SRI SAI VIDYA VIKAS SHIKSHANA SAMITHI
Red Office : No.1, Sri Hari Tower ,5th A Main ,NH 7,Hebbal
BANGALORE - 560024

BALANCE SHEET AS AT MARCH 31ST, 2025

Particulars	SCH NO.	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Sources of Fund							
Corpus Fund/General Fund		-	-	-	55,96,85,710	55,96,85,710	42,91,40,438
Inter Balance of Trust	1	48,59,86,412	1,42,94,888	10,74,622	-50,13,55,922	-	-
Security Deposits & Retention Money	2	1,50,000	-	-	-	1,50,000	1,50,000
Current Liabilities						-	
Loans	3	33,94,561	-	-	2,16,76,939	2,50,71,500	2,43,59,031
Sundry Creditors	4	31,85,589	9,073	-	15,812	32,10,474	13,62,631
Outstanding Liabilities	5	10,74,81,419	18,032	7,20,02,399	-	17,95,01,850	8,47,05,716
Provisions	6	14,75,443	19,664	-	2,50,000	17,45,107	1,17,14,120
TOTAL		**60,16,73,424**	**1,43,41,657**	**7,30,77,022**	**8,02,72,539**	**76,93,64,643**	**55,14,31,937**
Application of Funds							
Fixed Assets	7	32,78,43,664	22,97,499	7,30,77,023	4,37,12,245	44,69,30,431	38,55,55,225
Current Assets						-	
Cash & Bank	8	5,28,51,694	1,20,44,159	-	13,39,881	6,62,35,733	6,21,56,399
Fixed Deposits with Banks	9	10,18,04,547	-	-		10,18,04,547	5,21,13,722
Sundry Debtors	12	15,840	-	-	-	15,840	15,840
Deposits & Advances	10	4,71,14,608	-	-	3,52,07,536	8,23,22,144	5,00,35,340
Other Current Assets	11	7,20,43,071		-	12,877	7,20,55,948	15,55,411
TOTAL		**60,16,73,424**	**1,43,41,657**	**7,30,77,022**	**8,02,72,539**	**76,93,64,643**	**55,14,31,937**

Schedules referred above forms an integral part of Income & Expenditure account

As per our report of even date annexed

For Chandan Hegde & Associates
Chartered Accountants
F No.013013S

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Chandan Kumar
Partner
M No: 223310
UDIN: 25223310BMJDCV3753

Date : 24-Oct-2025
Place: Bengaluru

For Board of Trustees

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

(Dr A M Padma Reddy)
Vice President

(R.Srinivas Raju)
Secretary

SRI SAI VIDYA VIKAS SHIKSHANA SAMITHI
Red Office : No.1, Sri Hari Tower ,5th A Main ,NH 7,Hebbal
BANGALORE - 560024

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2025

PARTICULARS	SCH NO.	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
INCOME							
Fee Collection	13	32,21,92,014	1,65,52,108	-		33,87,44,122	25,39,41,628
Interest Income	14	31,74,517	-	-	30,229	32,04,746	14,82,287
Other Income	15	94,86,198	14,353	15,254	-	95,15,805	64,78,070
Other Receipts Liable For GST	16	-	-	64,91,805	-	64,91,805	57,16,325
Hostel Fee	17	-	-	29,35,244		29,35,244	55,71,118
Collection from Bus Operation	18	-	-	83,23,500		83,23,500	64,36,030
Donation		-				-	1,22,961
Grant Utilized	19	-	-	-	-	-	10,18,000
TOTAL INCOME (A)		**33,48,52,729**	**1,65,66,461**	**1,77,65,803**	**30,229**	**36,92,15,222**	**28,07,66,419**
EXPENDITURE							
Employee Cost	20	15,21,74,419	51,27,001	-	-	15,73,01,420	12,40,98,262
Operating Expenses	21	73,23,987	27,17,927	9,098	-	1,00,51,012	1,90,02,802
Admistrative Cost	22	2,69,30,964	4,10,434	68,85,284	2,50,000	3,44,76,682	1,56,81,994
Hostel Maintenance & Vehicle running Cost	23	-		1,34,81,242	-	1,34,81,242	1,02,54,248
Financial Expenses	24	3,19,811	791	-	1,20,661	4,41,262	4,79,584
Depreciation	7	1,73,05,859	2,57,378	53,55,095		2,29,18,332	2,00,97,504
TOTAL EXPENDITURE (B)		**20,40,55,040**	**85,13,531**	**2,57,30,719**	**3,70,661**	**23,86,69,951**	**18,96,14,394**
Excess of Income over Expenditure (A)-(B)		**13,07,97,689**	**80,52,930**	**(79,64,916)**	**(3,40,432)**	**13,05,45,272**	**9,11,52,025**

Schedules referred above forms an integral part of Income & Expenditure account

As per our report of even date annexed

For Chandan Hegde & Associates
Chartered Accountants
F No.013013S

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Chandan Kumar
Partner
M No: 223310
UDIN: 25223310BMJOCV3753

