

5. DEPARTMENTAL ACCOUNTS

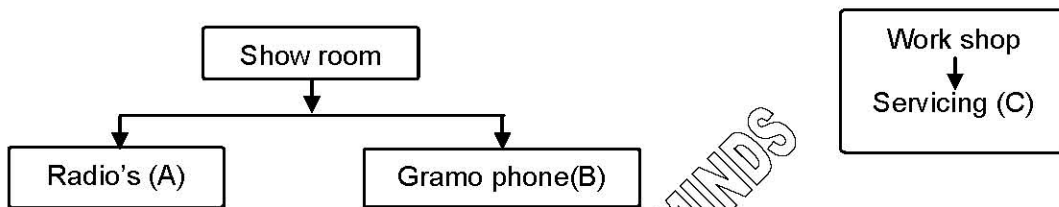
ASSIGNMENT SOLUTIONS

PROBLEM NO:1

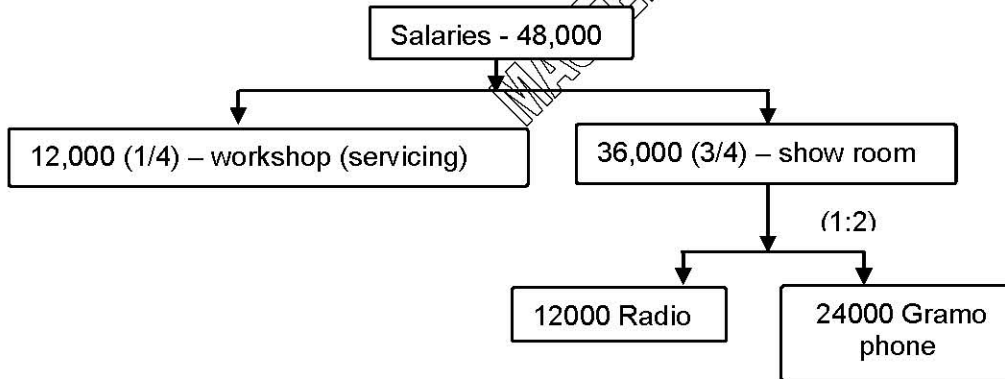
Dr. Department Trading & P & L A/c of Radio & gramophone Equipment Co. Cr.

Particulars	Radio Rs.	Gramo phone Rs.	Service Rs.	Particular	Radio Rs.	Gramo phone Rs.	Service Rs.
To purchases	1,40,700	90,600	64,400	By sales	1,50,000	1,00,000	25,000
To Salaries (WN-1)	12,000	24,000	12,000	By closing stock	60,100	20,300	44,600
To Rent (WN-2)	3,900	3,900	3,000				
To Sundry Expenses (WN-3)	6,000	4000	1000				
To Net Profit / Loss	47,500	(2,200)	(10,800)				
	2,10,100	1,20,300	69,600		2,10,100	1,20,300	69,600

WORKING NOTE:



(W.N - 1)



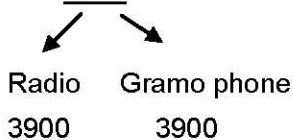
(W.N-2)

Rent of workshop = 500 p.m x 6m = 3000

Actual Rent = 10,800

(-) work shop = 3000

7800



Turnover →

	A	B	C
	1,50,000	1,00,000	25,000
	6	4	1

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(W.N - 3) Sundry Expresses $\rightarrow 11,000 \times \frac{6}{11}$, $11,000 \times \frac{4}{11}$, $11,000 \times \frac{1}{11}$

- Radio = Rs. $11,000 \times \frac{6}{11} = \text{Rs. } 6,000$
- Gramo = Rs. $11,000 \times \frac{4}{11} = \text{Rs. } 4,000$
- Service = Rs. $11,000 \times \frac{1}{11} = \text{Rs. } 1,000$

PROBLEM NO: 2

Dr.

