

BHARATI VIDYAPEETH'S
YASHWANTRAO CHAVAN LAW COLLEGE,
KARAD

6.5.3: Quality assurance initiatives of the institution include:

1. Regular meeting of Internal Quality Assurance Cell (IQAC); Feedback collected, analysed and used for improvements
2. Collaborative quality initiatives with other institution(s)
3. Participation in NIRF
4. Academic and Administrative Audit
5. Disability/gender/diversity audit and course of action
6. Any other quality audit recognized by state, national or international agencies (like ISO Certification)

Contents

- Academic & Administrative Audit Report.
- External Audit Statement for the Year 2019-20 & 2021-22
- Certificate of Academic Audit

B:Process (300 Marks)

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
	Teaching-Learning and Evaluation -				
1	The institution assesses the learning levels of the students, after admission and organizes special programs for advanced learners and slow learners ·√ Advanced Learners Program : (5) Marks ·√ Slow Learners Program : (5) Marks	10	Yes	10	10
2	Student centric methods, such as experiential learning, participative learning and problem solving methodologies etc. are used for enhancing learning experiences (02 Marks for each method –	30	Yes	26	26
3	Percentage of teachers using ICT for effective teaching with Learning Management Systems (LMS), E-learning resources etc ·√ 96 % to 100% Teachers (20) Marks ·76 % to 95 % Teachers (15) Marks ·51% to 75 % Teachers (10) Marks ·26 % to 50 % Teachers (5) Marks ·25 % & Less Teachers (2) Marks	20	Yes	20	20
4	Ratio of mentor to students for academic and stress related issues (Total Teacher : Total Students) (Mentor : Mentee) ·√ Mentor: Mentee Ratio (1:50) - (5) Marks ·Mentor: Mentee Ratio (1:75) - (3) Marks ·Mentor: Mentee Ratio (1:100 & Above) - (2) Marks	5	Yes	5	5

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
5	<p>Number of capability enhancement and development schemes</p> <p>A. Guidance for competitive examinations A. Guidance for competitive examinations under the charge of Mr. A. N. Dagale, Librarian Information relating to Posts, Exams, Exam Forms and Links are shared to students through Whatsapp groups, Program</p> <p>B. Career Counseling At the time of Admission in Induction programme and at farewell program students are informed with different career opportunities in Legal sector, Dr. M. S. Khairnar delivered lectures on Career oppor</p> <p>C. Soft skill development Drafting Pleading and Conveyance are prime soft skills needed for Legal Profession- Students are trained in this regard by Faculty and Experts, Online Sessions were conducted for students.</p> <p>D. Remedial coaching Intensive Study Programs are conducted for 'Remedial Coaching' for all classes of students.</p> <p>E. Language lab</p> <p>F. Bridge courses Bridge Courses are arranged for the students in order to bridge the gap between theoretical knowledge and practical knowledge. Practical Training Papers like- Professional Ethics, ADR, Moot Court hel</p> <p>G. Yoga and Meditation Yoga and Meditation training programme was arranged under the guidance of Art of Living.</p> <p>H. Personal Counseling Under Mentor and Mentee system, Every teaching faculty is responsible for taking care of every student. Personal Counseling is available to every needy student. Counseling Committee is in place to as</p> <p>I. Brain Storming Debate and Discussion took place in class by every concerned faculty on current socio-legal issue. Students are asked to express their views and opinions.</p> <p>J. Any other Under Lead College Scheme of SUK - different programmes are organized in order to enhance the capabilities of students. Students are trained to participate in Outdoor Competitions.</p> <p>During lockdown- s</p> <ul style="list-style-type: none"> -√ 10 or more of the above (20) Marks -√ Any 6 of the above (16) Marks -√ Any 5 of the above (12) Marks -√ Any 4 of the above (8) Marks -√ Any 3 of the above (4) Marks 	20	Yes	20	16
6	<p>The institution ensures effective curriculum delivery through a well planned and documented process</p> <ul style="list-style-type: none"> -√ <input type="checkbox"/> Teaching Plan - (2) Marks -√ <input type="checkbox"/> Departmental meeting record for distribution of workload, timetable etc.- (1) Marks -√ <input type="checkbox"/> Feedback- (2) Marks 	5	Yes	5	5
7	Augmentation of Physical Infrastructure like classrooms, laboratories, library, computer equipments, etc. during the year	5	Yes	5	5
8	Upgradation on Laboratory equipments during the year	5	Yes	5	0
9	Expenditure for purchase of books & Journals, CD's DVD's etc. during the year.	3	Yes	3	3