Date : 24-Oct-2025
Place: Bengaluru

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

For Board of Trustees

(Dr A M Padma Reddy)
Vice President

(R.Srinivas Raju)
Secretary

SRI SAI VIDYA VIKAS SHIKSHANA SAMITHI
SCHEDULE FORMING PART OF BALANCE SHEET AS AT MARCH 31ST, 2025

SCHEDULE - 1
Inter Balance of Trust

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Sri Sai Vidya Vikas Shikshana Samithi	48,59,86,412	1,42,94,888	10,74,622		50,13,55,922	37,13,24,049
Sri Sai Vidya Institute of Technology	-	-	-	-48,59,86,412	-48,59,86,412	-35,60,42,553
Sai Vidya First Grade college				-1,42,94,888	-1,42,94,888	-62,41,958
Incidental Business				-10,74,622	-10,74,622	-90,39,538
	48,59,86,412	**1,42,94,888**	**10,74,622**	**-50,13,55,922**	**0**	**0**

SCHEDULE - 2
Security Deposits

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Deposit (Canteen)	50,000	-	-	-	50,000	50,000
Security Deposit-NTTF	1,00,000	-	-	-	1,00,000	1,00,000
	1,50,000	**-**	**-**	**-**	**1,50,000**	**1,50,000**

SCHEDULE - 3
Loans & Advances

HDFC BUS Loan -87108690	5,32,678	-	-	-	5,32,678	12,77,347
HDFC BUS Loan -87165561	5,32,678	-	-	-	5,32,678	12,77,347
HDFC Bus Loan A/c A/c 800308249	23,29,205		-	-	23,29,205	-
HDFC -50200078905009-CA				1,96,36,061	1,96,36,061	1,97,63,459
					-	
Manohar Manik Rao	-	-	-	8,00,000	8,00,000	8,00,000
Srivaru & Co	-	-	-	12,40,877	12,40,877	12,40,877
					-	
TOTAL	**33,94,561**	**-**	**-**	**2,16,76,938**	**2,50,71,499**	**2,43,59,030**

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

SCHEDULE - 4
Sundry Creditors

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Sundry Creditors	31,85,589	9,073	-	15,812	32,10,474	13,62,631
TOTAL	**31,85,589**	**9,073**	**-**	**15,812**	**32,10,474**	**13,62,631**

SCHEDULE - 5
Outstanding Liabilities

Outstanding liabilities:						
BCU Fees		-7,06,721	-	-	-7,06,721	-43,619
BCU NSS		1,39,500	-	-	1,39,500	68,500
Grants	12,51,401	-	-	-	12,51,401	7,58,054
Scholarship / Stipend payable	1,79,055	-	-	-	1,79,055	8,37,848
Refundable amount to Students	2,78,879	1,000	-	-	2,79,879	1,60,803
FDP-MBA	-50,000	-	-	-	-50,000	-50,000
VTU Fees	1,08,87,122	-	-	-	1,08,87,122	93,56,404
Alumini Payable	-1,76,500	-	-	-	-1,76,500	1,45,500
SVIT					-	
Incidental Business (SVIT&SVFC)		65,968	7,12,73,779		7,13,39,747	1,27,75,050
Hostel Fee Lodging Boys					-	-
VGST	17,000				17,000	
Liability For Assets	-2,50,400				-2,50,400	
Other Current Liabilities	42,891		7,28,620	-	7,71,511	
Advance Fee Received	9,53,01,971	5,18,285	-	-	9,58,20,256	6,06,97,176
TOTAL	**10,74,81,419**	**18,032**	**7,20,02,399**	**-**	**17,95,01,850**	**8,47,05,716**

SCHEDULE - 6
Provisions

Provisions						
Audit Fee Payable		-	-	2,50,000	2,50,000	1,35,000
Hostel Charges Payable		-	-	-	-	21,002
Diesel Charges Payable			-	-	-	1,33,678
Salary, Wages & Remuneration Payable		-	-	-	-	98,68,864
Internet Cloud Charges Payable	19,659	-	-	-	19,659	19,659
LIC Premium Payable	29,517	-			29,517	30,886
Duties & Taxes					-	-
TDS Payable	10,07,732	19,664	-	-	10,27,396	11,03,147
ESI Payable	34,306	-	-	-	34,306	22,836
Professional Tax Payable	33,200	-	-	-	33,200	31,200
Provident Fund Payable	3,22,534	-	-	-	3,22,534	3,00,987
GST Payable	28,495	-	-	-	28,495	46,861
TOTAL	**14,75,443**	**19,664**	**-**	**2,50,000**	**17,45,107**	**1,17,14,120**

