

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2024 - 2025

A.Y. 2025 - 2026

DR. D. Y. PATIL COLLEGE OF
PHARMACY (B - PHARMACY)

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of **DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)**, which comprises the Balance Sheet as at March 31, 2025, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF 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, and we have fulfilled our other 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.

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



- 2 -

In preparing the financial statements, management is responsible 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.

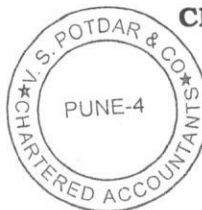
Those charged with governance are responsible for overseeing the entity's financial reporting process

4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:


Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

PLACE : PUNE
DATE : 26.09.2025



**FOR V. S. POTDAR & CO.,
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS**


(K. S. PURANIK)

PARTNER

M. NO. 123680

UDIN : 25123680BMINEG4376

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT : 31ST MARCH, 2025.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2025 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2025 ₹
Trust Fund or Corpus:-			Immovable Properties:-	1	
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet		4,23,37,148.50
Add: Corpus Donations			Additions during the year		...
					4,23,37,148.50
			Less : Sales during the year		
			Depreciation up to date		3,46,00,757.88
					77,36,390.62
Other Earmarked Fund:-					
(Created under the provision of the trust deed or scheme or out of the Income)					
Depreciation Fund		...	Furniture & Fixtures	2	
Sinking Fund		...	Balance as per last Balance Sheet		1,95,70,748.00
Reserve Fund		...	Additions during the year		...
Any other Fund					1,95,70,748.00
- Development Fund		6,01,18,145.00	Less : Sales during the year		
			Depreciation up to date		1,11,81,548.02
					83,89,199.98
Loans (Secured or Unsecured):-			Other Fixed Assets	3	
From Trustees		...	Balance as per last Balance Sheet		2,96,77,864.00
From Other		...	Additions during the year		1,03,54,065.00
					4,00,31,929.00
Liabilities			Less : Sales during the year		
For Expenses		...	Depreciation up to date		2,29,14,309.15
For Advances	4	13,39,996.08			1,71,17,619.85
For Rent and Other Deposits					
Caution Money Deposit		6,51,000.00			
For Sundry Credit Balance	5	2,85,779.00			
Internal Transfer			Investments:-		
Dr D Y Patil Pratishthan Akurdi Pune Branch		6,31,64,133.80	- Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured) : Good / Doubtful		
			Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	30,839.00
			To Allumini Association of DYPCOP		
			Income Outstanding:-		
			Rent		
			Interest	7	4,13,669.00
			Other Income		
			- Fees Receivable From Students		1,53,48,985.25
			Cash and Bank Balances:-		
			(a) In Accounts with Banks	8	4,16,70,717.28
			In Fixed Deposit	9	1,19,83,676.00
			(b) With the Trustee		...
			(c) With the Manager		
			- Cash Balance with College Authorities		69,922.20
			- Cheques In hand		...
TOTAL C/F.		12,55,59,053.88	TOTAL C/F.		10,27,61,219.18




FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2025 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2025 ₹
TOTAL B/F.		12,55,59,053.88	TOTAL B/F.		10,27,61,219.18
			<u>Income and Expenditure Account:-</u>		
			Balance as per Balance Sheet		2,40,13,035.54
			Add : Appropriation, if any		...
			Add : Deficit as per Income & Expenditure Account		...
			Less : Surplus as per Income & Expenditure Account		12,15,200.84
					2,27,97,834.70
TOTAL ₹		<u>12,55,59,053.88</u>	TOTAL ₹		<u>12,55,59,053.88</u>

The Above Balance Sheet To The Best Of Our Belief Contains A True
Accounts Of Funds And Liabilities And Of The Property And Assets Of The
Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)



(Dr. N. S. Vyawahare)
Principal



(B. H. Sharma)
Chief Finance Officer



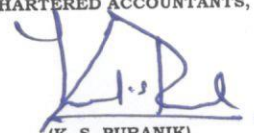
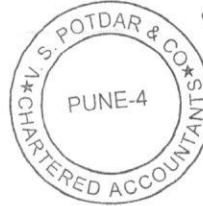
(RAdm Amit Vikram (Retd))
Campus Director



(Tejas S. Patil)
Trustee

DATE : 26.09.2025
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,



(K. S. PURANIK)