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
10	Expenditure for e-journals and online library during the year.	2	Yes	2	2
11	New Courses introduced of the total number of courses across all Programs offered during the year. ·Above 5 (10) Marks ·Between 3 to 5 (5) Marks ·√ Below 3 (3) Marks	10	Yes	3	3
12	Number of value-added courses imparting transferable and life skills offered during the year ·√ 100% Departments with at least one Value added Course (20) Marks ·76 % to 95 % (15) Marks ·51% to 75 % (10) Marks ·26 % to 50 % (5) Marks ·25 % & below (2) Marks	20	Yes	20	20
13	Institution has created an eco system for innovations including Incubation centre and other initiatives for creation and transfer of knowledge ·√ <input type="checkbox"/> Established Incubation centre - (3) Marks ·√ <input type="checkbox"/> Institution has created an eco system and Other initiatives for creation and transfer of knowledge - (2) Marks	5	Yes	5	5
14	Number of functional MoUs with institutions of National, International importance, other Universities, Industries, Corporate Houses etc. during the year (1 Mark for one functional MoU) (Maximum 10 Marks) ·MoUs with institutions of national, international importance ·MoUs with Other Universities ·MoUs with Industries & Corporate Houses	10	Yes	3	3
15	Number of linkages for faculty exchange, student exchange, internship, field trip, on-the-job training, research, etc during the year (1 Mark for each activity) ·Number of linkages for faculty exchange Faculty Exchange linkage is set up between sister concerned law colleges. ·Number of linkages for student exchange ·Number of linkages for internship ·Number of linkages for field trip ·Number of linkages for on-the-job training ·Number of linkages for research etc Linkage for research is set up between sister concerned law colleges.	10	Yes	2	4
16	Percentage of students undertaking field projects / internships ·√ 76% to 100% (10) Marks ·51% to 75% (5) Marks ·1% to 50% (3) Marks	10	Yes	10	10
17	Participation of College in different sports events of the university during last year. (Per Sport activity 1 Mark)	10	Yes	5	0
18	Organization & Participation Technical Quiz / Seminar / Paper presentation / Project competition / Cultural events during last year (Per Event 1 Mark)	10	Yes	5	4
19	Number of extension and outreach programs conducted in collaboration with industry, community and Non - Government Organizations through NSS/NCC/Red cross/YRC etc., during the year (Number of extension and outreach programs conducted) (1 Mark per activity)	10	Yes	10	2

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
20	Percentage of students participating in extension activities with Government Organizations, Non-Government Organizations and programs such as Swachh Bharat, Aids Awareness, Gender Issue, etc. during the year ·1% to 25% (4) Marks ·√ 26 % to 50% (10) Marks ·51 to 75% (12) Marks ·76% to 100% (15) Marks	15	Yes	10	10
21	Use of Learning Management System	5	Yes	5	5
22	Contribution in Lead College Scheme ·√ By college as Participant (5) Marks ·By College as Conducting authority (3) Marks	5	Yes	5	5
23	Contribution in SUK Journals	5	No	0	0
24	No. of Faculty Members assisted for university assessment Total Answer book by each faculty member ·√ Assessed more than 50% their students admitted in college (5) Marks ·Assessed less than 50% their students admitted in college (3) Marks ·Assessed exactly admitted students in their college (2) Marks	5	Yes	5	5
25	Participation in Cultural Programme ·√ International Level/National Level (3) Marks ·√ State Level & University Level (2) Marks	5	Yes	5	5
26	Participation of University sponsored schemes at college level	5	Yes	5	5
	Research -				
1	Financial Assistance provided from college to faculty for research	5	Yes	5	0
2	Organizing workshops / seminars for inculcating research habits amongst teachers	5	Yes	5	0
	Incubation centers in the Institutions	3	Yes	3	3
4	Leave and other incentives provided to teachers for research	3	Yes	3	3
5	The teachers benefited under FIP scheme of UGC during last three year.	5	Yes	5	5
6	Workshops / seminars organized during last three years for inculcating research habits amongst students	3	Yes	3	3
7	Research competitions, quiz etc. organized for students during last three years	5	Yes	5	5
8	Motivation for participation to students in research events like Avishkar etc.	3	Yes	3	0
9	Financial assistants provided to students for research activities from the institution	5	Yes	5	5
10	Participation in SUK sponsor research Scheme	5	Yes	5	0
11	Prospective Plans achieved by the College	2	Yes	2	2
	Sports -				
1	Sports Scholarship / Financial assistance provided to students.	3	Yes	3	0

