



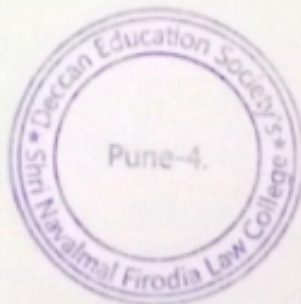
DECCAN EDUCATION SOCIETY'S
Shri. Navalma Firodia Law College, Pune

[Affiliated to University of Pune, ID No. PU/PN/LAW/207/2004] Recognised by 2 (B) and 12 (F)
[Approved by Bar Council of India] NAAC Recognised

6.4.3 - Institutional strategies for mobilisation of funds and the optimal utilisation of resources

Following documents have been enclosed herewith in this regard.

1. Annual Financial statements
2. Proposed Activity budgets:
 - ☐ 2022 - 23
 - ☐ 2021 - 22
3. Central Purchase Committee - Magazine (sample)



Palani.

OFFICIATING PRINCIPAL
Deccan Education Society's
Shri Navalma Firodia Law College
Pune-411 004.

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Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029
Tel: 91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of **DES Shri Navalmal Firodia Law College, Pune**, which comprise the

- a) Balance Sheet as at the **31st March 2022**
- b) Statement of Income & Expenditure for the year ended on that date
- c) Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- a) We have 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 institution, so far as appears from our examination of those books;
- c) The Balance Sheet and the Statement of Income & Expenditure of the institution dealt with by this report are in agreement with the books of account;

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- a) In the case of the Balance Sheet, of the state of affairs of the institution as at the **31st March 2022**; and
- b) In the case of the Statement of Income & Expenditure, of the **surplus** of the institution for the year ended on that date.

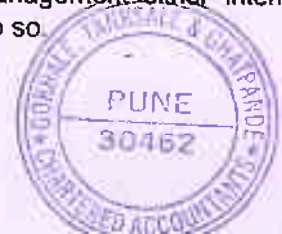
Basis for Opinion

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 entity in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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

The Management of the institution is responsible for -

- a) the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards;
- b) the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- c) for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so
- d) overseeing the entity'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 on these financial statements based on our audit.

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.

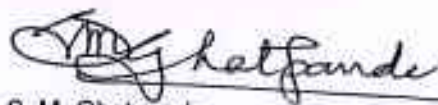
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards 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 issue our report.

An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's 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 institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande

Partner

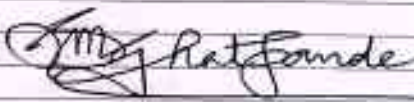
Membership No. 30462

Place: Pune

Date: 1st June 2022

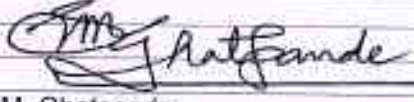
UDIN: 22030462AMRDMJ6000



Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Balance-Sheet as at	Sch	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
Sources of Funds		₹	₹	₹	₹
DES Advance	1		(1,042,422)		757,984
Earmarked Funds	2		163,907		273,178
Borrowed Funds					
Students Deposits	3	4,311,339		4,239,639	
Unspent Scholarships		916,101		900,854	
Other Liabilities	4	940,857	6,168,298	903,078	6,043,572
Total			5,289,783		7,074,734
Applications of Funds					
Immovable Property	5		277,170		111,497
Movable Properties	6		2,350,761		3,335,480
Investments	7		1,583,755		1,507,917
Accrued Interest					
Current Assets					
Grants Receivable				250,000	
Gas Deposits		2,801		2,801	
Bank Balance	8	1,075,296	1,078,097	1,867,039	2,119,840
Total			5,289,783		7,074,734
Statement of Accounting Policies	20				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
  					
S. M. Ghatpande		Shri Ganesh Kulkarni		Dr. Priya Chopde	
Partner		Senior clerk		Officiating Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune		Place: Pune			
Date: 1st June 2022		Date: 1st June 2022			
UDIN: 22030462AMRDMJ6000					



Deccan Education Society's
DES Shri Navalmal Firodia Law College, Pune

Income & Expenditure account for the year ended	Sch	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
Income		₹	₹	₹	₹
Interest on Bank Accounts(FD/SB)	9		140,442		118,981
Fees from Students	10		55,163,809		40,057,786
Other Receipts	11		741,364		230,526
Grants			109,271		206,832
Total			56,154,886		40,614,125
Expenditure					
Rates, Taxes, Cesses			467,375		
Repair and Maintenance	12		2,349,147		352,906
Office Expenses	13		314,331		161,022
Salary Expenses	14		19,127,219		23,405,000
Course Related Expenses	15		5,395,753		3,372,359
Extra Curricular Activity Expenses	16		547,180		345,732
Depreciation on Immovable Property			30,797		12,389
Electricity Charges			110,720		159,090
Water Charges			2,400		1,200
Bank Charges			8,066		2,256
Audit Fees			35,400		35,400
Other Grant Expenses	17		3,000		500
Depreciation on Movable Property	6		993,719		1,009,940
Administrative expenses	18		3,875,072		1,692,861
Asset Utilization Charges	19		3,014,506		3,014,506
Administrative Charges to DES			100,000		100,000
Contribution to DES					225,000
Total			36,374,685		33,890,160
Surplus / (Deficit) carried to B/S			19,780,200		6,723,965
Statement of Accounting Policies As per our report of even date	20				
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
  					
S. M. Ghatpande		Shri Ganesh Kulkarni		Dr. Priya Chopde	
Partner		Senior clerk		Officiating Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune		Place: Pune			
Date: 1st June 2022		Date: 1st June 2022			
UDIN: 22030462AMRDMJ6000					



Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Schedules forming part of					
Balance-Sheet as at					
	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21	
Schedule 1: DES Advance	₹	₹	₹	₹	
Opening Balance		3,479,608		(587,877)	
Add: Transferred from Income & Expenditure A/c.		19,780,200		9,445,588	
Less: Amount transferred to DES		(54,634,817)		(42,652,512)	
Add: Amount transferred from DES		33,054,211		37,274,408	
Total		1,679,202		3,479,608	
Schedule 2: Other Ear-Marked Fund (Utilised)					
Grant from University		273,178		455,296	
Less: Depreciation		(109,271)		(182,118)	
Total		163,907		273,178	
Schedule 3: Students Deposits					
Caution & Library Deposit					
Caution Money Deposit 08-09	18,200		18,200		
Library & Caution Money Deposit 09-10	259,004		259,004		
Library & Caution Money Deposit 10-11	293,100		293,100		
Library & Caution Money Deposit 11-12	362,900		362,900		
Library & Caution Money Deposit 12-13	336,750		337,850		
Library & Caution Money Deposit 13-14	384,600		384,600		
Library & Caution Money Deposit 14-15	305,100		306,200		
Library & Caution Money Deposit 15-16	348,550		352,950		
Library & Caution Money Deposit 16-17	325,085		336,085		
Library & Caution Money Deposit 19-20	364,150		364,150		
Library & Caution Money Deposit 20-21	556,200	3,553,639	454,800	3,469,839	
Library Deposit					
Library Deposit 08-09	199,200		199,200		
Library Deposit 17-18	270,350		271,450		
Library Deposit 18-19	288,150	757,700	299,150	769,800	
Total		4,311,339		4,239,639	
Schedule 4: Other Liabilities					
Fees to be paid to Universities/Boards		935,176		663,307	
Eligibility fee (staff share)		-		130,000	
University Exam remuneration		53,681		53,681	
Fee refundable to Students		-		56,090	
CET Seat Acceptance Fee - Collection Payment		(48,000)		-	
Total		940,857		903,078	



DES Shri Navalmal Firodia Law College, Pune											
Schedules forming part of											
Balance Sheet as at											
Schedule 5: Immovable Property and Depreciation											
Sr. No.	Particulars	WDV as on	Additions		Total	Depreciation		Total	WDV as on	Rate	
		1-Apr-21	30-Sep-21	30-Sep-21	31-Mar-22	30-Sep-21	30-Sep-21	31-Mar-22	31-Mar-22		
1	Data & Voice Connectivity	111,497	196,470		307,967	15,399	15,399	30,797	277,170	10%	31-Mar-22
	Total	111,497	196,470	-	307,967	15,399	15,399	30,797	277,170		
	Previous Year	-	123,886	-	123,886	6,195	6,195	12,389	111,497		
Schedule 6: Movable Properties and Depreciation											
Sr. No.	Particulars	WDV	Additions		Total	Depreciation		Total	WDV		
		1-Apr-21	30-Sep-21	30-Sep-21	31-Mar-22	30-Sep-21	30-Sep-21	31-Mar-22	31-Mar-22		
1	Computers	1,649,960	-	-	1,649,960	329,992	329,992	659,984	989,976	40%	
2	Furniture	455,892			455,892	22,795	22,795	45,589	410,303	10%	
3	Equipments	819,975	-		819,975	61,498	61,498	122,996	696,979	15%	
4	Printers	2,043			2,043	153	153	306	1,737	15%	
5	Library Books	127,285		9,000	136,285	25,457	27,257	52,714	83,571	40%	
6	Software	7,147			7,147	1,430	1,430	2,859	4,288	40%	
7	Solar System (UGC)	273,178			273,178	54,636	54,636	109,271	163,907	40%	
	Total	3,335,480	-	9,000	3,344,480	495,960	497,760	993,719	2,350,761		
	Previous Year	2,337,954	334,998	1,672,467	4,345,419	337,723	672,217	1,009,940	3,335,480		



Deccan Education Society's DES Shri Navalmal Firodia Law College, Pune Schedules forming part of Balance-Sheet as at				
	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
Schedule 7: Investments	₹	₹	₹	₹
FC with CBI		534,476		511,215
TJSB FD No.CF/5681/2		1,049,279		996,702
Total		1,583,755		1,507,917
Schedule 8: Bank Balance				
Bank of India Savings Bank A/c No. 18300		2,138		2,033
Bank of India Savings Bank A/c No. 57		852,705		811,147
Central Bank of India-3389		44,609		43,407
Janata Sahakari Bank Savings Bank A/c 23745		1,928		2,846
Bank of Maharashtra savings Bank A/c 3041		31,740		30,997
Bank of Maharashtra savings Bank A/c 60044356992		76,671		74,661
HDFC Bank-126		65,506		901,948
Total		1,075,296		1,867,039
Schedule 9: Interest on Bank Accounts(FD/SB)				
Interest on Savings Bank		56,211		46,407
Interest on Fixed Deposits		12,792		(4,565)
Accrued Interest on FD		71,439		77,139
Total		140,442		118,981
Schedule 10: Fees from Students				
Tuition Fees		46,162,413		35,278,197
University Share - Collection Fee (NG)		269,203		
Arrears of Fees		3,587,765		
Forfeited Fees		20,000		168,778
Other Fees		5,124,428		4,610,811
Total		55,163,809		40,057,786
Schedule 11: Other Receipts				
Sale of Forms		152,450		129,200
Debating Fee	29,153		15,254	
Transfer Certificate Fees	-	29,153	23,450	38,704
Work shop and Seminar Collection		8,475		13,560
Fine Collection		66,056		9,630
Miscellaneous Receipts		84,626		24,663
Moot Court Fees		19,071		14,769
Certificate Fees		34,800		
Short term courses		346,733		
Total		741,364		230,526



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
Schedule 12: Repair and Maintenance	₹	₹	₹	₹
<i>Annual Maintenance Contract</i>				
AMC - Computers	33,202		25,891	
AMC - Generators	2,360			
AMC - Lift (TDS 194C)	37,555	73,117		25,891
Repairs to Buildings			1,652	
Repairs to Buildings (TDS 194 C)	2,091,416	2,091,416	22,671	24,323
Repairs to Computers	23,099		17,429	
Repairs to Electricals	6,711		188,175	
Repairs to Equipments	88,463	118,273	53,909	259,513
Repairs to furniture/Dead Stock	9,438		3,100	
Repairs to Others	56,903	66,341	18,551	21,651
Total		2,349,147		352,906
Schedule 13: Office Expenses				
Postage Expenses		6,148		4,882
Xerox Expenses	20,091		5,541	
Printing Expenses	39,125	59,216	11,057	16,598
Stationery Expenses				
Computer Stationery	13,116		7,493	
Stationery Expenses	40,197	53,313	30,057	37,550
Tea & Refreshment				
Tea & Refreshment		14,784		10,119
Telephone Expenses		141,361		50,000
Travelling & Conveyance		9,941		
Conveyance	29,568		17,227	
Meeting Conveyance			2,000	
Travelling Expenses		29,568	22,646	41,873
Total		314,331		161,022
Schedule 14: Salary Expenses				
Honorarium to Visiting Faculty	352,825		298,924	
Honorarium to Visiting Faculty (194J)	803,800	956,625	1,083,748	1,382,672
PF Employees Deposit Linked Insurance	57,672		67,802	
PF Family Pension Contribution	489,097		509,042	
PF Management Share	214,567	761,336	212,001	788,845
Group Gratuity Premium		77,733		699,872
Group Leave Encashment Scheme		21,019		1,278
Group Mediclaim Insurance Policy (Employees)		197,758		148,107
Suspension Allowance	96,747			
Salary to Staff (6th Pay)	12,418,272		15,645,126	
Salary to Staff (Consolidated Pay)	4,597,729	17,112,748	4,739,100	20,384,226
Total		19,127,219		23,405,000



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
Schedule 15 : Other Grant Expenses	₹	₹	₹	₹
NSS Expenses		3,000		
Total		3,000		
Schedule 16: Course Related Expenses				
NAAC Expenses				
Affiliation Charges		2,378,550	47,000	
Bar Council Visit			3,961	
Guest Lectures	34,000			
Guest Lectures (TDS 194J)	3,000	37,000	48,000	98,961
Examination Expenses	86,775			62,322
Examination Expenses (TDS 194 J)	57,074	143,849		
Purchase of Journals				
Library Books [R. Exp.]	97,232		7,634	
Library Journals			5,542	
Library Journals (TDS 194 C)			818,349	
Library Periodicals Exp.	101,529	198,761		831,525
Softwares - Yearly Subscription / Upgradation				
TDS Software Upgradation	8,024		147,035	
Tally Net Subscription	2,124		2,950	
Software - Yearly Subscription / Upgradation	616,726			
Softwares - Yearly Subscription / Upgradation (194J)	634,839	1,261,713	135,700	285,685
ERP Expenses		1,375,880		2,093,866
Total		5,395,753		3,372,359
Schedule 17: Extra Curricular Activity Expenses				
Magazine Expenses	4,543			
Magazine Expenses (TDS 194 C)	87,413	91,956		82,000
Seminar Expenses	254,932		59,403	
Seminar Expenses (194C)	42,378	297,310		59,403
Sports/Gymkhana Expenses				27,993
Sports/Gymkhana Expenses		6,193		
Cultural Activities		52,256		501
Debate Competition Exp.		60,519		42,800
Legal research Activity		30,745		28,062
Moot Court Exp.		4,746		96,451
Medical Examination Expenses				1,623
Legal Aid Expenses		1,455		6,900
Brand Equity Exp		2,000		
Total		547,180		345,732



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
Schedule 18: Administrative expenses	₹	₹	₹	₹
University Share Paid - Collection Fee		758,121		-
Advertisement	11,340			
Advertisement Expenses (TDS 194 C)	142,884	154,224	26,309	26,309
Binding Expenses		3,350		21,690
Cleaning Material & Charges				
AMC - Cleaning & Maintenance (TDS 194 C)	373,442		144,046	
Cleaning Material & Charges	16,135	389,577	14,452	158,498
Functions & Festivals		26,568		21,378
Generator Expenses		30,178		
Insurance Premium				
Cash in Safe & in Transit Insurance	-		1,372	
Insurance Premium (Property- DES)	41,571	41,571	45,679	47,051
Internet Exp		784,700		300,000
Miscellaneous Expenses		6,983		1,421
Security Expenses (TDS 194 C)		536,898		594,960
Uniform to Peons				13,800
Website Expenses		14,868		15,694
Gardening Expenses	244,015			
Gardening Expenses (TDS 194C)	774,019	1,018,034	492,061	492,061
Fine Paid		110,000		
Total		3,875,072		1,692,861
Schedule 19: Items to Be Eliminated in Consolidation (Expr)				
Asset Utilization Charges - DES		3,014,506		3,014,506
Total		3,014,506		3,014,506



Deccan Education Society's

DES Shri Navalmal Firodia Law College, Pune

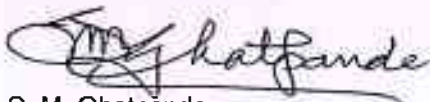
Financial Statements for the year ended

31-Mar-22

Schedule 20: Statement of Accounting Policies

- 1 **Navalmal Firodia Law College, Pune**, is not a legal entity by itself, it is a constituent unit of the Deccan Education Society, Pune.
- 2 The Deccan Education Society, Pune, is a Level I non-corporate entity as per the classification of non-corporate entities made by the Institute of Chartered Accountants of India for the purpose of compliance with Accounting Standards inasmuch as its turnover (excluding other income) exceeded ₹ 50 crores in the immediately preceding accounting year and in the current accounting year.
- 3 Accordingly, these financial statements comply in all material respects with the relevant provisions of the Bombay Public Trusts Act, 1950, the Generally Accepted Accounting Principles in India, and all the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 4 The aforesaid accounting policies have been expatiated in the relevant schedule to the financial statements of the Deccan Education Society, Pune, and have therefore not been repeated here.