PARTNER
M. NO.123680

UDIN : 25123680BMINEG4376

DATE : 26.09.2025
PLACE : PUNE

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

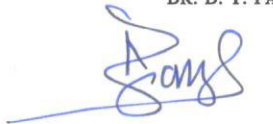
: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI,
PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH, 2025.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2025 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2025 ₹
To Expenditure in respect of properties					
Rates, taxes, cesses		17,00,961.00	By Rent		...
Repairs and maintenance	10	13,13,412.00	(accrued)*		
Salaries		...	(realised)		
Insurance		...			
Depreciation	1	8,59,598.00	By Interest		...
(by way of provision or adjustments)			(accrued)		
Other expenses			(realised)		
- Security Service Charges		8,01,681.00	- On securities		...
To Establishment expenses	11	12,51,905.66	- On loans		...
To Remuneration to trustees		42,45,000.00	- On bank saving deposit		3,808.00
			- On bank fixed deposit		25,83,021.00
			- On Income Tax Refund		...
To Remuneration (in the case of a math)		...	By Dividend		...
to the head of the math, including his			By Donations in cash or kind		...
house-hold expenditure, if any,					
To Legal expenses		...	By Income from other sources		...
To Audit fees		...	- Fees from Student		6,10,20,936.00
To Contribution and fees		...	- Discount Received		...
To Amounts written off					
(a) Bad debts		...			
(b) Loan scholarships		...	By Transfer from Reserve		...
(c) Irrecoverable rents		...	By Deficit carried over to Balance Sheet		...
(d) Other items		362.00			
- Tution Fees Written off		1,72,940.00			
To Miscellaneous expenses		...			
To Depreciation	2 & 3	42,05,680.00			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust					
(a) Religious		...			
(b) Educational	12	4,78,41,024.50			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
To Surplus Transferred to Balance Sheet		12,15,200.84			
TOTAL ₹		6,36,07,765.00	TOTAL ₹		6,36,07,765.00

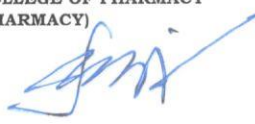
DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)



(Dr. N. S. Vyawahare)
Principal



(RAdm Amit Vikram (Retd))
Campus Director

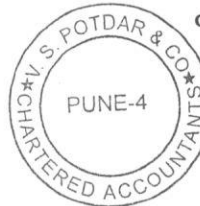


(B. H. Sharma)
Chief Finance Officer



(Tejas S. Patil)
Trustee

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
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(KUNAL PURANIK)
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M. NO.123680
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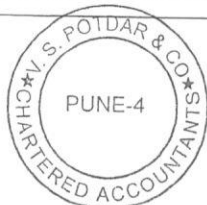
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DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

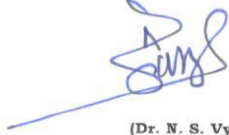
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025.