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
2	Extra coaching provided to sportsman for particular Sports.	3	Yes	3	0
3	Financial assistant for dietary food, travelling etc. to sports students.	3	Yes	3	0
4	Organized workshops / Seminars for sports students.	2	Yes	2	0

Grade :-

81% and Above = A+

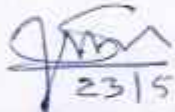
71% to 80% = A

61% to 70% = B

51% to 60% = C

50% and Below = D

	College Marks	Committee Mark
Total Marks :-	300.00	264
Mark's of obtained :-	254.00	204.00
Percentage Of marks :-	84.67%	68.00%
Grade :-	A+	77.27% B A


23/5/22
Dr. Sapan Jadhav
Member


23/5/22
Dr. R. Narayana
Chairman

Output (100 Marks)

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
1	Average result of final year of last year. <ul style="list-style-type: none"> ·√ 91% to 100% Result (10) Marks ·81% to 90 % Result (8) Marks ·71% to 80% Result (6) Marks ·61% to 70% Result (4) Marks ·60% & Below Result (2) Marks 	10	Yes	10	10
2	No. of students passed in first class and above in final year(last year) <ul style="list-style-type: none"> ·√ 71% to 100 % (5) Marks ·51% to 70 % (3) Marks ·26% to 50 % (2) Marks ·25% to 1 % (1) Marks 	5	Yes	5	5
3	No. of students in University merit list in final year (last year) (1 Mark for each student in Merit List) (Maximum 5 Marks)	5	Yes	1	1
4	Percentage of student progression to higher education (previous graduating batch) A. UG to PG/ B. PG to M. Phil./Ph. D: C. PhD to Post doctoral: <ul style="list-style-type: none"> ·61% to 100% (5) Marks ·√ 41% to 60% (4) Marks ·21% to 40% (3) Marks ·20% & Less (2) Marks 	5	Yes	4	4
5	Percentage of students qualifying in state/ national/ international level examinations during the year (e.g.: NET/SLET/GATE/ GMAT/ CAT/ GRE/TOEFL/Civil Services/State government examinations) <ul style="list-style-type: none"> ·No of appeared students 10 ·No of Qualified students 2 ·√ Above 2% (of appeared students) (5) Marks ·Less than 2% (of appeared students)- (2) Marks 	5	Yes	5	5
6	Percentage of placement of outgoing students during the last year Name of the employer with contact details Number of students placed Name of the employer with contact details Number of students placed <ul style="list-style-type: none"> ·√ 31 % To 100% (5) Marks ·21 to 30% (3) Marks ·11 to 20 % (2) Marks ·1 to 10% (1) Marks 	5	Yes	5	5
7	Number of research papers published in the Journals notified on UGC website during the years (ISSN Only- (Total Papers ÷ Total Teachers) ×100 <ul style="list-style-type: none"> ·No of Paper published ·Per teacher Three Papers-76 % to 100 % (10) Marks ·Per teacher Two Papers - 51% to 75 % (8) Marks ·Per teacher One Paper - 26 % to 50 % (5) Marks ·Per teacher Below One Paper – 1% to 25% (2) Marks 	10	No	0	0

