HEI Response:

4.1.4: Average percentage of expenditure incurred, excluding salary, for infrastructure development and augmentation during the last five years

<table>
<tr><th>Metric ID</th><th>Deviations Details</th><th>Findings of DVV</th><th>HEI Response to DVV Findings</th></tr>
<tr>
<td>4.1.4</td>
<td>Average percentage of expenditure incurred, excluding salary, for infrastructure development and augmentation during the last five years

4.1.4.1. Expenditure incurred, excluding salary, for infrastructure development and augmentation year-wise during the last five years (INR in lakhs)

HEI Input :
<table>
<tr><th>2021-22</th><th>2020-21</th><th>2019-20</th><th>2018-19</th><th>2017-18</th></tr>
<tr><td>6519.17</td><td>12283.49</td><td>4994.10</td><td>3017.96</td><td>2908.91</td></tr>
</table>
DVV suggested Input :
<table>
<tr><th>2021-22</th><th>2020-21</th><th>2019-20</th><th>2018-19</th><th>2017-18</th></tr>
<tr><td>959</td><td>552</td><td>948</td><td>1153</td><td>1537</td></tr>
</table>
Change Input (Optional) :
<table>
<tr><th>2021-22</th><th>2020-21</th><th>2019-20</th><th>2018-19</th><th>2017-18</th></tr>
<tr><td>7,978.17</td><td>12,272.28</td><td>4,946.32</td><td>2,981.31</td><td>2,861.54</td></tr>
</table>
</td>
<td>The HEI has not provided any account statement as proof but only values. The HEI has not provided Audited income/expenditure documents. The HEI to reconcile and Provide annual consolidated audited income/ expenditure statements UNDERLINING (not highlighting) specific expenditure for infrastructure augmentation, excluding salary component. The HEI to also provide a certificate to be duly certified by the CA and counter signed by the Registrar showing the extract for expenditure for infrastructure augmentation, excluding salary component.</td>
<td>The documents of expenditure incurred, excluding salary, for infrastructure development and augmentation during the last five years (INR in lakhs) are being provided. The relevant documents are attached:

1. The annual consolidated audited income/expenditure statements with UNDERLINING of specific expenditure for infrastructure augmentation, excluding salary component.

2. The extract for expenditure for infrastructure augmentation, excluding salary component duly certified by the CA and counter signed by the Registrar.</td>
</tr>
</table>

Expenditure for Infrastructure Augmentation Excluding Salary for Last Five Years-2017-2022

4.1.4 Infrastructure Augmentation excluding salary during last five years

Year	2017-18	2018-19	2019-20	2020-21	2021-22
INR in lakhs	2,861.54	2,981.31	4,946.32	12,272.28	7,978.17
Utilisation %	33.39%	32.10%	39.72%	63.67%	54.21%
Average Percentage	44.62%				

Working

Additions	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Land (Freehold)	3,82,00,529	10,92,09,921	34,07,20,754	1,16,34,07,679	65,00,76,234
Buildings	12,99,19,220	5,36,03,833	1,72,84,439	8,35,113	1,48,14,621
Medical, Dental & Lab Equipment's	3,00,65,851	3,54,36,104	4,66,87,196	1,43,58,354	3,32,67,003
Generator	-	-	5,13,951	5,72,149	
Computers	43,84,642	70,24,536	89,27,135	1,50,58,982	4,65,89,908
Library Books	47,36,567	36,64,655	47,77,646	11,20,979	45,18,118
Furniture & Fixtures	1,23,16,357	1,69,04,773	1,21,72,438	1,19,77,494	1,24,96,389
Office & General Equipment's	4,15,42,619	5,88,73,637	3,17,07,328	1,57,44,506	2,44,06,289
Vehicles	2,85,34,527	1,69,67,185	3,33,17,387	50,06,659	1,15,09,804
Software	11,90,700	1,11,007	33,01,486	2,66,604	46,56,579
TOTAL	**29,08,91,012**	**30,17,95,651**	**49,94,09,760**	**1,22,83,48,519**	**80,23,34,945**