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

SRI SAI VIDYA VIKAS SHIKSHANA SAMITHI
SCHEDULE FORMING PART OF BALANCE SHEET AS AT MARCH 31ST, 2025

SCHEDULE 8
Cash And Bank Balances

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Cash						
Cash on Hand	59,232	-	-	32,311.00	91,543	91,543
Bank Balance			-	-		
SBI Office-356		91,51,854	-	-	91,51,854	47,49,215
HDFC Dir A/c-071	34,54,378	-	-	-	34,54,378	8,30,229
HDFC Office A/c-756	67,40,635	-	-	-	67,40,635	2,08,67,080
SBI CSI A/c-261	1,40,266	-	-	-	1,40,266	39,467
SBI Director A/c-591	1,96,282	-	-	-	1,96,282	12,69,217
SBI IEEE A/c-889	4,33,134	-	-	-	4,33,134	6,83,615
SBI Office A/c -744	1,82,62,779	-	-	-	1,82,62,779	2,42,42,103
State Bank of India - 43108096350	2,74,641	-	-	-	2,74,641	-
SBI Principal A/c -683	36,89,668	-	-	-	36,89,668	13,88,776
SBM Dean Acad -209	4,499	-	-	-	4,499	4,379
SBM Director A/c -051	18,53,853	-	-	-	18,53,853	33,31,459
SBM Office A/c -914	1,74,69,910	-	-	-	1,74,69,910	19,05,894
SBM SAEINDIA-283	-	-	-	-	-	12,308
SBM SERB-DST -882	4,420	-	-	-	4,420	4,304
SBM VGST A/c-113	43,189	-	-	-	43,189	4,43,969
SBM VTU Grant-713	2,24,809	-	-	-	2,24,809	2,25,458
HDFC-009	-	-	-	-	-	-
HDFC-753	-	28,92,304	-	-	28,92,304	12,34,305
SBI - City Market-A/c-106	-		-	13,07,570.00	13,07,570	8,33,079
Total	**5,28,51,694**	**1,20,44,159**	**-**	**13,39,881.00**	**6,62,35,733**	**6,21,56,399**

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

SCHEDULE-9
Fixed Deposits with Banks

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Fixed Deposits with						
State Bank Of India	10,18,04,547	-	-	13,39,881	10,31,44,428	5,29,79,112
TOTAL	**10,18,04,547**	**-**	**-**	**13,39,881**	**10,31,44,428**	**5,29,79,112**

SCHEDULE - 10
Deposits

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Deposits:						
Electricity Deposit	-	-	-	7,67,786	7,67,786	7,56,276
VTU Sports Caution Deposit	-	-	-	-	-	3,000
Entrepreneurship Development Of India	25,000	-	-	-	25,000	25,000
Neha HP Gas Grameena	13,600	-	-	-	13,600	13,600
TOTAL	**38,600**	**-**	**-**	**7,67,786**	**8,06,386**	**7,97,876**

SCHEDULE - 10
Advances

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Advances:						
For Land						
R.Srinivas Raju (Trustee)-Advance for Purchase of Land				80,39,750	80,39,750	80,39,750
Advances (Google Ads)	4,34,00,000			2,64,00,000	6,98,00,000	2,64,00,000
					-	-
Salary Advance	36,76,008				36,76,008	27,74,810
TOTAL	**4,70,76,008**	**-**	**-**	**3,44,39,750**	**8,15,15,758**	**3,72,14,560**

Inter Balance of Institutions and Incidental Business

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
SVFC	-14,47,365	14,47,365	15,13,333	-	15,13,333	7,15,619
SVIT	-	-15,13,333	-7,27,87,112	-	-7,43,00,445	-1,42,06,288
Incidental Business	7,27,87,112	-	-	-	7,27,87,112	1,34,90,669
TOTAL	**7,13,39,747**	**-65,968**	**-7,12,73,779**	**-**	**-**	**-0**

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

SCHEDULE - 11
Other Current Assets

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Incidental (SVIT&SVFC)	7,13,39,747				7,13,39,747	
TDS Receivable	7,03,324			12,877	7,16,201	8,03,264
Other Current Assets				-	-	-
TOTAL	**7,20,43,071**	-	-	**12,877**	**7,16,201**	**8,03,264**

SCHEDULE - 12
Sundry Debtors

Sundry Debtors	15,840				15,840	15,840
	-			-	-	-
TOTAL	**15,840**	-	-	-	**15,840**	**15,840**

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

SRI SAI VIDYA VIKAS SHIKSHANA SAMITHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31ST, 2025

SCHEDULE - 13
Fee Collection

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Tuition Fees	32,21,92,014	1,65,52,108			33,87,44,122	25,39,41,628
TOTAL	**32,21,92,014**	**1,65,52,108**	-	-	**33,87,44,122**	**25,39,41,628**

SCHEDULE 14
Interest Income

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
FD Interest	27,36,519	-	-	-	27,36,519	10,01,387
Saving Bank Interest	1,43,635	-	-	-	1,43,635	59,456
Salary advance	2,48,284	-	-	-	2,48,284	4,12,093
Bescom Interest	46,079			-	46,079	9,351
Interest on Income Tax Refund				30,229	30,229	
TOTAL	**31,74,517**	-	-	**30,229**	**32,04,746**	**14,82,287**

SCHEDULE 15
Other Income

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Students						
Fine Collections	70,058	2,953	-	-	73,011	62,334
Graduation Fee	9,83,000	-	-	-	9,83,000	6,84,500
Books and Uniform	79,93,510	11,400	-	-	80,04,910	56,47,846
VTU Sports	-	-	-	-	-	-
Other Income	2,82,901		15,254		2,98,155	
Subscription Fees	1,03,900				1,03,900	
VTU Per capita	52,830	-	-	-	52,830	83,390
TOTAL	**94,86,198**	**14,353**	**15,254**	-	**95,15,805**	**64,78,070**

