



Criteria 4: Infrastructure and Learning Resources
Key Indicator 4.1: Physical Facilities

4.1.4.
**Average percentage of expenditure, excluding
salary for infrastructure augmentation
during the year 2023-24 (INR in Lakhs)**



Criteria 4: Infrastructure and Learning Resources
Key Indicator 4.1: Physical Facilities

Audited statement of the expenditure

During F.Y. 2023-24

(Note: Figures highlighted are showing the expenditure, excluding salary for infrastructure Augmentation)

SIGNIFICANT ACCOUNTING POLICIES:

1. The proper books of Account are kept by the Institutions including that of each segment.
2. The method of Accounting followed is of accrual basis including that of every segment for financial year 2023-24
3. We have obtained all the information and explanations which were necessary for the purpose of audit and for determination of fees by the Authority
4. The Accounts of the Trust are submitted on by following accounting standard 17 or equivalent and AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority
5. The proper books of account have been kept by the Trust and every segment
6. In the opinion of the Auditor and according information and explanation given to him the accounts give true and fair view.
7. The fixed assets are shown at cost basis and separate depreciation fund has been made
8. Salary of permanent employees (Teaching/Non-Teaching) paid through bank account
9. The outstanding salary and other expenses actually relating to employees have been paid before the submission of proposal before Shikshan Shulk Samiti
- i) In the case of Balance sheet the state of affairs of the institution and segment as at 31 March
- ii) In the case of Income and Expenditure account of the surplus/deficit of the institutions and segment for the year ended on that date."

PRINCIPAL



As Per Report of even date

Sushant Phadnis
Chartered Accountant


TATYASAHEB KORE COLLEGE OF PHARMACY WARANANAGAR - (from 1-Apr-2022)

TAL PANHALA
DIST KOLHAPUR

Balance Sheet

1-Apr-2023 to 31-Mar-2024

Liabilities		as at 31-Mar-2024	Assets		as at 31-Mar-2024
Capital Account			Fixed Assets		5,28,95,163.28
Loans (Liability)			BUILDING	1,40,60,227.15	
Current Liabilities		9,32,52,469.16	EQUIPMENTS	2,94,54,149.51	
Sundry Creditors	3,85,41,638.53		CONSTRUCTION	20,06,792.00	
OTHER LIABILITIES AND FUNDS	1,88,04,532.92		FURNITURE & DEADSTOCK	32,66,804.62	
DEPRECIATION FUND	3,59,06,297.71		LIBRARY BOOKS	41,07,190.00	
			Investments		43,63,357.00
			DEPOSITS	6,63,373.00	
			FIXED DEPOSITES	36,99,984.00	
			Current Assets		2,58,11,275.31
			Closing Stock		
			Deposits (Asset)	3,000.00	
			Sundry Debtors	2,31,94,086.50	
			Cash-in-Hand	74,347.15	
			Bank Accounts	25,39,841.66	
			Excess of expenditure over income		1,01,82,673.57
			Opening Balance	81,70,914.25	
			Current Period	20,11,759.32	
Total		9,32,52,469.16	Total		9,32,52,469.16


PRINCIPAL
 Shree Warana Vihag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
 Warananagar, Tal.: Panhala, Dist.: Kolhapur
 Maharashtra, India - 416113.



As Per Report of even date


Sushant Phadnis
 Chartered Accountant

TATYASAHEB KORE COLLEGE OF PHARMACY WARANANAGAR - (from 1-Apr-2022)