Departmental profit and loss A/c

Cr.

Particulars	A (Rs.)	B (Rs.)	C (Rs.)	Particulars	A (Rs.)	B (Rs.)	C (Rs.)
To Opening stock	8,500	5,700	1,200	By sales less returns	50,000	30,000	20,000
To Purchases	22,000	17,000	8,000	By closing stock	3500	2,000	1,500
To Freight	1,400	800	200				
To wages	800	700	200				
To gross profit	20,800	7,800	11,900		53,500	32,000	21,500
	53,500	32,000	21,500	By Gross profit	20,800	7,800	11,900
To Salaries	2250	1350	900	By Net loss	-	465	-
To Power & water	600	360	240				
To Telephone	1050	630	420				
To Bad Debts	375	225	150				
To Rent	3,000	1,800	1,200				
To Insurance	750	450	300				
To Printing	1,000	600	400				
To Advertisement	1750	1050	700				
To Depreciation (2000 + 4000)	3,000	1800	1,200				
To Net profit	7025	-	6390				
	20,800	8,265	11,900		20,800	8265	11,900

Balance sheet 31-3-2015

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Creditors	15,000	Furniture's & fixtures	4,600
Bank O.D	12,000	Plant & machinery	20,000
Outstanding wages	200	Less: Depreciation	(2,000)
Capital	40,000	Motor vehicles	40,000
Add profit		Less: Depreciation	(4,000)
(7025 + 6390)	13,415	Debtors	12,200
Less Loss	(465)	Cash in hand	850
	52,950	Stock	7,000
Less drawings	(1500)		
	51,450		
	78,650		78,650

PROBLEM NO: 3

Valuation of closing stock

a) Departmental Trading Accounts

Particulars	A (Rs.)	B (Rs.)	C (Rs.)	Particulars	A (Rs.)	B (Rs.)	C (Rs.)
To op stock	30,000	45,000	15,000	By sales	1,88,000	1,66,000	93,000
To Purchases	1,60,00	1,30,000	60,000	By closing stock	46,000	63,000	18,000
To Gross profit	44,000	54,000	36,000				
	2,34,000	2,29,000	1,11,000		2,34,000	2,29,000	1,11,000

b) Memorandum trading A/c

Particulars	A (Rs.)	B (Rs.)	C (Rs.)	Particulars	A (Rs.)	B (Rs.)	C (Rs.)
To op. stock	30,000	45,000	15,000	By sales normal sales (actual sales + disk)	1,92,000	1,68,000	95,000
To Purchases	1,60,000	1,30,00	60,000	By Closing stock (Bal. Fig)	46,000	63,000	18,000
To Gross profit (Sales X Gp %)	48,000	56,000	38,000				
	2,38,000	2,31,000	1,13,000		2,38,000	2,31,000	1,13,000

Calculation of discount

Particulars	A (Rs.)	B (Rs.)	C (Rs.)
Normal sales	15,000	8,000	6,000
Less: Actual sales	11,000	6,000	4,000
	4,000	2,000	2,000

PROBLEM NO: 4

In the books of Z Ltd

Dr. Departmental Trading A/c				Cr.			
Particulars	A (Rs.)	B (Rs.)	C (Rs.)	Particulars	A (Rs.)	B (Rs.)	C (Rs.)
To opening stock	1,920	1,440	3,040	By Sales	20,400	43,200	62,400
To Purchases [W.N:1]	16,000	36,000	48,000	By closing stock [W.N:2]	1,600	2,880	1,120
To Gross profit [Bal. fig]	4,080	8,640	12,480				
	22,000	46,080	63,520		22,000	46,080	63,520

Working Notes:

i. If entire purchase units sold

Dept – A (1000 x 20)	–	20,000
Dept – B (2000 x 22.5)	–	45,000
Dept – C (2400 x 25)	–	60,000
Total Sales	=	1,25,000
Less: cost of Sales		(1,00,000)
Total profit		<u>25,000</u>