SCHEDULE 16
Other Receipts Liable For GST

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Mess Charges -SVIT	-		58,16,440		58,16,440	44,47,053
Mess Charges -SVFC		-	2,35,409		2,35,409	1,12,483
Canteen-SVIT	-		1,27,353		1,27,353	76,268
Hiring Charges -SVIT	-		1,47,604		1,47,604	2,65,046
Placement & Training -SVFC					-	1,27,440
Placement & Training -SVIT	-		1,64,999		1,64,999	6,88,035
TOTAL	-	-	**64,91,805**	-	**64,91,805**	**57,16,325**

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

SCHEDULE 17
Hostel Fee

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Hostel Fee SVIT	-		24,04,189		24,04,189	54,45,818
Hostel Fee SVFC		-	5,31,055		5,31,055	1,25,300
TOTAL	-	-	29,35,244	-	29,35,244	55,71,118

SCHEDULE 18
Collection from Bus Operation

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Transportation -SVIT	-		82,92,250		82,92,250	63,92,030
Transportation -SVFC		-	31,250		31,250	44,000
TOTAL	-	-	83,23,500	-	83,23,500	64,36,030

SCHEDULE 19
Grants utilized

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Grants	-				-	10,18,000
TOTAL	-	-	-	-	-	10,18,000

SCHEDULE 20
Employees Cost

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
ESI	2,59,670				2,59,670	2,20,384
Gratuity	18,16,717				18,16,717	14,23,551
Provident Fund	19,20,361				19,20,361	18,91,244
Salaries & Wages	14,81,77,671	51,27,001			15,33,04,672	12,05,63,083
TOTAL	15,21,74,419	51,27,001	-	-	15,73,01,420	12,40,98,262

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

SCHEDULE 21
Operating Expenses

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Students	-	-	-	-	-	6,61,500
Affiliation Fees	8,54,647	6,27,113	-	-	14,81,760	31,11,348
Student Insurance	3,84,031	62,543	-	-	4,46,574	3,93,525
Student refund	-	1,40,976			1,40,976	
Placement, Research and Training	-	56,846	-	-	56,846	62,34,246
Uniform Expenses	68,480	8,53,524	-	-	9,22,004	11,04,791
Sports & Cultural Expenses	10,01,820	1,33,574	-	-	11,35,394	24,137
Meeting Expense	-	-	-	-	-	9,95,826
BCU Fees	-	-	-	-	-	27,88,443
Visiting Faculty	22,59,350	3,44,750	-	-	26,04,100	1,85,700
Loss from Sale of Busses	-	-	-		-	-
Software Renewal charges		4,88,675			4,88,675	
Grant Expensed	-	-	-	-	-	3,45,000
Repairs and Maintenance Expenses						
Repairs and Maintenance Expenses	22,53,913	30	9,098	-	22,63,041	16,38,994
Consumables	5,01,745	9,896	-	-	5,11,641	15,19,292
TOTAL	**73,23,987**	**27,17,927**	**9,098**	**-**	**1,00,51,012**	**1,90,02,802**

SCHEDULE 23
Hostel Maintenance & Vehicle running Cost

Hostel Running Cost-SVIT	-		60,45,266		60,45,266	38,53,054
Hostel Running Cost-SVFC					-	
Vehicle Running Cost-SVIT	-		74,35,975		74,35,975	64,01,194
Vehicle Running Cost-SVFC					-	
TOTAL	**-**	**-**	**1,34,81,242**	**-**	**1,34,81,242**	**1,02,54,248**

SCHEDULE 24
Financial Expenses

Bank Charges	15,074	791		649	16,514	1,97,672
Bank OD Charges				1,20,012	1,20,012	864
Interest on loan	3,04,736				3,04,736	2,81,048
TOTAL	**3,19,811**	**791**	**-**	**1,20,661**	**4,41,262**	**4,79,584**