TAL PANHALA
DIST KOLHAPUR

Income and Expenditure Statement

1-Apr-2023 to 31-Mar-2024

Particulars	1-Apr-2023 to 31-Mar-2024	Particulars	1-Apr-2023 to 31-Mar-2024
Indirect Expenses	3,18,10,423.32	Direct Incomes	2,91,99,264.00
ADMINISTRATIVE EXPENSES	14,08,516.27	DEVELOPMENT FEE 2022-23	36,14,865.00
AFFILIATION & REGISTRATION EXP.	9,26,435.00	TUITION FEES 2022-23	50,26,850.00
ALLUMINI/T&P/PTA EXP.	5,585.00	TUITION FEES 2023-24	2,05,57,549.00
COMMUNICATION EXPENSES	3,52,831.00		
DEPRECIATION ON BUILDING AND OTHER ASSETS	22,59,924.05	Indirect Incomes	5,99,400.00
ESTABLISHMENT EXP.	7,05,484.00	ADMISSION CANCELLATION FEE	2,000.00
GYMKHANA & GYMNASIUM EXP.	59,314.00	MODROBS GRANT	5,97,400.00
LABORATORIES MATERIAL & CONSUMABLES EXP.	78,393.00		
LABORATORY DEMONSTRATION EXP.	2,19,300.00	Excess of expenditure over income	20,11,759.32
OTHER EDUCATIONAL EXPENSES	5,70,724.00		
PRINTING & STATIONERY EXP.	4,43,650.00		
REPAIRS & MAINTENANCE	3,82,140.00		
SALARIES	2,37,97,191.00		
STUDENT GATHARING & COLLEGE FUNCTION EXP.	18,545.00		
STUDENT SEMINAR & WORKSHOP EXP.	5,82,391.00		
Total	3,18,10,423.32	Total	3,18,10,423.32

[Handwritten Signature]

PRINCIPAL

Shree Warana Vijnag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
Warananagar, Tal.: Panhala, Dist.: Kolhapur
Maharashtra, India - 416113.



As Per Report of even date

[Handwritten Signature]
Sushant Phadnis
Chartered Accountant

Shree Warana Vibhag Shikshan Mandal's
Tatyasaheb Kore College of Pharmacy, Warananagar
 Movable & Immovable Depreciation Statement 31/03/2024

Sr. No.	Particulars	31/03/2023 Value	Addition 2023 - 24	Total	[] Dep. Up to 31/03/2023	Net Value [C-D]	Rate (%)	Depreciation 31/03/2024	Depreciation Fund [D+G]
		A	B	C	D	E	F	G	H
1	Building	14060227.15	1258291.00	15318518.15	8803625.52	6514892.63	2.50%	162872.32	8966497.84
		14060227.15	1258291.00	15318518.15	8803625.52	6514892.63		162872.32	8966497.84

[Signature]
PRINCIPAL

Shree Warana Vibhag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
 Warananagar, Tal.: Panhala, Dist.: Kolhapur
 Maharashtra, India - 416113



As Per Report of even date
[Signature]
Sushant Phadnis
 Chartered Accountant

Tatyasaheb Kore College of Pharmacy Degree, Warananagar
2 Calculation of Depreciation on other assets for AY 2024-25

For Regular Shift

Sr. No.	Item	Rate of depreciation	Opening WDV as on 1.4.2021	Add Additions (C)		Less Deductions D	Net Value (B+C-D)=E	Depreciation F=(B+C1)XA+C2 x(A/2) - D xA)	Net Value Depreciation (Closing WDV) G=E-f
		A	B	Addition upto 30th sep C1	Addition form 1st Oct C2				
1	Computer	25%	501340.96	1874501.00			2375841.96	593960.49	1781881.47
2	Books	25%	333170.74	242914.00			576084.74	144021.18	432063.55
3	Furniture	15%	689691.83	198630.00			888321.83	133248.27	755073.55
4	Machinery/Equipments etc.	15%	8172145.19				8172145.19	1225821.78	6946323.41
	Total		9696348.71	2316045.00	0.00	0.00	12012393.71	2097051.73	9915341.99

As Per Report of even date



Sushant Phadnis
Chartered Accountant

PRINCIPAL
Shree Warana Vibhag Shikshan Mandali
TATYASAHEB KORE
COLLEGE OF PHARMACY
Warananagar, Tal.: Paahala, Dist.: Kolhapur
Maharashtra, India - 416113.