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
8	Books and chapters in edited volumes / books published, and papers in national / international conference-proceedings per teacher during the year (ISBN / ISSN Only) -Number of papers Published in Proceeding during Year:- (1 Mark per Paper, Maximum 5 Marks) -Number of Books Published during Year :- (1 Mark Per Book, Maximum 5 Marks) 02 -Chapters in books Published during Year :- (0.5 Mark Per Chapter, Maximum 5 Marks)	15	Yes	2	2
9	No. of faculty members presented papers in symposium / workshop / conference / seminar in last year.(1 Mark per Paper, Maximum 5 Marks)	5	Yes	5	0
10	No. of Faculties contributed as resource persons at QIP/symposium /workshop / conference / seminar in last year. (1 Mark per Resource Person, Maximum 5 Marks)	5	Yes	5	5
11	No. of Students Completed M. Phil/Ph. D under the guidance of faculty Members in College. (1 Mark per Student, Maximum 5 Marks)	5	No	0	0
	No. of Major/Minor Research Projects undertaken by faculty. (1 Mark per Project, Maximum 5 Marks)	5	No	0	0
13	Number of awards and recognition received by faculty from Government /recognized bodies during the year (1 Mark per Award/Recognitions) Total Number of Awards & Recognitions :	5	Yes	2	2
14	Number of awards/medals for outstanding performance in sports/cultural activities at university/state/national/international level etc. (award for a team event should be counted as one) during the year -√ International (Sports/ Cultural) (3) Marks -√ National (Sports/ Cultural) (2) Marks	5	Yes	5	5
15	Sports Scholarship received by the college during last year.	5	No	0	0
16	Percentage of students benefitted by Vocational Education and Training (VET)/Skill education/professional education during the year -√ 51 to 100% (5) Marks -26 to 50% (3) Marks -1% to 25 % (2) Marks	5	Yes	5	5

Grade :-

81% and Above = A+
71% to 80% = A
61% to 70% = B
51% to 60% = C
50% and Below = D

	College Marks	Committee Mark
Total Marks :-	100.00	90
Mark's of obtained :-	54.00	49.00
Percentage Of marks :-	54.00%	49.00% 54-44%
Grade :-	C	D C

[Signature]
23/5/2022
Dr. Sapanadhar
member.

[Signature]
23/5/2022
(Dr. R. Narayana)
Chairman

Infrastructure Information

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
	Class rooms				
1	Adequate well furnished class rooms as per University/Apex body norms ·Required No 09 ·Available No 09 ·√ Adequate (10) Marks ·Less than Adequate (5) Marks ·Not Adequate (0) Marks	10	Yes	10	10
2	Virtual Classroomwith utilization ·√ If Yes (2) Marks ·No (0) Marks	2	Yes	2	2
3	Number of classrooms with ICT Facilities ·Above 50% facilities (5) Marks ·More than 25% facilities (3) Marks ·√ More than 10 % (2) Marks	5	Yes	2	2
	Laboratories				
1	No. and Size of Laboratories as per University Norms/Apex body ·Required No ·Available No ·Adequate (5) Marks ·Less than Adequate (3) Marks ·Not Adequate (0) Marks	5	No	0	0
2	Laboratory equipmentsavailable as per University /Apex body norms ·Adequate (5) Marks ·Less than Adequate (3) Marks ·Not Adequate (0) Marks	5	No	0	0
3	Computers availableas per University/Apex body Norms ·√ Adequate (5) Marks ·Less than Adequate (3) Marks ·Not Adequate (0) Marks	5	Yes	5	5
	Library				
1	Books in the library (1:5 Students: Books) (For Professional Course, as decided by the apex bodies) ·√ A) Reference Text Books (3) Marks ·√ B) Periodicals (1) Marks ·√ C) News papers (1) Marks	5	Yes	5	5
2	Journals ·√ i. International (Two each) (2) Marks ·√ ii. National (Two each) (2) Marks ·√ iii. E journals (Two each) (1) Marks	5	Yes	5	5
3	Digital Library Facilities: (E Journals /CD's/ DVD's/ Infinite/ Delnet etc.) ·√ Adequate (5) Marks ·□ Sufficient (3) Marks ·□ Insufficient (0) Marks	5	Yes	5	5
4	- ·√ Internet Facility provided to staff & utilization (2) Marks	2	Yes	2	2

