

## DVV Clarifications

### Metrics Level Deviations

4.1.4	<p><b>Average percentage of expenditure for infrastructure augmentation excluding salary during the last five years (INR in Lakhs)</b></p> <p><b>4.1.4.1. Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs)</b></p> <p><b>HEI Input :</b></p> <table><tr><td>2020-21</td><td>2019-20</td><td>2018-19</td><td>2017-18</td><td>2016-17</td></tr><tr><td>36.63</td><td>51.59</td><td>171.37</td><td>196.79</td><td>487.81</td></tr></table>	2020-21	2019-20	2018-19	2017-18	2016-17	36.63	51.59	171.37	196.79	487.81	"Provide the schedule of fixed assets in which relevant items regarding infrastructure augmentation highlighted duly certified by Finance Officer and CA for the year 2016-17, 2017-18 , 2018-19 and 2019-20, 2020-21."
2020-21	2019-20	2018-19	2017-18	2016-17								
36.63	51.59	171.37	196.79	487.81								

### **Supporting Documents:**

Schedule of fixed assets in which relevant items regarding infrastructure augmentation highlighted duly certified by Finance Officer and CA for the year 2016-17, 2017-18 , 2018-19 and 2019-20, 2020-21

**TO WHOMSOEVER IT MAY CONCERN**

**This is to certify that M/s Heritage Institute of Technology of 994 Madurdaha, Chowbaga Road, Anandapur, Kolkata-700107 had incurred the following expenditure in the below mentioned period:-**

Amount (Rs. In Lakhs)

Year	Expenditure for Infrastructure Augmentation	Total Expenditure excluding Salary	Expenditure on maintenance of academic facility (excluding salary)	Expenditure on maintenance of physical facilities (excluding salary)
2020-2021	36.63	289.59	61.80	227.79
2019-2020	51.59	525.36	181.30	344.05
2018-2019	171.37	593.30	203.23	390.07
2017-2018	196.79	595.37	148.54	446.83
2016-2017	487.81	573.47	151.07	422.40

We certify that the above Statement of Expenditure has been incurred and duly incorporated in the audited statement of accounts of Heritage Institute of Technology.

The above information is true and correct to the best of our knowledge and belief.  
The certificate is issued at the express request of the management.

**FOR G A R V & ASSOCIATES**  
CHARTERED ACCOUNTANTS

  
**NARAYAN SHARMA**  
(PARTNER)  
Membership No. 309373



**PLACE: KOLKATA**  
**DATED: 17<sup>th</sup> February 2022**  
**UDIN: 22309373ADBDPB1963**

**HERITAGE INSTITUTE OF TECHNOLOGY**  
( A unit of Kalyan Bharti Trust )  
**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET**

**SCHEDULE - 2**  
**FIXED ASSETS**

Particulars	Amount (Rs.)									
	Gross Block				Depreciation				Net Block	
	As on 01.04.2020	For the year	Sale/Adjustm ent during the year	As on 31.03.2021	Upto 31.03.2020	For the year	Sale/Adjustm ent during the year	Upto 31.03.2021	As on 31.03.2021	As on 31.03.2020
Land & Site Development	22,857,452			22,857,452	-			-	22,857,452	22,857,452
Building	616,895,261			616,895,261	166,570,139	22,516,256		189,086,395	427,808,866	450,325,122
Computer & Other Peripherals	93,807,474	435,229		94,242,703	85,676,845	3,288,412		88,965,257	5,277,446	8,130,629
Electrical Installation & Fittings	20,783,044	26,019		20,809,063	13,937,861	953,389		14,891,250	5,917,813	6,845,183
Furniture & Fixtures	103,749,663	354,323		104,103,986	86,705,503	4,466,758		91,172,261	12,931,725	17,044,160
Laboratory Equipments	65,550,529	2,303,517		67,854,046	44,931,767	2,956,415		47,888,182	19,965,864	20,618,762
Library Books	17,910,334	168,452		18,078,786	17,699,792	294,768		17,994,560	84,226	210,542
Air Conditioners	27,576,721	322,960		27,899,681	14,446,742	1,842,340		16,289,082	11,610,599	13,129,979
Other Equipments	30,786,028	221,285	94,721	30,912,592	17,232,505	1,898,740	33,934	19,097,311	11,815,281	13,553,523
Vehicles	5,548,993			5,548,993	3,011,881	656,858		3,668,739	1,880,254	2,537,112
Allocation of depreciation on assets of Trust used exclusively by College						4,092,888				
	<b>1,005,465,499</b>	<b>3,831,785</b>	<b>94,721</b>	<b>1,009,202,563</b>	<b>450,213,035</b>	<b>42,966,824</b>	<b>33,934</b>	<b>489,053,037</b>	<b>520,149,526</b>	<b>555,252,464</b>
<b>Previous Year</b>	<b>999,039,062</b>	<b>7,663,515</b>	<b>1,237,078</b>	<b>1,005,465,499</b>	<b>407,012,127</b>	<b>44,219,458</b>	<b>1,018,550</b>	<b>450,213,035</b>	<b>555,252,464</b>	<b>-</b>