TATYASAHEB KORE COLLEGE OF PHARMACY (M. PHARM)
WARANANAGAR

SIGNIFICANT ACCOUNTING POLICIES:

1. The proper books of Account are kept by the Institutions including that of each segment.
2. The method of Accounting followed is of accrual basis including that of every segment for financial year 2023-24
3. We have obtained all the information and explanations which were necessary for the purpose of audit and for determination of fees by the Authority
4. The Accounts of the Trust are submitted on by following accounting standard 17 or equivalent and AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority
5. The proper books of account have been kept by the Trust and every segment
6. In the opinion of the Auditor and according information and explanation given to him the accounts give true and fair view.
7. The fixed assets are shown at cost basis and separate depreciation fund has been made
8. Salary of permanent employees (Teaching/ Non-Teaching) paid through bank account
9. The outstanding salary and other expenses actually relating to employees have been paid before the submission of proposal before Shikshan Shulk Samiti
 - i) In the case of Balance sheet the state of affairs of the institution and segment as at 31 March
 - ii) In the case of Income and Expenditure account of the surplus/ deficit of the institutions and segment for the year ended on that date."

PRINCIPAL



As Per Report of even date

Sushant Phadnis
Chartered Accountant

TATYASAHEB KORE COLLEGE OF PHARMACY M.PHARM WARANANAGAR -- (from 1-Apr-2022)
At Post Warananagar

Income and Expenditure Statement
1-Apr-2023 to 31-Mar-2024

Particulars	1-Apr-2023 to 31-Mar-2024	Particulars	1-Apr-2023 to 31-Mar-2024
Indirect Expenses	72,53,191.07	Direct Incomes	72,60,000.00
ADMINISTRATIVE EXPENSES	80,630.60	DEVELOPMENT FEE	9,46,968.00
AFFILIATION & REGISTRATION EXP.	5,82,220.00	TUITION FEES	63,13,032.00
COMMUNICATION EXPENSES	781.00		
DEPRECIATION ON BUILDING AND OTHER ASSETS	7,45,365.47	Indirect Incomes	13,500.00
ESTABLISHMENT EXP.	2,70,672.00	RESEARCH CONSULTANCY	6,400.00
LABORATORIES MATERIAL & CONSUMABLES EXP.	2,06,343.00	ANIMAL EXPERIMENTATION	1,100.00
OTHER EDUCATIONAL EXPENSES	2,26,278.00	COSMOQUICK SOFTWARE	1,200.00
PRINTING & STATIONERY EXP.	4,277.00	VISCOMETER SAMPLE	4,800.00
REPAIRS & MAINTENANCE	4,202.00		
SALARIES	49,88,636.00		
STUDENT SEMINAR & WORKSHOP EXP.	5,086.00		
ICT	1,38,700.00		
Excess of income over expenditure	20,308.93		
Total	72,73,500.00	Total	72,73,500.00

[Handwritten Signature]

PRINCIPAL

Shree Warana Vihag Shikshan Mandal's

TATYASAHEB KORE
COLLEGE OF PHARMACY

Warananagar, Tal.: Panhala, Dist.: Kolhar
Maharashtra, India - 416113



As Per Report of even date

[Handwritten Signature]
Sushant Phadnis
Chartered Accountant

TATYASAHEB KORE COLLEGE OF PHARMACY M.PHARM WARANANAGAR -- (from 1-Apr-2022)
At Post Warananagar


Balance Sheet
1-Apr-2023 to 31-Mar-2024

Liabilities as at 31-Mar-2024		Assets as at 31-Mar-2024	
Capital Account		Fixed Assets	
Loans (Liability)		BUILDING	36,64,783.50
Current Liabilities		EQUIPMENTS	1,24,32,953.00
Sundry Creditors	2,07,59,615.31	CONSTRUCTION	9,47,867.00
OTHER LIABILITIES AND FUNDS	26,81,240.50	FURNITURE & DEADSTOCK	10,33,789.00
DEPRECIATION FUND	1,33,13,083.50	LIBRARY BOOKS	17,16,688.00
HOSTEL	60,840.00		
Mess Fee	92,500.00	Current Assets	
	3,69,07,279.31	Closing Stock	96,70,374.33
		Deposits (Asset)	9,00,000.00
		Sundry Debtors	89,35,313.25
		Bank Accounts	(-)1,66,638.92
		DEPOSITS	1,700.00
		Excess of expenditure over income	74,40,824.48
		Opening Balance	74,61,133.41
		Current Period	(-)20,308.93
Total	3,69,07,279.31	Total	3,69,07,279.31


