Subject: Report under sub-section (12) of section 143 of the Companies Act, 2013 on suspected offence involving fraud being committed or having been committed

- 1) (a) Name of the Company
(b) CIN:
(c) Address of the Registered Office:
- 2) (a) Name of the auditor or auditor's Firm
(b) Membership Number
(c) Address
- 3) Date of annual general meeting when the Auditor was appointed or reappointed.
- 4) SRN and date of filing
- 5) Address of the office or location where the suspected offence is believed to have been or is being committed
- 6) Full details of the suspected offence involving fraud (attach documents in support)
- 7) Particulars of the officers or employees who are suspected to be involved in the commission of the offence, if any:
 - a) Name(s):
 - b) Designation
 - c) If Director, his DIN
 - d) PAN
- 8) Basis on which fraud is suspected:
- 9) Period during which the suspected fraud has occurred
- 10) Date of sending report to the Board or Audit Committee as per rule 13 (1)
- 11) Date of reply received from Board or Audit Committee, if any and if so received, attach copy thereof and give gist of the reply
- 12) Whether the auditor is satisfied with the reply of the Board or Audit Committee. Yes..... No.....
- 13) Estimated amount involved in the suspected fraud:
- 14) Details of step, if any, taken by the company in this regard; (Furnish full details with references)
- 15) Any other relevant information.

VERIFICATION

I,, Proprietor/Partner of, Chartered Accountants do hereby declare that the information furnished above is true, correct and complete in all respects including the attachments to this form.

(Name, Signature and Seal of the Auditor)

Attachments:

1. Optional attachments

No act of kindness, no matter how small, is ever wasted. - Aesop



Professions Covered for Reporting

The reporting requirement u/s 143(12) is applicable to only for:

- **Statutory Auditor(s)** of the company; mutatis mutandis applied on the following also;
- **Cost Accountant** in practice conducting cost audit u/s 148 of the act;
- **Company Secretary** conducting secretarial audit u/s 204 of the act.

However the provisions of section 143(12) are not applied to other professionals who are rendering other services to the company.

Notable Point: Kindly note that as per sub-rule 3 of rule 12 of the Companies (Audit and Auditors) Rules, 2014, the provisions of sub-section (12) of the section 143 read with rule 13 of the Companies (Audit and Auditors) Rules, 2014 regarding reporting of frauds by the auditor shall also extend to a **BRANCH AUDITOR** appointed u/s 139 to the extent it relates to the concerned branch only.

Offences & Penalties

Section 143(15): if ANY AUDITOR, COST ACCOUNTANT or COMPANY SECRETARY in practice do not comply the provisions of this section => punishable with fine which shall not be less than Rs. 1,00,000 but it may be extended to Rs. 25,00,000.

Section 147(2): If AUDITOR contravenes any provision of section 139, 143, 144 or 145; auditor shall be punishable with fine=> Min - Rs. 25,000 and Max – Rs. 5,00,000.

If auditor has contravened such provisions knowingly or willfully with the intention to deceive the company or its shareholders or creditors or tax authorities, he shall be punishable=> Imprisonment max 1 year, Fine Min – Rs. 1,00,000 and Max – Rs. 25,00,000.

If section u/s 447 is attracted for cognizable offences [Sec. 7(5), 36, 75(1), 206(4), 213, 229, 251(1), 339(3), 448] and a person accused of any such offence classifies as FRAUD under Sec. 143(12) shall **not be released on bail or bond**, unless subject to the exceptions provided u/s 212(6) of the Act.

If you cannot do great things, do small things in a great way. - Napoleon Hill



Fraud Reporting: Section 143(12) Vs. Para 3(x) of CARO, 2016

Section 143(12) of the CA 2013	Para 3(x) of CARO, 2016
<p>Basic Philosophy of Difference: <u>“reason to believe that an offence involving fraud is being or has been committed against the company by officers or employees of the company”</u></p> <p>It means here only those fraud are covered which have been committed or which are being committed AGAINST the company.</p>	<p>Basic Philosophy of Difference: Any fraud BY THE COMPANY or any fraud ON THE COMPANY by its officers or employees has been “noticed or reported” during the year. If yes then the nature and amount involved shall also be indicated. “noticed or reported” means or indicates that the management should have the knowledge about fraud.</p>
Sole responsibility of auditor.	First responsibility of management and then auditor’s responsibility to enquire it.

Application of Standards on Auditing (SAs) in Fraud Reporting

Since fraud reporting comes under the purview of the course of performing duties as an auditor, the auditor should, *inter alia*, take into consideration the requirements of the following provisions of the SAs. These below mentioned standards on auditing are in addition to **SA-240 on “The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements”**, and **SA-250 on “Consideration of Laws and Regulations in an Audit of Financial Statements”**.