Sr.N	Criteria	Marks Allotted	Observation	Marks Obtained	Committee Marks
5	- -√ Internet Facility for student with time table & utilization (2) Marks	2	Yes	2	2
6	- -√ Book Bank Facility (2) Marks	2	Yes	2	2
7	Library is automated - Fully automated (5) Marks -√ Partially automated (3) Marks	5	Yes	3	5
8	Reading Room -√ A) Student (3) Marks -√ B) Faculty (1) Marks	4	Yes	4	4
9	Budget allocated for purchase of books and journals during the year -√ A) 2% or more than 2% of total budget excluding salary (3) Marks -B) Up to 2% of total budget excluding salary (1) Marks	3	Yes	3	3
Faculty					
	No. of required Teaching Faculty -√ A. 100% Appointment- (14) Marks -B. 76% to 99% Appointment- (10) Marks -C. 51% to 75% Appointment (8) Marks -D. Below 50% Appointment- (0) Marks	14	Yes	14	14
2	- -√ Faculties deputed / sponsored for the improvement of academic qualification during last year. (3) Marks	3	Yes	3	3
Sports					
1	Gymkhana (with All Facilities) -√ A) Separate Room – (2) Marks -√ B) Indoor - (2) Marks -√ C) Outdoor (2) Marks	6	Yes	6	6
2	Well Equipped Playground -√ A) Own - (4) Marks -B) Rented - (2) Marks -C) On contract basis (1) Marks	4	Yes	4	4
Curricular and extracurricular activities					
1	- -√ 1. Separate room for N.S.S. (2) Marks -2. Separate room for N.C.C (2) Marks	4	Yes	2	0
2	Facilities for extracurricular & Cultural -√ Activities (4) Marks -Adequate (3) Marks -Sufficient (2) Marks	4	Yes	4	4

Laboratory and Laboratory equipments are not applicable to the college/Department, then consider 90 Marks for input and convert it accordingly

Grade :-

81% and Above = A+

71% to 80% = A

61% to 70% = B

51% to 60% = C

50% and Below = D

College Marks

Committee Mark

Total Marks :- 100.00

90

Mark's of obtained :- 83.00

83.00

Percentage Of marks :- 83.00%

83.00% 92-22%

Dr. R. Narayana
Grade :- A+
Chairman

A+



Since 1963
A++ Accredited by NAAC (2021)
with CGPA 3.52

SHIVAJI UNIVERSITY, KOLHAPUR

≡ CERTIFICATE OF ACADEMIC AUDIT ≡

*This is to certify that the college has undergone Academic Audit, as per the provision of Maharashtra Public University Act, 2016 Sec. 37(1)(j)(k). The Committee constituted for the said purpose, has recommended **B Grade** to **BHARATI VIDYAPEETH'S YASHWANTRAO CHAVAN LAW COLLEGE, MALKAPUR, TAL. KARAD, DIST: SATARA** for the year from 2022-2023.*

Date: 14 MAR 2023

No 00165

Shri. Vilas S. Soyam
Deputy Register,
Affiliation T-2 Section



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Pune – 411004

telephone: +91(20) 25531717,
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mail: dudhediaco@yahoo.com

V. A. Dudhedia & Co. ***Chartered Accountants***

INDEPENDENT AUDITORS' REPORT

To,
The Principle,
Bharati Vidyapeeth Law College,
Karad.

1. Report on the Financial Statements

We have audited the attached financial statements of Bharati Vidyapeeth Law College, Karad which comprises the Balance Sheet as at 31st March, 2019, Income and Expenditure Account and Receipt and Payment Account for the year then ended, which we have signed under reference to this report and the annexure to this report attached herewith.

2. Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Bombay Public Trust Act, 1950, Societies Registration Act, 1860; and circulars issued by Government of Maharashtra – Education Department in this regard. 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.