Total Expenditure	13,170.08	15,550.24	18,391.72	17,406.64	18,990.82
Less: - Expenditure on salary	7,049.76	8,800.14	10,315.98	9,919.35	11,589.00
Less: - Dental & Medical Lab Expenses	324.11	376.84	510.64	425.98	586.20
Less: - Magazines, Periodicals & online journals	86.82	66.31	58.52	58.17	76.56
Total Expenditure Excluding Salary, Depreciation, Lab Consumable and Magazines, Periodicals & online journals	5,709.38	6,306.95	7,506.58	7,003.14	6,739.06
CAPEX Expenditure (Exclude Library Books)	2,861.54	2,981.31	4,946.32	12,272.28	7,978.17
Total Expenditure (CAPEX & Revenue)	**8,570.93**	**9,288.26**	**12,452.90**	**19,275.41**	**14,717.23**

CFAO
SGT Univer[illegible]
Budhera, Gur[illegible]am

Registrar
SGT University
Budhera, Gurugram

PAWAN SHUBHAM & CO. Chartered Accountants

Annual Consolidated Audited Income/Expenditure Statement for Infrastructure Augmentation Excluding Salary Component.
2017-18

DASHMESH EDUCATIONAL CHARITABLE TRUST

SCHEDULE "D" Fixed Assets As At 31/03/2018

₹

S.No	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		AS AT 1.4.2017	ADDITION	Addition Before 30.09.2017	Addition After 30.09.2017	Deletion	AS AT 31.03.2018	AS AT 1.04.2017	For the Period	Deletion	UP TO 31.03.2018	W.D.V. As At 31.03.2018	W.D.V. As At 31.03.2017
	(A) TANGIBLE ASSETS:												
1	LAND * (Free hold)	3104,41,750	382,00,529	-	382,00,529	33,800	3486,08,479	-	-	-	-	3486,08,479	3104,41,750
2	BUILDINGS	19089,14,855	1299,19,220	624,39,981	674,79,239	-	20388,34,075	1358,23,401	326,83,042	-	1685,06,443	18703,27,632	17730,91,454
3	Medical, Dental & Lab Equipments	2551,73,869	300,65,851	120,57,195	180,08,656	-	2852,39,720	865,12,747	195,29,845	-	1060,42,592	1791,97,128	1686,61,122
4	Generator	103,20,391	-	-	-	-	103,20,391	31,62,647	4,90,218	-	36,52,865	66,67,526	71,57,744
5	Computers	394,54,146	43,84,642	10,41,975	33,42,667	-	438,38,788	199,16,833	68,35,345	-	267,52,178	170,86,610	195,37,313
6	Library Books	361,64,461	47,36,567	27,58,963	19,77,604	-	409,01,028	147,45,969	38,34,506	-	185,80,475	223,20,553	214,18,492
7	Furniture & Fixtures	739,96,544	123,16,357	31,76,587	91,39,770	-	863,12,901	169,48,097	51,74,333	-	221,22,430	641,90,471	570,48,447
8	Office and General Equipments	1594,42,275	415,42,619	192,07,896	223,34,723	-	2009,84,894	196,14,103	88,41,239	-	284,55,342	1725,29,552	1398,28,172
9	Vehicles	799,99,721	285,34,527	213,30,310	72,04,217	9,52,651	1075,81,597	185,48,691	98,57,266	1,81,004	282,24,953	793,56,644	614,51,030
	(B) INTANGIBLE ASSETS:												
1	Software	66,56,714	11,90,700	4,14,000	7,76,700	-	78,47,414	23,58,983	12,09,114	-	35,68,097	42,79,317	42,97,731
	GRAND TOTAL	**28805,64,726**	**2908,91,012**	**1224,26,907**	**1684,64,105**	**9,86,451**	**31704,69,287**	**3176,31,471**	**884,54,908**	**1,81,004**	**4059,05,375**	**27645,63,912**	**25629,33,255**
	Previous Year	**22840,52,835**	**5997,41,893**	**1094,78,281**	**4902,63,612**	**32,30,000**	**28805,64,728**	**2450,54,246**	**750,59,725**	**24,82,500**	**3176,31,471**	**25629,33,257**	**20389,98,589**
	Capital work in progress											**24,62,522**	442,56,579

* During the year Trust has exchanged a piece of land admeasuring 33 kanal 16 marla situated at Budhera Gurgaon with Guru Gobind Singh Educational Charitable Trust for another piece of land admeasuring 33 kanal 16 marla and situated at Makrola Gurgaon , without any exchange of money or other consideration. For the purpose of accounts and taxation, the cost of acquistion of original asset has been considered as full value of consideration on transfer and the stamp duty paid on registration as cost of improvement.