Gross profit Margin = $25000/125000 \times 100 = 20\%$

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WORKING NOTE: 1 Purchase cost of unit:-

Particulars	A (Rs.)	B (Rs.)	C (Rs.)
Selling Price	20	22.50	25
(-) GP @ 20%	(4)	(4.5)	(5)
Cost per unit	16	18	20

WORKING NOTE: 2 Calculation of opening stock

closing stock = opening stock + purchases - sales

Dept A = $120 + 1000 - 1020 = 100 \times 16 = \text{Rs. } 1600$ Dept B = $80 + 2000 - 1920 = 160 \times 18 = \text{Rs. } 2880$ Dept C = $152 + 2400 - 2496 = 56 \times 20 = \text{Rs. } 1120$

Notes:

⇒ It is assumed that there is no change in cost per unit in current year and previous year

⇒ Cost is taken same for opening stock, purchases and closing stock.

PROBLEM NO: 5**Calculation of Correct departmental Profits:**

	Dept – P (Rs.)	Dept – S (Rs.)	Dept – Q (Rs.)
Profits after charging manager's commission	90,000	60,000	45,000
Add: Managers commission @ 10% Net profit	10,000 $\left(90,000 \times \frac{10}{90}\right)$	6667 $\left(60,000 \times \frac{10}{90}\right)$	5000 $\left(45,000 \times \frac{10}{90}\right)$
	1,00,000	66,667	50,000
Less: Unrealised profit on stock (W.N - 1)	(5426)	(21,000)	(2,727)
Profits before managers commission	94,574	45,667	47,273
Less: Managers commission @ 10%	(9457)	(4,567)	(4,727)
Correct profit after manager's commission	85,117	41,100	42,546

WORKING NOTES:

Unrealised Profit in

$$\text{Dept – P} \Rightarrow \text{Dept S} = \text{Rs. } 18,000 \times \frac{25}{125} = \text{Rs. } 3,600$$

$$\text{Dept Q} = \text{Rs. } 14,000 \times \frac{15}{115} = \text{Rs. } 1,826$$

$$= \text{Rs. } 5,426$$

$$\text{Dept – S} \Rightarrow \text{Dept P} = \text{Rs. } 48,000 \times \frac{20}{100} = \text{Rs. } 9,600$$

$$\text{Dept Q} = \text{Rs. } 38,000 \times \frac{30}{100} = \text{Rs. } 11,400$$

$$= \text{Rs. } 21,000$$

$$\text{Dept – Q} \Rightarrow \text{Dept P} = \text{Rs. } 12,000 \times \frac{20}{100} = \text{Rs. } 2,000$$

$$\text{Dept S} = \text{Rs. } 8,000 \times \frac{10}{100} = \text{Rs. } 727$$

$$= \text{Rs. } 2,727$$

PROBLEM NO: 6

Statement showing the computation of department profit or loss:

	Particulars	A (Rs.)	B (Rs.)	C (Rs.)	D (Rs.)
a)	Final profit / Loss computed earlier	(38,000)	50,400	72,000	1,08,000
b)	Add: Department manager's commission @ 10% of Dept. Profit Subject to a minimum of Rs. 6,000 [Working Note 1]	6,000	6,000	8,000	12,000
c)	Profit before Dept manager's Commission (A+B)	(32,000)	56,400	80,000	1,20,000
d)	Less: Profit earned through transfer of goods at Loaded price remaining in stock at transfer department (W.N-2)	(2,200)	-	8,600	-

e)	Correct Departmental profit (before manager's commission (C-D))	(34,200)	56,400	71,400	1,20,000
f)	Less: manager's commission @ 10% of profit subject to a minimum of Rs. 6,000	(6,000)	(6,000)	(7,140)	(12,000)
g)	Departmental Profit after manager's Commission (E-F)	(40,200)	50,400	64,260	1,08,000

WORKING NOTE:

1. Manager's commission:

	Dept profit / Loss (Rs.)	Commission (Rs.)	(Rs.)
A	(-) 38,000	6,000	
B	50,400	6,000	i.e (50,400 x 1/9 = Rs. 5,600 less than 6000
C	72,000	8,000	i.e (72000 x 1/9 = 8000)
D	1,08,000	12,000	i.e. (1,08,000 x 1/9 = 12,000)

2. Unrealised profit on Stock transfer:

	Particulars	Amount (Rs.)
Dept A	Rs. 22,000 to Dept B @ 110% Profit there on 22,000 x 10/110	2,000
	Rs. 1,200 to Dept D @ 120% Profit there on 1,200 x 20/120	200
		2,200
Dept C	Rs. 48,000 to Dept B @ 120% Profit there on 48,000 x 20/120	8,000
	Rs. 3,600 to Dept D @ 120% Profit There on 3,600 x 20/120	600
		8,600

PROBLEM NO: 7

In the books of Mega Ltd

Departmental Trading A/c for the year ended 31/12/2012

Dr.

Cr.

Particulars	Dept. A		Dept. B	
	Rs.	Rs.	Rs.	Rs.
To Opening Stock	70,000	54,000	By Sales	5,72,000
To Purchases	3,92,000	2,98,000	By Purchased Goods transferred	36,000
To Wages	54,000	36,000	By Finished goods transferred	1,30,000
To Carriage	6,000	9,000	By Closing Stock:	
To Purchased Goods transferred	50,000	36,000	Purchased Goods	24,000
To F.G. transferred	1,18,000	1,30,000	Finished Goods	1,02,000
To Ret. of finished Goods	7,000	10,000		62,000
To Gross profit c/d	1,74,000	1,57,000		
	8,64,000	7,20,000		8,64,000
				7,20,000

Dr.

Cr.

Particulars	Department A(Rs)	Department B(Rs)
Stock of Finished Goods	1,02,000	62,000
Stock related to other department. (30% of Finished Goods)	30,600	18,600

**** Net transfer of Finished Goods by**

Department A to B = Rs. (1,75,000 – 45,000) = Rs.1,30,000

Department B to A = Rs. (1,50,000 – 32,000) = Rs.1,18,000

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General Profit and Loss A/c
For the year ended 31st March, 2014

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Provision for Unrealised profit. included in closing stock:		By Gross Profit b/d:	
Department A (W.N.2)	8,311	Department A	1,74,000
Department B (W.N.2)	4,611	Department B	1,57,000
To Net Profit	3,18,078		
	3,31,000		3,31,000

WORKING NOTE:**1. Calculation of ratio of gross profit margin on sales**

Particulars	Dept. A(Rs.)	Dept.B (Rs.)
Sales	5,72,000	4,60,000
Add: Transfer of Finished Goods	1,75,000	1,50,000
	7,47,000	6,10,000
Less: Return of Finished Goods	(45,000)	(32,000)
	7,02,000	5,78,000
Gross Profit	1,74,000	1,57,000
Gross Profit margin =	1,74,000/ 7,02,000* 100=24.79%	1,57,000/ 5,78,000*100=27.16%

2. Unrealised profit included in the closing stock

Department A = 27.16% of ` 30,600 (30% of Stock of Finished Goods ` 1,02,000) =8311.00

Department B = 24.79% of ` 18,600 (30% of Stock of Finished Goods ` 62,000) =4611.00

PROBLEM NO: 8

Dr. Department Trading & P&L A/c the year ended 31/3/2012 Cr.