3. Auditor's Responsibility

- 3.1 Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



3.2 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

3.3 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4. Opinion

We conducted our audit in accordance with the Auditing Standards issued by the Institute of Chartered Accountants of India. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating overall Financial Statements presentation. An audit includes examination on test basis of evidence relevant to the amounts and disclosure in the Financial Statements. We submit herewith our report subject to the notes there on as under –

- 1) We have obtained all the information and the explanation, which is to the best of our knowledge and belief were necessary for the purpose of audit.
- 2) In our opinion proper books of account as required are maintained by the institute so far as appears from our examination of those books.
- 3) *The Institute follows accrual system of accounting. But in few cases hybrid system of accounting is also followed. The impact of such transactions on Income and Expenditure and Balance sheet can not be quantified by us due to non availability of information in this regard.*
- 4) As per the information and explanations provided by the Management, the Institute provides courses such as LLB & Pre-Law. It is observed that the Institute has maintained the books of accounts for LLB course, and Pre-law course separately.
- 5) The Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- 6) *The accounting policies of the Institute are not in compliance with accounting standards which is specified by "Institute of Chartered Accountants of India"*

7) In our opinion and to the best of our information and according to the explanation given to us the accounts give the information in the manner so required and give a true and fair view-

A) In the case of Balance Sheet of the state of affairs of the college as at 31st March, 2019.

B) In the case of Income And Expenditure Account, the deficit for the year ended on 31st March, 2019.

For M/s. V. A. Dudhedia & Co.
Chartered Accountants
Firm Registration No. 112450W



Vijaykumar Dudhedia
Membership No. 013989

Partner

Place: Pune

Date:




I/C Principal
Bharati Vidyapeeth's
DR. BHASKAR CHAVAN LAW COLLEGE
KARAD

ANNEXURE TO AUDITOR'S REPORT

1) Salary :-

During the course of audit it was observed that the Service Books were not updated.

2) Uncounted Leaves :-

Employees should be paid salary for the period considering present days and including approved leaves but excluding leave without pay days.

During audit procedures, it has been observed that LWP for the employees are less recorded in pay sheet leading to revenue leakage.

3) Payroll :-

Signatures of some employees were not found on pay sheet for the teaching as well as non-teaching staff throughout the year.

4) Fixed Asset Registers :-

During the course of the audit it was observed that, Fixed Asset Registers were not updated till date. They were not provided by the management for verification.

5) B.C Scholarship :-

During the course of the audit, we were unable to find the list of students to whom such scholarship is payable. Management is advised to transfer such amount to student welfare fund.

6) Biometric Attendance System:-

Biometric were used by the staff for daily attendance but report generated from biometric machine were not considered for calculation of salary.


For Example: Late present of employee, non thumb impression.

7) EBC Scholarship Payable :-

During the course of audit it was observed that, EBC scholarship payable to students was transferred to Income as the same was not payable to any students. Alternatively it could have been transferred to student welfare fund.

8) University Exam Fee :-

During the course of the audit, it was observed that exam fee collected from students was not fully paid to Bharati Vidyapeeth (Head-office). Sufficient and proper explanation regarding such short payment was also not received. The balance amount have been booked as an income and transferred to Income & Expenditure Account.


I/C Principal
Bharati Vidyapeeth's
Yashwantrao Chavan Law College
Karad



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Pune - 411004

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V. A. Dudhedia & Co. ***Chartered Accountants***

INDEPENDENT AUDITORS' REPORT

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3. Auditor's Responsibility

- 3.1 Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



3.2 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

3.3 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4. Opinion

We conducted our audit in accordance with the Auditing Standards issued by the Institute of Chartered Accountants of India. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating overall Financial Statements presentation. An audit includes examination on test basis of evidence relevant to the amounts and disclosure in the Financial Statements. We submit herewith our report subject to the notes there on as under –

