

SHRI DHARMASTHALA MANJUNATHESHWARA LAW COLLEGE CENTRE FOR POST GRADUATE STUDIES & RESEARCH IN LAW MANGALURU - 575003

Affiliated to Karnataka State Law University, Hubballi

RECOGNIZED BY BAR COUNCIL OF INDIA, NEW DELHI (NAAC Accredited B** CGPA 2.9)

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DVV CLARIFICATION

4.1.2

- 4.1.2. Percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs)
- 4.1.2.1. Expenditure for infrastructure augmentation, excluding salary year wise during last five years (INR in lakhs)

DVV Clarification: Revised as per the audit statements.

In response to your clarification request, we have reviewed the data and ensured alignment with the Audited Statement of Accounts. Below are the relevant details comparing the DVV's suggested input, the original figures, and the final values used:

Financial Year	DVV Suggested Input	Original Figure	Audited Statement Value	Final Value Used
2023-2024	29.87	29.87	29.87	29.87
2022-2023	6.77	7.03	7.04	7.04
2021-2022	1.74	1.74	1.74	1.74
2020-2021	5.48	5.48	5.50	5.50
2019-2020	9.06	9.05	9.06	9.06

2022-2023:

- The DVV input suggested a value of **6.77 lakhs**, but the correct audited figure is **7.04 lakhs**. Hence, the audited figure has been retained.
- Initially, the figure for this year was recorded as 7.03 lakhs, but the audited statement confirms it should be 7.04 lakhs. The final value has been corrected accordingly to align with the audited accounts.

2020-2021:

• A minor rounding difference was observed between the DVV input (5.48 lakhs) and the audited statement (5.50 lakhs). The audited figure of 5.50 lakhs has been used to ensure consistency.