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

SCHEDULE 22
Administration Expenses

PARTICULARS	SVIT	SVFC	Incidental Business	SSVVSS	AMOUNT(in Rs.)	FY 2023-24
Advertisement	10,69,786	71,225			11,41,011	13,74,726
Audit Fee	15,000			2,50,000	2,65,000	1,50,000
BCU Inspection Charges		8,946			8,946	-
Conveyance	6,34,658	3,527			6,38,185	7,29,098
Cultural Activities					-	34,000
DSC Renewal	-				-	5,000
Electricity Charges	30,32,841				30,32,841	19,78,589
Food Safety	5,200				5,200	5,200
GC Meeting Expense	40,580	5,000			45,580	59,029
Insurance	1,88,723				1,88,723	2,41,657
Incentives to Student & faculty	2,39,500				2,39,500	
Office Expenditure	7,86,594				7,86,594	3,03,290
Other Remuneration (Exam conducting expense)	-				-	73,545
Newspaper & Periodicals	28,691				28,691	46,218
Patent Filling Fee	2,221				2,221	2,76,937
Postage and Telegram	14,184				14,184	12,947
Printing and Stationery	29,82,877	3,14,853			32,97,730	31,67,911
Professional Fee	5,85,000				5,85,000	32,800
Programme-related expenses	14,20,726				14,20,726	
Rates and Taxes	9,70,348				9,70,348	8,31,093
Refreshments Charges	67,258				67,258	1,28,639
Medical Care	1,23,815				1,23,815	1,15,500
Staff Selection Expense	13,000				13,000	26,624
Software Renewal Charges	13,21,618				13,21,618	26,48,136
Security Charges	25,69,520				25,69,520	16,23,365
Telephone Charges	75,726	4,197			79,923	37,578
Internet Charges	20,62,478				20,62,478	17,28,512
Water Charges	2,40,300				2,40,300	51,600
Guest-Remuneration-NonTeaching	7,548				7,548	-
Remuneration	66,264				66,264	-
cultural expenses	2,94,982				2,94,982	-
Student expenses	5,95,896				5,95,896	-
Donation	15,000				15,000	-
Student refund expense	51,32,571				51,32,571	-
CSE-Startup	15,000				15,000	-
FDP	1,31,468				1,31,468	-
FRR	99,000				99,000	-
Research & Training cost	9,45,159				9,45,159	-
ProjEx	1,72,951				1,72,951	-
Skill	2,35,621				2,35,621	-
Spon - Faculty	36,379				36,379	-
Spon - Student	29,568				29,568	-
Toppers meet	30,435				30,435	-
Training expenses	13,860		68,85,284		68,99,144	-
WS	5,78,911				5,78,911	-
Miscellaneous expenses	39,709	2,686			42,395	-
					-	
					-	
TOTAL	**2,69,30,964**	**4,10,434**	**68,85,284**	**2,50,000**	**3,44,76,682**	**1,56,81,994**

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

SCHEDULE-7
Fixed Assets

Particulars	W D V As on	Additions			Deletion	Total	Rate	Depreciation	W D V as on	W D V as on
	1-Apr-24	Before Sep	After Sep	Total			Dep	31-Mar-25	31-Mar-25	31-Mar-24
FA Electronics and Communication	**6,73,845**	**4,13,000**	**-**	**4,13,000**	-	**10,86,845**		**1,63,027**	**9,23,818**	**6,73,845**
Electronic Items	13,675		-	-	-	13,675	15%	2,051	11,624	13,675
FA Electronics and Engineering	6,60,171	4,13,000	-	4,13,000	-	10,73,171	15%	1,60,976	9,12,195	6,60,171
FA Electrical and Electronics	**24,17,385**	**24,924**	**99,301**	**1,24,225**	-	**25,41,610**		**2,49,196**	**22,92,414**	**24,17,385**
FA Electrical & Electronic Items	24,17,385	24,924	99,301	1,24,225	-	25,41,610	10%	2,49,196	22,92,414	24,17,385
FA Computer Science	**1,52,18,585**	**8,53,925**	**10,19,284**	**18,73,209**	-	**1,70,91,794**		**50,29,898**	**1,20,61,896**	**1,52,18,585**