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**SCHEDULE - 2  
FIXED ASSETS**

Particulars	Amount (Rs.)									
	Gross Block				Depreciation				Net Block	
	As on 01.04.2019	For the year	Sale/Adjust ment during the year	As on 31.03.2020	Upto 31.03.2019	For the year	Sale/Adjust ment during the year	Upto 31.03.2020	As on 31.03.2020	As on 31.03.2019
Land & Site Development	22,857,452	-	-	22,857,452	-	-	-	-	22,857,452	22,857,452
Building	616,895,261	-	-	616,895,261	142,868,817	23,701,322	-	166,570,139	450,325,122	474,026,444
Computer & Other Peripherals	92,433,504	1,373,970	-	93,807,474	80,615,950	5,060,895	-	85,676,845	8,130,629	11,817,554
Electrical Installation & Fittings	20,639,225	143,819	-	20,783,044	12,842,371	1,095,490	-	13,937,861	6,845,183	7,796,854
Furniture & Fixtures	103,601,837	147,826	-	103,749,663	80,777,616	5,927,887	-	86,705,503	17,044,160	22,824,221
Laboratory Equipments	64,812,709	816,045	78,225	65,550,529	41,700,274	3,277,613	46,120	44,931,767	20,618,762	23,112,435
Library Books	17,489,249	421,085	-	17,910,334	17,231,778	468,014	-	17,699,792	210,542	257,471
Air Conditioners	27,450,332	126,389	-	27,576,721	12,325,990	2,120,752	-	14,446,742	13,129,979	15,124,342
Other Equipments	28,418,806	2,551,073	183,851	30,786,028	15,338,573	1,997,364	103,432	17,232,505	13,553,523	13,080,233
Vehicles	4,440,687	2,083,308	975,002	5,548,993	3,310,758	570,121	868,998	3,011,881	2,537,112	1,129,929
Allocation of depreciation on assets of Trust used exclusively by College						4,341,740				
	<b>999,039,062</b>	<b>7,663,515</b>	<b>1,237,078</b>	<b>1,005,465,499</b>	<b>407,012,127</b>	<b>48,561,198</b>	<b>1,018,550</b>	<b>450,213,035</b>	<b>555,252,464</b>	<b>592,026,935</b>
<b>Previous Year</b>	<b>981,479,016</b>	<b>17,651,646</b>	<b>91,600</b>	<b>999,039,062</b>	<b>359,361,864</b>	<b>47,693,886</b>	<b>43,623</b>	<b>407,012,127</b>	<b>592,026,935</b>	<b>-</b>



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**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET**

**SCHEDULE - 2**

**FIXED ASSETS**

Particulars	Amount (Rs.)									
	Gross Block				Depreciation				Net Block	
	As on 01.04.2018	For the year	Sale/Adjustm ent during the year	As on 31.03.2019	Upto 31.03.2018	For the year	Sale/Adjustm ent during the year	Upto 31.03.2019	As on 31.03.2019	As on 31.03.2018
Land & Site Development	22,857,452	-	-	22,857,452	-	-	-	-	22,857,452	22,857,452
Building	616,895,261	-	-	616,895,261	117,920,057	24,948,760	-	142,868,817	474,026,444	498,975,204
Computer & Other Peripherals	85,617,252	6,816,252	-	92,433,504	75,260,333	5,355,617	-	80,615,950	11,817,554	10,356,919
Electrical Installation & Fittings	20,502,704	136,521	-	20,639,225	11,592,437	1,249,934	-	12,842,371	7,796,854	8,910,267
Furniture & Fixtures	98,983,932	4,617,905	-	103,601,837	73,511,164	7,266,452	-	80,777,616	22,824,221	25,472,768
Laboratory Equipments	63,086,440	1,817,869	91,600	64,812,709	38,193,659	3,550,238	43,623	41,700,274	23,112,435	24,892,781
Library Books	16,974,307	514,942	-	17,489,249	16,590,296	641,482	-	17,231,778	257,471	384,011
Air Conditioners	25,606,247	1,844,085	-	27,450,332	10,000,122	2,325,868	-	12,325,990	15,124,342	15,606,125
Other Equipments	26,514,734	1,904,072	-	28,418,806	13,377,775	1,960,798	-	15,338,573	13,080,233	13,136,959
Vehicles	4,440,687	-	-	4,440,687	2,916,021	394,737	-	3,310,758	1,129,929	1,524,666
Allocation of depreciation on assets of Trust used exclusively by College						4,609,123				
	<b>981,479,016</b>	<b>17,651,646</b>	<b>91,600</b>	<b>999,039,062</b>	<b>359,361,864</b>	<b>52,303,009</b>	<b>43,623</b>	<b>407,012,127</b>	<b>592,026,935</b>	<b>622,117,152</b>
<b>Previous Year</b>	<b>961,032,320</b>	<b>20,446,696</b>	<b>-</b>	<b>981,479,016</b>	<b>308,282,117</b>	<b>51,079,747</b>	<b>-</b>	<b>359,361,864</b>	<b>622,117,152</b>	<b>-</b>