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To Opening Balance			
- Cash in hand	96,869.20		
- Punjab National Bank A/c No. 01411131002440	30,67,612.62		
- Punjab National Bank A/c No. 01412191005907	57,722.00		
- Punjab National Bank A/c No. 01411652000017	6,36,619.18		
- Punjab National Bank University A/c. No. 02182191011046	72,789.32		
- Punjab National Bank A/c No. 2174102100000284	2,34,297.05	By Fixed Assets purchased	
		- Computers and Softwares	6,02,437.00
		- Office Equipments	22,00,158.00
		- Electrical Fittings	40,314.00
		- Library Books	1,747.00
		- Printers	1,47,500.00
To Amount Received From Students towards			
- Development fees	65,12,976.00		
- Fees Recovered from Government Samaj Kalyan Dept.	3,12,89,952.50	By Scholarship Received From Government Paid To Students	6,28,167.00
- Advance Fees	9,487.08	By Advance Fees Refunded to Students	21,000.00
- Caution Money	1,50,000.00	By Caution Money refunded to student	1,15,000.00
- Admission Cancellation Charges	13,000.00	By Insurance paid	1,104.00
- University Exam & Other Fees	5,73,548.00	By Registration fees paid to SPPU	1,81,500.00
- Eligibility Fees	90,700.00	By Eligibility Fees Paid	56,690.00
- Project Assistance Fees	24,412.00	By PT paid	9,600.00
- Resessional/Improvement Fees	46,500.00	By TDS paid	7,95,054.00
- Student Activity Fees	4,62,700.00	By Providend Fund paid	23,400.00
- Miscellaneous Receipt	1,02,086.99	By amount for Prize Money to disctributed to students	25,000.00
- Tuition Fees	3,65,82,552.00	By amount for Prize Money to disctributed to staff	10,000.00
- Tuition Fees Receivable	21,39,529.00	By TDS on Fixed Deposits	13,487.00
		By TDS U/s 194N	1,036.00
To Amount received as Grant	2,26,482.00		
By Amount received from CET CELL	25,750.00		
By Insurance Staff share recoverable recovered	22,734.00		
To Amount received from SPPU for examination expenses	7,54,536.00	To Amount received from SPPU for examination expenses distributed to staff	9,34,159.00
		By Advance Given to contractors	
		- Accurate Powertech India	19,56,000.00
		- Bioera Life Science Pvt. Ltd.	1,88,063.00
		- Dynapulse Engineering Pvt. Ltd.	18,955.00
		- Juno Software Systems Pvt. Ltd.	2,26,384.00
		- Natraj Enterprises	9,204.00
		- New Neeta Chremicals	44,29,248.00
		- Ocean Gigabytes Pvt.Ltd	14,514.00
		- Sai Enterprises	3,22,985.00
		- Shivshambho Enterprises	1,17,180.00
		- Shri Infotech	7,74,084.00
		By Advance given to Staff	5,12,508.00
		By Amount invested in Fixed Deposits	5,00,00,000.00
		By Repairs & Maintenance - Building	5,83,853.00
		By Repairs & Maintenance - Computers	12,450.00
		By Repairs & Maintenance - Vehicle	23,160.00
		By Repairs & Maintenance - Other	1,43,896.00
		By Repairs & Maintenance - Electricals	90,933.00
		By Salary & Honorarium	4,36,89,513.00
		By Bank Interest, Commission & Charges	4,059.66
		By Interest on TDS	8,49,169.00
		By Professional Fees	3,81,467.00
		By Advertisement Expenses	10,73,810.00
		By Affiliation, Inspection & NBA Fees	4,47,420.00
		By Donation	60,988.00
		By Insurance	37,384.00
		By Fuel,Gas,Diesel Expenses	1,09,271.00
		By Property Tax	17,00,961.00
		By Housekeeping Expenses	70,439.00
		By Laboratory Expenses	10,24,651.00
		By Newspaper & Periodicals	1,10,275.00
		By Office & Miscellaneous Expenses	57,239.00
		By Postage, Telephone & Internet	1,23,066.00
		By Printing & Stationery	4,16,852.00
		By Seminar & Workshop expenses	50,000.00
		By Staff Welfare & Entertainment	7,65,567.50
		By Students welfare	17,93,095.00
		By Travelling & Conveyance	1,18,353.00
		By Membership and Subscription	6,67,108.00
		By Security Charges	8,01,681.00
		By Website maintenance charges	81,653.00
		By Closing Balance	
		- Cash in hand	69,922.20
		-Punjab National Bank A/c No. 01411131002440	4,11,06,529.05
TOTAL C/F.	16,14,05,431.64	TOTAL C/F.	16,08,41,243.41



RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
TOTAL B/F.	16,14,05,431.64	TOTAL B/F.	16,08,41,243.41
		-Punjab National Bank A/c No. 01412191005907	59,296.00
		-Punjab National Bank A/c No. 01411652000017	1,36,618.29
		-Punjab National Bank University A/c. No. 02182191011046	1,24,388.78
		-Punjab National Bank A/c No. 2174102100000284	2,43,885.16
TOTAL ₹	16,14,05,431.64		16,14,05,431.64

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)



(Dr. N. S. Vyawahare)
Principal



(B. H. Sharma)
Chief Finance Officer

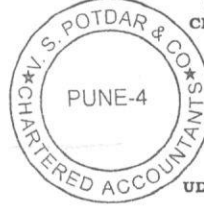


(RAdm Amit Vikram (Retd))
Campus Director



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(K. S. PURANIK)
PARTNER
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DATE : 26.09.2025
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DR. D. Y. PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (B.PHARMACY), AKURDI, PUNE - 411 044

SCHEDULE NO. 1 :
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025.