FA Anti Virus software	23,452	-	-	-	-	23,452	40%	9,381	14,071	23,452
Antivirus Software(Computers)	3,845	-	-	-	-	3,845	40%	1,538	2,307	3,845
FA CSE (Computers)	97,27,582	-	-	-	-	97,27,582	40%	38,91,033	58,36,549	97,27,582
FA CCTV	8,11,213	-	87,910	87,910	-	8,99,123	15%	1,28,275	7,70,848	8,11,213
FA Printer	3,41,664	53,040	22,774	75,814	-	4,17,478	40%	1,62,436	2,55,042	3,41,664
FA Projector	25,53,393	8,00,885	-	8,00,885	-	33,54,278	15%	5,03,142	28,51,136	25,53,393
FA Wi-Fi	4,21,065	-	-	-	-	4,21,065	15%	63,160	3,57,905	4,21,065
FA Virtual Class Rooms	4,11,512	-	-	-		4,11,512	15%	61,727	3,49,785	4,11,512
FA Data Science Lab AMIL	1,69,363	-	-	-		1,69,363	15%	25,404	1,43,959	1,69,363
FA AIML Lab	1,69,367	-	-	-		1,69,367	15%	25,405	1,43,962	1,69,367
FA CSE Firewall	16,004	-	-	-		16,004	15%	2,401	13,603	16,004
FA CSE Smart Board	5,60,795	-	9,08,600	9,08,600		14,69,395	15%	1,52,264	13,17,131	5,60,795
Software Packages	9,331	-	-	-	-	9,331	40%	3,732	5,599	9,331
FA CSE/ISE	**35,28,476**	**25,18,897**	**30,44,820**	**55,63,717**	-	**90,92,193**		**11,35,467**	**79,56,726**	**35,28,476**
FA CSE/ISE	35,28,476	25,18,897	30,30,830	55,49,727	-	90,78,203	15%	11,34,418	79,43,785	35,28,476
FA CSE-Web Cam	-	-	13,990	13,990		13,990	15%	1,049	12,941	-
FA Mechanical	**8,12,913**	58,090	-	58,090	-	8,71,002		1,30,650	7,40,352	**8,12,913**
Carpenter work Mechanical lab	5,517	-	-	-	-	5,517	15%	828	4,689	5,517
FA Cadem Cam Lab	85,272	-	-	-	-	85,272	15%	12,791	72,481	85,272
FA Design Lab	86,356	-	-	-	-	86,356	15%	12,953	73,403	86,356
FA Machine shop lab	1,71,469	-	-	-	-	1,71,469	15%	25,720	1,45,749	1,71,469
FA Mechanical Forging Lab Tools	39,735	-	-	-	-	39,735	15%	5,960	33,775	39,735
FA Mechanical Foundry Lab	38,223	-	-	-	-	38,223	15%	5,733	32,490	38,223
FA Mechanical Lab	1,76,348	58,090	-	58,090	-	2,34,438	15%	35,166	1,99,272	1,76,348
FA Mechanical HMT Lab	80,492	-	-	-	-	80,492	15%	12,074	68,418	80,492
FA Mechanical Dept.	55,009	-	-	-	-	55,009	15%	8,251	46,758	55,009
FA Mechanical Dept.(Work Shop)	1,806	-	-	-	-	1,806	15%	271	1,535	1,806
FA Metrology & Measurement Lab	58,811	-	-	-	-	58,811	15%	8,822	49,989	58,811
FA Work Shop Material	13,874	-	-	-	-	13,874	15%	2,081	11,793	13,874
FA CIVIL LAB	**10,59,455**	-	-	-	-	10,59,455		1,58,919	9,00,536	**10,59,455**
FA Civil Department	3,31,712	-	-	-	-	3,31,712	15%	49,757	2,81,955	3,31,712
FA Civil Hydraulic Machinery	2,29,239	-	-	-	-	2,29,239	15%	34,386	1,94,853	2,29,239
FA Civil (Survey Lab)Instruments	1,29,908	-	-	-	-	1,29,908	15%	19,486	1,10,422	1,29,908
FA Concrete & Highway Material Testing Lab	1,65,181	-	-	-	-	1,65,181	15%	24,777	1,40,404	1,65,181
FA Environmental Engineering lab	59,224	-	-	-	-	59,224	15%	8,884	50,340	59,224
FA Geology Lab	18,683	-	-	-	-	18,683	15%	2,803	15,880	18,683
FA Geotechnical Engineering lab	1,25,508	-	-	-	-	1,25,508	15%	18,826	1,06,682	1,25,508
FA Physics Lab Equipment	**1,74,797**	**-**	**8,571**	**8,571**	-	**1,83,368**		**26,863**	**1,56,505**	**1,74,797**
FA Physics Lab	49,922	-	8,571	8,571	-	58,493	15%	8,131	50,362	49,922
FA Camera	46,250	-	-	-	-	46,250	15%	6,938	39,312	46,250
FA Stirrer	9,250	-	-	-	-	9,250	15%	1,388	7,862	9,250
FA Pillet	69,375	-	-	-	-	69,375	15%	10,406	58,969	69,375