CFAO
SGT University,
Budhera, Gurugram

PAWAN SHUBHAM & CO. DELHI FRN. 011573C Chartered Accountants

Registrar
SGT University,
Budhera, Gurugram

Annual Consolidated Audited Income/Expenditure Statement for Infrastructure Augmentation Excluding Salary Component.
2018-19

DASHMESH EDUCATIONAL CHARITABLE TRUST

SCHEDULE "F" Property, Plant & Equipment As At 31/03/2019

₹

S.No	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		AS AT 1.4.2018	ADDITION	Addition on or Before 30.09.2018	Addition After 30.09.2018	Deletion	AS AT 31.03.2019	AS AT 1.04.2018	For the Period	Deletion	UP TO 31.03.2019	W.D.V. As At 31.03.2019	W.D.V. As At 31.03.2018
	(A) TANGIBLE ASSETS:												
1	LAND (Free hold)	348,608,482	109,209,921	104,052,218	5,157,703	-	457,818,403	-	-	-	-	457,818,403	348,608,482
2	BUILDINGS	2,038,834,075	53,603,833	28,022,707	25,581,126	-	2,092,437,908	168,506,443	83,185,894	-	251,692,337	1,840,745,571	1,870,327,632
3	Medical, Dental & Lab Equipments	285,239,720	35,436,104	13,112,313	22,323,791	-	320,675,824	106,042,592	102,930,940	-	208,973,532	111,702,292	179,197,128
4	Generator	10,320,391	-	-	-	-	10,320,391	3,652,865	2,064,078	-	5,716,943	4,603,448	6,667,526
5	Computers	43,838,788	7,024,536	966,920	6,057,616	-	50,863,324	26,752,178	12,285,917	-	39,038,095	11,825,229	17,086,610
6	Library Books	40,901,028	3,664,655	1,357,195	2,307,460	-	44,565,683	18,580,475	14,470,651	-	33,051,126	11,514,557	22,320,553
7	Furniture & Fixtures	86,312,901	16,904,773	4,187,256	12,717,517	-	103,217,674	22,122,430	24,214,728	-	46,337,158	56,880,516	64,190,471
8	Office and General Equipments	200,984,894	58,873,637	15,089,337	43,784,300	-	259,858,531	28,455,342	33,995,201	-	62,450,543	197,407,988	172,529,552
9	Vehicles	107,581,597	16,967,185	14,114,789	2,852,396	1,913,098	122,635,684	28,224,953	23,895,636	1,595,272	50,525,317	72,110,367	79,356,644
	(B) INTANGIBLE ASSETS:												
1	Software	7,847,414	111,007	11,007	100,000	-	7,958,421	3,568,097	2,579,251	-	6,147,348	1,811,073	4,279,317
	GRAND TOTAL	3,170,469,290	301,795,651	180,913,742	120,881,909	1,913,098	3,470,351,843	405,905,375	299,622,296	1,595,272	703,932,399	2,766,419,444	2,764,563,915
	Previous Year	2,880,564,726	290,891,012	122,426,907	168,464,105	986,451	3,170,469,287	317,631,471	88,454,908	181,004	405,905,375	2,764,563,912	2,562,933,255
	Capital work in progress											1,084,287	2,462,522

PAWAN SHUBHAM & CO. DELHI FRN. 011573C Chartered Accountants

Registrar SGT University, Budhera, Gurugram

CFAO SGT University, Budhera, Gurugram

Annual Consolidated Audited Income/Expenditure Statement for Infrastructure Augmentation Excluding Salary Component.
2019-20