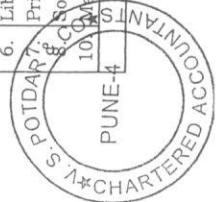
SR. NO.	ASSETS	GROSS BLOCK						DEPRECIATION			CLOSING W.D.V.
		AS ON 01.04.2024 ₹	ADDITIONS		TOTAL UPTO 31.03.2025 ₹	RATE %	UPTO 01.04.2024 ₹	FOR THE YEAR ₹	TOTAL ₹		
			UPTO 30.09.2024 ₹	AFTER 30.09.2024 ₹							
1.	Building	3,33,25,478.50	...	...	3,33,25,478.50	10	2,80,55,474.88	5,27,000.00	2,85,82,474.88	47,43,003.62
2.	Auditorium	72,54,368.00	...	...	72,54,368.00	10	45,75,156.00	2,67,921.00	48,43,077.00	24,11,291.00
3.	Animal House	17,57,302.00	...	...	17,57,302.00	10	11,10,529.00	64,677.00	11,75,206.00	5,82,096.00
	TOTAL ₹	4,23,37,148.50	...	...	4,23,37,148.50		3,37,41,159.88	8,59,598.00	3,46,00,757.88	77,36,390.62

SCHEDULE NO. 2 :
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025.

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION			CLOSING W.D.V.
		ADDITIONS		TOTAL UPTO 31.03.2025 ₹	RATE %	UPTO 01.04.2024 ₹	FOR THE YEAR ₹	TOTAL ₹		
		AS ON 01.04.2024 ₹	UPTO 30.09.2024 ₹						AFTER 30.09.2024 ₹		ADDITION DURING THE YEAR ₹
1.	Furniture	1,95,70,748.00	...	...	1,95,70,748.00	10	1,02,49,415.02	9,32,133.00	1,11,81,548.02	83,89,199.98
	TOTAL ₹	1,95,70,748.00	...	...	1,95,70,748.00		1,02,49,415.02	9,32,133.00	1,11,81,548.02	83,89,199.98

SCHEDULE NO. 3 :
OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025.

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V.
		ADDITIONS			TOTAL UPTO 31.03.2025 ₹	RATE %	UPTO 01.04.2024 ₹	FOR THE YEAR ₹	TOTAL ₹		
		AS ON 01.04.2024 ₹	UPTO 30.09.2024 ₹	AFTER 30.09.2024 ₹							
1.	Computers	56,83,765.00	7,49,937.00		64,33,702.00	40	33,24,464.07	12,43,695.00	45,68,159.07	18,65,542.93	
2.	Electrical Fittings	33,58,792.00		40,314.00	33,99,106.00	15	21,57,002.92	1,83,292.00	23,40,294.92	10,58,811.08	
3.	Laboratory Equipments	1,37,94,915.00	1,88,063.00	44,29,248.00	1,84,12,226.00	15	85,52,315.06	11,46,793.00	96,99,108.06	87,13,117.94	
4.	Library Books	43,39,946.00	1,340.00	407.00	43,41,693.00	40	40,90,053.53	1,00,574.00	41,90,627.53	1,51,065.47	
5.	Office Equipments	13,97,575.00	8,44,324.00	41,00,432.00	63,42,331.00	15	6,53,867.57	5,45,737.00	11,99,604.57	51,42,726.43	
6.	Library Equipments	88,949.00	...	...	88,949.00	15	24,683.00	9,640.00	34,323.00	54,626.00
7.	Printers	2,56,954.00	...	...	2,56,954.00	40	1,98,534.00	23,368.00	2,21,902.00	35,052.00
8.	Solar Equipment	3,01,000.00	...	...	3,01,000.00	40	2,89,484.00	4,606.00	2,94,090.00	6,910.00
10.	Maruti Ecco Van	4,55,968.00	...	...	4,55,968.00	15	3,50,358.00	15,842.00	3,66,200.00	89,768.00
TOTAL ₹		2,96,77,864.00	17,83,664.00	85,70,401.00	4,00,31,929.00		1,96,40,762.15	32,73,547.00	2,29,14,309.15	1,71,17,619.85	



DR. D. Y PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

AMOUNT
31.03.2025
₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITY FOR ADVANCES

Advance Fees Received From Students for :	
Academic Year : 2021-22	2,43,646.08
Student Prize Money Distribution	...
Staff Prize Money Distribution	...
Scholarships Payable to Students	4,17,632.00
University Exam & Other Fees	4,06,453.00
Eligibility Fees	33,360.00
BCUD Research Grant	1,18,585.00
Advance Fees Received From Students for SPPU Exam	...
SPPU NSS	1,20,320.00
TOTAL ₹	13,39,996.08

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Professional Tax Payable	2,300.00
Provident Fund A/c (Employee)	19,800.00
Tax Deducted at Source Payable	
- U/s. 194 J	1,08,515.00
- U/s. 192 B	57,100.00
- U/s. 194 C	98,064.00
TOTAL ₹	2,85,779.00