Particulars	Cloth (Rs.)	Readymade (Rs.)	Total (Rs.)	Particulars	Cloth (Rs.)	Readymade (Rs.)	Total (Rs.)
To opening stock	31,50,000	5,32,000	36,82,000	By sales	2,31,00,000	47,25,000	2,78,25,000
To purchases	2,10,00,000	1,68,000	2,11,68,000	By inter dept trans			
To manufacturing expenses	-	6,30,000	6,30,000	Cloth to readymade	31,50,000	-	-
To inter dept trans				By closing stock	21,00,000	6,72,000	27,72,000
Cloth to ready made	-	31,50,000	-				
To Gross profit c/d	42,00,000	9,17,000	51,17,000				
	2,83,50,000	53,97,000	3,05,97,000		2,83,50,000	53,97,000	3,05,97,000
To selling expenses	2,10,000	73,500	2,83,500	By gross profit b/d	42,00,000	9,17,000	51,17,000
To rent & warehousing	8,40,000	5,60,000	14,00,000				
To Net profit	31,50,000	2,83,500	34,33,500				
	42,00,000	9,17,000	51,17,000		42,00,000	9,17,000	51,17,000

Dr. General Profit & Loss A/c Cr.

Particulars	Amount Rs.	Particulars	Amount Rs.
To General expenses	10,85,000	By Net Profit	34,33,500
To Unrealised profit (W.N)	20,790		
To General net profit (b/f)	23,27,710		
	34,33,500		34,33,500

WORKING NOTES:

Rate of Gross profit of cloth department 2011-12

$$= \frac{4200,000}{(2,310,000 + 31,50,000)} \times 100 = 16\%$$

Closing stock reserve :-

Cloth in Readymade = 6,72,000 x 75% x 16% = 80,640

Opening stock Reserve: (2010-11)

Ready made cloths – 5,32,000 x 75% x 15% = 59,850

Additional stock reserve = 80640 – 59,850 = 20,790

PROBLEM NO: 9

Departmental trading and Loss Account of M/s division for the year ended 31st December 2014,
Dr. Cr.

Particulars	Dept. A Rs.	Dept. B Rs.	Particulars	Dept. A Rs.	Dept. B Rs.
To opening stock	50,000	40,000	By Sales	10,00,000	15,00,000
To Purchases	6,50,000	9,10,000	By Closing Stock	1,00,000	2,00,000
To Gross Profit	4,00,000	7,50,000			
	11,00,000	17,00,000		11,00,000	17,00,000
To general Expenses (in ratio of sales)	50,000	75,000	By Gross Profit	4,00,000	7,50,000
To Profit t/r to general profit and loss account	3,50,000	6,75,000			
	4,00,000	7,50,000		4,00,000	7,50,000

Dr. General Profit and loss Account Cr.

	Rs.		Rs.
To Stock reserve required (additional: Stock in Dept, A 50% of (Rs. 20,000 – Rs. 10,000) (W.N-1)	5,000	By Profit from: Dept. A	3,50,000
Stock in Dept B 40% of (Rs. 30,000 – Rs. 15000) (W.N-2)	6,000	Dept. B	6,75,000
To Net Profit	10,14,000		
	10,35,000		10,25,000

WORKING NOTES: 1 Calculation of Gross Profit = G.P % = $\frac{\text{Grossprofit}}{\text{Sales}} \times 100$

$$\text{Dept - A} = \frac{400000}{1000000} \times 100 = 40\%$$

$$\text{Dept - B} = \frac{750000}{1500000} \times 100 = 50\%$$

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WORKING NOTES: 2 Calculation of stock reserve

$$\text{Dept - A} = (20,000 - 10,000) \times 50\% = \text{Rs. } 5000$$

$$\text{Dept - B} = (30,000 - 15,000) \times 40\% = \text{Rs. } 6000$$

PROBLEM NO: 10

1. In the books of Head office

Dr. Trading A/c for the year ended 31/3/2013 Cr.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening stock	65,000	By sales	3,00,000
To purchases	2,00,000	By shortage	1,000

To Gross profit c/d	58,880	By closing stock (WN)	22,880
	3,23,880		3,23,880

WORKING NOTES:

Rs.

