

**4.4.1.1. Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)**

- DVV has shown the Percentage of Expenditure incurred on Maintenance of Infrastructure (Physical and Academic support facilities) excluding salary component during the last five years

Year	2021-22	2020-21	2019-20	2018-19	2017-18
Expenditure	19.28	8.98	35.888	42.599	40.89

Average Percentage = 9.16 % ( Note –I ) as per DVV falling in the benchmark 1% - 10%  
Carrying score of 1.

Since DVV was not explicit about the grounds for rejection of HEI input we had no option to correct at the time of DVV Clarification .

However our Auditor understood the issue and has given the correct explanation as under

- (i) Security Charges has two components :
- Expenditure towards maintenance
  - Expenditure towards Salary

**NOTE:-I**

	PARTICULARS	2021-22	2020-2021	2019-2020	2018-2019	2017-2018
A	TOTAL MAINTENANCE EXPENSES AS SUGGESTED BY DVV	1,928,598	898,925	3,588,815	4,256,962	4,089,118
B	TOTAL EXPENSES ON P & L EXCLUDING SALARY ( AS PER EXTENDED PROFILE 3.1)	35,262,985	34,313,008	51,723,797	52,106,423	18,108,074
A/B= C	PERCENTAGE OF TOTAL EXPENSES	5.47%	2.62%	6.94%	8.17%	22.58%
D	TOTAL PERCENTAGES	45.78%				
D/ 5 years	AVERAGE	9.16%				

(ii) Accordingly the Percentage of Expenditure is now computed as under: (INR in lakhs)

Year	2021-22	2020-21	2019-20	2018-19	2017-18
Total Maintenance Expenses as per Certified copy by Chartered Accountant	31.07	23.30	52.56	59.833	42.36

**Note:**

- Accordingly the expenditure Average percentage is 12.13% (Note-II) incurred on Maintenance of Infrastructure, whereas DVV recommended input is 9.16% (Average) which was in the benchmark slab of 1% - 10% carrying score of 1.
- We appeal that HEI falls in the benchmark slab 10% - 20% which has score of 2.

**NOTE- II**

	PARTICULARS	2021-22	2020-2021	2019-2020	2018-2019	2017-2018
A	Total Maintenance Expenses as per Certified copy by Chartered Accountant	3,107,109	2,329,850	5,256,477	5,982,981	4,236,037
B	Total Expenses on P & L Excluding Salary (As per Extended profile 3.1)	35,262,985	34,313,008	51,723,797	52,106,423	18,108,074
A/B= C	PERCENTAGE OF TOTAL EXPENSES	8.81%	6.79%	10.16%	11.48%	23.39%
D	TOTAL PERCENTAGES	60.64%				
D/ 5 years	AVERAGE	12.13%				



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Date: - 19/10/2023

**TO WHOM SO EVER IT MAY CONCERN**

**4.4.1.1 Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in Lakhs)  
Chandrabhan Sharma College of Arts, Commerce & Science**

Sr. No	PARTICULARS	2021-22		2020-2021		2019-2020		2018-2019		2017-2018	
1.	Annual Maintenance Charges		351,985		357,953		412,892		401,499		413,871
2.	Electricity Charges		609,400		348,204		1,530,472		1,737,915		1,951,150
3.	Housekeeping Charges		304,543		98,800		1,088,220		949,369		843,660
4.	Repair/Maintenance		498,832		58,414		435,893		1,020,911		806,618
5.	Telephone & Internet Charges		163,838		35,554		121,338		147,268		73,819
6.	<b><u>SECURITY CHARGES</u></b>										
	Charges For Property Maintenance	1,178,511	1,178,511	1,430,925	1,430,925	1,667,662	1,667,662	1,726,019	1,726,019	146,919	146,919
	Salary For Security Guard	439,200		432,000		424,800		414,000		360,000	
	<b>Total Security Charges</b>	<b>1,617,711</b>		<b>1,862,925</b>		<b>2,092,462</b>		<b>2,140,019</b>		<b>506,919</b>	
	<b>Total Maintenance Expenses</b>		<b>3,107,109</b>		<b>2,329,850</b>		<b>5,256,477</b>		<b>5,982,981</b>		<b>4,236,037</b>

For S. NAGWEKAR & CO.  
CHARTERED ACCOUNTANTS



*S. Nagwekar*

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UDIN: 23043440BGVXJE5338