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**SCHEDULE - 2**

**FIXED ASSETS**

Particulars	Amount (Rs.)									
	Gross Block				Depreciation				Net Block	
	As on 01.04.2017	For the year	Scle/Adjustm ent during the year	As on 31.03.2018	Upto 31.03.2017	For the year	Sale/Adjustm ent during the year	Upto 31.03.2018	As on 31.03.2018	As on 31.03.2017
Land & Site Development	19,720,081	3,137,371	-	22,857,452	-	-	-	-	22,857,452	19,720,081
Building	616,895,261	-	-	616,895,261	91,658,204	26,261,853	-	117,920,057	498,975,204	525,237,057
Computer & Other Peripherals	82,594,141	3,023,111	-	85,617,252	69,589,337	5,670,996	-	75,260,333	10,356,919	13,004,804
Electrical Installation & Fittings	16,160,677	4,342,027	-	20,502,704	10,479,025	1,113,412	-	11,592,437	8,910,267	5,681,652
Furniture & Fixtures	94,256,058	4,727,874	-	98,983,932	65,355,090	8,156,074	-	73,511,164	25,472,768	28,900,968
Laboratory Equipments	61,088,841	1,997,599	-	63,086,440	34,329,113	3,864,546	-	38,193,659	24,892,781	26,759,728
Library Books	16,206,284	768,023	-	16,974,307	15,603,177	987,119	-	16,590,296	384,011	603,107
Air Conditioners	25,366,944	239,303	-	25,606,247	7,502,855	2,497,267	-	10,000,122	15,606,125	17,864,089
Other Equipments	24,303,346	2,211,388	-	26,514,734	11,381,931	1,995,844	-	13,377,775	13,136,959	12,921,415
Vehicles	4,440,687	-	-	4,440,687	2,383,385	532,636	-	2,916,021	1,524,666	2,057,302
Allocation of depreciation on assets of Trust used exclusively by College						4,896,899				
	<b>961,032,320</b>	<b>20,446,696</b>	<b>-</b>	<b>981,479,016</b>	<b>308,282,117</b>	<b>55,976,646</b>	<b>-</b>	<b>359,361,864</b>	<b>622,117,152</b>	<b>652,750,203</b>
<b>Previous Year</b>	<b>911,131,840</b>	<b>51,695,540</b>	<b>1,795,060</b>	<b>961,032,320</b>	<b>256,538,467</b>	<b>53,264,324</b>	<b>1,520,674</b>	<b>308,282,117</b>	<b>652,750,203</b>	<b>-</b>



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**SCHEDULE - 2  
FIXED ASSETS**

Particulars	Amount (Rs.)									
	Gross Block				Depreciation				Net Block	
	As on 01.04.2016	For the year	Sale/Adjust ment during the year	As on 31.03.2017	Upto 31.03.2016	For the year	Sale/Adjustm ent during the year	Upto 31.03.2017	As on 31.03.2017	As on 31.03.2016
Land & Site Development	19,720,081	-	-	19,720,081	-	-	-	-	19,720,081	19,720,081
Building	589,877,115	27,018,146	-	616,895,261	65,436,156	26,222,048	-	91,658,204	525,237,057	524,440,959
Computer & Other Peripherals	77,380,221	5,213,920	-	82,594,141	62,768,812	6,820,525	-	69,589,337	13,004,804	14,611,409
Electrical Installation & Fittings	15,881,086	279,591	-	16,160,677	9,573,204	905,821	-	10,479,025	5,681,652	6,307,882
Furniture & Fixtures	88,663,538	5,592,520	-	94,256,058	56,156,253	9,198,837	-	65,355,090	28,900,968	32,507,285
Laboratory Equipments	59,514,183	2,200,450	625,792	61,088,841	30,761,807	4,041,018	473,712	34,329,113	26,759,728	28,752,376
Library Books	15,000,070	1,206,214	-	16,206,284	14,572,032	1,031,145	-	15,603,177	603,107	428,038
Air Conditioners	19,574,578	5,792,366	-	25,366,944	4,801,228	2,701,627	-	7,502,855	17,864,089	14,773,350
Other Equipments	21,619,109	2,684,237	-	24,303,346	9,348,139	2,033,792	-	11,381,931	12,921,415	12,270,970
Vehicle	3,901,859	1,708,096	1,169,268	4,440,687	3,120,836	309,511	1,046,962	2,383,385	2,057,302	781,023
Allocation of depreciation on assets of Trust used exclusively by College						5,164,170				
	<b>911,131,840</b>	<b>51,695,540</b>	<b>1,795,060</b>	<b>961,032,320</b>	<b>256,538,467</b>	<b>58,428,494</b>	<b>1,520,674</b>	<b>308,282,117</b>	<b>652,750,203</b>	<b>654,593,373</b>
Previous Year	<b>846,892,853</b>	<b>64,941,336</b>	<b>702,349</b>	<b>911,131,840</b>	<b>204,729,142</b>	<b>52,469,597</b>	<b>660,272</b>	<b>256,538,467</b>	<b>654,593,373</b>	<b>-</b>