PRINCIPAL
 Shree Warana Vihag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
 Warananagar, Tal.: Panhala, Dist.: Kolhapur
 Maharashtra India - 416113



As Per Report of even date


Sushant Phadnis
 Chartered Accountant

Tatyasaheb Kore College of Pharmacy M.Pharm, Warananagar
 2 Calculation of Depreciation on other assets for AY 2024-25
 For Regular Shift

Sr. No.	Item	Rate of depreciation	Opening WDV as on 1.4.2023	Less Previous Year Additions	Total	Add Additions (C)		Net Value (B+C-D)=E	Depreciation F=(B+C1)XA + C2 x(A/2) - D xA	Net Value Depreciation (Closing WDV) G=E-F
						Addition upto 30th sep C1	Addition form 1st Oct C2			
1	Computer	25%	170768.45	0.00	170768.45	0.00	0.00	170768.45	42692.11	128076.34
2	Books	25%	269896.36	0.00	269896.36	41476.00	0.00	311372.36	77843.09	233529.27
3	Furniture	15%	397186.32	0.00	397186.32	0.00	0.00	397186.32	59577.95	337608.37
4	Machinery/Equipments etc.	15%	3348724.82	0.00	3348724.82	0.00	0.00	3348724.82	502308.72	2846416.10
	Total		4186575.94	0.00	4186575.94	41476.00	0.00	4228051.94	682421.87	3545630.07

PRINCIPAL
 Shree Warana Vihag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
 Warananagar, Tal.: Panhala, Dist.: Kolhapur,
 Maharashtra, India - 415113



As Per Report of even date
Sushant Phadnis
 Chartered Accountant

Tatyasaheb Kore College of Pharmacy (M.Pharm), Warananagar
 Movable & Immovable Depreciation Statement 31/03/2024

Sr. No.	Particulars	31/03/2021 Value	Addition 2023-24	Total	[J] Dep. Up to 31/03/2023	Net Value [C-D]	Rate (%)	Depreciation 31/03/2024	Depreciation Fund [D+G]
		A	B	C	D	E	F	G	H
1	Building	3093837.50		3093837.50	976119.50	2117718.00	2.5%	52942.95	1029062.45
2	Lab Constuction	570946.00		570946.00	170919.83	400026.17	2.5%	10000.65	180920.49
	Total	3664783.50	0.00	3664783.50	1147039.34	2517744.16		62943.60	1209982.94

(Signature)
PRINCIPAL

Shree Warana Vinayg Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
 Warananagar, Tal.: Panhala, Dist.: Kolhapur
 Maharashtra, India - 416113



As Per Report of even date
(Signature)
Sushant Phadnis
 Chartered Accountant

TATYASAHEB KORE COLLEGE OF PHARMACY (PHARM D).
WARANANAGAR

SIGNIFICANT ACCOUNTING POLICIES:

1. The proper books of Account are kept by the Institutions including that of each segment.
2. The method of Accounting followed is of accrual basis including that of every segment for financial year 2023-24
3. We have obtained all the information and explanations which were necessary for the purpose of audit and for determination of fees by the Authority
4. The Accounts of the Trust are submitted on by following accounting standard 17 or equivalent and AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority
5. The proper books of account have been kept by the Trust and every segment
6. In the opinion of the Auditor and according information and explanation given to him the accounts give true and fair view.
7. The fixed assets are shown at cost basis and separate depreciation fund has been made
8. Salary of permanent employees (Teaching/Non-Teaching) paid through bank account
9. The outstanding salary and other expenses actually relating to employees have been paid before the submission of proposal before Shikshan Shulk Samiti
 - i) In the case of Balance sheet the state of affairs of the institution and segment as at 31 March
 - ii) In the case of Income and Expenditure account of the surplus/deficit of the institutions and segment for the year ended on that date."