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

FA Chemistry Lab Equipments	**5,24,128**	-	-	-	-	**5,24,128**		**78,618**	**4,45,510**	**5,24,128**
FA Centrifuge	84,575	-	-	-		84,575	15%	12,686	71,889	**84,575**
FA Furnace	1,69,575	-	-	-		1,69,575	15%	25,436	1,44,139	**1,69,575**
FA Weigh Bal	84,575	-	-	-		84,575	15%	12,686	71,889	**84,575**
FA Workstation	1,18,575	-	-	-		1,18,575	15%	17,786	1,00,789	**1,18,575**
FA Chemistry Lab Equipments	66,828	-	-	-	-	66,828	15%	10,024	56,804	66,828
FA Library Books	**17,46,212**	**4,03,688**	-	**4,03,688**	-	**21,49,900**		**3,22,485**	**18,27,415**	**17,46,212**
FA Library Books	13,15,995	4,03,688	-	4,03,688	-	17,19,683	15%	2,57,952	14,61,731	13,15,995
FA Library Journals	4,30,217	-		-	-	4,30,217	15%	64,533	3,65,684	4,30,217
FA Sports Equipment & Development	**4,57,242**	**87,161**	-	**87,161**	-	**5,44,403**		**81,660**	**4,62,743**	**4,57,242**
FA Sports Items	3,00,994	80,798	-	80,798	-	3,81,792	15%	57,269	3,24,523	3,00,994
FA Sports Drus	13,170	-		-	-	13,170	15%	1,975	11,195	13,170
FA Gym Equipments	1,43,078	6,363	-	6,363		1,49,441	15%	22,416	1,27,025	1,43,078
FA Building	**10,46,80,664**	**29,35,379**	**49,12,059**	**78,47,438**	-	**11,25,28,102**		**55,03,603**	**10,70,24,499**	**10,46,80,664**
Building Material	-	-		-		-	0%	-	-	-
Campus Road	6,05,643					6,05,643	5%	30,282	5,75,361	6,05,643
FA BUILDING-Sump		6,70,160	1,24,620	7,94,780		7,94,780	5%	36,623	7,58,157	
FA BUILDING-BlockIR A/c		11,49,178	25,91,370	37,40,548		37,40,548	5%	1,22,243	36,18,305	
Building	10,40,75,021	11,16,041	21,96,069	33,12,110	-	10,73,87,132	5%	53,14,455	10,20,72,677	10,40,75,021
TDS Software (SARAL)	-								-	-
TDS Software (SARAL)	-			-	-	-	40%	-	-	-
Furniture & Fixture	2,08,30,235	**26,85,363**	**26,76,787**	**53,62,150**	-	**2,61,92,383**		**24,85,402**	**2,37,06,981**	**2,08,30,235**
FA Furniture and Fixtures- Boardroom	68,481	-	-	-	-	68,481	10%	6,848	61,633	68,481
Carpenter Labour Charges-EE Drawing Table	4,269	-	-	-	-	4,269	10%	427	3,842	4,269
FA Furniture and Fixtures- Chem	6,619	-	-	-		6,619	10%	662	5,957	6,619
FA Furniture and Fixtures- CV	13,239	-	-	-		13,239	10%	1,324	11,915	13,239
EE Lab Furniture Account	45,411	-	-	-	-	45,411	10%	4,541	40,870	45,411
FA CSE Lab Furniture	94,280	-	-	-	-	94,280	10%	9,428	84,852	94,280
FA EC Lab Furniture Account	80,159	-	-	-	-	80,159	10%	8,016	72,143	80,159
FA EE Furniture & Fixture	9,746	-	-	-	-	9,746	10%	975	8,771	9,746
FA Geology Lab Furniture A/c	9,241	-	-	-	-	9,241	10%	924	8,317	9,241
FA Furniture and Fixtures	1,45,84,138	25,33,443	2,99,459	28,32,902	-	1,74,17,040	10%	17,26,731	1,56,90,309	1,45,84,138
FA Furniture and Fixtures- Placement	27,045	-	-	-	-	27,045	10%	2,705	24,340	27,045
FA Electrical Items	8,06,702	-	-	-	-	8,06,702	10%	80,670	7,26,032	8,06,702
FA Water Purifier	39,806	-	-	-	-	39,806	10%	3,981	35,825	39,806
FA Furniture and Fixtures- TV	8,413	-	-	-	-	8,413	10%	841	7,572	8,413
FA Furniture and Fixtures- ISE	20,226	-	-	-	-	20,226	10%	2,023	18,203	20,226
FA Furniture and Fixtures- Maths	6,619	-	-	-	-	6,619	10%	662	5,957	6,619
FA Furniture and Fixtures- MBA	2,76,895	1,00,000	2,25,000	3,25,000	-	6,01,895	10%	48,940	5,52,955	2,76,895
FA Furniture and Fixtures- ME	2,87,149	-	-	-	-	2,87,149	10%	28,715	2,58,434	2,87,149
FA Furniture and Fixtures- Phy	6,619	-	-	-	-	6,619	10%	662	5,957	6,619
FA Furniture and Fixtures- Sanitary Vending Machine	27,286	51,920	-	51,920	-	79,206	10%	7,921	71,285	27,286
FA Furniture and Fixtures- Biometric	16,259	-	-	-	-	16,259	10%	1,626	14,633	16,259
FA Furniture and Fixtures- Medical	10,497	-	-	-	-	10,497	10%	1,050	9,447	10,497
FA Furniture & Fixture-CSE-AIML	13,71,510	-	16,81,828	16,81,828		30,53,337	10%	2,21,242	28,32,095	13,71,510
FA Furniture & Fixture-CSE-DS	9,23,318	-	-	-		9,23,318	10%	92,332	8,30,986	9,23,318
FA Furniture & Fixture-ECE Lab	-	-	-	-		-	10%	-	-	-
FA Furniture & Fixtures - Lift	20,23,858	-	-	-		20,23,858	10%	2,02,386	18,21,472	20,23,858
FA Furniture & Fixture- (AC)			4,70,500	4,70,500		4,70,500	10%	23,525	4,46,975	
FA Furniture and Fixtures- Fixograph	62,450	-	-	-		62,450	10%	6,245	56,205	62,450