S. No.	SA	Particulars
1	SA-200	Overall objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing (For professional skepticism specially)
2	SA-230	Audit documentation
3	SA-260	Communication to Those Charged with Governance
4	SA-265	Communicating Deficiencies in Internal Control to TCWG and Management
5	SA-315	Identifying and Assessing the Risks of Material Misstatement through understanding the Entity and its Environment
6	SA-450	Evaluation of Misstatements Identified During the Audit
7	SA-520	Analytical Procedures
8	SA-540	Auditing, Accounting Estimates, and Related Disclosures
9	SA-550	Related Parties
10	SA-580	Written Representations
11	SA-610	Using the work of Internal Auditors
12	SA-700	Forming an Opinion and Reporting on Financial Statements

If opportunity doesn't knock, build a door. - Milton Berle



Now Internal Auditor can also play a role to assist the Auditor

Recently SA-610 (01.02.2016) has been amended. Under this SA “direct assistance from Internal Auditor” has been added. So under this new added facility for auditor, internal auditor can play a greater role to identify the fraud since he knows the day to day operation of company to a great extent. But however Cost Accountant and Company Secretary are not allowed because SAs are applicable on statutory auditor only.

CONCLUDING THOUGHTS

- ✓ **A GREATER MOVE TOWARDS TRANSPARENT CORPORATE GOVERNANCE.**
- ✓ **MANY CORPORATE FRAUDS ARE SURFACING IN OUR COUNTRY AND OLD ACT WAS INADEQUATE TO MITIGATE THE RISK, THEREFORE IT IS ANTICIPATED THAT THE NEW PROVISIONS OF THE COMPANIES ACT, 2013 WOULD BRIDGE THE GAP BETWEEN INCREASING FRAUDS AND STATUTORY REGIME.**
- ✓ **THE NEW COMPANY LAW ENVISAGES THE METAMORPHOSIS OF THE STATUTORY AUDITORS FROM BEING A WATCHDOG TO WHISTLE BLOWER.**
- ✓ **THE AUDITING AND ASSURANCE STANDARDS BOARD OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA CONSIDERING THE PRIORITY AND IMPORTANCE OF FRAUD AND FRAUD REPORTING UNDER THE COMPANIES ACT, 2013 HAS ISSUED A GUIDANCE NOTE ON ‘FRAUD REPORTING’.**

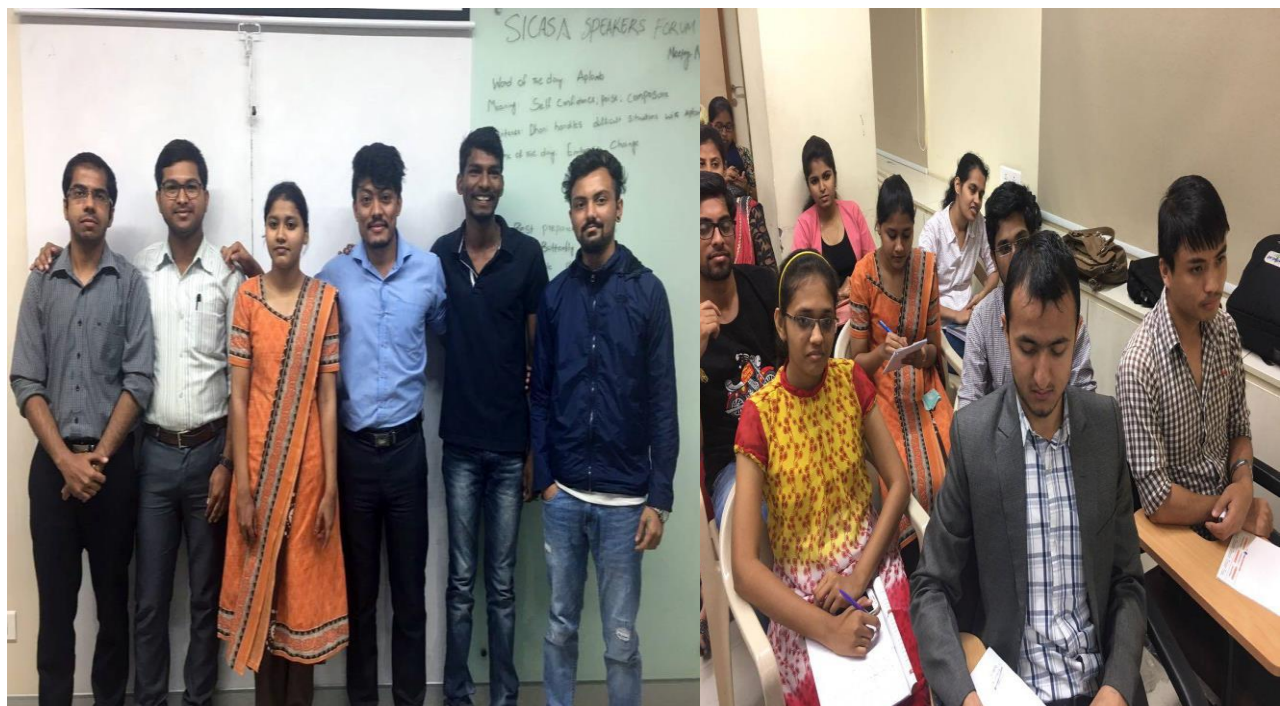
Happiness can exist only in acceptance. - George Orwell