PRINCIPAL



As Per Report of even date

Sushant Phadnis
Sushant Phadnis
Chartered Accountant

TATYASAHEB KORE COLLEGE OF PHARMACY (PHARM D)

Income and Expenditure Statement

1-Apr-2023 to 31-Mar-2024

Particulars	1-Apr-2023 to 31-Mar-2024	Particulars	1-Apr-2023 to 31-Mar-2024
Indirect Expenses	49,34,800.50	Direct Incomes	45,75,000.00
AFFILIATION & REGISTRATION EXP.	75,160.00	DEVELOPMENT FEE	4,15,898.00
ESTABLISHMENT EXP.	1,72,366.00	TUITION FEES	41,59,102.00
LABORATORIES MATERIAL & CONSUMABLES EXP.	7,78,694.00		
LABORATORY DEMONSTRATION EXP.	55,297.00	Indirect Incomes	83,270.00
SALARIES	33,43,778.00	HOSTEL FEE	83,270.00
STUDENT GATHARING & COLLEGE FUNCTION EXP.	49,758.00		
BANK COMISSION	295.00	Excess of expenditure over income	2,76,530.50
DEPRECIATION	17,482.50		
Misc. Exp	82,770.00		
PCI AFFILIATION FEE	3,54,000.00		
TRAVALING EXP	5,200.00		
Total	49,34,800.50	Total	49,34,800.50

K. G. K.
PRINCIPAL

Shree Warana Vihag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
Warananagar, Tal.: Panhala, Dist.: Kolhapur
Maharashtra, India - 416113.



As Per Report of even date

Sushant Phadnis
Sushant Phadnis
Chartered Accountant

TATYASAHEB KORE COLLEGE OF PHARMACY (PHARM D)

Balance Sheet

1-Apr-2023 to 31-Mar-2024

Liabilities		as at 31-Mar-2024	Assets		as at 31-Mar-2024
Capital Account			Fixed Assets		1,26,000.00
Loans (Liability)			Furniture & Dead Stock	1,26,000.00	
Current Liabilities		51,04,063.50	Current Assets		46,51,634.00
Sundry Creditors	29,86,361.00		Closing Stock		
OTHER LIABILITIES AND FUNDS	19,71,845.00		Sundry Debtors	43,70,931.00	
DEPRECIATION FUND	26,932.50		Bank Accounts	2,80,703.00	
Mess Fee	1,17,100.00		Excess of expenditure over income		3,26,429.50
OTHER DEDUCTIONS	1,825.00		Opening Balance	49,899.00	
			Current Period	2,76,530.50	
Total		51,04,063.50	Total		51,04,063.50

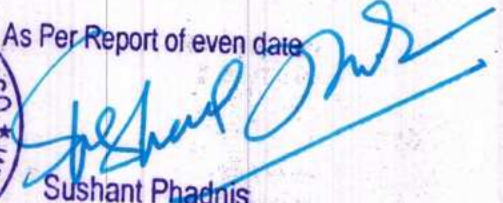


PRINCIPAL

Shree Warana Vihag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
Warananagar, Tal.: Panhala, Dist.: Kolhapur
Maharashtra, India - 416113.



As Per Report of even date


Sushant Phadnis
Chartered Accountant

Tatyasahab Kore College of Pharmacy PharmD, Warananagar
 2 Calculation of Depreciation on other assets for AY 2024-25

For Regular Shift

Sr. No.	Item	Rate of depreciation	Opening WDV as on 1.4.2023	Less Previous Year Additions	Total	Add Additions (C)		Net Value (B+C-D)=E	Depreciation F=(B+C1)xA +C2 x(A/2) - D xA	Net Value Depreciation (Closing WDV) G=E-f
		A	B	Addition upto 30th sep C1		Addition form 1st Oct C2				
1	Computer	25%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Books	25%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Furniture	15%	116550.00	0.00	116550.00	0.00	0.00	116550.00	17482.50	99067.50
4	Machinery/Equipments etc.	15%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total		116550.00	0.00	116550.00	0.00	0.00	116550.00	17482.50	99067.50

PRINCIPAL
 Shree Warana Vbhag Shikshan Mandals
TATYASAHAB KORE
COLLEGE OF PHARMACY
 Warananagar, Tal.: Parbhaja, Dist.: Kolhapur
 Maharashtra, India - 416113.



