**NAAC DVV CLARIFICATIONS**

**Extended Profile – 3.1 Expenditure excluding salary component year wise during the last five years (INR in lakhs)**

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| **S. No.** | **DVV Query** | **HEI Clarification /Response** | **Link to the Document** |
| 1 | Kindly provide document that includes an audited financial statement certified by the Principal and a Chartered Accountant (for privately funded institutions), emphasizing the salary expenses, depreciation, and excess of income over expenditure  | The document that includes an audited financial statement certified by the Principal and a Chartered Accountant is enclosed as a link | 3.1—DVV-3.1(a) |
| 2 | Additionally, there should be a separate statement highlighting total expenditure, excluding salaries, for each year, (Document should be certified by the Principal and Chartered Accountant.) | Separate statement highlighting total expenditure, excluding salaries, for each year certified by the principal is enclosed as a link | 3.1—DVV-3.1(b) |