Calculation of cost of sales:

Sales for the year = 3,00,000

Add: Mark down in opening stock = 600

Add: mark down out of current purchases

15000 → 1200

Sold 10,000 → ? = $10,000 \times \frac{1200}{15000}$ = 800

value of sales without mark down = 3,01,400

Less: Gross profit $\left(\begin{array}{l} 3,01,400 \rightarrow 125 \\ ? \rightarrow 25 \end{array} \right)$ = (60,280)

Cost of sales = 2,41,120

Calculation of closing stock:

Particulars	Rs.
Opening stock	65,000
Add: purchases	2,00,000
Less: cost of sales	(2,41,120)
Less: shortage	<u>(1,000)</u>
Closing stock	<u>22,880</u>

2. Memorandum stock A/c (dept-A) (at selling price)

Dr.

Cr.

Particulars	Amount Rs.	Particulars	Amount Rs.
To bal b/d (opening) (65000+25% of 65000)	81250	By Sales	3,00,000
To purchases (2,00,000+25% of 2,00,000)	2,50,000	By Memorandum dept markup (Markdown on current purchase)	1200
		By Memorandum dept markup (markdown on opening stock)	600
		By mem dept mark up A/c (load on shortage 1000 x 25%)	250
		By P & L A/c (shortage)	1000
		By balance c/d (Bal. fig)	28,200
	3,31,250		3,31,250

3. Memorandum Departmental mark up A/c

Dr.

Cr.

Particulars	Amount Rs.	Particulars	Amount Rs.
To Memorandum dept stock (1000 x 25%)	250	By Balance b/d (opening) $\left(51250 \times \frac{25}{125} \right)$	1625
To Memorandum dept stock (Markdown current purchase)	1200	By Memorandum dept stock A/c (purchases) $\left(2,50000 \times \frac{25}{125} \right)$	50,000
To Memorandum dept stock (Mark down opening)	600		

To Gross profit to p & L A/c 58,880		
To bal c/d $\left((28200 + 400) \times \frac{25}{125} - 400 \right)$	5,320	
	66,250	66,250

Notes : $*1200 \times \frac{5000}{15000} = 400$

SOLUTIONS TO AQB

PROBLEM NO. 1

M/s D, B and R

Departmental Trading and Profit & Loss Account for the six months ended 31-3-2013

	A	B	C	Total		A	B	C	Total
To Opening Stock	37,890	24,000	20,000	81,890	By Sales	1,80,000	1,30,000	90,000	4,00,000
To Purchases	1,40,700	80,600	44,400	2,65,700	By Transfer	10,700	600	-	11,300
To Transfer	-	-	11,300	11,300	By Closing Stock	45,100	22,300	21,600	89,000
To Wages	-	-	12,000	12,000					
To Gross profit c/d	<u>57,210</u>	48,300	<u>23,900</u>	<u>1,29,410</u>		<u>2,35,800</u>	<u>1,52,900</u>	<u>1,11,600</u>	<u>5,00,300</u>
	<u>2,35,800</u>	1,52,900	<u>1,11,600</u>	<u>5,00,300</u>	By Gross profit b/d	57,210	48,300	23,900	1,29,410
To Salaries & Wages:					By Discount Received	400	250	150	800
General	12,000	8,000	4,000	24,000					
Office	4,000	8,000	-	12,000					
Showroom	1,080	780	540	2,400					
Advertising	2,400	2,400	6,000	10,800					
To Rent									
To Discount Allowed	540	390	270	1,200					
To Sundry Expenses	5,400	3,900	2,700	12,000					
To Depreciation	250	250	250	750					
To Net Profit c/d	31,940	24,830	10,290	67,060					
	<u>57,610</u>	<u>48,550</u>	<u>24,050</u>	<u>1,30,210</u>		<u>57,610</u>	<u>48,550</u>	<u>24,050</u>	<u>1,30,210</u>

Note: Gross profit of Department A is 30% of Sales price (including transfer to Department C). There is some unrealised profit only on inter departmental stock. 30% of Rs. 5,700 is as stock reserve. This will be debited to Profit and Loss Appropriation Account.