Schedules 1 to 20 are hereby signed.
For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande
Partner
Membership No. 30462
Place: Pune
Date: 1st June 2022
UDIN: 22030462AMRDMJ6000





Shri Ganesh Kulkarni
Senior clerk

DES Shri Navalmal Firodia Law College, Pune
Place: Pune
Date: 1st June 2022



Dr. Priya Chopde
Officiating Principal

DES Shri Navalmal Firodia Law College, Pune
Place: Pune
Date: 1st June 2022

Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029
Tel: 91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, *M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.*

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of **DES Shri Navalmal Firodia Law College, Pune**, which comprise the

- Balance Sheet as at the **31st March 2021**
- Statement of Income & Expenditure for the year ended on that date
- Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- In our opinion, proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;
- The Balance Sheet and the Statement of Income & Expenditure of the institution dealt with by this report are in agreement with the books of account;

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- In the case of the Balance Sheet, of the state of affairs of the institution as at the **31st March 2021**; and
- In the case of the Statement of Income & Expenditure, of the **surplus** of the institution for the year ended on that date.

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 entity in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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

The Management of the institution is responsible for -

- the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards,
- the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.
- overseeing the entity'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 on these financial statements based on our audit.

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.

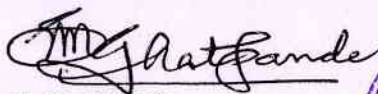
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards 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 issue our report.

An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's 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 institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande
Partner

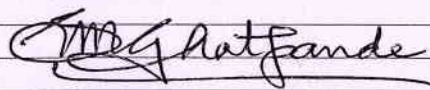
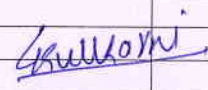
Membership No. 30462

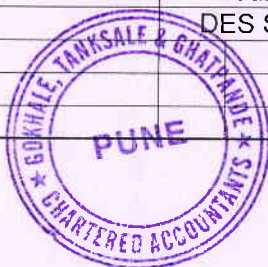
Place: Pune

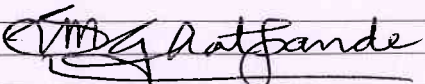
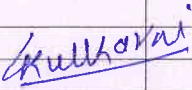
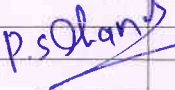
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UDIN: 21030462AAAAER1453



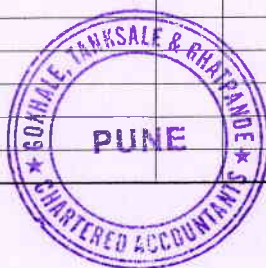
Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Balance-Sheet as at	Sch	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
Sources of Funds		₹	₹	₹	₹
DES Advance	1		757,984		(587,877)
Earmarked Funds	2		273,178		455,296
Borrowed Funds					
Students Deposits	3	4,239,639		3,830,589	
Statutory Liabilities Payable				14,378	
Unspent Scholarships		900,854		803,481	
Other Liabilities	4	903,078	6,043,572	487,368	5,135,816
Total			7,074,734		5,003,235
Applications of Funds					
Immovable Property	5		111,497		-
Movable Properties	6		3,335,480		2,337,954
Investments	7		1,507,917		941,440
Current Assets					
Grants Receivable		250,000		250,000	
Gas Deposits		2,801		2,801	
Cash in Hand				7,593	
Bank Balance	8	1,867,039	2,119,840	1,463,447	1,723,841
Total			7,074,734		5,003,235
Statement of Accounting Policies	18				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
					
S. M. Ghatpande		Shri Ganesh Kulkarni			
Partner		Junior Clerk		Off. Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune		Place: Pune			
Date: 7th July 2021		Date: 7th July 2021			
UDIN: 21030462AAAAER1453					



Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Income & Expenditure account for the year ended	Sch	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
Income		₹	₹	₹	₹
Interest on Bank Accounts(FD/SB)	9		118,981		160,270
Fees from Students	10		40,057,786		34,872,347
Other Receipts	11		230,526		426,104
Grants			206,832		191,174
Total			40,614,125		35,649,895
Expenditure					
Rates, Taxes, Cesses					467,122
Repair and Maintenance	12		352,906		380,981
Office Expenses	13		161,022		422,040
Salary Expenses	14		23,405,000		23,140,917
Course Related Expenses	15		3,372,359		6,263,872
Extra Curricular Activity Expenses	16		345,732		1,640,120
Depreciation on Immovable Property			12,389		-
Electricity Charges			159,090		349,100
Water Charges			1,200		28,720
Bank Charges			2,256		3,651
Audit Fees			35,400		25,000
Other Grant Expenses			500		135,716
Depreciation on Movable Property	6		1,009,940		592,165
Administrative expenses	17		1,692,861		2,526,270
Asset Utilization Charges			3,014,506		3,014,520
Administrative Charges to DES			100,000		
Contribution to DES			225,000		7,400
Amount transferred to specific fund					131,620
Total			33,890,160		39,129,214
Surplus / (Deficit) carried to B/S			6,723,965		(3,479,319)
Statement of Accounting Policies	18				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
					
S. M. Ghatpande		Shri Ganesh Kulkarni			
Partner		Junior Clerk		off. Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune		Place: Pune			
Date: 7th July 2021		Date: 7th July 2021			
UDIN: 21030462AAAAER1453					



Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Schedules forming part of Balance-Sheet as at		31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
Schedule 1: DES Advance	₹	₹	₹	₹	
Opening Balance			(587,877)		3,220,816
Add: Transferred from Income & Expenditure A/c.			6,723,965		(3,479,319)
Less: Amount transferred to DES			(42,652,512)		(34,235,306)
Add: Amount transferred from DES			37,274,408		33,905,932
Total			757,984		(587,877)
Schedule 2: Other Ear-Marked Fund (Utilised)					
Grant from University			455,296		500,000
Add: Contribution during the year					131,620
Less: Depreciation			(182,118)		(176,324)
Total			273,178		455,296
Schedule 3: Students Deposits					
Caution & Library Deposit					
Caution Money Deposit 08-09		18,200		19,300	
Library & Caution Money Deposit 09-10		259,004		260,104	
Library & Caution Money Deposit 10-11		293,100		293,100	
Library & Caution Money Deposit 11-12		362,900		365,100	
Library & Caution Money Deposit 12-13		337,850		340,050	
Library & Caution Money Deposit 13-14		384,600		384,600	
Library & Caution Money Deposit 14-15		306,200		308,400	
Library & Caution Money Deposit 15-16		352,950		366,150	
Library & Caution Money Deposit 16-17		336,085		343,785	
Library & Caution Money Deposit 19-20		364,150		366,500	
Library & Caution Money Deposit 19-20		454,800	3,469,839		3,047,089
Library Deposit					
Library Deposit 08-09		199,200		199,200	
Library Deposit 17-18		271,450		301,600	
Library Deposit 18-19		299,150	769,800	282,700	783,500
Total			4,239,639		3,830,589
Schedule 4: Other Liabilities					
Fees to be paid to Universities/Boards			663,307		507,127
Eligibility fee (staff share)			130,000		(77,150)
University Exam remuneration			53,681		6,351
Fee refundable to Students			56,090		45,840
Other liabilities					5,200
Total			903,078		487,368



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Balance-Sheet as at	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
Schedule 7: Investments	₹	₹	₹	₹
<i>FC with CBI</i>		511,215		
TJSB FD No.CF/5681/2		996,702		941,440
Total		1,507,917		941,440
Schedule 8: Bank Balance				
Bank of India Savings Bank A/c No. 18300		2,033		2,017
Bank of India Savings Bank A/c No. 57		811,147		733,195
Central Bank of India-3389		43,407		32,450
Janata Sahakari Bank Savings Bank A/c 23745		2,846		83,651
Bank of Maharashtra savings Bank A/c 3041		30,997		15,411
Bank of Maharashtra savings Bank A/c 60044356992		74,661		25,805
HDFC Bank-126		901,948		570,918
Total		1,867,039		1,463,447
Schedule 9: Interest on Bank Accounts(FD/SB)				
Interest on Savings Bank		46,407		80,927
Interest on Fixed Deposits		(4,565)		79,343
Accrued Interest on FD		77,139		
Total		118,981		160,270
Schedule 10: Fees from Students				
Tuition Fees		35,278,197		30,518,957
Arrears of Fees				7,500
Forfeited Fees		168,778		217,778
Other Fees		4,610,811		4,128,112
Total		40,057,786		34,872,347
Schedule 11: Other Receipts				
Sale of Admission Form	129,200		125,600	
Sale of Journals		129,200	42,500	168,100
Attendance Fees			1,300	
Bona fide Fees			7,100	
Debating Fee	15,254		9,491	
Recommendation Fees			8,650	
Transcript Certificate Fees			5,000	
Transfer Certificate Fees	23,450	38,704	14,100	45,641
Work shop and Seminar Collection		13,560		1,695
Education Tour Collection				16,500
Fine Collection		9,630		78,932
Miscellaneous Receipts		24,663		3,160
Moot Court Fees		14,769		112,076
Total		230,526		426,104



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
Schedule 12: Repair and Maintenance	₹	₹	₹	₹
AMC - Computers (TDS 194 C)		25,891		59,119
AMC - Copier Machines (Xerox) (TDS 194 C)				9,581
AMC - Equipments		13,268		37,878
AMC - EPABX		8,260		3,000
Repairs to Buildings	1,652		77,507	
Repairs to Buildings (TDS 194 C)	22,671	24,323	-	77,507
Repairs to Computers	17,429		7,088	
Repairs to Electricals	188,175		31,353	
Repairs to Equipments	53,909	259,513	41,970	80,411
Repairs to furniture/Dead Stock	3,100		113,486	
Repairs to Others	18,551	21,651		113,486
Total		352,906		380,981
Schedule 13: Office Expenses				
Postage Expenses		4,882		5,181
Xerox Expenses	5,541		24,464	
Xerox Expenses 194C			38,951	
Printing Expenses	11,057		9,176	
Printing Expenses (TDS 194 C)		16,598	97,193	169,784
Stationery Expenses				
Computer Stationery	7,493		16,302	
Stationery Expenses	30,057	37,550	85,331	101,633
Tea & Refreshment				
Tea & Refreshment	10,119		48,593	
Tea & Refreshment (194C)		10,119	2,060	50,653
Telephone Expenses				
Telephone Expenses	50,000	50,000	40,000	40,000
Travelling & Conveyance				
Conveyance	17,227		18,854	
Meeting Conveyance	2,000		24,500	
Travelling Expenses	22,646	41,873	11,435	54,789
Total		161,022		422,040
Schedule 14: Salary Expenses				
Honorarium to Visiting Faculty	298,924		108,800	
Honorarium to Visiting Faculty (194J)	1,083,748	1,382,672	1,655,625	1,764,425
PF Employees Deposit Linked Insurance	67,802		60,227	
PF Family Pension Contribution	509,042		436,347	
PF Management Share	212,001	788,845	192,010	688,584
Group Gratuity Premium		699,872		1,583,991
Group Leave Encashment Scheme		1,278		606
Group Medclaim Insurance Policy (Employees)		148,107		108,940
Notice Pay				
Salary to Staff (6th Pay)	15,645,126		15,587,669	
Salary to Staff (Consolidated Pay)	4,739,100		3,371,914	
Salary to Staff (DES Pay Scale)		20,384,226	34,788	18,994,371
Total		23,405,000		23,140,917



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
Schedule 15: Course Related Expenses	₹	₹	₹	₹
<i>NAAC Expenses</i>				
Affiliation Charges	47,000		1,140,500	
Bar Council Visit	3,961			
Guest Lectures	48,000	98,961	13,500	1,154,000
Course Material Expenses			4,512	
Course Material Expenses (194C)			54,458	
I - Card Expenses			4,760	
I - Card Expenses (194 C)		-	38,555	102,285
Examination Expenses		62,322		46,601
Examination Expenses (TDS 194 C)				6,622
Purchase of Journals				4,550
Library Books [R. Exp.]	7,634		107,926	
Library Journals	5,542		5,640	
Library Journals (TDS 194 C)	818,349		625,969	
Library Periodicals Exp.		831,525	50,716	790,251
Softwares - Yearly Subscription / Upgradation	147,035		1,261,864	
TDS Software Upgradation	2,950			
Softwares - Yearly Subscription / Upgradation (194J)	135,700	285,685	239,519	1,501,383
ERP Expenses		2,093,866		2,658,180
Total		3,372,359		6,263,872
Schedule 16: Extra Curricular Activity Expenses				
Magazine Expenses (TDS 194 C)		82,000		146,370
Seminar Expenses	59,403		88,230	
Seminar Expenses (194C)		59,403	75,724	163,954
Sports/Gymkhana Expenses		27,993		436,930
Sports/Gymkhana Expenses (TDS 194 C)				59,750
Cultural Activities		501		97,001
Cultural Activities (TDS 194 C)				7,000
Debate Competition Exp.	42,800		105,561	
Debate Competition Exp. 194C		42,800	105,524	211,085
Legal research Activity		28,062		6,036
Moot Court Exp.	96,451		363,321	
Moot Court Exp (194C)		96,451	123,825	487,146
Medical Examination Expenses		1,623		8,305
Education Tour Expenses				13,243
Pre-Placement Activities				1,000
Legal Aid Expenses		6,900		2,300
Total		345,732		1,640,120



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
Schedule 17: Administrative expenses	₹	₹	₹	₹
Advertisement		26,309		347,760
Binding Expenses		21,690		
Cleaning Material & Charges				
AMC - Cleaning & Maintenance (TDS 194 C)	144,046		751,964	
Cleaning Material & Charges	14,452	158,498	69,444	821,408
Function & Festival				
Functions & Festivals	21,378		41,352	
Functions & Festivals (194C)		21,378	9,000	50,352
Insurance Premium				
Cash in Safe & in Transit Insurance	1,372		682	
Insurance Premium (Property- DES)	45,679	47,051	22,410	23,092
Internet Exp		300,000		200,000
Miscellaneous Expenses		1,421		18,271
Security Expenses (TDS 194 C)		594,960		371,651
Uniform to Peons		13,800		12,000
Website Expenses (TDS 194 J)		15,694		33,040
Gardening Expenses		492,061		648,695
Total		1,692,861		2,526,270



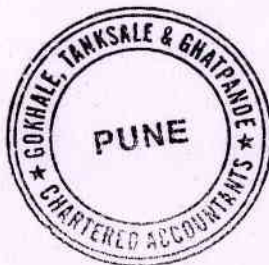
DES Shri Navalmal Firodia Law College, Pune

31-Mar-21

- 1 **Navalmal Firodia Law College, Pune**, is not a legal entity by itself; it is a constituent unit of the Deccan Education Society, Pune.
- 2 The Deccan Education Society, Pune, is a Level I non-corporate entity as per the classification of non-corporate entities made by the Institute of Chartered Accountants of India for the purpose of compliance with Accounting Standards inasmuch as its turnover (excluding other income) exceeded ₹ 50 crores in the immediately preceding accounting year and in the current accounting year.
- 3 Accordingly, these financial statements comply in all material respects with the relevant provisions of the Bombay Public Trusts Act, 1950, the Generally Accepted Accounting Principles in India, and all the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 4 The aforesaid accounting policies have been expatiated in the relevant schedule to the financial statements of the Deccan Education Society, Pune, and have therefore not been repeated here.

M. Ghatfande

Shri Ganesh Kulkarni
Junior Clerk *off.* Principal
DES Shri Navalmal Firodia Law College, Pune
Place: Pune
Date: 7th July 2021



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Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029
Tel: 91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of **DES Shri Navalmal Firodia Law College, Pune**, which comprise the

- Balance Sheet as at the **31st March 2020**
- Statement of Income & Expenditure for the year ended on that date
- Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- In our opinion, proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;
- The Balance Sheet and the Statement of Income & Expenditure of the institution dealt with by this report are in agreement with the books of account;

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- In the case of the Balance Sheet, of the state of affairs of the institution as at the **31st March 2020**; and
- In the case of the Statement of Income & Expenditure, of the **deficit** of the institution for the year ended on that date.

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 entity in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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

The Management of the institution is responsible for -

- the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards,
- the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.
- overseeing the entity'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 on these financial statements based on our audit.

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.

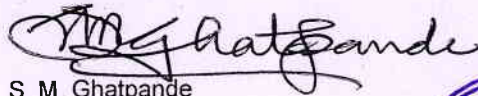
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards 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 issue our report.