Note "6" Property, Plant & Machinery As At 31/03/2020

₹

		GROSS BLOCK						DEPRECIATION				NET BLOCK	
S.No	PARTICULARS	AS AT 1.4.2019	ADDITION	Addition on or Before 30.09.2019	Addition After 30.09.2019	Deletion	AS AT 31.03.2020	AS AT 1.04.2019	For the Period	Deletion	UP TO 31.03.2020	W.D.V. As At 31.03.2020	W.D.V. As At 31.03.2019
	(A) TANGIBLE ASSETS:												
1	LAND (Free hold)	457,818,402	340,720,754	194,590,039	146,130,715	-	798,539,156	-	-	-	-	798,539,156	457,818,403
2	BUILDINGS*	2,092,437,908	17,284,439	10,887,434	6,397,005	2,407,044	2,107,315,303	251,692,337	84,260,954	-	335,953,291	1,771,362,012	1,840,745,571
3	Medical, Dental & Lab Equipments	320,875,824	46,687,196	3,330,206	43,356,990	81,400	367,281,620	208,973,532	81,972,538	81,400	290,864,670	76,416,950	111,702,292
4	Generator	10,320,391	513,951	513,951	-	-	10,834,342	5,716,943	2,166,868	-	7,883,811	2,950,531	4,603,448
5	Computers	50,863,324	8,927,135	2,339,375	6,587,760	-	59,790,459	39,038,095	15,462,302	-	54,500,397	5,290,062	11,825,229
6	Library Books	44,565,683	4,777,646	2,961,681	1,815,965	-	49,343,329	33,051,126	14,193,109	-	47,244,235	2,099,095	11,514,557
7	Furniture & Fixtures	103,217,674	12,172,438	3,136,703	9,035,735	-	115,390,112	46,337,158	27,718,061	-	74,055,219	41,334,893	56,880,516
8	Office and General Equipments	259,858,531	31,707,328	13,979,664	17,727,664	-	291,565,859	62,450,543	40,386,004	-	102,836,547	188,729,312	197,407,988
9	Vehicles	122,635,684	33,317,387	21,051,737	12,265,650	4,268,368	151,684,703	50,525,317	29,066,133	4,268,368	75,323,082	76,361,621	72,110,367
	(B) INTANGIBLE ASSETS:												
1	Software	7,958,421	3,301,486	2,270,554	1,030,932	331,949	10,927,958	6,147,348	3,376,865	331,949	9,192,264	1,735,694	1,811,073
	GRAND TOTAL	3,470,351,842	499,409,760	255,061,344	244,348,416	7,088,761	3,962,672,841	703,932,399	298,602,834	4,681,717	997,853,516	2,964,819,325	2,766,419,444
	Previous Year	3,170,469,290	301,795,651	180,913,742	120,881,909	1,913,098	3,470,351,843	405,905,375	299,622,296	1,595,272	703,932,399	2,766,419,444	2,764,563,915
	Capital work in progress											3,988,425	1,084,287

* Rs. 2407044 excess booked in Previous Year, Now reversed due to settlement with the party.

**. The Capital Work in Progress of Rs.39,88,425/- comprises building material, labor expenses and other related expenses of project.

CFAO
SGT University,
Budhera, Gurugram

PAWAN SHUBHAM & CO. DELHI FRN. 011573C Chartered Accountants

Registrar
SGT University,
Budhera, Gurugram

Annual Consolidated Audited Income/Expenditure Statement for Infrastructure Augmentation Excluding Salary Component.
2020-21

DASHMESH EDUCATIONAL CHARITABLE TRUST

Note "6" Property, Plant & Machinery As At 31/03/2021

₹

S.No	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		AS AT 1.4.2020	ADDITION	Addition on or Before 30.09.2020	Addition After 30.09.2020	Deletion	AS AT 31.03.2021	AS AT 1.04.2020	For the Period	Deletion	UP TO 31.03.2021	W.D.V. As At 31.03.2021	W.D.V. As At 31.03.2020
	(A) TANGIBLE ASSETS:												
1	LAND (Free hold)	798,539,156	1,163,407,679	209,332,823	954,074,856	2,963,000	1,958,983,835	-	-	-	-	1,958,983,835	798,539,156
2	BUILDINGS*	2,107,315,303	835,113	835,113	-	-	2,108,150,416	335,953,291	84,326,017	-	420,279,307	1,687,871,109	1,771,362,012
3	Medical, Dental & Lab Equipments	367,281,620	14,358,354	3,673,653	10,684,701	-	381,639,974	290,864,670	63,313,200	-	354,177,870	27,462,104	76,416,950
4	Generator	10,834,342	572,149	-	572,149	-	11,406,491	7,883,811	2,224,083	-	10,107,895	1,298,596	2,950,531
5	Computers	59,790,459	15,058,982	7,236,348	7,822,634	-	74,849,441	54,500,397	19,480,069	-	73,980,466	868,975	5,290,062
6	Library Books	49,343,329	1,120,979	-	1,120,979	-	50,464,308	47,244,235	3,137,466	-	50,381,701	82,607	2,099,095
7	Furniture & Fixtures	115,390,112	11,977,494	1,744,434	10,233,060	-	127,367,606	74,055,219	30,562,769	-	104,617,988	22,749,618	41,334,893
8	Office and General Equipments	291,565,859	15,744,506	5,089,178	10,655,328	-	307,310,365	102,836,547	43,140,386	-	145,976,933	161,333,432	188,729,312
9	Vehicles	151,684,703	5,006,659	1,241,636	3,765,023	120,000	156,571,362	75,323,082	30,271,580	-	105,594,662	50,976,700	76,361,621
	(B) INTANGIBLE ASSETS:												
1	Software	10,927,958	266,604	28,716	237,888	-	11,194,562	9,192,264	1,227,081	-	10,419,345	775,217	1,735,694
	GRAND TOTAL	3,962,672,841	1,228,348,519	229,181,901	999,166,618	3,083,000	5,187,938,360	997,853,516	277,682,652	-	1,275,536,168	3,912,402,192	2,964,819,325
	Previous Year	3,470,351,842	499,409,760	255,061,344	244,348,416	7,088,761	3,962,672,841	703,932,399	298,602,834	4,681,717	997,853,516	2,964,819,325	2,766,419,444
	Capital work in progress**											17,054,347	3,988,425