Profit and Loss Appropriation Account

Particulars	Rs.	Particulars	Rs.
To Stock Reserve (See Note)	1,710	By Net Profit transferred from Profit & Loss A/c	67,060
To D: 75% of Profit of Deptt. A	23,955		
50% of Combined profits	<u>7,527</u>		
	31,482		
To B : 75% of Profit of Deptt. B	18,623		
25% of Combined profits	<u>3,763</u>		
	22,386		
To R: 75% of Profit of			

Deptt. C	7,718			
25% of Combined profits	3,764	11,482		
		67,060		67,060

PROBLEM NO. 2

FGH Ltd.

Departmental Trading and Profit and Loss Account

for the year ended 31st March, 2012

	I	J	K	Total		I	J	K	Total
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
To Opening Stock	5,000	8,000	19,000	32,000	By Sales			80,000	80,000
To Material consumed	16,000	20,000		36,000	By Inter-departmental transfer	30,000	60,000		90,000
To Direct labour	9,000	10,000		19,000	By Closing Stock	5,000	20,000	5,000	30,000
To Inter-departmental transfer		30,000	60,000	90,000					
To Gross profit	5,000	12,000	6,000	23,000					
	35,000	80,000	85,000	2,00,000		35,000	80,000	85,000	2,00,000
To Salaries and staff welfare	9,000	6,000	3,000	18,000	By Gross Profit b/d	5,000	12,000	6,000	23,000
To Rent	3,000	1,800	1,200	6,000	By Net Loss	7,000			7,000
To Net Profit		4,200	1,800	6,000					
	12,000	12,000	6,000	30,000		12,000	12,000	6,000	30,000
To Net loss(I)				7,000	By Stock reserve b/d (J + K)				5,000
To Stock Reserve(J + K) (Refer W.N.)				3,000	By Net profit (J + K)				6,000
To Balance transferred to profit and loss account				1,000					
				11,000					11,000

Working Note: Calculation of Inter Department Transfer**A.** From Dept. I to Dept. J

Op Stock + Material Cons + Direct Labour Cost – Closing Stock = 25,000/-

Profit on transfer is 20% of Cost = Rs 5,000/-. Hence transfer = 30,000/-

B. From Dept. J to Dept. K

Op Stock + Material Consumed + Direct Labour + Inward Transfer – Closing Stock = Rs.48,000/-

Profit on transfer = 20% of sale value i.e. 25% of Cost price = Rs. 12,000/-

Hence, stock transferred to K at a value of Rs 60,000/-.

Working Note:

Calculation of unrealized profit on closing stock

Particulars	Rs.
Stock reserve of J department	
Cost - Material consumed + Direct labour cost	30,000
Transfer from I department	30,000
	60,000
Closing Stock of J department	20,000

$$\text{Proportion of stock of I department} = \text{Rs.}20,000 \times \frac{\text{Rs.}30,000}{\text{Rs.}60,000} = \text{Rs.}10,000$$

$$\text{Stock reserve} = \text{Rs.}10,000 \times \frac{20}{120} = \text{Rs.}1,667(\text{approx.})$$

Stock reserve of K department

	Rs.
Closing Stock (being stock transferred from J department)	5,000
Less: Profit (stock reserve) 5,000 x 20%	(1,000)
Cost to J department	4,000

$$\text{Proportion of stock of I department} = \text{Rs.}4,000 \times \frac{\text{Rs.}30,000}{\text{Rs.}60,000} = \text{Rs.}2,000$$

$$\text{Stock reserve} = \text{Rs.}2,000 \times \frac{20}{120} = \text{Rs.}337(\text{approx.})$$

$$\text{Total stock reserve} = \text{Rs.}1,000 + \text{Rs.}333 = \text{Rs.}1,333$$

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To **MASTER MINDS**, Guntur

THE END