An audit includes

- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's 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 institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



S. M. Ghatpande
Partner

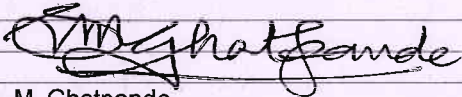
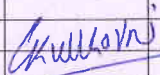
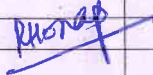
Membership No. 30462

Place: Pune

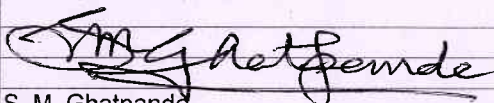
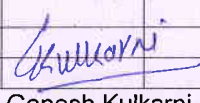
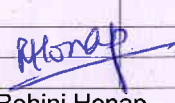
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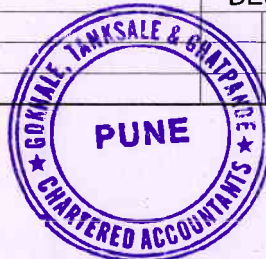
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Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Balance-Sheet as at	Sch	31-Mar-20	31-Mar-20	31-Mar-19	31-Mar-19
Sources of Funds		₹	₹	₹	₹
DES Advance	1		(587,877)		3,220,816
Earmarked Funds	2		455,296		
Borrowed Funds					
Students Deposits	3	3,830,589		3,509,939	
Other Deposits	4	-	3,830,589	282,532	3,792,471
Statutory Liabilities Payable			14,378		200
Unspent Scholarships			803,481		771,411
Other Liabilities			487,368		
Unspent Grants					250,000
Total			5,003,235		8,034,899
Applications of Funds					
Movable Properties	5		2,337,954		1,447,187
Investments	6		941,440		5,724,305
Current Assets					
Grants Receivable		250,000			
Gas Deposits		2,801		2,801	
Cash in Hand		7,593			
Bank Balance	7	1,463,447	1,723,841	860,606	863,407
Total			5,003,235		8,034,899
Statement of Accounting Policies	17				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
					
S. M. Ghatpande		Shri Ganesh Kulkarni		Dr. Rohini Honap	
Partner		Junior Clerk		Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune			Place: Pune		
Date: 29th September 2020			Date: 29th September 2020		
UDIN: 20030462AAAACP9814					



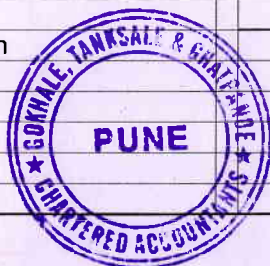
Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Income & Expenditure account for the year ended	Sch	31-Mar-20	31-Mar-20	31-Mar-19	31-Mar-19
Income		₹	₹	₹	₹
Interest on Bank Accounts(FD/SB)	8		160,270		598,086
Fees from Students	9		34,872,347		30,147,501
Other Receipts	10		426,104		323,617
Grants			191,174		27,660
Total			35,649,895		31,096,864
Expenditure					
Rates, Taxes, Cesses			467,122		466,902
Repair and Maintenance	11		380,981		336,056
Office Expenses	12		422,040		380,840
Salary Expenses	13		23,140,917		19,934,753
Course Related Expenses	14		6,263,872		2,018,415
Extra Curricular Activity Expenses	15		1,640,120		1,773,618
Electricity Charges			349,100		367,270
Water Charges			28,720		24,120
Bank Charges			3,651		2,236
Audit Fees			25,000		20,000
Other Grant Expenses			135,716		140,309
Depreciation on Movable Property	5		592,165		582,889
Administrative expenses	16		2,526,270		1,968,959
Asset Utilization Charges			3,014,520		3,114,506
Contribution to DES			7,400		
Amount transferred to specific fund			131,620		
Total			39,129,214		31,130,872
Surplus / (Deficit) carried to B/S			(3,479,319)		(34,008)
Statement of Accounting Policies	17				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
  					
S. M. Ghatpande		Shri Ganesh Kulkarni		Dr. Rohini Honap	
Partner		Junior Clerk		Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune			Place: Pune		
Date: 29th September 2020			Date: 29th September 2020		
UDIN: 20030462AAAACP9814					



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Balance-Sheet as at	31-Mar-20	31-Mar-20	31-Mar-19	31-Mar-19
Schedule 1: DES Advance	₹	₹	₹	₹
Opening Balance		3,220,816		5,372,181
Add: Transferred from Income & Expenditure A/c.		(3,479,319)		(34,008)
Less: Amount transferred to DES		(34,235,306)		(11,318,471)
Add: Amount transferred to DES		33,905,932		9,201,114
Total		(587,877)		3,220,816
Schedule 2: Other Ear-Marked Fund (Utilised)				
Grant from University		500,000		
Add: Contribution during the year		131,620		
Less: Depreciation		(176,324)		
Total		455,296		
Schedule 3: Students Deposits				
Caution & Library Deposit		3,047,089		2,717,989
Library Deposit		783,500		791,950
Total		3,830,589		3,509,939
Schedule 4: Other Deposits				
Amount payable to Bar Council of India				
Bar Council of India Fees from Teaching Staff		-		3,000
Fees to be paid to Universities/Boards				
University Share exam fee				102,574
University Exam remuneration				102,197
Fee refundable to Students				79,595
Amount receivable from leg Amax Solutions				(3,052)
Amount receivable from Pritam Books				(1,782)
Total		-		282,532



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Balance-Sheet as at	31-Mar-20	31-Mar-20	31-Mar-19	31-Mar-19
Schedule 6: Investments	₹	₹	₹	₹
<i>Fixed Deposits with State Bank of Mysore</i>				
SBM FD No. 64154671502			2,048,442	
SBM FD No.64063320272			307,027	
SBM FD No.64095444280			352,448	
SBM FD No.64081586989			320,325	
SBM FD No.64126519529			541,138	
SBM FD No.64126524540			81,845	
SBM FD No.64183353552			317,670	
SBM FD No.64183403800			357,073	
SBM FD No.64101845993			288,476	
SBM FD No.64101846500		-	216,463	4,830,907
<i>Fixed Deposits with Thane Janata Sahakari Bank</i>				
TJSB FD No.CF/5681/2		941,440		893,398
Total		941,440		5,724,305
Schedule 7: Bank Balance				
Bank of India Savings Bank A/c No. 18300		2,017		1,767
Bank of India Savings Bank A/c No. 57		733,195		771,532
Central Bank of India-3389		32,450		22,770
Janata Sahakari Bank Savings Bank A/c 23745		83,651		42,315
Bank of Maharashtra savings Bank A/c 3041		15,411		
Bank of Maharashtra savings Bank A/c 60044356992		25,805		22,222
HDFC Bank-126		570,918		
Total		1,463,447		860,606
Schedule 8: Interest on Bank Accounts(FD/SB)				
Interest on Savings Bank		80,927		57,754
Interest on Fixed Deposits		79,343		251,250
Accrued Interest on FD				289,082
Total		160,270		598,086
Schedule 9: Fees from Students				
Tuition Fees		30,518,957		21,218,253
Arrears of Fees		7,500		
Forfeited Fees		217,778		171,850
Other Fees		4,128,112		8,757,398
Total		34,872,347		30,147,501
Schedule 10: Other Receipts				
Sale of Admission Form	125,600		126,600	
Sale of Journals	42,500	168,100	23,600	150,200
<i>Other Fees</i>				
Attendance Fees	1,300		200	
Bona fide Fees	7,100		2,700	
Debating Fee	9,491		11,441	
Recommendation Fees	8,650		5,600	
Transcript Certificate Fees	5,000		2,600	
Transfer Certificate Fees	14,100	45,641	6,600	29,141
Work shop and Seminar Collection		1,695		47,213
Education Tour Collection		16,500		
Fine Collection		78,932		56,767
Miscellaneous Receipts		3,160		35,212
Moot Court Fees		112,076		5,085
Total		426,104		323,617



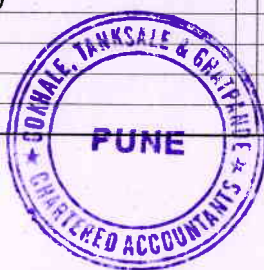
Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-20	31-Mar-20	31-Mar-19	31-Mar-19
Schedule 11: Repair and Maintenance	₹	₹	₹	₹
AMC - Computers (TDS 194 C)		59,119		34,339
AMC - Copier Machines (Xerox) (TDS 194 C)		9,581		14,339
AMC - Equipments		37,878		2,478
AMC - Generators				1,125
AMC - EPABX		3,000		4,000
Repairs to Buildings	77,507		104,999	
Repairs to Buildings (TDS 194 C)	-	77,507	-	104,999
Repairs to Computers	7,088		-	
Repairs to Electricals	31,353		109,510	
Repairs to Equipments	41,970	80,411	34,846	144,356
Repairs to furniture/Dead Stock	113,486		26,437	
Repairs to Others			3,983	
Repairs to furniture/Dead Stock (TDS 194 C)	-	113,486	-	30,420
Total		380,981		336,056
Schedule 12: Office Expenses				
Postage Expenses		5,181		9,203
Xerox Expenses	24,464		22,951	
Xerox Expenses 194C	38,951			
Printing Expenses	9,176		5,999	
Printing Expenses (TDS 194 C)	97,193	169,784	143,048	171,998
Stationery Expenses				
Computer Stationery	16,302		4,056	
Stationery Expenses	85,331	101,633	62,515	66,571
Tea & Refreshment				
Tea & Refreshment	48,593		24,198	
Tea & Refreshment (194C)	2,060	50,653	10,600	34,798
Telephone Expenses				
Telephone Expenses	40,000	40,000	30,000	30,000
Travelling & Conveyance				
Conveyance	18,854		15,309	
Meeting Conveyance	24,500		5,400	
Travelling Expenses	11,435	54,789	47,561	68,270
Total		422,040		380,840
Schedule 13: Salary Expenses				
Honorarium to Visiting Faculty		108,800		144,720
Honorarium to Visiting Faculty (194J)		1,655,625		1,612,400
PF Employees Deposit Linked Insurance	60,227		59,088	
PF Family Pension Contribution	436,347		427,094	
PF Management Share	192,010	688,584	188,245	674,427
Group Gratuity Premium		1,583,991		-
Group Leave Encashment Scheme		606		1,105,610
Group Mediclaim Insurance Policy (Employees)		108,940		126,441
Notice Pay			(95,340)	
Salary to Staff (6th Pay)	15,587,669		13,447,452	
Salary to Staff (Consolidated Pay)	3,371,914		2,167,268	
Salary to Staff (DES Pay Scale)	34,788	18,994,371	751,775	16,271,155
Total		23,140,917		19,934,753



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-20	31-Mar-20	31-Mar-19	31-Mar-19
Schedule 14: Course Related Expenses	₹	₹	₹	₹
NAAC Expenses				
Affiliation Charges	1,140,500		510,958	
Bar Council Visit			28,251	
Guest Lectures	13,500	1,154,000	42,399	581,608
Course Material Expenses	4,512		-	
Course Material Expenses (194C)	54,458		63,920	
I - Card Expenses	4,760		-	
I - Card Expenses (194 C)	38,555	102,285	47,377	111,297
Examination Expenses		46,601		-
Examination Expenses (TDS 194 C)		6,622		
Purchase of Journals		4,550		40,032
Library Books [R. Exp.]	107,926		53,561	
Library Journals	5,640		593,637	
Library Journals (TDS 194 C)	625,969		-	
Library Periodicals Exp.	50,716	790,251	53,624	700,822
Softwares - Yearly Subscription / Upgradation	1,261,864		260,043	
Softwares - Yearly Subscription / Upgradation (194C)	239,519	1,501,383	324,613	584,656
ERP Expenses		2,658,180		
Total		6,263,872		2,018,415
Schedule 15: Extra Curricular Activity Expenses				
Magazine Expenses				
Magazine Expenses (TDS 194 C)	146,370	146,370	155,250	155,250
Seminar Expenses	88,230		213,131	
Seminar Expenses (194C)	75,724	163,954	172,228	385,358
Sports/Gymkhana Expenses		436,930		244,802
Sports/Gymkhana Expenses (TDS 194 C)		59,750		
Cultural Activities		97,001		98,422
Cultural Activities (TDS 194 C)		7,000		92,170
Debate Competition Exp.	105,561		98,793	
Debate Competition Exp. 194C	105,524	211,085	135,231	234,024
Legal research Activity		6,036		85,896
Moot Court Exp.	363,321		279,994	
Moot Court Exp (194C)	123,825	487,146	150,416	430,410
Medical Examination Expenses		8,305		5,022
Education Tour Expenses		13,243		22,090
Pre-Placement Activities		1,000		-
Legal Aid Expenses		2,300		15,772
Legal Aid Expenses (194C)				4,402
Total		1,640,120		1,773,618



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-20	31-Mar-20	31-Mar-19	31-Mar-19
Schedule 16: Administrative expenses	₹	₹	₹	₹
Advertisement		347,760		30,958
Binding Expenses			9,148	
Binding Expenses (TDS 194 C)		-	743	9,891
Cleaning Material & Charges				
AMC - Cleaning & Maintenance (TDS 194 C)	751,964		624,471	
Cleaning Material & Charges	69,444	821,408	37,644	662,115
Function & Festival				
Functions & Festivals	41,352		54,634	
Functions & Festivals (194C)	9,000	50,352	56,804	111,438
Insurance Premium				
Cash in Safe & in Transit Insurance	682		-	
Insurance Premium (Property- DES)	22,410		20,763	
Students Safety Insurance Premium			474,600	
Insurance Premium Staff		23,092	4,000	499,363
Internet Exp		200,000		200,000
Miscellaneous Expenses		18,271		4,000
Security Expenses (TDS 194 C)		371,651		322,493
Uniform to Peons		12,000		15,400
Website Expenses (TDS 194 J)		33,040		113,280
Fine Paid				20
Gardening Expenses		648,695		
Total		2,526,270		1,968,959



Deccan Education Society's

DES Shri Navalmal Firodia Law College, Pune

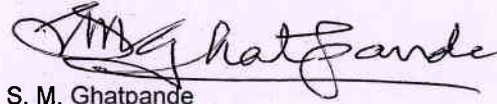
Financial Statements for the year ended

31-Mar-20

Schedule 17: Statement of Accounting Policies

- 1 Navalmal Firodia Law College, Pune, is not a legal entity by itself; it is a constituent unit of the Deccan Education Society, Pune.
- 2 The Deccan Education Society, Pune, is a Level I non-corporate entity as per the classification of non-corporate entities made by the Institute of Chartered Accountants of India for the purpose of compliance with Accounting Standards inasmuch as its turnover (excluding other income) exceeded ₹ 50 crores in the immediately preceding accounting year and in the current accounting year.
- 3 Accordingly, these financial statements comply in all material respects with the relevant provisions of the Bombay Public Trusts Act, 1950, the Generally Accepted Accounting Principles in India, and all the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 4 The aforesaid accounting policies have been expatiated in the relevant schedule to the financial statements of the Deccan Education Society, Pune, and have therefore not been repeated here.

Schedules 1 to 17 are hereby signed.
For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants


S. M. Ghatpande
Partner

Membership No. 30462
Place: Pune
Date: 29th September 2020
UDIN: 20030462AAAACP9814




Shri Ganesh Kulkarni
Junior Clerk

DES Shri Navalmal Firodia Law College, Pune
Place: Pune
Date: 29th September 2020


Dr. Rohini Honap
Principal

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Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029

Tel:91-020-25399914; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of **DES Shri Navalmal Firodia Law College, Pune**, which comprise

- a) Balance Sheet as at the 31st March 2019
- b) Statement of Income & Expenditure for the year ended on that date
- c) Notes to the financial statements, including a summary of significant accounting policies.

Accordingly, we report as under:

- a) We have 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 institution, so far as appears from our examination of those books;
- c) The Balance Sheet and the Statement of Income & Expenditure of the institution dealt with by this report are in agreement with the books of account;

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the accompanying financial statements give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view of in accordance with the accounting principles generally accepted in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- a) In the case of the Balance Sheet, of the state of affairs of the institution as at the 31st March 2019; and
- b) In the case of the Statement of Income & Expenditure, of the deficit of the institution for the year ended on that date.

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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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

The Management of the institution is responsible for -

- a) the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and the aforesaid Accounting Standards,
- b) the design and maintenance of such internal control as management determines is necessary relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error
- c) for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.
- d) overseeing the entity'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 on these financial statements based on our audit.

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.

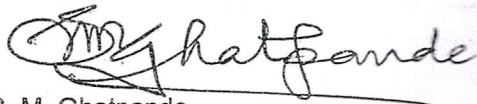
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Auditing & Assurance Standards 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 issue our report.