The journey of a thousand miles begins with one step. - Lao Tzu



Ever tried. Ever failed. No matter. Try Again. Fail again. Fail better. - Samuel Beckett



The best preparation for tomorrow is doing your best today. - H. Jackson Brown, Jr.



SICASA Calendar – August 2017



Bangalore Branch of SICASA

Southern India Chartered Accountants Students Association



Calendar of Events – August 2017 for CA Students				
Si. No.	Date and Day	Topic / Speaker	Venue/Time	Fee
1.	05.08.2017 Saturday	One Day Seminar on “TAX AUDIT : Clause to Clause Analysis of form 3 CD” - CA. Naveen Khariwal “Discussion on the TEN ICDS” CA. Deepak Chopra, CA. Nithin Kumar P	Branch Premises 10.00 am to 6.00 pm	200 / -
2.	12.08.2017 Saturday	Half Day Seminar on “ GST ” CA. Deepak Jain	Branch Premises 02 pm to 5.00 pm	50 / -
3.	13.08.2017 Sunday	“INDOOR GAMES” For Fee Structure and other details Visit Branch website www.bangaloreicai.org	ICAI Bhavan No 29/1, Race Course Road Next to SBI Bank	Fees Applicable
4.	15.08.2017 Tuesday	Independence Day Celebration: Prize Distribution for Sports Carnival 2017 & Culture programme.	Branch Premises 09.00 am to 12.00 pm	No Fee

Registration on First come, first served basis

Please Contact: Mrs. Manjula - 080-30563511

Payment Mode: cash/ cheque / DD

in favour of “Bangalore Branch of SICASA” payable at Bangalore

For online registration visit us: www.bangaloreicai.org

CA. Geetha A B
Chairperson

CA. Bhat Shivaram Shankar
Secretary

CA. B. T. Shetty
Chairman, SICASA

*Tell me and I forget. Teach me and I remember.
Involve me and I learn. - Benjamin Franklin*



Bangalore Branch of SIRC of
The Institute of Chartered Accountants of India
Southern India Chartered Accountant Students Association (**SICASA**)
The Chairperson & Managing Committee of Bangalore Branch of SICASA
Proudly organize and heartily invite you to

SPORTS CARNIVAL

INDOOR GAMES

EVENT	SECTION	DATE	ENTRY FEE
Skipping	M/F	13 Aug. 2017	50
Chess	M/F	13 Aug. 2017	50
Carrom Board - Singles	M/F	13 Aug. 2017	50
Carrom Board- Doubles	M/F	13 Aug. 2017	100
Rubix Cube	M/F	13 Aug. 2017	50
Dart	M/F	13 Aug. 2017	50
Spy Tower - For Women	F	13 Aug. 2017	50

Dear Students Limited
Slots Only

•Registrations are first come first served basis.

•No spot registrations are entertained

•For all events registration will be closed on 10th August, 2017

Mode of payment accepted as: CASH/ DD / CHEQUE Payment in favor of. " Bangalore Branch of SICASA"
Payable at Bangalore.

For more informations about SICASA SPORTS CARNIVAL-2017 Event visit us : bangaloreicai.org\sicasa

Venue: ICAI BHAVAN, RACE COURSE ROAD 9:30am onwards

Organized by:

Southern India chartered Accountants
Students Association Bangalore
Branch of SIRC of ICAI

CA. GEETHA A B
Chairperson,
Bangalore Branch

"ICAI Bhavan" No. 16/0, Millers Tank Bed Area, Vasanth
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E-Mail: blrsicasa@icai.org

CA. B.T. SHETTY
Chairman SICASA,
Bangalore Branch

Students Sports Coordinators

Mr. Jagadeesh
Students Sports Coordinator
7780388738

Mr. Manoj Bahadur Tamang
Vice Chairman
8296614106

Mr. Sagar Bashyal
Treasurer
9741915062

Mr. Mithun Acharya
Secretary
8105805756