SCHEDULE NO. 6 : ADVANCE TO OTHERS

Advance to Dysmech Clinical	3,600.00
T.D.S. Recoverable	7,885.00
TDS Excess Paid	19,354.00
Grant Receivable from SPPU	...
TOTAL ₹	30,839.00

SCHEDULE NO. 7 : INTEREST OUTSTANDING

Accrued Interest on Fixed Deposits with OBC	
- FD No. - 01413021091296	62,554.00
- FD No. - 01413021091302	1,56,383.00
- FD No. - 01413021091319	62,557.00
- FD No. - 01413021091326	31,274.00
- FD No. - 01413021091333	31,282.00
- FD No. - 0141SUP1000159	35,374.00
- FD No. - 01411GS00000045	...
- FD No. - 014110DP00005857	34,245.00
TOTAL ₹	4,13,669.00

SCHEDULE NO. 8 : ACCOUNTS WITH BANKS

Punjab National Bank A/c. No. 01411131002440	4,11,06,529.05
Punjab National Bank A/c No. 01412191005907	59,296.00
Punjab National Bank A/c No. 01411652000017	1,36,618.29
Punjab National Bank University A/c. No. 02182191011046	1,24,388.78
Punjab National Bank A/c No. 2174102100000284	2,43,885.16
TOTAL ₹	4,16,70,717.28



SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS

In Fixed Deposit Account With Punjab National Bank

- FD No. - 01413021091296	2,79,893.00
- FD No. - 01413021091302	6,99,727.00
- FD No. - 01413021091319	2,79,889.00
- FD No. - 01413021091326	1,39,943.00
- FD No. - 01413021091333	1,39,948.00
- FD No. - 0141SUP1000159	1,50,000.00
- FD No. - 01411GS00000045	...
- FD No. - 014110DP00005857	1,02,94,276.00

TOTAL ₹ 1,19,83,676.00

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 10 : REPAIRS & MAINTENANCE

Repairs & Maintenance - Building	9,79,324.00
Repairs & Maintenance - Computers	12,450.00
Repairs & Maintenance - Vehicle	23,160.00
Repairs & Maintenance - Other	1,88,590.00
Repairs & Maintenance - Electrical	1,09,888.00

TOTAL ₹ 13,13,412.00

SCHEDULE NO. 11: ESTABLISHMENT EXPENSES

Bank Interest, Commission & Charges	4,059.66
Interest on TDS	8,49,569.00
Professional Fees	3,98,277.00

TOTAL ₹ 12,51,905.66

SCHEDULE NO. 12 : EXPENDITURE ON OBJECT OF THE TRUST
EDUCATIONAL EXPENDITURE

Advertisement Expenses	10,73,810.00
Affiliation, Inspection & NBA Fees	4,47,420.00
Donation	60,988.00
Electricity Charges	10,09,469.00
Insurance	37,384.00
Fuel,Gas,Diesel Expenses	1,09,271.00
Fines & Penalties	...
Fees Concession	29,260.00
Gardening Expenses	...
Housekeeping Expenses	70,439.00
Laboratory Expenses	10,33,855.00
Newspaper & Periodicals	1,10,275.00
Office & Miscellaneous Expenses	74,189.00
Postage, Telephone & Internet	1,23,066.00
Printing & Stationery	4,19,374.00
Research & Workshop Expenses	50,000.00
Salary & Honorarium	3,93,83,636.00
Staff Welfare & Entertainment	9,11,855.50
Students welfare	17,65,529.00
Travelling & Conveyance	1,56,059.00
Membership and Subscription	8,93,492.00
Website maintenance charges	81,653.00

TOTAL ₹ 4,78,41,024.50



DR. D.Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

SIGNIFICANT ACCOUNTING POLICIES :

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

i. Grants related to Fixed Assets – The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.

ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.



2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

5. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

6. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF
PHARMACY (B - PHARMACY)



(Dr. N. S. Vyawahare)
Principal



(B. H. Sharma)
Chief Finance Officer

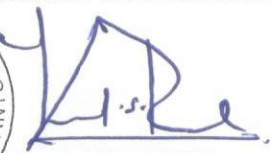
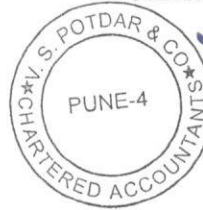


(RAAdm Amit Vikram (Retd))
Campus Director



(Tejas S. Patil)
Trustee

FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS



(K. S. PURANIK)
PARTNER

M. NO.: 123680

UDIN : 25123680BMINEG4376

DATE : 26.09.2025
PLACE : PUNE

DATE : 26.09.2025

PLACE : PUNE