An audit includes

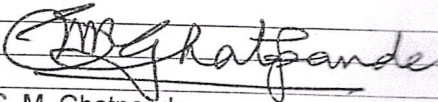
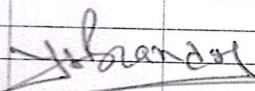
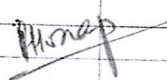
- a) performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- b) evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

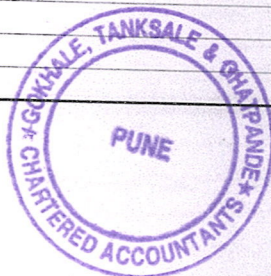
For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants

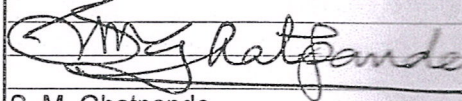
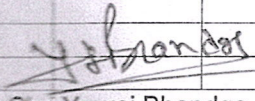
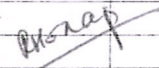


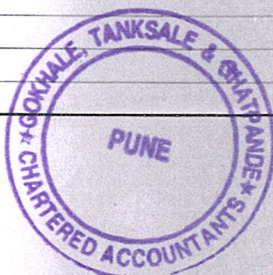
S. M. Ghatpande
Partner
Membership No. 30462
Place: Pune
Date: 30th May 2019



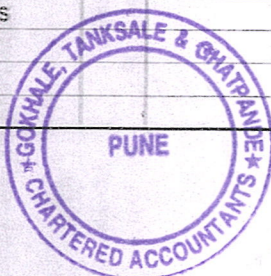
Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Balance-Sheet as at	Sch	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
Sources of Funds		₹	₹	₹	₹
DES Advance	1		3,220,816		5,372,181
Borrowed Funds					
Students Deposits	2	3,509,939		3,246,339	
Other Deposits	3	282,532	3,792,471	87,446	3,333,785
Statutory Liabilities Payable			200		
Unspent Scholarships			771,411		324,890
Unspent Grants			250,000		
Total			8,034,899		9,030,856
Applications of Funds					
Movable Properties	4		1,447,187		1,704,857
Investments	5		5,724,305		5,369,807
Current Assets					
Gas Deposits		2,801		2,801	
Bank Balance	6	860,606	863,407	1,953,391	1,956,192
Total			8,034,899		9,030,856
Statement of Accounting Policies	16				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
  					
S. M. Ghatpande		Shri Yuvraj Bhandge		Dr. Rohini Honap	
Partner		Junior Clerk		Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune		Place: Pune			
Date: 30th May 2019		Date: 30th May 2019			



Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Income & Expenditure account for the year ended	Sch	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
Income		₹	₹	₹	₹
Interest on Bank Accounts(FD/SB)	7		598,086		897,716
Fees from Students	8		30,147,501		26,057,160
Other Receipts	9		323,617		252,389
NSS Grants			27,660		25,250
Total			31,096,864		27,232,515
Expenditure					
Rates, Taxes, Cesses			466,902		466,710
Repair and Maintenance	10		336,056		2,079,698
Office Expenses	11		380,840		461,923
Salary Expenses	12		19,934,753		16,024,049
Course Related Expenses	13		2,018,415		3,612,728
Extra Curricular Activity Expenses	14		1,773,618		1,881,854
Electricity Charges			367,270		426,420
Water Charges			24,120		34,395
Bank Charges			2,236		841
Audit Fees			20,000		9,440
Other Grant Expenses			140,309		95,600
Depreciation on Movable Property	4		582,889		563,639
Administrative expenses	15		1,968,959		1,789,897
Asset Utilization Charges			3,114,506		3,014,506
Contribution to DES					50,000
Total			31,130,872		30,511,699
Surplus / (Deficit) carried to B/S			(34,008)		(3,279,184)
Statement of Accounting Policies	16				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
  					
S. M. Ghatpande		Shri Yuvraj Bhandge		Dr. Rohini Honap	
Partner		Junior Clerk		Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune		Place: Pune			
Date: 30th May 2019		Date: 30th May 2019			

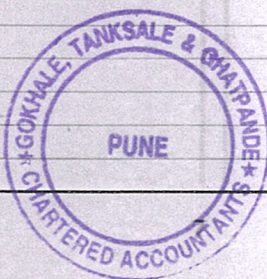


Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Balance-Sheet as at	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
Schedule 1: DES Advance	₹	₹	₹	₹
Opening Balance		5,372,181		13,521,885
Add: Transferred from Income & Expenditure A/c.		(34,008)		(3,279,184)
Less: Amount transferred to DES		(11,318,471)		(15,333,827)
Add: Amount transferred to DES		9,201,114		10,463,307
Total		3,220,816		5,372,181
Schedule 2: Students Deposits				
Caution & Library Deposit				
Library & Caution Money Deposit 09-10	260,104		260,104	
Library & Caution Money Deposit 10-11	293,100		293,100	
Library & Caution Money Deposit 11-12	365,100		365,100	
Library & Caution Money Deposit 12-13	343,350		345,550	
Library & Caution Money Deposit 13-14	386,800		387,900	
Library & Caution Money Deposit 14-15	317,200		317,200	
Library & Caution Money Deposit 16-17	356,985		360,285	
Library & Caution Money Deposit 15-16	376,050	2,698,689	380,200	2,709,439
Caution Money Deposit				
Caution Money Deposit 08-09		19,300		19,300
Library Deposit				
Library Deposit 08-09	199,200		199,200	
Library Deposit 18-19	306,250			
Library Deposit 17-18	286,500	791,950	318,400	517,600
Total		3,509,939		3,246,339
Schedule 3: Other Deposits				
Bar Council of India Fees from Teaching Staff	3,000	3,000	3,000	3,000
University Exam Grant March 2016	-		-	
University Share exam fee		102,574		30,607
University Exam remuneration		102,197		(2,206)
Fee refundable to Students		79,595		56,045
Amount receivable from leg Amax Solutions		(3,052)		-
Amount receivable from Pritam Books		(1,782)		-
Total		282,532		87,446

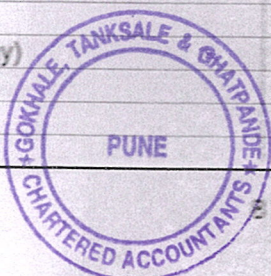


Deccan Education Society's										
D.E.S. Shri Navalmal Firodia Law College, Pune										
Schedules forming part of Balance Sheet as at 31 Mar-19										
Schedule 4: Movable Properties and Depreciation										
Sr. No.	Particulars	WDV as on 1-Apr-18 ₹	Additions upto 30 Sep-18 ₹	after 30 Sep-18 ₹	Total as on 31-Mar-19 ₹	Depreciation upto 30-Sep-18 ₹	after 30-Sep-18 ₹	Total as on 31-Mar-19 ₹	WDV as on 31-Mar-19 ₹	Rate
1	Computers	99,750	-	-	99,750	19,950	19,950	39,900	59,850	40%
2	Furniture	625,367	-	-	625,367	31,269	31,269	62,537	562,830	10%
3	Equipments	943,326	-	-	943,326	70,750	70,750	141,499	801,827	15%
4	Printers	3,326	-	-	3,326	250	250	499	2,827	15%
5	Library Books	-	114,378	210,841	325,219	114,378	210,841	325,219	-	100%
6	Software	33,088	-	-	33,088	6,618	6,618	13,235	19,853	40%
	Total	1,704,857	114,378	210,841	2,030,076	243,213	339,676	582,889	1,447,187	
	<i>Previous Year</i>	<i>1,544,305</i>	<i>142,857</i>	<i>581,334</i>	<i>2,268,496</i>	<i>136,840</i>	<i>426,799</i>	<i>563,639</i>	<i>1,704,857</i>	

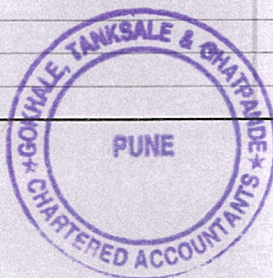
Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Balance-Sheet as at	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
Schedule 5: Investments	₹	₹	₹	₹
<i>Fixed Deposits with State Bank of Mysore</i>				
SBM FD No. 64154671502	2,048,442		1,928,842	
SBM FD No.64063320272	307,027		284,931	
SBM FD No.64095444280	352,448		332,402	
SBM FD No.64081586989	320,325		299,532	
SBM FD No.64126519529	541,138		504,407	
SBM FD No.64126524540	81,845		77,386	
SBM FD No.64183353552	317,670		297,427	
SBM FD No.64183403800	357,073		332,373	
SBM FD No.64101845993	288,476		269,006	
SBM FD No.64101846500	216,463	4,830,907	204,672	4,530,978
<i>Fixed Deposits with Thane Janata Sahakari Bank</i>				
TJSB FD No.CF/5681/2	893,398			
TJSB FD No.CF/5681/1	-	893,398	838,829	838,829
Total		5,724,305		5,369,807
Schedule 6: Bank Balance				
Bank of India Savings Bank A/c No. 18300		1,767		32,956
Bank of India Savings Bank A/c No. 57		771,532		322,669
Central Bank of India		22,770		1,974
Janata Sahakari Bank Savings Bank A/c 23745		42,315		1,514,310
Bank of Maharashtra savings Bank A/c 60044356992		22,222		81,482
Total		860,606		1,953,391
Schedule 7: Interest on Bank Accounts (FD/SB)				
Interest on Savings Bank		57,754		89,856
Interest on Fixed Deposits		251,250		507,649
Accrued Interest on FD		289,082		300,211
Total		598,086		897,716
Schedule 8: Fees from Students				
Tuition Fees		21,218,253		18,484,768
Forfeited Fees		171,850		448,642
Other Fees		8,757,398		7,123,750
Total		30,147,501		26,057,160
Schedule 9: Other Receipts				
Sale of Admission Form	126,600		108,550	
Sale of Journals	23,600		8,400	
Sale of Prospectus (LLM)	-	150,200	-	116,950
<i>Other Fees</i>				
Attendance Fees	200		400	
Bonafied Fees	2,700		3,850	
Debating Fee	11,441		26,475	
Recommendation Fees	5,600		2,200	
Transcript Certificate Fees	2,600		2,000	
Transfer Certificate Fees	6,600	29,141	9,200	44,125
Work shop and Seminar Collection		47,213		33,780
Fine Collection		56,767		24,805
Miscellaneous Receipts		35,212		4,159
Sale of Scarp & Old Newspapers Etc.		-		28,571
Moot Court Fees		5,085		-
Total		323,617		252,389



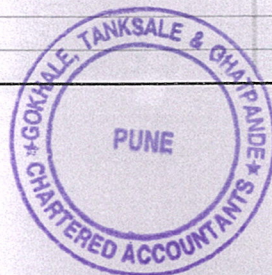
Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
Schedule 10: Repair and Maintenance	₹	₹	₹	₹
AMC - Computers (TDS 194 C)		34,339		22,101
AMC - Generators		-		1,125
AMC - Copier Machines (Xerox) (TDS 194 C)		14,339		52,108
AMC - Equipments		2,478		-
AMC - Generators		1,125		-
AMC - Software		-		5,000
AMC - EPABX		4,000		
Repairs to Buildings	104,999		1,395,725	
Repairs to Buildings (TDS 194 C)	-	104,999	6,400	1,402,125
Repairs to Computers	-		6,442	
Repairs to Electricals	109,510		60,052	
Repairs to Equipments	34,846	144,356	21,786	88,280
Repairs to Furnitures/Dead Stock	26,437		403,776	
Repairs to Others	3,983		105,183	
Repairs to Furnitures/Dead Stock (TDS 194 C)	-	30,420	-	508,959
Total		336,056		2,079,698
Schedule 11: Office Expenses				
Postage Expenses		9,203		9,094
Xerox Expenses	22,951		19,133	
Printing Expenses	5,999		18,410	
Printing Expenses (TDS 194 C)	143,048	171,998	179,304	216,847
Stationery Expenses				
Computer Stationery	4,056		7,643	
Stationery Expenses	62,515	66,571	92,119	99,762
Tea & Refreshment				
Tea & Refreshment	24,198		38,925	
Tea & Refreshment (194C)	10,600	34,798	-	38,925
Telephone Expenses				
Telephone Expenses	30,000	30,000	28,375	28,375
Travelling & Conveyance				
Conveyance	15,309		26,613	
Meeting Conveyance	5,400		18,200	
Travelling Expenses	47,561	68,270	24,107	68,920
Total		380,840		461,923
Schedule 12: Salary Expenses				
Honorarium to Visiting Faculty		144,720		379,600
Honorarium to Visiting Faculty (194J)		1,612,400		1,380,240
PF Employees Deposit Linked Insurance	59,088		48,529	
PF Family Pension Contribution	427,094		316,243	
PF Management Share	188,245	674,427	139,380	504,152
Group Gratuity Premium		-		236,451
Group Leave Encashment Scheme		1,105,610		894
Group Medclaim Insurance Policy (Employees)		126,441		128,862
Notice Pay	(95,340)			
Salary to Staff (6th Pay)	13,447,452		10,835,943	
Salary to Staff (Consolidated Pay)	2,167,268		1,554,699	
Salary to Staff (DES Pay Scale)	751,775	16,271,155	1,003,208	13,393,850
Total		19,934,753		16,024,049



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
Schedule 13: Course Related Expenses	₹	₹	₹	₹
NAAC Expenses	-		1,568,100	
Affiliation Charges	510,958		391,188	
Bar Council Visit	28,251		90,159	
Bar Council Visit (TDS 194C)	-		51,645	
Guest Lectures	42,399		111,188	
LIC Visit	-	581,608	15,736	2,228,016
Course Material Expenses	-		20,000	
Course Material Expenses (194C)	63,920		61,431	
I - Card Expenses	-		33,248	
I - Card Expenses (194 C)	47,377	111,297	15,218	129,897
Examination Expenses		-		2,750
Purchase of Journals		40,032		
Library Books [R. Exp.]	53,561		113,571	
Library Journals	593,637		599,997	
Library Journals (TDS 194 C)	-		5,065	
Library Periodicals Exp.	53,624	700,822	53,595	772,228
Softwares - Yearly Subscription / Upgradation	260,043		479,837	
Softwares - Yearly Subscription / Upgradation (194C)	324,613	584,656		479,837
Total		2,018,415		3,612,728
Schedule 14: Extra Curricular Activity Expenses				
Magazine Expenses				
Magazine Expenses (TDS 194 C)	155,250	155,250	162,870	162,870
Seminar Expenses	213,131		184,022	
Seminar Expenses (194C)	172,228	385,358	184,807	368,829
Sports/Gymkhana Expenses		244,802		250,030
Cultural Activities		98,422		177,455
Cultural Activities (TDS 194 C)		92,170		85,945
Debate Competition Exp.	98,793		107,696	
Debate Competition Exp. 194C	135,231	234,024	113,649	221,345
		-		1,400
Legal reserch Activity		85,896		55,330
Moot Court Exp.	279,994		326,968	
Moot Court Exps (194C)	150,416	430,410	192,146	519,114
Medical Examination Expenses		5,022		4,200
Education Tour Expenses		22,090		25,209
Pre-Placment Activities		-		10,127
Legal Aid Expenses		15,772		-
Legal Aid Expenses (194C)		4,402		-
Total		1,773,618		1,881,854



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
Schedule 15: Administrative expenses	₹	₹	₹	₹
Advertisement		30,958		84,221
Binding Expenses	9,148		10,540	
Binding Expenses (TDS 194 C)	743	9,891	8,756	19,296
Cleaning Material & Charges				
AMC - Cleaning & Maintenance (TDS 194 C)	624,471		499,037	
Cleaning Material & Charges	37,644	662,115	27,173	526,210
Function & Festival				
Functions & Festivals	54,634		98,054	
Functions & Festivals (194C)	56,804	111,438	7,542	105,596
Insurance Premium				
Cash in Safe & in Transit Insurance	-		805	
Insurance Premium (Property- DES)	20,763		20,763	
Students Safety Insurance Premium	474,600		61,992	
Insurance Premium Staff	4,000	499,363	2,760	86,320
Internet Exp		200,000		181,600
Miscellaneous Expenses		4,000		12,319
Security Expenses (TDS 194 C)		322,493		269,999
Uniform to Peons		15,400		14,800
Website Expenses (TDS 194 J)		113,280		-
Fine Paid		20		510
GST Paid		-		383,787
Service Tax Paid		-		105,238
Total		1,968,959		1,789,897



Deccan Education Society's

DES Shri Navalmal Firodia Law College, Pune

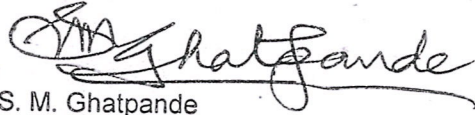
Financial Statements for the year ended

31-Mar-19

Schedule 16: Statement of Accounting Policies

- 1 Navalmal Firodia Law College, Pune, is not a legal entity by itself; it is a constituent unit of the Deccan Education Society, Pune.
- 2 The Deccan Education Society, Pune, is a Level I non-corporate entity as per the classification of non-corporate entities made by the Institute of Chartered Accountants of India for the purpose of compliance with Accounting Standards inasmuch as its turnover (excluding other income) exceeded ₹ 50 crores in the immediately preceding accounting year and in the current accounting year.
- 3 Accordingly, these financial statements comply in all material respects with the relevant provisions of the Bombay Public Trusts Act, 1950, the Generally Accepted Accounting Principles in India, and all the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 4 The aforesaid accounting policies have been expatiated in the relevant schedule to the financial statements of the Deccan Education Society, Pune, and have therefore not been repeated here.

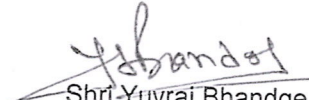
Schedules 1 to 16 are hereby signed.
For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants



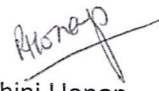
S. M. Ghatpande
Partner

Membership No. 30462
Place: Pune
Date: 30th May 2019




Shri Yuvraj Bhandge
Junior Clerk

DES Shri Navalmal Firodia Law College, Pune
Place: Pune
Date: 30th May 2019


Dr. Rohini Honap
Principal

Gokhale, Tanksale & Ghatpande

Chartered Accountants

Head Office:

102, R. K. Classic, New D. P. Rd., Opp. Ashish Garden, Kothrud, Pune 411029

Tel:91-020-25389154; 25388390; 25399914; Fax:91-020-25389302; E-mail: suneel@gtgca.com

Managing Partner:

S. M. Ghatpande, M. Com.; Dip. Lit (Fr.) LL. B.; A.C.I.S. (U.K.), F.C.A.

Independent Auditors' Report

To,
The Secretary,
Deccan Education Society,
Pune-411004.