- 1) We have obtained all the information and the explanation, which is to the best of our knowledge and belief were necessary for the purpose of audit.
- 2) In our opinion proper books of account as required are maintained by the institute so far as appears from our examination of those books.
- 3) *The Institute follows accrual system of accounting. But in few cases hybrid system of accounting is also followed. The impact of such transactions on Income and Expenditure and Balance sheet can not be quantified by us due to non availability of information in this regard.*
- 4) As per the information and explanations provided by the Management, the Institute provides courses such as LLB & Pre-Law. It is observed that the Institute has maintained the books of accounts for LLB course, and Pre-law course separately.
- 5) The Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- 6) *The accounting policies of the Institute are not in compliance with accounting standards which is specified by "Institute of Chartered Accountants of India"*



7) In our opinion and to the best of our information and according to the explanation given to us the accounts give the information in the manner so required and give a true and fair view-

A) In the case of Balance Sheet of the state of affairs of the college as at 31st March, 2021.

B) In the case of Income And Expenditure Account, the deficit for the year ended on 31st March, 2021.

For M/s. V. A. Dudhedia & Co.
Chartered Accountants
Firm Registration No. 112450W



Vijaykumar Dudhedia
Membership No. 013989

Partner

Place: Pune

Date:



ANNEXURE TO AUDITOR'S REPORT

1) Salary :-

During the course of audit it was observed that the Service Books were not updated.

2) Uncounted Leaves :-

Employees should be paid salary for the period considering present days and including approved leaves but excluding leave without pay days.

During audit procedures, it has been observed that LWP for the employees are less recorded in pay sheet leading to revenue leakage.

For example: - LWP of Mr.Jadhav was calculated 6 leave but actual was 7.

3) Payroll :-

Signatures and revenue stamps of some employees were not found on pay sheet for the teaching as well as non-teaching staff throughout the year.

4) Fixed Asset Registers :-

During the course of the audit it was observed that, Fixed Asset Registers were not updated till date. Depreciation entry are not done by the management.

5) Scholarship payable:-

As per the policy of the government the Scholarship if not paid for the purpose for which it was granted then the same should be refunded to the government. During the audit it was observed that following is unpaid scholarship.

Sr. No.	Particular	Section	Amount
1	B.C. Scholarship	Grantable	80,175
2	B.C. Scholarship	Non-Grantable	1,47,159

6) Cash :-

- i. During the course of audit it was found that the closing balance of cash was not cleared i.e. the balance as on 31 march 2020 was not deposited in the bank account management are required to deposit the balance pending with the account department to the bank.
- ii. It was also observed that the management has made payment above 10,000 in cash for exp.

Sr. No.	Particular	Voucher no.
1	Grantable	P-41



7) Grant:

As per the policy of the government the grant if not utilized for the purpose for which it was granted then the same should be refunded to the government. During the audit it was observed that following unutilized grant in not refunded.

Sr. No.	Particular	Amount
1	Advace Salary Grant	1,21,703
2	Advance C.H.B. Salary Grant	40,985
3	NSS Grant	11,229

8) Security Deposit:-

During the course of audit it was found that for the following deposit we have not provided with the supporting hence we can not comments on the validity of the same.

Sr. No.	Particular	Amount
1	Bar Council of India	3,00,000
2	Deficit Fund	20,351
3	Reserve Fund	33,918
4	Telephone Deposit	2,000

9) Biometric Attendance System:-

Biometric were used by the staff for daily attendance but report generated from biometric machine were not considered for calculation of salary.

For Example: Late present of employee, non thumb impression.

10) University Exam Fee :-

During the course of the audit, it was observed that exam fee collected from students was not fully paid to Bharati Vidyapeeth .Sufficient and proper explanation regarding such short payment was also not received.

11) Student Fees Receivable :-

- I. Total fees outstanding from students are high, but slow follow up is taken by the management for recovery of fees from student. Following are the details of fees receivable.
The management is required to recover the amount receivable or take proper action against the same.
- II. Total fees outstanding from students are as per the table mentioned below, but slow follow up is taken by the management for recovery of fees from student. The management is required to recover the amount receivable or take proper action against the same.

Sr. No.	Section	Fees Receivable Amount (Rs.)
1	Grant	96689



2	Non Grant	1944882.5
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12) Common Expenditure :-

During the course of audit it was seen that common expenditure for all the section were not made proportionately over the years. There should be proper basis for the allocation of common expenses among all sections. During the course of audit it was found that No Standard basis is used for the allocation of Common Expenses of college.