**. The Capital Work in Progress of Rs.17,054,346/- comprises building material, labor expenses and other related expenses of Dental and Medical building extension .

CFAO
SGT University,
Budhera, Gurugram

DESH
FRN. 011573C
Chartered Accountants

Registrar
SGT University,
Budhera, Gurugram

Annual Consolidated Audited Income/Expenditure Statement for Infrastructure Augmentation Excluding Salary Component.
2021-22

DASHMESH EDUCATIONAL CHARITABLE TRUST

Note "6" Property, Plant & Machinery As At 31/03/2022

₹

		GROSS BLOCK				DEPRECIATION				NET BLOCK	
S.No	PARTICULARS	AS AT 1.4.2021	ADDITION	Deletion	AS AT 31.03.2022	AS AT 1.04.2021	For the Period	Deletion	UP TO 31.03.2022	W.D.V. As At 31.03.2022	W.D.V. As At 31.03.2021
	(A) TANGIBLE ASSETS:										
1	LAND (Free hold)	1,95,89,83,835	65,00,76,234	15,03,58,311	2,45,87,01,758	-	-	-	-	2,45,87,01,758	1,95,89,83,835
2	BUILDINGS*	2,10,81,50,416	1,48,14,621	-	2,12,29,65,037	42,02,79,307	8,04,30,779	-	50,07,10,086	1,62,22,54,951	1,68,78,71,109
3	Medical, Dental & Lab Equipment's	38,16,39,974	3,32,67,003	-	41,49,06,977	35,41,77,870	1,77,38,759	-	37,19,16,629	4,29,90,348	2,74,62,104
4	Generator	1,14,06,491	-	-	1,14,06,491	1,01,07,895	7,28,271	-	1,08,36,166	5,70,325	12,98,596
5	Computers	7,48,49,441	4,65,89,908	-	12,14,39,349	7,39,80,466	58,32,485	-	7,98,12,952	4,16,26,397	8,68,975
6	Library Books	5,04,64,308	45,18,118	-	5,49,82,426	5,03,81,701	18,51,604	-	5,22,33,305	27,49,121	82,607
7	Furniture & Fixtures	12,73,67,606	1,24,96,389	-	13,98,63,995	10,46,17,988	2,13,48,138	-	12,59,66,126	1,38,97,869	2,27,49,618
8	Office and General Equipment's	30,73,10,365	2,44,06,289	-	33,17,16,654	14,59,76,933	4,39,10,452	-	18,98,87,385	14,18,29,269	16,13,33,432
9	Vehicles	15,65,71,362	1,15,09,804	-	16,80,81,166	10,55,94,663	2,83,97,443	-	13,39,92,106	3,40,89,060	5,09,76,699
	(B) INTANGIBLE ASSETS:										
1	Software	1,11,94,562	46,56,579	-	1,58,51,141	1,04,19,345	4,61,563	-	1,08,80,908	49,70,233	7,75,217
	GRAND TOTAL	5,18,79,38,360	80,23,34,945	15,03,58,311	5,83,99,14,994	1,27,55,36,168	20,06,99,494	-	1,47,62,35,662	4,36,36,79,332	3,91,24,02,192
	Previous Year	3,96,26,72,841	1,22,83,48,519	30,83,000	5,18,79,38,360	99,78,53,516	27,76,82,653	-	1,27,55,36,168	3,91,24,02,192	2,96,48,19,325
	Capital work in progress**									5,88,10,689	1,70,54,346

PAWAN SHUBHAM & CO. DELHI FRN. 011573C Chartered Accountants

CFAO
SGT University,
Budhera, Gurugram

Registrar
SGT University,
Budhera, Gurugram