Report on the Financial Statements

We have audited the financial statements of DES Shri Navalmal Firodia Law College, Pune, which comprise the

- Balance Sheet as at the **31st March 2018**
- Statement of Income & Expenditure for the year ended on that date

Management Responsibility for the financial statements

The Management of the institution 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 institution in accordance with the accounting principles generally accepted in India, including accounting standards mandated by the Institute of Chartered Accountants of India and are free from material misstatement, whether due to fraud or error.
- the design and maintenance of the internal control relevant to the preparation and presentation of these financial statements.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Auditing & Assurance Standards 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 of material misstatement.

An audit includes

- performing procedures and examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on auditor's 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 institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.
- evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, to the best of our information and according to the explanations given to us, the financial statements, read with the notes thereon, give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the institution as at the **31st March 2018**; and
- b) In the case of the Statement of Income & Expenditure, of the **deficit** of the institution for the year ended on that date.

Accordingly, we report as under:

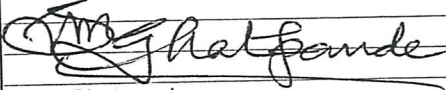
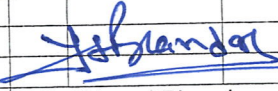
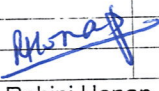
- a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the institution, so far as appears from our examination of those books;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

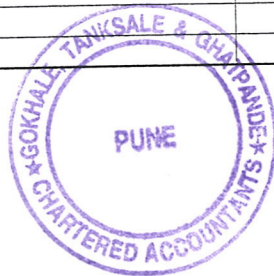
For Gokhale, Tanksale & Ghatpande
Firm Registration No. 103277W
Chartered Accountants

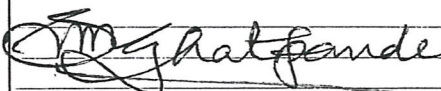
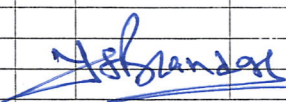
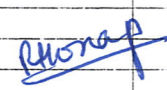


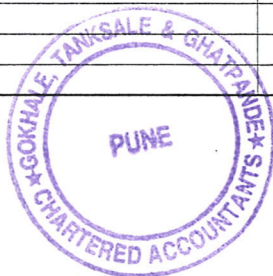
S. M. Ghatpande
Partner
Membership No. 30462
Place: Pune
Date: 30th July 2018



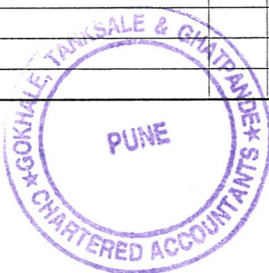
Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Balance-Sheet as at	Sch	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Sources of Funds		₹	₹	₹	₹
DES Advance	1		5,372,181		13,521,885
Borrowed Funds					
Students Deposits	2	3,246,339		2,936,139	
Other Deposits	3	87,446	3,333,785	360,190	3,296,329
Unspent Scholarships			324,890		
Total			9,030,856		16,818,214
Applications of Funds					
Movable Properties	4		1,704,857		1,544,305
Investments	5		5,369,807		14,420,177
Current Assets					
Gas Deposits		2,801		2,801	
Bank Balance	6	1,953,391	1,956,192	850,931	853,732
Total			9,030,856		16,818,214
Statement of Accounting Policies	16				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
					
S. M. Ghatpande		Shri Yuvraj Bhandge		Dr. Rohini Honap	
Partner		Junior Clerk		Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune			Place: Pune		
Date: 30th July 2018			Date: 30th July 2018		



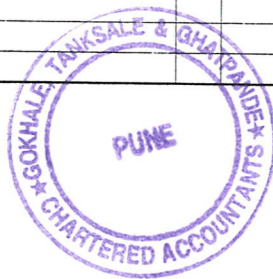
Deccan Education Society's					
DES Shri Navalmal Firodia Law College, Pune					
Income & Expenditure account for the year ended	Sch	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Income		₹	₹	₹	₹
Interest on Bank Accounts(FD/SB)	7		897,716		1,480,179
Fees from Students	8		26,057,160		31,288,002
Other Receipts	9		252,389		652,747
NSS Grants			25,250		27,250
Total			27,232,515		33,448,178
Expenditure					
Rates, Taxes, Cesses			466,710		476,157
Repair and Maintenance	10		2,079,698		132,534
Office Expenses	11		461,923		390,892
Salary Expenses	12		16,024,049		13,599,390
Course Related Expenses	13		3,612,728		2,276,540
Extra Curricular Activity Expenses	14		1,881,854		1,734,683
Electricity Charges			426,420		329,100
Water Charges			34,395		28,694
Bank Charges			841		3,627
Audit Fees			9,440		9,200
Other Grant Expenses			95,600		88,084
Depreciation on Movable Property	4		563,639		815,809
Administrative expenses	15		1,789,897		1,203,972
Asset Utilization Charges			3,014,506		3,014,506
Contribution to DES			50,000		100,000
Total			30,511,699		24,203,188
Surplus / (Deficit) carried to B/S			(3,279,184)		9,244,990
Statement of Accounting Policies	16				
As per our report of even date					
For Gokhale, Tanksale & Ghatpande					
Firm Registration No. 103277W					
Chartered Accountants					
					
S. M. Ghatpande		Shri Yuvraj Bhandge		Dr. Rohini Honap	
Partner		Junior Clerk		Principal	
Membership No. 30462		DES Shri Navalmal Firodia Law College, Pune			
Place: Pune			Place: Pune		
Date: 30th July 2018			Date: 30th July 2018		



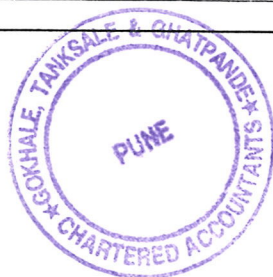
Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Balance-Sheet as at	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Schedule 1: DES Advance	₹	₹	₹	₹
Opening Balance		13,521,885		11,171,522
Add: Transferred from Income & Expenditure A/c.		(3,279,184)		9,244,990
Less: Amount transferred to DES		(15,333,827)		(6,894,627)
Add: Amount transferred to DES		10,463,307		
Total		5,372,181		13,521,885
Schedule 2: Students Deposits				
Caution & Library Deposit				
Library & Caution Money Deposit 09-10	260,104		260,104	
Library & Caution Money Deposit 10-11	293,100		293,100	
Library & Caution Money Deposit 11-12	365,100		365,100	
Library & Caution Money Deposit 12-13	345,550		349,950	
Library & Caution Money Deposit 13-14	387,900		390,100	
Library & Caution Money Deposit 14-15	317,200		317,200	
Library & Caution Money Deposit 16-17	360,285		361,385	
Library & Caution Money Deposit 15-16	380,200	2,709,439	380,700	2,717,639
Caution Money Deposit				
Caution Money Deposit 08-09		19,300		19,300
Library Deposit				
Library Deposit 08-09	199,200		199,200	
Library Deposit 17-18	318,400	517,600		199,200
Total		3,246,339		2,936,139
Schedule 3: Other Deposits				
Bar Council of India Fees from Teaching Staff	3,000	3,000	3,000	3,000
University Exam Grant March 2016	-			(452)
University Share exam fee		30,607		311,037
University Exam remuneration		(2,206)		
University Share Photo Copy		-		87
Fee refundable to Students		56,045		46,518
Total		87,446		360,190



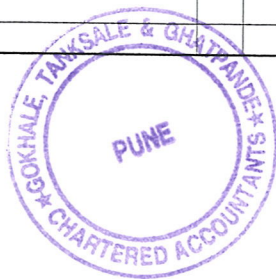
Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Balance-Sheet as at	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Schedule 5: Investments	₹	₹	₹	₹
<i>Fixed Deposits with State Bank of Mysore</i>				
SBM FD No. 64154671502	1,928,842		1,809,279	
SBM FD No.64063320272	284,931		264,426	
SBM FD No.64095444280	332,402		299,871	
SBM FD No.64081586989	299,532		280,098	
SBM FD No.64126519529	504,407		465,389	
SBM FD No.64126524540	77,386		72,645	
SBM FD No.64183353552	297,427		276,872	
SBM FD No.64183403800	332,373		309,403	
SBM FD No.64101845993	269,006		250,317	
SBM FD No.64101846500	204,672	4,530,978	256,478	4,284,778
<i>Fixed Deposits with Janata Sahakari Bank</i>				
JSB FD No 2141/5996/1			3,115,711	
JSB FD No 2141/6106/1			2,046,396	
JSB FD No 2144/1219/1			2,105,775	
JSB FD No 2144/3401/1			2,088,378	
JSB FD No 2144/2947/1		-		9,356,260
<i>Fixed Deposits with Thane Janata Sahakari Bank</i>				
TJSB FD No.CF/5681/1	838,829	838,829		779,139
Total		5,369,807		14,420,177
Schedule 6: Bank Balance				
Bank of India Savings Bank A/c No. 18300		32,956		12,530
Bank of India Savings Bank A/c No. 57		322,669		5
Central Bank of India		1,974		23,523
Janata Sahakari Bank Savings Bank A/c 23745		1,514,310		808,794
Bank of Maharashtra savings Bank A/c 60044356992		81,482		6,079
Total		1,953,391		850,931
Schedule 7: Interest on Bank Accounts(FD/SB)				
Interest on Savings Bank		89,856		96,685
Interest on Fixed Deposits		507,649		669,953
Accrued Interest on FD		300,211		713,541
Total		897,716		1,480,179



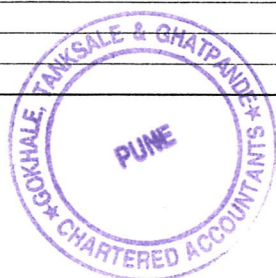
Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Schedule 8: Fees from Students	₹	₹	₹	₹
Tuition Fees		18,484,768		21,254,269
Forfeited Fees		448,642		301,441
Other Fees		7,123,750		9,716,292
Fees Arrears 2012-13				11,000
Fees Arrears 2015-16				5,000
Total		26,057,160		31,288,002
Schedule 9: Other Receipts				
Sale of Admission Form	108,550		80,600	
Sale of Journals	8,400		9,000	
Sale of Prospectus (Law)			295,900	
Sale of Prospectus (LLM)	-	116,950	18,000	403,500
<i>Other Fees</i>				
Attendance Fees	400		550	
Bonafied Fees	3,850		5,350	
Debating Fee	26,475		5,409	
Recommendation Fees	2,200		500	
Transcript Certificate Fees	2,000		1,000	
Transfer Certificate Fees	9,200	44,125	9,400	22,209
Collections for Lokmanya Tilak Moot Court				18,258
Collections for National Seminar				55,642
Work shop and Seminar Collection		33,780		
Fine Collection		24,805		51,548
Miscellaneous Receipts		4,159		95,890
Sale of Scarp & Old Newspapers Etc.		28,571		-
Applcation Fee (Recruitment)				5,700
Total		252,389		652,747
Schedule 10: Repair and Maintenance				
AMC - Computers (TDS 194 C)		22,101		46,850
AMC - Generators		1,125		
AMC - Copier Machines (Xerox) (TDS 194 C)		52,108		16,717
AMC - Equipments			-	2,100
AMC - Generators				1,615
AMC - Software		5,000		3,587
AMC - EPABX				3,000
Repairs to Buildings	1,395,725		7,770	
Repairs to Buildings (TDS 194 C)	6,400	1,402,125	-	7,770
Repairs to Computers	6,442		100	
Repairs to Electricals	60,052		23,884	
Repairs to Equipments	21,786	88,280	9,631	33,615
Repairs to Furnitures/Dead Stock	403,776		12,280	
Repairs to Others	105,183			
Repairs to Furnitures/Dead Stock (TDS 194 C)	-	508,959	5,000	17,280
Total		2,079,698		132,534



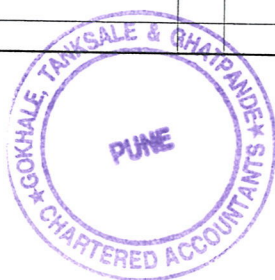
Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Schedule 11: Office Expenses	₹	₹	₹	₹
Postage Expenses		9,094		7,187
Printing Expenses				
Xerox Expenses	19,133		37,557	
Printing Expenses	18,410		34,217	
Printing Expenses (TDS 194 C)	179,304	216,847	136,975	208,749
Stationery Expenses				
Computer Stationery	7,643		9,055	
Stationery Expenses	92,119	99,762	63,241	72,296
Tea & Refreshment				
Tea & Refreshment	38,925		32,462	
Tea & Refreshment (194C)	-	38,925	3,450	35,912
Telephone Expenses				
Telephone Expenses	28,375	28,375	25,000	25,000
Travelling & Conveyance				
Conveyance	26,613		22,778	
Meeting Conveyance	18,200		8,100	
Travelling Expenses	24,107	68,920	10,870	41,748
Total		461,923		390,892
Schedule 12: Salary Expenses				
Honorarium to Visiting Faculty		379,600		210,400
Honorarium to Visiting Faculty (194J)		1,380,240		1,398,260
PF Employees Deposit Linked Insurance	48,529		43,743	
PF Family Pension Contribution	316,243		268,050	
PF Management Share	139,380	504,152	118,115	429,908
Group Gratuity Premium		236,451		
Group Leave Encashment Scheme		894		470,065
Group Mediclaim Insurance Policy (Employees)		128,862		143,969
Salary to Staff (6th Pay)	10,835,943		9,333,886	
Salary to Staff (Consolidated Pay)	1,554,699		719,336	
Salary to Staff (DES Pay Scale)	1,003,208	13,393,850	893,566	10,946,788
Total		16,024,049		13,599,390



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Schedule 13: Course Related Expenses	₹	₹	₹	₹
<i>Course Expenses</i>				
NAAC Expenses	1,568,100			
Affiliation Charges	391,188		993,557	
Bar Council Visit	90,159		20,174	
Bar Council Visit (TDS 194C)	51,645		6,166	
Guest Lectures	111,188		49,110	
LIC Visit	15,736	2,228,016	13,877	1,082,884
<i>Course Material Expenses</i>	20,000			
<i>Course Material Expenses (194C)</i>	61,431		99,993	
I - Card Expenses	33,248		29,628	
I - Card Expenses (194 C)	15,218	129,897	-	129,621
Examination Expenses		2,750		929
Examination Expenses (TDS 194 C)				4,875
Library Books [R. Exp.]	113,571		119,955	
Library Journals	599,997		492,069	
Library Journals (TDS 194 C)	5,065		69,218	
Library Expenses			14,920	
Library Expenses (TDS 194 C)			2,000	
Library Periodicals Exp.	53,595	772,228	49,199	747,361
Softwares - Yearly Subscription / Upgradation	479,837		160,520	
Softwares - Yearly Subscription / Upgradation (194C)		479,837	150,350	310,870
Total		3,612,728		2,276,540
Schedule 14: Extra Curricular Activity Expenses				
Magazine Expenses			-	
Magazine Expenses (TDS 194 C)	162,870	162,870	202,513	202,513
Seminar Expenses	184,022		101,205	
Seminar Expenses (194C)	184,807	368,829	190,653	291,858
Sports/Gymkhana Expenses		250,030		174,466
Sports/Gymkhana Expenses (TDS 194 C)				4,000
Cultural Activities		177,455		108,402
Cultural Activities (TDS 194 C)		85,945		143,845
Debate Competition Exp.	107,696		132,308	
Debate Competition Exp. 194C	113,649	221,345	96,757	229,065
		1,400		
Legal reserch Activity		55,330		78,900
Moot Court Exp.	326,968		318,250	
Moot Court Exps (194C)	192,146	519,114	157,207	475,457
Medical Examination Expenses		4,200		7,000
Education Tour Expenses		25,209		17,600
Pre-Placment Activities		10,127		1,577
Total		1,881,854		1,734,683



Deccan Education Society's				
DES Shri Navalmal Firodia Law College, Pune				
Schedules forming part of				
Income & Expenditure account for the year ended	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-17
Schedule 15: Administrative expenses	₹	₹	₹	₹
Advertisement		84,221		32,024
Binding Expenses	10,540		18,872	
Binding Expenses (TDS 194 C)	8,756	19,296	3,000	21,872
Cleaning Material & Charges				40,134
AMC - Cleaning & Maintenance (TDS 194 C)	499,037		473,422	
Cleaning Material & Charges	27,173	526,210	-	473,422
Function & Festival				
Functions & Festivals	98,054		83,394	
Functions & Festivals (194C)	7,542	105,596	9,580	92,974
Insurance Premium				
Cash in Safe & in Transit Insurance	805		682	
Insurance Premium (Property- DES)	20,763		20,763	
Students Safety Insurance Premium	61,992		65,340	
Insurance Premium Staff	2,760	86,320		86,785
Internet Exp		181,600		105,000
Miscellaneous Expenses		12,319		2,295
Security Expenses (TDS 194 C)		269,999		246,876
Uniform to Peons		14,800		13,200
Website Expenses (TDS 194 J)				28,000
Fine Paid		510		
GST Paid		383,787		
Service Tax Paid		105,238		61,390
Total		1,789,897		1,203,972



Deccan Education Society's

DES Shri Navalmal Firodia Law College, Pune

Financial Statements for the year ended

31-Mar-18

Schedule 16: Statement of Accounting Policies

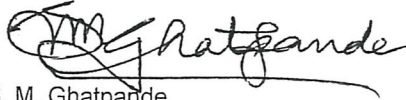
- 1 Navalmal Firodia Law College, Pune, is not a legal entity by itself; it is a constituent unit of the Deccan Education Society, Pune.
- 2 The Deccan Education Society, Pune, is a Level I non-corporate entity as per the classification of non-corporate entities made by the Institute of Chartered Accountants of India for the purpose of compliance with Accounting Standards inasmuch as its turnover (excluding other income) exceeded ₹ 50 crores in the immediately preceding accounting year and in the current accounting year.
- 3 Accordingly, these financial statements comply in all material respects with the relevant provisions of the Bombay Public Trusts Act, 1950, the Generally Accepted Accounting Principles in India, and all the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 4 The aforesaid accounting policies have been expatiated in the relevant schedule to the financial statements of the Deccan Education Society, Pune, and have therefore not been repeated here.