E.g. Telephone bill, Electricity charges charged to both sections in the following way.

13) Statutory Dues:-

Rule 30 of Income Tax Rules, 1962 prescribes mode of payment of tax deducted to the account of Central Government as detailed below:

(a) The Tax deducted at source in accordance with the provisions of Chapter XVII-B of the Income tax Act, 1961 by deductor other than an office of the Government shall be paid to the credit of the Central Government –

(i) on or before 30th day of April where the income or amount is credited or paid in the month of March; and

(ii) in any other case, on or before seven days from the end of the month in which the deduction is made; or income-tax is due under sub-section (1A) of section 192.

- During the time of audit it was observed that TDS was deducted and paid through challan before transaction were recorded. i.e. expenses and TDS was booked late as per Income tax rule. TDS was deducted on Payment Basis and not as per requirement of law i.e. TDS to be deducted at the time of payment or credit whichever is earlier.

Sr. No.	Ledger Name	(TDS) Amount	Challan Date	Transaction Record Date
1.	Building & Maintenance	Rs. 1,132/-	07-07-2021	31-03-2021
2.	Building & Maintenance	Rs. 755/-	17-10-2020	31-03-2021

- During audit it was observed that TDS was not paid as per time limit stated in law. i.e. Late payment to government.

Exp.

Sr. No.	Ledger Name	TDS (RS)	Challan Date	TDS recorded date	Last Date as per law
1.	Salary payable	Rs.20,000/-	18-06-2020	30-04-2020	07-05-2020



2.	Building & Maintenance	Rs. 755/-	07-04-2021	11-01-2021	07-02-2021
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- TDS return and transaction on which TDS is deducted and recorded in the books of accounts should match. During the course of audit it was observed that as per return 24Q there is excess payment of Rs. 5,050/- and as per return 26Q there is excess payment of Rs. 500/-.

14) Rectification Entries :-

During the course of audit it was observed that the admission notes and cancellation notes were not entered in line with the policy of the institution. The same could not be rectified during the audit as the data for the same was not made available for the calculation.

15) Non Satisfactory Supporting:-

During the course of audit it was observed that there are some vouchers whose sufficient supporting is not found. As a result of which we cannot assure the genuineness of the transaction. Few examples for the same are as under:

Date	Inv. No.	Particulars	Amount	Remarks
30-06-2020	P-3	Library books subscription.	25000	Original invoice not found only Performa invoice is attached.
29-08-2020	P-36	V.L.Sawant	2500	Supporting document not found.
25-01-2021	P-114	Periodical Expenses.	5000	Supporting document not found.

16) No Authorization :

Every transaction should be properly documented and need to be authorized by Director. During the course of audit it was observed that some documents were not authorized .

Date	Inv. No.	Particulars	Amount	Remarks
09-10-2020	P-62	Visiting Staff Salary	6000	No authorized signature found.
31-08-2020	P-30	Committee Meeting expense	60	No authorized signature found.
28-03-2021	P-171	Travelling Expenses.	1060	No authorized signature found.
14-03-2021	P-147	Water Charges	200	No authorized signature found.
21-12-2020	P-96	Seminar and Workshop.	1000	No authorized signature found.



17) Prior period transactions:-

As per the matching concept of accounting the expences and income are to be recorded in the year in which it occurred but during the course of audit it was discovered that some prior period bills are recorded in current period.

For example:-

Date	Inv. No.	Particulars	Amount	Remarks
30-11-2020	P-85	Computer Maintenance.	58032	In this total amount, one bill is of prior period which is recorded in current year (i.e. 2021-21).
20-11-2020	P-52	Moot court expenses.	1500	Prior period invoice recorded in current year.

We are thankful for the co-operation given by the staff and the management during the audit.

For M/s. V A Dudhedia & Co.
Chartered Accountants
Firm Registration No. 112450W



Vijaykumar Dudhedia
Membership No. 013989
Partner
Place: Pune
Date:




I/C Principal
Bharati Vidyapeeth's
Yashwantrao Chavan Law College
Karad