As Per Report of even date
Sushant Phadnis
 Chartered Accountant

**TATYASAHEB KORE COLLEGE OF PHARMACY
(B. PHARM PRACTICE) WARANANAGAR**

SIGNIFICANT ACCOUNTING POLICIES:

1. The proper books of Account are kept by the Institutions including that of each segment.
2. The method of Accounting followed is of accrual basis including that of every segment for financial year 2023-24
3. We have obtained all the information and explanations which were necessary for the purpose of audit and for determination of fees by the Authority
4. The Accounts of the Trust are submitted on by following accounting standard 17 or equivalent and AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority
5. The proper books of account have been kept by the Trust and every segment
6. In the opinion of the Auditor and according information and explanation given to him the accounts give true and fair view.
7. The fixed assets are shown at cost basis and separate depreciation fund has been made
8. Salary of permanent employees (Teaching/Non-Teaching) paid through bank account
9. The outstanding salary and other expenses actually relating to employees have been paid before the submission of proposal before Shikshan Shulk Samiti
 - i) In the case of Balance sheet the state of affairs of the institution and segment as at 31 March
 - ii) In the case of Income and Expenditure account of the surplus/deficit of the institutions and segment for the year ended on that date."

PRINCIPAL



As Per Report of even date

Sushant Phadnis
Sushant Phadnis
Chartered Accountant

TKCP BPHARM PRACTICE WARANANAGAR
WARANANAGAR

Income and Expenditure Statement
1-Apr-2023 to 31-Mar-2024

Particulars		Particulars	
Indirect Expenses	21,84,786.00	Indirect Incomes	6,90,000.00
BANK COMISSION	118.00	Tuition Fee	6,90,000.00
CHEMICALS	27,415.00		
ELECTRICITY EXPENSES	6,712.00	Excess of expenditure over income	14,94,786.00
GLASSWARES	7,243.00		
PCI AFFILIATION FEE	59,000.00		
SALARY	16,17,312.00		
STUDENT WELFARE	15,342.00		
Teaching Pay	4,49,127.00		
WATER EXPENSES	2,517.00		
Total	21,84,786.00	Total	21,84,786.00



PRINCIPAL

Shree Warana Vihag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
Warananagar, Tal.: Panhala, Dist.: Kolhapur
Maharashtra, India - 416113.




As Per Report of even date


Sushant Phadnis
Chartered Accountant

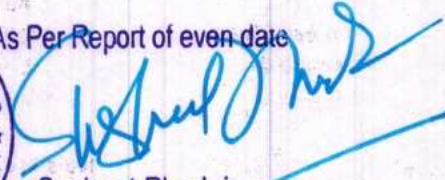
TKCP BPHARM PRACTICE WARANANAGAR
WARANANAGAR

Balance Sheet
1-Apr-2023 to 31-Mar-2024

Liabilities	Assets
Capital Account	Current Assets 4,80,296.00
Loans (Liability)	<i>Closing Stock</i>
Current Liabilities 17,46,082.00	<i>Sundry Debtors</i> 4,69,998.00
<i>PT</i> 3,350.00	<i>Cash-in-Hand</i> 10,000.00
<i>SALARY PAYABLE</i> 16,81,062.00	<i>Bank Accounts</i> 298.00
<i>SHREE WARANA VIBHAG SHIKSHAN MANDAL WARANANAGAR</i> 59,229.00	Excess of expenditure over income 14,94,786.00
<i>STAFF EDUCATIONAL FUND</i> 2,441.00	<i>Opening Balance</i>
Branch / Divisions 2,29,000.00	<i>Current Period</i> 14,94,786.00
<i>TKCP B.PHARM</i> 2,29,000.00	
Total 19,75,082.00	Total 19,75,082.00


PRINCIPAL
Shree Warana Vibhag Shikshan Mandal's
TATYASAHEB KORE
COLLEGE OF PHARMACY
Warananagar, Tal.: Panhala, Dist.: Kolhapur
Maharashtra, India - 416113.



As Per Report of even date

Sushant Phadnis
Chartered Accountant