Schedules 1 to 16 are hereby signed.

For Gokhale, Tanksale & Ghatpande

Firm Registration No. 103277W

Chartered Accountants



S. M. Ghatpande

Partner

Membership No. 30462

Place: Pune

Date: 30th July 2018



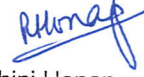
Shri Yuvraj Bhandge

Junior Clerk

DES Shri Navalmal Firodia Law College, Pune

Place: Pune

Date: 30th July 2018



Dr. Rohini Honap

Principal



Activity Budget - 2022-23

Sr.No.	Budget Head	Budget Amount 2021-22	Budget Utilized-10.3.22	Budget Balance	Budget Amount 2022-23
1	Moot Court	1,20,000	3,246	1,16,754	11,86,000
2	Workshop Seminar	1,40,000	50,368	89,632	6,86,000
3	Debate	70,000	60,519	9,481	7,35,000
4	Sports	50,000	5,018	44,982	7,50,000
5	Cultural	50,000	22,256	27,744	3,75,000
6	MUN	40,000	-	40,000	1,50,000
	Parliamentary Debate	50,000	1,100	48,900	1,59,500
7	Magazine	90,000	87,413	2,587	2,70,000
8	Study Tour	5,000	-	5,000	1,00,000
9	Legal Research	50,000	12,000	38,000	1,70,000
	Fiat Justitia	20,000	-	20,000	30,000
10	Internship Prog.		-	-	40,000
	Placement	30,000	2,000	28,000	60,000
11	Library – Law Book	3,40,000	5,277	3,34,723	3,40,000
	Library – Journal	4,50,000	1,50,644	2,99,356	4,50,000
	Library – Electronic Database	4,90,000	12,55,701	-7,65,701	4,90,000
	Library – New paper & Periodicals	2,000	-	2,000	2,000
	Library – Binding	18,000	-	18,000	18,000
12	NSS	5,000	500	4,500	2,02,000
13	Legal Aid	5,000	2,955	2,045	95,000
14	CLE (Law & Logic , Law & Psy. Law & Eco.,Advocacy Skill , Medico legal)	2,97,559	2,97,194	365	3,50,000
15	Diploma in Law & Eco.		-	-	-
16	Soft Skill	10,000	20,000	-10,000	-
17	Club Aesthatica	70,000	600	69,400	58,000
18	Alumini				75,000
19	Internal Compliments Committee	-	-	-	20,000
		24,02,559	19,76,791	4,25,768	68,11,500

Seminar/Conference/Workshop/Training Programmes

Sr.No.	Budget Head	Budget Amount 2021-22	Budget Utilized-10.3.22	Budget Balance	Budget Amount 2022-23
1	Moot Court	1,20,000	3,246	1,16,754	11,86,000
2	Workshop Seminar	1,40,000	50,368	89,632	6,86,000
3	Debate	70,000	60,519	9,481	7,35,000
4	MUN	40,000	-	40,000	1,50,000
5	Parliamentary Debate	50,000	1,100	48,900	1,59,500
6	CLE (Law & Logic , Law & Psy. Law & Eco.,Advocacy Skill , Medico legal)	2,97,559	2,97,194	365	3,50,000
7	Club Aesthatica	70,000	600	69,400	58,000
8	Alumini				75,000
9	Internal Compliments Committee	-	-	-	20,000
		7,87,559	4,13,027	3,74,532	34,19,500

DES Shri Navalmal Firodia Law College, Pune

Pooja Joshi

MOOT COURT SOCIETY

PROPOSED BUDGET 2022-2023

Sr. No.	EVENT	PARTICULARS	AMOUNT	INCOME	AMOUNT	TOTAL
1	MOOT ORIENTATION SESSION	HONARARIUM OF GUEST	2,000	NIL	NIL	Rs. 3500/-
		FOOD & HOSPITALITY	1000			
		MISCELLANEOUS EXPENSES	500			
2	INTRA MOOT COURT SELECTION COMPETITION	HONARARIUM OF GUESTS,	12 JUDGES*2000	NIL	NIL	Rs. 56,000/-
			24,000			
		FOOD& HOSPITALITY	30,000			
		STATIONERY	1000			
		MISCELLANEOUS EXPENSES	1000			
3	LOKMANY TILAK NATIONAL APPELLATE MOOT COURT COMPETITION	HONARARIUM OF GUEST AND JUDGES	75,000/-	REGISTRATION FEE		
				2500*25	Rs. 62,500/-	
		BOOKING AUDITORIUM	7,000/-			
		ACCOMODATION	95,000/-			
		TRANSPORTATION	45,000/-			
		FOOD & HOSPITALITY	1,50,000/-			
		BROCHURE, MEMO BOOK,ETC	35,000/-			
		CERTIFICATES/ MEMENTOES/TROPHIES	90,000/-			
		STATIONERY AND MISCELLANEOUS	12,000/-			
		FLEX, BANNER,POSTAGE	35,000/-			
		PHOTOS & VIDEOS	45,000/-			

		PRIZE MONEY	50,000/-			
		TOTAL	6,39,000/-		62,500/-	(After deducting income from competition)
						Rs. 5,76,500/-
4	REIMBURSEMENTS	PARTICIPATION IN MOOT COMPETITIONS ORGANISED BY OTHER COLLEGES	3,25,000/-			Rs. 3,25,000/-
	TOTAL					Rs. 9,61,000/-

TOTAL EXPENDITURE FOR THE ACADEMIC YEAR 2022-2023: Rs.7,00,500/-

CLARIFICATION:

1. PRINTING = PRINTING MEMORIAL
2. POSTAGE : SENDING INVITATION TO COLLEGES/JUDGES
3. TRAVELLING: 2ND CLASS SLEEPER TRAIN TRAVEL
4. BUS TRAVEL VIA STATE TRANSPORT ONLY
5. REGISTRATION = FEES TAKEN FROM TEAMS FOR PARTICIPATION

DES'S SHRI. NAVALMAL FIRODIA LAW COLLEGE, PUNE

MOOT COURT SOCIETY 2021-22.

BUDGET:

INCOME	AMOUNT (In Rupees)	EXPENDITURE	AMOUNT (In Rupees)
Lokmanya Tilak National Moot Court Competition • Registration Charges (2500 x 20) • Sponsorships (Subject to Receipt)	50,000/-	Lokmanya Tilak National Appellate Moot Court Competition – • Judges Remuneration • Printing+Designing and Stationary • Prize Money	80,000/-
		Intra- Moot • Judges Remuneration • Stationary	Nil
		Competition Reimbursement charges • Registration Charges	1,00,000/-
		Stationary • Printing and stationary	15,000/-
		Guest Lectures • Guest Remuneration	25,000/-
		Sundry Expenses	5,000/-
TOTAL	50,000/-	TOTAL	2,25,000/-

Note

1. The present proposed budget is based on the assumption that all the activities of the Moot Court Society 2021-22 would be conducted in online form.
2. In absence of the condition mentioned in Point (1) the present budget is subject to changes depending upon the then prevailing conditions and requirements.
3. Sponsorships are subject to receipt at actual.

DES Shri Navalma Firodia Law College, PuneSEMINAR DEPARTMENTPROPOSED BUDGET 2022-2023

	EVENT	PARTICULARS	AMOUNT	TOTAL
1	ALUMNI LECTURE SERIES	HONARARIUM OF GUEST	4,000	13,000/-
		FOOD & HOSPITALITY	8,000	
		MISCELLANEOUS EXPENSES	1,000	
3	ANTI RAGGING	HONARARIUM OF GUEST	3,000	12,000/-
		FOOD & HOSPITALITY	8,000	
		MISCELLANEOUS EXPENSES	1,000	
4	IPR LECTURE /WORKSHOP	HONARARIUM OF GUEST	4,000	13,000/-
		FOOD & HOSPITALITY	8,000	
		MISCELLANEOUS EXPENSES	1,000	
5	GENDER SENSITIZATION ONE DAY PROGRAM	HONARARIUM OF GUEST	8,000/-	23,000/-
		FOOD & HOSPITALITY	10,000	
		MISCELLANEOUS EXPENSES	5,000	
6	PG DEPARTMENT SEMINAR 2 DAYS	HONARARIUM OF GUEST	10,000	25,000/-
		FOOD & HOSPITALITY	10,000	
		MISCELLANEOUS EXPENSES	5,000	
7	NATIONAL SEMINAR	HONARARIUM OF GUEST	65,000/-	
		BOOKING AUDITORIUM	5,000/-	
		ACCOMODATION	65,000/-	
		TRANSPORTATION	25,000/-	

		FOOD & HOSPITALITY	1,50,000/-	
		BROCHURE, MEMO BOOK, ETC	15,000/-	
		CERTIFICATES/ MEMENTOES/TROPHIES	60,000/-	
		STATIONERY AND MISCELLANEOUS	10,000/-	
		FLEX, BANNER, POSTAGE	15,000/-	
		PHOTOS & VIDEOS	25,000/-	
		PRIZE MONEY	50,000/-	4,85,000/-
8	TECHNOTHON LECTURE SERIES	HONARARIUM OF GUEST	4,000	
		FOOD & HOSPITALITY	8,000	
		MISCELLANEOUS EXPENSES	2,000	14,000/-
9	LATE VIJAY CHAVAN LECTURE SERIES	HONARARIUM OF GUEST	4,000	
		FOOD & HOSPITALITY	8,000	
		MISCELLANEOUS EXPENSES	1,000	13,000/-
10	SEMINAR ON ENVIRONMENT	HONARARIUM OF GUEST	4,000	
		FOOD , HOSPITALITY & MISCELLANEOUS EXPENSES	8000	12,000/-
11.	GUEST LECTURES ON VARIOUS HAPPENING TOPICS	REMUNERATION 1000 PER HOUR MISCELLANEOUS EXPENSES FOR THE ENTIRE YEAR	20,000	20,000/-
	TOTAL			6,30,000/-

EXPENDITURE FOR THE ACADEMIC YEAR 2021-2022: Rs.5, 53,000/-

CLARIFICATION:

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2. POSTAGE : SENDING INVITATION TO COLLEGES/JUDGES
3. TRAVELLING: 2ND CLASS SLEEPER TRAIN TRAVEL

Seminar budget (additional)

Priya Dhanokar <dhanokarpriya@gmail.com>

Tue 3/15/2022 10:51 AM

To: Finance DES Law College <desfin.law@despune.org>

National Seminar Budget :

Hybrid Mode

1. Remuneration for the Resource Persons :

₹ 1000 * 4 = 4000/-

2. Breakfast and Lunch and evening Tea for Resource Persons, Staff : Teaching and Non Teaching and Volunteers = ₹ 30,000

3. Mementos for Guests = ₹5,000/-

4. Files, Folders, Stationery= ₹2000

5. Miscellaneous expenses= ₹ 5000/-

6. Judges Travelling expenses= ₹ 10,000/-

Total = ₹ 56,000/-

DES's Shri Navalmal Firodia Law College, Pune

Tentative Budget 2022-23 Debate Department

Total Budget of the year 2021-22	Budget Utilized in 2021-22	Remaining Amount	Total Budget required for 2022-23
70,000/-	60,519	9,481/-	7,35,000/-

• Budget for Late Gopal Ganesh Agarkar Debate Competition

Sr no	Particulars	Budget 2022-23
1.	Photo	35,000/-
2.	Video Shooting of final Round (Approximate 3 to 4 hours)	45,000/-
3.	Printing	35,000/-
4.	Flex	10,000/-
5.	Mementos	30,000
6.	Food	1,50,000/-
7.	Honorarium for Guests & Judges (2 Guests, 10 Judges of preliminary & final round)	1,00,000/-

8.	Winning Team	7,000/-
9.	Runners Up	5,000/-
10.	Best Speaker	6,000/-
11.	Consolation Prize	2,000/-
12.	Special Appreciation Prizes on recommendation	1,500/-
13.	Sound System for Preliminary Round (2 sound systems)	10,000/-
14.	Auditorium Charges Day I (1 hour) & Day II (3 hour)	7,000/-
15.	Postage / Courier	8,000/-
16.	Bouquet / Flowers	7,000/-
17.	Stationary & Miscellaneous (Pagdi)	1,500/-
18.	Kurtas for core team of Mimansa debate forum	10,000/-
19.	Accommodation for boys & girls (Rent of bed sheet, blankets)	95,000/-
20.	Transportation Charges	45,000/-
21.	Certificates to Participants and volunteers	75,000/-

Total	6,85,000/-
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- **Lectures on Debating Skills (Proposed Activity)**

Honorarium for Judges	20,000/-
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- **Inter collegiate registration fee**

Registration fee for competition outside the college	2022-23
Inter collegiate participation	30,000/-

Revised Sports Proposed Budget AY 2022-23

Sr No	Particulars	Proposed Amount
1	Spiritus NLSIU Bangalore Sports Event	Rs 1,20,000/-
2	Invikta Kolkata- Sports Event	Rs 1,35,000/-
3	Sports Equipment Volleyball-5 Football-5 Basketball-5 Table Tennis Ball-2 Boxes Badminton Shettles-2 Boxes Carrom Board-1 Chess Board-1 Cricket Kit Hockey Kit	Rs 50,000/-
4	Lawskets Intra State Sports Tournament	Rs 2,50,000/-
5	Dum Intra Collegiate Sports Event	Rs 50,000/-
6	Registration for Sports Tournaments	Rs 50,000/-
7	University Sports Event (TA and DA)	Rs 35,000/-
8	Jersey	Rs 60,000/-
Total		Rs 7,50,000/-

Anagha Beldode

Budget for the Cultural (2022-23)
Proposed Approximate Expenditure

Sr. No.	Particulars	Tentative Expenses
1	Outside Competition Registration Fees	15,000
2	Honorarium for Guests of workshop or lecture	10,000
3	Firodia Karandak & Purushottam 2021-22	1,00,000
4	Indradhanush & Dum	2,50,000
	Total	3,75,000/-

MUN Conference Budget 2020-21

- The MUN Conference will be a 2 day event.
- The Opening ceremony will take place in Wadia Auditorium
- The Closing ceremony will take place in the Kundanmal Firodia Auditorium
- The Socials { A small mingling ceremony } will take place on day 1 after the sessions, on the parking lot in front of the college, where the sponsors will set up food stalls. In case of appropriate assistance of sponsors, our own budget will be saved.

The estimated expenses and necessary budget is as follows:

Sr. No.	Income	EXPENSES	DETAILS	PRICE FOR 2 DAYS	TOTAL ESTIMATION
1	Participation $2000 \times 10 = 20000$	Food (seeking for sponsorship)	Lunch (Box 8, Fassas) High Tea (pastry corner, Monginis or any other reliable source)	$13,500 + 13,500 = 27,000$ Or $16,000 + 16,000 = 32,000$ $5,000 + 5,000 = 10,000$	50,000
2		Executive board Remuneration	2 chair persons per committee 6 committees estimated	$4000 \times 12 = 48,000$	48,000
3		Banner	2 big banners	$600 \times 2 = 1,200$	2,000
4		Posters	20 posters	$50 \times 20 = 1,000$	1,000
5		Walkie Talkies	Two Days 12 pieces	$(100 \times 12) \times 2 = 2,400$	2,500
6		Print outs/ Xerox/ Brochure/ Registration Forms	As per need		5000
7		Stationary (seeking for sponsorship)	Pen + File + Page (2) With the watermark of MUN logo = Delegate kit	$200 \times 100 = 12,000$	12,000
8		Pluck cards	120 pieces	$120 \times 50 = 6000$	6,000
9		Trophies			20,000
10		Certificates	120 pieces	$120 \times 25 = 3000$	3000
		Total			1,49,300
					Round off to 1,50,000

Budget for Parliamentary Debate competition, Fulminare

Sr. No.	Income	Categories	No. of items & Rates	Expenses
1	Registration Fees (500*20 =10000/-)	Flex/Banner, advertisement, fliers	2 *2000=6000	4000/-
2		Honorarium to be paid to the judges	2000*8=16000	16000/-
2		Brochure (soft & Hard copy) Certificates	500 +10000	10,500/-
3		Trophies & cash prizes	40000	40,000/-
4		Stationery (In search of Sponsorship)	4000	4000/-
5				
6		Inauguration and valedictory session arrangements		5000/-
7		Mid-day meals (In search of Sponsorship)		30000/-
8		Tea ,Biscuits & meals		50000/-
9	Total income=10,000/-	Total expenses		1,59,500/-

Note:

1. Already sanctioned budget is Rs.25000/-

Total income will be 10,000/-

Total expenses will be 1,59,500

The abovementioned budget is subject to change if the number of participants varies & if the amount of honorarium to be paid is reasonably uneven.

2. All the workshops & competitions are closely related to advocacy skills & would enhance the overall development of budding lawyers in our college. During Pandemic, *Intra College Fulminare* was conducted online & it was a huge success! Now we can organize this competition at inter-collegiate level if the budget is sanctioned.

Madhura Aptc

Proposed Budget for College Magazine

(A.Y. 2022-2023)

Sr. No.	Particulars	Sanctioned Budget (2021-22)	Actual Expenses (2021-22)	Approx. Budget for A.Y.2022-23	Reason For increase in Budget
1	Printing College Magazine (Designing + Printing)	90,000	87,413 (100 Copies)	2,70,000 (1000 Copies)	To improve the paper quality of college magazine as we give it to all the eminent guests as well as students. Many new activities have been introduced by the college in this academic year. Accordingly, number of pages may be more than previous year's magazine. Price of Art – paper has not yet stabilized and increasing on daily basis
2	Printing & Binding Rule Book	-	-	5,000	-
	Total:	90,000	87,413	180,000	-

BUDEGT FOR PROPOSED NSS & STUDY TOUR ACTIVITY (2022-23)

Sr No	Particulars	Proposed Budget
1	Honorarium of guests	2000
	a. Mahila Aayog Sthapana Diwas	2000
	b.Voter awareness camp	2000
	c.India fights cyber violence against women and child	2000
	d.National Girl child day	2000
	e.Adult education literacy	2000
	f.Indian culture awareness	4000
	g.Elocution competition on patriotism and nation building	2000
	h.Online education on My Earth	2000
	i. Gender awareness	5000
2	Certificates printing	5000
3	Food and hospitability	7000
4	Brochure Printing	1,50,000
5	7 Days NSS Camp	15000
6	Miscellaneous	2,02,000
	Total	
1	Study Visits (Including redidential Camp)	100000

Priya Chopra

Proposed Budget for Activities under Legal Research Cell
(A.Y. 2022-2023)

Sr. No.	Particulars	Heads of Expenses	Proposed Budget for A.Y.2022-23
1	Participation Fees	•Students •Faculty	25,000/-
2	Printing of <i>Fiat Justitia</i>	•Designing •Printing	30,000/-
3	Research Activities/ Projects	•Registration Fees – 10,000/- •Stationary – 10,000/- •Field Work – 10,000/- •Miscellaneous 5,000/-	35,000/-
4.	Miscellaneous	-	10,000/-
5.	Total	-	1,00,000/-

Bill Analysis. Competition

50,000/-

Proposed Budget for Internship Program (2022-23)

Sr. No	Particulars	Proposed Amount
1.	Honorarium of Guest	5,000 /-
2.	Orientation of Program	5,000/-
3.	Meeting of Advocates with Students	10, 000/-
4.	Conclusion and Feedback meeting of Advocates with Students	10, 000/-
5.	Branding and networking	5000/-
6.	Miscellaneous	5,000/-
7.	Total Budget	40,000/-

DES Shri Navalmal Firodia Law College, Pune

Pooja Deo

PLACEMENT DEPARTMENT

PROPOSED BUDGET 2022-2023

	EVENT	PARTICULARS	AMOUNT	TOTAL
1	PLACEMENT LECTURE SERIES	HONARARIUM OF GUEST	7500	10,000/-
		FOOD & HOSPITALITY	1500	
		MISCELLANEOUS EXPENSES	1000	
2	2 DAY TRAINING/WORKSHOP (CAREER COUNCELLING/INTERVIEW PREP)	HONARARIUM OF GUEST	8000	11,000/-
		FOOD & HOSPITALITY	2000	
		MISCELLANEOUS EXPENSES	1000	
3	HIGHER EDUCATION LECTURE /WORKSHOP	HONARARIUM OF GUEST	2000	3000/-
		FOOD & HOSPITALITY	500	
		MISCELLANEOUS EXPENSES	500	
4	CAMPUS PLACEMENT DRIVE	MISCELLANEOUS EXPENSES	20,000	20,000/-
5	INDUSTRY VISITS/HR MEET		10,000	10,000/-
6	MISCELLANEOUS		6000	6000/-
		TOTAL		60,000/-

EXPENDITURE FOR THE ACADEMIC YEAR 2022-2023: Rs. 50,000/-

List of Journals to be subscribed in the Year 2022-23

	Journal	Publisher	Amount	Total Amount
1	Company Cases - Hard Bound Volumes- 6 Vols	Company Law Institute of India Pvt. Ltd., Chennai	11,130.00	24,430.00
2	Income Tax Reports- Hard Bound Volumes- 10 Vols	Company Law Institute of India Pvt. Ltd., Chennai	13,300.00	
4	Indian Journal of Traditional Knowledge	NISCAIR, CSIR, New Delhi	1,200.00	4,200.00
5	Journal of Intellectual Property Rights	NISCAIR, CSIR, New Delhi	3,000.00	
9	Bombay Cases Reporter	Bombay Cases Reporter, Mumbai	4,860.00	8,920.00
10	Bombay Cases Reporter (Criminal)	Bombay Cases Reporter, Mumbai	4,060.00	
11	Supreme Court Cases (Weekly) Bound Volumes - 10 vols	Eastern Book Company	13,299.00	16,969.00
12	Supreme Court Cases (Criminal)	Eastern Book Company	3,670.00	
13	University News	Association of Indian Universities, New Delhi	1,250.00	1,250.00
14	Arthabodhapatrika		100.00	100.00
15	Legal News & Views	Social Action Trust	560.00	1,210.00
16	Social Action	Social Action Trust	650.00	
18	LawZ		900.00	900.00
19	Consumer Protection Judgements	D.L.T. Publications Pvt. Ltd., Delhi	6,810.00	6,810.00
21	ICFAI Law Review		1,000.00	3,000.00
22	IUP Journal of Marketing Management		1,000.00	
23	ICFAI Soft Skills		1,000.00	
25	Cardozo Law Review		9,264.00	105,223.60
26	Texas Law Review		12,352.00	
27	Modern Law Review (P+E)	Blackwell Publishing	55,043.60	

28	Harvard Law Review	Harvard Law Review	18,528.00	248,017.00
29	Columbia Law Review		10,036.00	
33	Cambridge Law Journal	Cambridge University Press	14,906.60	
34	Journal of Environmental Law	Oxford Univeristy Press	35,632.00	
35	Law Quarterly Review		56,971.80	
36	Oxford Journal of Legal Studies	Oxford Univeristy Press	43,188.30	
37	British Journal of Criminology	Oxford Univeristy Press	73,818.30	
38	All England Law Reports		23500.00	1,700.00
39	Index to Indian Legal Periodicals Bi-Annual	Indian Law Institute, Delhi	300.00	
40	Journal of Indian Law Institute	Indian Law Institute, Delhi	700.00	
41	Annual Survey of Indian Law	Indian Law Institute, Delhi	700.00	
42	Corporate Professionals		8,500.00	21,800.00
43	SEBI and Corporate Laws - The Corporate Laws		13,300.00	
45	Right to Information Reporter		4,750.00	4,750.00
46	International Research Journal of Socio-Legal Studies	AK Khan Law College		2,000.00
47	Journal of Constitutional and Parlimentary Studies		1,000.00	1,000.00
48	Cochin University Law Review		1,200.00	1,200.00
51	Orient Journal of Law and Social Sciences		2,500.00	2,500.00
52	Saptahik Nyaypravah		1,000.00	1,000.00
53	Economic and Political Weekly		5,500.00	5,500.00
54	Indian Journal of Public Administration	Indian Institute of Public Administration, New Delhi	7,840.00	51,104.00

55	Indian Journal of Gender Studies	Sage Publication	6,910.00	
56	International Criminal Justice Review		36,354.00	
57	Lawyers Update		600.00	600.00
58	Maharashtra Law Journal		4,500.00	4,500.00
59	Indian Bar Review (10 Set)-2022	The Bar Council of India, New Delhi	16,200.00	16,200.00
60	Lawteller		450.00	450.00
				5 31,553/-
61	BARE ACTS and 2, 3 copies of books to be purchased			3,25,857/-
	TOTAL			8,57,410/-

HARD BOUND EXPENDITURE : Rs. 8,57,410 /-

ONLINE YEARLY SUBSCRIPTIONS:

1. SCC ONLINE : 1,98,000/-
2. DELNET : 13,570
3. AIR ONLINE : 42,840
4. MANUPATRA: 1,88,000/-

Online Subscription Total : Rs. 4,42,590/-

Total Expenditure for Library 2022 -23 is Rs. 13,00,000/-

There might be hike in subscription rates as per the company policy

BUDGET FOR LEGAL AID 2022 (tentative) (offline programme)

Sr no.	Particulars	Proposed budget
1.	activity with DALSA and others (including stationary , poster , flex, certificates print programme transport etc)	50,000
2.	Training session on actual work of legal aid by professionals or alumni (counselling, mediation, and allied activity)	10,000
3.	Activity of legal aid with street play in rural / remote areas (includes transport, hospitality.) and Activity of conducting survey in rural areas or slum area or jankalyan (including stationary , poster , flex, programme transport etc certificates . Preparing Legal Literacy)	30,000
4.	Misc	5,000
5.	Total	95,000

Total budget :-95,000/- tentatively proposed

Activity :

- Organizing of Essay Writing Competition on socio legal issues.
(intercollegiate) = e certificate
- Organizing Poster Making Competition (intra collegiate) = e certificate

By .

Asstprof Saurabh Jadhav

Asst prof Neeta ahir

Budget for the DES Centre for Legal Excellence (CLE)

A.Y.2022-23

Proposed Approximate Expenditure

Sr. No.	Income Sources	Tentative amount	Tentative events in case of smooth working	Tentative Expenses
			Savarkar Vyaspeeth & Remuneration to be paid to the resource persons of certificate courses (In case of contingency)	2,50,000
1	Orientation/FDP/ Enrichment programmes for the faculty & Non-teaching staff (outside registration)	1000*20=20000	Orientation/FDP/ Enrichment programmes for Students & the faculty & Non-teaching staff	50000
2	Revenues if the courses run in profit	10000-15000	Research projects	20,000
			Food & Hospitality	40,000
	Total	35000	Honorarium for Guests of one /two day workshop	2000 x 15=30,000
			Total	3,50,000/-

Income and Expenditure of *ClubAesthetica...*

2022-23

Tentative Expenditure	
Particulars	Expenses in rupees
Honorarium per session (workshop/competition)	20000
Recording of sessions	18000
Intra collegiate competitions	10000
Miscellaneous (Hospitality, tea, snacks etc.)	10000
Total	58,000/-

**Proposed Budget for Alumni Department (2022-23)- creation of new
budget head**

Sr No	Particulars	Proposed Amount
1.	Honorarium of Guest	3,000 /-
2.	Felicitation of Students	3,000/-
3.	Food and Hospitality- Alumni Association Members Meet	2,000/-
4.	Alumni Meet 1	20 000/-
5.	Alumni Meet 2	15000/-
6.	Cultural Evening	20000/-
7.	Brochure, poster, branding and network	2000/-
8.	Formation of Association/ section 8 company	8000/-
9.	Miscellaneous,	2,000/-
10.	Total Budget	Rs75,000/-

Aishwarya Yadav

Internal Complaints Committee (IC)

As per Section 4(1) of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act & Rules, 2013, an Internal Complaints Committee (ICC) has been constituted.

Activities:

- Training for Gender Sensitization
- Panel Discussion/ workshops/ awareness programs
- Meeting of IC Members

Proposed Budget for Internship Program (2022-23)- creation of new head

Sr. No	Particulars	Proposed Amount
1.	Receipt and Disposal of Complaints- Paper work if any	2,000/-
2.	Meeting of IC Members	2,000/-
3.	Panel Discussion/ workshops/ awareness programs	7,000/-
4.	Training the trainers under POSH Act	7,000/-
5.	Miscellaneous	2,000/-
6.	Total Budget	20,000/-

ACTIVITY BUDGET SUMMARY – 2021-22

Sr.No.	Budget Head	Faculty Name	Budget Amount 21-22
1.	Moot Court	Sonali Renuse	6,98,500.00
2.	Seminar	Prajakta bhagwat	5,52,000.00
3.	Debate	Pooja Joshi	3,56,000.00
4.	Sports	Sandip Borse	5,00,000.00
5.	Cultural	Anagha Baldota	2,00,000.00
6.	MUN	Anagha Baldota	1,50,000.00
	Parlimentry Debate	Anagha Baldota	1,14,500.00
7.	Magazine	Madhura Apte	1,85,000.00
8.	Study Tour	Madhura Apte	0,53,000.00
9.	Legal Research	Priya Chopde	0,75,000.00
	Fiat Justitia	Madhushree Joshi	0,50,000.00
10.	Internship Prog.	Madhushree Joshi	1,50,000.00
	Placement	Archana Lahoti	0,41,000.00
11.	Library – Law Book	Ganga Rashmi	4,75,000.00
	Library – Journal	Ganga Rashmi	7,50,000.00
	Library – Electronic Database	Ganga Rashmi	5,50,000.00
	Library – New paper & Periodicals	Ganga Rashmi	0,50,000.00
	Library – Binding	Ganga Rashmi	0,30,000.00
12.	NSS	Sudhir Tarote	1,35,500.00
13.	Legal Aid	Sonali Renuse	0,20,000.00
14.	Legal Excellence	Anagha Baldota	0,70,000.00
15.	Diploma in Law & Eco.	Madhura Apte	1,14,700.00
		TOTAL :-	53,20,200.00

Ambar
OFFICIATING PRINCIPAL

Deccan Education Society's

• Shri Navalmai Firodia Law College

Pune - 411 004.

DES Shri Navalmal Firodia Law College, Pune

MOOT COURT SOCIETY

PROPOSED BUDGET 2021-2022

(Sonali Renuse)

	EVENT	PARTICULARS	AMOUNT	INCOME	AMOUNT	TOTAL
1	MOOT ORIENTATION SESSION	HONARARIUM OF GUEST	2,000	NIL	NIL	Rs. 3000/-
		FOOD & HOSPITALITY	500			
		MISCELLANEOUS EXPENSES	500			
2	INTRA MOOT COURT SELECTION COMPETITION	HONARARIUM OF GUESTS,	12 JUDGES*2000	NIL	NIL	Rs. 35,500/-
		FOOD& HOSPITALITY	10,000			
		STATIONERY	1000			
		MISCELLANEOUS EXPENSES	500			
3	LOKMANY TILAK NATIONAL APPELLATE MOOT COURT COMPETITION	HONARARIUM OF GUEST	65,000/-	REGISTRATION FEE		
				2500*30	Rs. 75,000/-	
		BOOKING AUDITORIUM	5,000/-			
		ACCOMODATION	65,000/-			
		TRANSPORTATION	25,000/-			
		FOOD & HOSPITALITY	1,00,000/-			
		BROCHURE, MEMO BOOK,ETC	15,000/-			
		CERTIFICATES/ MEMENTOES/TROPHIES	60,000/-			
		STATIONERY AND MISCELLANEOUS	10,000/-			
		FLEX, BANNER,POSTAGE	15,000/-			
		PHOTOS & VIDEOS	25,000/-			
		PRIZE MONEY	50,000/-			
		TOTAL	4,35,000/-		75000/-	3,60,000/-

4	REIMBURSEMENTS	PARTICIPATION IN MOOT COMPETITIONS ORGANISED BY OTHER COLLEGES	3,00,000/-			3,00,000/-
	TOTAL		7,73,500/-		75,000/-	6,98,500/-

TOTAL EXPENDITURE FOR THE ACADEMIC YEAR 2021-2022: Rs.6,98,500/-

CLARIFICATION:

1. PRINTING = PRINTING MEMORIAL
2. POSTAGE : SENDING INVITATION TO COLLEGES/JUDGES
3. TRAVELLING: 2ND CLASS SLEEPER TRAIN TRAVEL
4. BUS TRAVEL VIA STATE TRANSPORT ONLY
5. REGISTRATION = FEES TAKEN FROM TEAMS FOR PARTICIPATION

DES Shri Navalmal Firodia Law College, Pune

SEMINAR DEPARTMENT

PROPOSED BUDGET 2021-2022

(Prajakta Bhagwat)

SR. NO.	EVENT	PARTICULARS	AMOUNT	TOTAL
1	ALUMNI LECTURE SERIES	HONARARIUM OF GUEST	5,000	9,500
		FOOD , HOSPITALITY& GIFT	4,000	
		MISCELLANEOUS EXPENSES	500	
2	IC LECTURE/WORKSHOP	HONARARIUM OF GUEST	2,000	4,000
		FOOD , HOSPITALITY& GIFT	1,500	
		MISCELLANEOUS EXPENSES/	500	
3	ANTI RAGGING	HONARARIUM OF GUEST	2,000	4,000
		FOOD , HOSPITALITY& GIFT	1,500	
		MISCELLANEOUS EXPENSES	500	
4	IPR LECTURE /WORKSHOP	HONARARIUM OF GUEST	5,000	9,500
		FOOD , HOSPITALITY& GIFT	4,000	
		MISCELLANEOUS EXPENSES	500	
5	GENDER SENSITIZATION	HONARARIUM OF GUEST	10,000	18,500
		FOOD , HOSPITALITY& GIFT	8,000	
		MISCELLANEOUS EXPENSES	500	
6	PG DEPARTMENT SEMINAR 2 DAYS	HONARARIUM OF GUEST& TRAVALLING	20,000	28,500
		FOOD , HOSPITALITY& GIFT	8,000	
		MISCELLANEOUS EXPENSES	500	
7	NATIONAL SEMINAR	HONARARIUM OF GUEST	30,000	

		BOOKING AUDITORIUM	5,000	
		ACCOMODATION	45,000	
		TRANSPORTATION& AIR FAIR	60,000	
		FOOD & HOSPITALITY	1,10,000	
		BROCHURE, MEMO BOOK,ETC	15,000	
		CERTIFICATES/ MEMENTOES/TROPHIES	25,000	
		STATIONERY AND MISCELLANEOUS	25,000	
		FLEX, BANNER,POSTAGE	15,000	
		PHOTOS & VIDEOS	35,000	
		PRIZE MONEY	30,000	3,95,000
8	TECHNOTHON LECTURE SERIES	HONARARIUM OF GUEST	5,000	9,500
		FOOD , HOSPITALITY& GIFT	4,000	
		MISCELLANEOUS EXPENSES	500	
9	LATE VIJAY CHAVAN LECTURE SERIES	HONARARIUM OF GUEST	8,000	14,500
		FOOD & HOSPITALITY	6,000	
		MISCELLANEOUS EXPENSES	500	
10	SEMINAR ON ENVIRONMENT	HONARARIUM OF GUEST	5,000	9,500
		FOOD , HOSPITALITY& GIFT	4,000	
		MISCELLANEOUS EXPENSES	500	
TOTAL				5,02,000

- EXPENDITURE FOR THE ACADEMIC YEAR 2021-2022: **Rs.5,02,000/-**
- EXPECTED INCOME : **30000/-**
- OTHER EVENTS : **50,000/-**

GRAND TOTAL (expenses) : 5,52,000/-

DES's Shri Navalmal Firodia Law College, Pune

Tentative Budget 2021-22 Debate Department

(Pooja Joshi)

Total Budget of the year 2020-21	Budget Utilized in 2020-21	Remaining Amount	Total Budget of 2021-22
69,000/-	43,000/-	26,000/-	3,66,000/-

- Budget for Late Agarkar Debate Competition**

Sr no	Particulars	Budget 2021-22
1.	Photo	25,000
2.	Video Shooting of final Round (Approximate 3 to 4 hours)	25,000/-
3.	Printing	20,000
4.	Flex	5,000
5.	Mementos	35,000
6.	Food	1,00,000/-
7.	Honorarium for Guests & Judges (2 Guests, 9 Judges of preliminary & final round)	30,000/-
8.	Winning Team	7,000

9.	Runners Up	5,000
10.	Best Speaker	2,000
11.	Consolation Prize	2,000
12.	Special Appreciation Prizes on recommendation	2,000
13.	Sound System for Preliminary Round (2 sound systems)	8,000/-
14.	Auditorium Charges Day I (1 hour) & Day II (3 hour)	4,000/-
15.	Postage / Courier	4,000/-
16.	Bouquet / Flowers	4,000/-
17.	Stationary & Miscellaneous (Pagdi)	20,000/-
18.	Kurtas for core team of Mimansa debate forum	8,000
19.	Accommodation for boys & girls (Rent of bed sheet, blankets, transport)	40,000/-
20.	Transportation Charges	10,000
	Total	3,56,000/-

- **Inter collegiate registration fee**

Registration fee for competition outside the college	2021-22
Inter collegiate participation	10,000/-

Sports Dept
Tentative Budget for the Sports- 2021- 2022 (Sandip Borse)

Sr. No.	Particulars	Approx Budget 2021-22
1	Spiritus NLSIU Bangalore Registration & Accommodation Fee	1,00,000
2	Spiritus NLSIU Bangalore Traveling Exp Faculty (TA & DA)	15,000
3	Sports Equipments	20,000
4	Fit India Movement/Yoga day	10,000
5	Law-Sket (Inter Collegiate Sports Competition)	75,000
6	DUM – INDRADHANUSH	15,000
7	DUM - INDRADHANUSH (Trophy)	35,000
8	Invikta Kolkata (NUJS) Registration Fee	1,00,000
9	Invikta Kolkata (NUJS) Traveling Exp Faculty (TA & DA) & Accommodation	35,000
10	Flame Registration	20,000
11	Jersey (Colors)	40,000
12	ILS Kreedangan Registration Fees	20,000
13	Vedant Registration Fees	10,000
14	T.A., D.A. for University Sports Events to faculty & students	5,000
	College Sports Budget for the Year 2021-22	Rs-5,00,000

Budget for the Cultural (2021-22)
Proposed Approximate Expenditure
(Anagha Baldota)

Sr. No.	Particulars	Tentative Expenses
1	Outside Competition Registration Fees	15,000
2	Honorarium for Guests of workshop or lecture	10,000
3	Firodia Karandak 2021-22	75,000
4	Indradhanush & Dum	100,000
	Total	200000/-

Budget for Parliamentary Debate competition, Fulminare

Sr. No.	Income	Categories	No. of items & Rates	Expenses
1	Registration Fees (500*20 =10000/-)	Flex/Banner, advertisement, fliers	2 *2000=6000	4000/-
2		Honorarium to be paid to the judges	2000*8=16000	16000/-
2		Brochure (soft & Hard copy) Certificates	500 +10000	10,500/-
3		Trophies & cash prizes	40000	40,000/-
4		Stationery (In search of Sponsorship)	4000	4000/-
5				
6		Inauguration and valedictory session arrangements	-	5000/-
7		Mid-day meals (In search of Sponsorship)		30000/-
8		Tea & Biscuits		5000/-
9	Total income=10,000/-	Total expenses		1,14,500/-

Note:

1. Already sanctioned budget is Rs.25000/-

Total income will be 10,000/-

Total expenses will be 1,14,500

Extra budget required for the Parliamentary Debate Competition = 79500/-

The abovementioned budget is subject to change if the number of participants varies & if the amount of honorarium to be paid is reasonably uneven.

2. All the workshops & competitions are closely related to advocacy skills & would enhance the overall development of budding lawyers in our college. During Pandemic, **Intra College Fulminare** was conducted online & it was a huge success! Now we can organize this competition at inter-collegiate level if the budget is sanctioned.

(Anagha Baldota)

Proposed Budget for College Magazine

(A.Y. 2021-2022)

(Madhura Apte)

Sr. No.	Particulars	Sanctioned Budget (2019-20)	Actual Expenses (2019-20)	Approx. Budget for A.Y.2021-22	Reason For increase in Budget
1	Printing College Magazine	82,000	82,000	1,80,000	To improve the paper quality of college magazine as we give it to all the eminent guests as well as students. Also, many new activities have been introduced by the college in this academic year. Accordingly, number of pages may be more than previous year's magazine.
2	Printing Rule Book	-	-	5,000	-
	Total:	82,000	82,000	185,000	-

Budget for Field Visit and Study Tour (2021-22)

(Madhura Apte)

Sr. No.		Proposed Activities	Proposed Budget in 2020-21	Sanctioned Budget 2020-21	Approximate Proposed Budget (In Rs.) 2021-22
1	No. of faculty	01			
2	Study Tour / Visits	a. Bombay High Court Visit	50,000		50,000 (Faculty Expenses Travel, Food, Accommodation and Miscellaneous)
		b. Delhi Study Tour			
		c. Picnic			
		c. Pune District Court	3000		3000
					(Bouquets and Mementos)
3	Total Budget		53,000		53000

Note: Students contribute their own expenses for picnic and study tour.

D.E.S Shri. Navalmal Firodia Law Collwggw, Pune
Proposed Budget for Activities under Legal Research Cell
(A.Y. 2021-22)

(Priya Chopde)

Sr. No.	Heads of Expenses	Heads of Expenses	Proposed Budget for A.Y. 21-22
1.	Participation Fees	• Students • Faculty	20,000/-
2.	Research Projects/Activities	• Registration Fees • Travelling/Conveyance	15,000/-
3.	Workshop/Guest Lectures	• Honorarium/Mementoes of Guest Speakers • Food & Hospitality	10,000/-
4.	Online Short Term Certificate Course on Research Methodology	• Honorarium Guest Speakers	10,000/-
5.	Judgment/Bill Analysis Sessions	• Honorarium/Mementoes of Guest Speakers • Food & Hospitality	10,000/-
6.	Article/Essay Writing Competition	• Stationary Expenses • Honorarium/Mementoes of Judges	5,000/-
7.	Miscellaneous	-	5,000/-
8.		-	
9.	Total		75,000/-

College Law Journal 'Fiat Justitia'

College publishes a Law Journal 'FIAT JUSTITIA' in the printed form with an ISSN no - published in month of May-June.

In 2021-22 it is also proposed to apply for E-ISSN along with Print format for students' research papers. Accordingly, the Budgetary provision is proposed for sanctioned.

Publishing Journal 'Fiat Justitia'	40,000/-	40,000/-	
Online Student Journal		10,000/-	

Dr Madhushree Joshi

FIAT JUSTITIA Coordinator

**DES Internship Programme 2021-2022 for All the students of DES SNFLC,
Pune**

1. Internship for all the students of DES SNFLC has been initiated by the college from 2019 and successfully run throughout. A mega group of more than 100 students participated and many of them completed their internship with the allotted advocates.
2. The 2020-21 pandemic situation withheld the general mode of the activity but with the new normal conditions the activity has been restarted.
3. The Proposed Internship Programme: Balancing the situation and need of internship training and experience we propose to have internship program along with a proposed monthly DES Court Room Session from this year for all our students. (Details of the proposed program will be worked out after due discussion and deliberation from College Authorities).

5. Structure:

1. The programme follows the same structure of last year and consists of three components –
Advocates Panel : Interns trainees: Coordinator
2. The communication, coordination and internship training and review are suggested. Team for the Internship training programme consists of student – Coordinator – Advocates. Right 33 students have responded in one day to the 38 declared vacancies.

6. Terms of Eligibility of the students:

1. The regular Students of 1st to 3rd LL.B
2. The regular Students of 3rd BA LL.B to 5th LL.B
3. The regular Students of 1st & 2nd Year LL.M
4. Last year internship programme members will be eligible subject to their completion of allotted internship and submission of record verified by advocate and coordinator.
5. Last year registered students who didn't get the allotment.

7. Proposed Panel advocates:

The list of advocates associated with the college will be followed. In addition to them the new members can be invited as per the directions. The list of advocates is attached herewith.

8. Required College Infrastructure:

As we would like to continue with the same structure for Monthly DES Court Room Session Court Room Hall will be required. The meetings, Training and review etc will be recorded and the record will be available online.

9. Providing opportunity of necessary training for the internship. At the initial stage an Orientation programme is proposed to be arranged to brief and orient the students registered for the Program.

10. Keeping the focus on internship, **currently the training** of court procedures and techniques to equip the interns with needed skills is proposed.

11. The programme would be coordinated and run for the whole year and orientation, Training, advocates meet, internship experience sharing session and review conference will be organized.

12. After successful completion of training session and Assignments the registered members will be issued the certificate of merit and accordingly the internship will be allotted.

13. The **Registration Fee of 500 Rs** is proposed. Budgetary provision of 1,00,000/- is proposed for undertaking training programme and other administrative expenditure. Details of which are as follows

Particulars	Income	Proposed expenditure	Last Years expenditure	Total
Registration Fees	500		-	50, 000
Registration and Orientation session		10,000/-	-	
Internship Review Session		20,000/-	10,000/-	
Advocates Meet and Honorarium		20,000/-	10,000/-	
DES Court Room Session		1,00,000/-	-	

The attempt will also be made to get the sponsorship for the proposed programme with the due permission of the Authorities.

Proposal is submitted by Dr. Madhushree Joshi on 19/1/2021

(Ganga Rashmi)

Library Estimated Budget for 2021-2022

Law Books	4,75,000.00
Journals	7,50,000.00
Electronic Databases	5,50,000.00
Newspaper & Periodicals	50,000.00
Binding	30,000.00

NSS BUDGET – 2021-22

(Sudhir Tarote)

Grant	Budget – 2020-21	Actual – 2020-21	Budget – 2021-22
Grant from SPPU	15,000.00	-----	15,000.00
Expenses	Budget – 2020-21	Actual – 2020-21	Budget – 2021-22
Food	55,000.00	-----	55,000.00
Sweat Shirt	18,000.00	-----	18,000.00
Transport	50,000.00	-----	50,000.00
Misc.	02,000.00	-----	02,000.00
Other Activities	10,000.00	-----	10,000.00
NSS Fees	-----	500.00	00,500.00
TOTAL : -	1,35,000.00	500.00	1,35,500.00

Budget for the DES Centre for Legal Excellence (CLE)

A.Y.2021-22

Proposed Approximate Expenditure

Sr. No.	Income	Tentative amount	Tentative events in case of smooth working	Tentative Expenses
1	Orientation/FDP/ Enrichment programmes for the faculty & Non-teaching staff (outside registration)	1000*20=20000	Orientation/FDP/ Enrichment programmes for the faculty & Non-teaching staff	50000
2	Revenues if the courses run in profit	10000-15000	Research projects	1,0000
	Total	35000	Honorarium for Guests of one /two day workshop	2000*5=10,000
			Total	70000/-

(Madhura Apte)

Course name:	Diploma in Law and Economics
Mode:	Online

Income (in Rupees)		Expenditure (in Rupees)	
Particulars	Amount	Particulars	Amount
Fees	Rs 5085 per student X 40 students	Remuneration	90,000 (90 x Rs 1000/hr)
		Certificate (40*Rs 15)	600
		Brochure	100
		Co-coordinator's Allowance	11,000
		Clerk allowance	3000
		Course Material (purchase of e-books etc)	5,000
		Miscellaneous	5,000
Expected Income	2,03,400	Total	1,14,700

Fee per student (inclusive of GST at 18%) = Rs 6000 (non refundable)

P.O. may be placed subject to budgetary provisions and availability of funds with the units.

- **CPCR NO: - 02/ 27.07.2022:** - Resolved that it be recommended to the The Principal, Shri.Navalmal Firodia Law College, Pune that the order for the Printing of Swa – DES Magazine 2021 -2022 be allotted to **M/S. SHIVANI PRINTERS.** (Address: Shop No. 7,8,9, 1311 Kasaba Peth Pune – 411011 (Contact: Mr. Deepak Dholepatil :9422085890 Tel: 020 – 24577245 / 24575150 GST NO: 27AFPPD9488R1Z6 Email id: shivaniprints@gmail.com as per below mutually agreed terms and conditions:

Sr. No.	Particulars	Qty	Shivani Printers	
			Rate in Rs.	Amount in Rs.
	Swa - DES 2021 - 2022	100	830.00	83000.00
	Size: 8.50" X 11" inches			
	Cover Pages: 4 Pages 300 GSM Art Card Multicolor Printing Matt Lamination with Spot UV Coating			
	Inner Pages: A) 182 Pages 100 GSM Art Paper Two color Printing B) 60 Pages 100 GSM Art Paper Multi color Printing			
	Separator: A) 5 Pages 130 GSM Art Paper with Two Color Printing B) 3 Pages 130 GSM Art Paper with Multicolor Printing			
	Binding: Perfect Binding			
	Total Amount in Rs.			83000.00
	GST Amount in Rs.		5%	4150.00
	Total Amount with GST in Rs.			87150.00

- **Terms & Conditions:**

1. **Our Deccan Education Society's GST No is 27AAATD3141P1ZL.**
2. Delivery – Within 7- 8 Days from the date of final proof handover by Shri. Navalmal Firodia Law College, Pune. to M/S. Shivani Printers.
3. Design & Artwork will be provided by Shri. Navalmal Firodia Law College, Pune
4. Quality, and specifications must confirm to the details mentioned in the Purchase Order.
5. Payment – 100% Payment will be released within 10 – 12 days after the receipt of Hard Copy of the Swa – DES Magazine 2021- 2022 as well as an undisputed invoice (together with supporting documents) and successful delivery monitored and certified by The Shri. Navalmal Firodia Law College, Pune. or the authorized representative of Shri. Navalmal Firodia Law College, Pune.

6. If there is any deficiency in the object quality and if it is not as per the agreement, then Shri. Navalmal Firodia Law College, Pune. reserves all rights to reject the object and no payment will be made for defective object. Payment will be affected in case of non-compliance of the same.
7. Penalty: - The penalty amount @ 2% per week on total Invoice amount in case of delay in delivery.
8. If any query regarding this P.O. Contact to Ms. Madhura Apte Madam – 8805804753
9. The Shri. Navalmal Firodia Law College, Pune. has the authority to cancel the purchase order in any case of any dispute.
10. Vendor **M/S. Shivani Printers.** will produce 2 copies of delivery challan:
 - (a) One to be submitted to the office, Shri. Navalmal Firodia Law College, Pune. at the time of delivery of Swa -DES Magazine 2021 -2022.
 - (b) To be retained by the vendor which is duly signed by the person authorized to receive & check the Hard Copy of the Swa -DES Magazine 2021 -2022 as per above Specification