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

FA Building Fixtures	**70,67,189**	**2,12,659**	**44,79,603**	**46,92,262**	-	**1,17,59,450**		**14,27,946**	**1,03,31,504**	**70,67,189**
FA Bio Mass Water Heater	14,192		-	-	-	14,192	15%	2,129	12,063	14,192
FA Bore well	1,45,153	-	4,14,652	4,14,652	-	5,59,805	15%	52,872	5,06,933	1,45,153
FA CSE Network Cables	8,20,666	19,824	9,594	29,418	-	8,50,084	15%	1,26,793	7,23,291	8,20,666
FA EPBX	69,086	-	-	-	-	69,086	15%	10,363	58,723	69,086
FA Fire Extinguisher	10,19,847	-	-	-	-	10,19,847	15%	1,52,977	8,66,870	10,19,847
FA Generator(DG)	1,11,067	-	19,000	19,000	-	1,30,067	15%	18,085	1,11,982	1,11,067
FA Sewage Treatment Plant	3,00,249	42,832	39,98,257	40,41,089	-	43,41,338	15%	3,51,331	39,90,007	3,00,249
FA Telephone	3,036	-	-	-	-	3,036	15%	455	2,581	3,036
FA UPBX	11,122	-	-	-	-	11,122	15%	1,668	9,454	11,122
FA UPS	8,33,336	-	-	-	-	8,33,336	15%	1,25,000	7,08,336	8,33,336
FA Solar Grid	36,92,536	-	-	-		36,92,536	15%	5,53,880	31,38,656	36,92,536
FA Water Filter	41,625	1,50,003	-	1,50,003		1,91,628	15%	28,744	1,62,884	41,625
Welding Machine	5,274	-	38,100	38,100	-	43,374	15%	3,649	39,725	5,274
Vehicle	31,74,691	-	-	-	-	**31,74,691**		**4,76,203**	**26,98,488**	**31,74,691**
FA Vehicle Car - Breeza KA50-2023-24	9,25,130	-	-	-		9,25,130	15%	1,38,769	7,86,361	9,25,130
FA Vehicle Car - Breeza KA50-2023-24	16,59,773	-	-	-		16,59,773	15%	2,48,966	14,10,807	16,59,773
FA Vehicle Car -Eeco	4,93,487	-	-	-	-	4,93,487	15%	74,023	4,19,464	4,93,487
FA Vehicle Car -2013	96,301	-	-	-	-	96,301	15%	14,445	81,856	96,301
FA Computer-(Donation)	89,804	-	-	-	-	89,804	40%	35,922	53,882	89,804
Capital Work in Progress	15,62,60,392		-		-	15,62,60,392	0%	-	**15,62,60,392**	**15,62,60,392**
Capital Work in Progress	15,62,60,392	-	-	-	-	15,62,60,392	0%	-	15,62,60,392	15,62,60,392
Capital Work in Progress				-		-	0%	-	-	-
										0
Total	**31,87,16,014**	**1,01,93,085**	**1,62,40,425**	**2,64,33,510**	-	**34,51,49,523**		**1,73,05,859**	**32,78,43,664**	**31,87,16,014**

Fixed Assets	Incidental Business									
Particulars	**W D V As on**	**Additions**			**Deletion**	**Total**	**Rate**	**Depreciation**	**W D V as on**	**W D V as on**
	1-Apr-24	**Before Sep**	**After Sep**	**Total**			**Dep**	**31-Mar-25**	**31-Mar-25**	**31-Mar-24**
FA Kitchen Equipment	**3,61,059**	**49,94,302**	**2,65,440**	**52,59,742**	-	**56,20,801**		**7,10,564**	**49,10,237**	**3,61,059**
FA Canteen	66,565	8,99,625	2,65,440	11,65,065		12,31,630	5%	54,946	11,76,684	**66,565**
FA Canteen Equipments	58,463	-	-	-	-	58,463	15%	8,769	49,694	58,463
FA Hostel Mess (Kitchen Equip)	1,96,878	40,67,100	-	40,67,100	-	42,63,978	15%	6,39,597	36,24,381	1,96,878
Canteen FA Canteen 2		27,577	-	27,577		27,577	5%	1,379	26,198	-
Fixed Asset Hostel Mess	39,153	-	-	-	-	39,153	15%	5,873	33,280	39,153
FA Hostel	**1,76,27,717**	**3,70,38,180**	**1,08,60,637**	**4,78,98,817**	-	**6,55,26,533**		**35,51,813**	**6,19,74,720**	**1,76,27,717**
FA Hostel Building	1,65,60,753	2,69,85,615	86,02,549	3,55,88,164	-	5,21,48,917	5%	23,92,382	4,97,56,535	**1,65,60,753**
Solar Water Heater	2,71,097	-	-	-	-	2,71,097	15%	40,665	2,30,432	**2,71,097**
FA Electrical-Hostel		11,98,185	3,77,006	15,75,191		15,75,191	10%	1,38,669	14,36,522	
FA Hostel CCTV		1,46,314	-	1,46,314		1,46,314	15%	21,947	1,24,367	
FA Hostel HeatPump		12,79,987	-	12,79,987		12,79,987	15%	1,91,998	10,87,989	
FA Hostel Networking		1,57,669	4,26,098	5,83,767		5,83,767	15%	55,608	5,28,159	
FA Hostel Painting		16,49,656	9,40,995	25,90,651		25,90,651	5%	1,06,008	24,84,643	
FA Hostel Plumbing		11,33,484	2,66,120	13,99,604		13,99,604	5%	63,327	13,36,277	
FA Hostel RO Plant		1,230	-	1,230		1,230	15%	185	1,045	
FA Hostel-Water Dispenser		-	17,600	17,600		17,600	15%	1,320	16,280	
F A Hostel Furniture and Fixture	7,95,867	44,86,040	2,30,269	47,16,309	-	55,12,176	10%	5,39,704	49,72,472	7,95,867
Vehicle	**39,80,494**	**33,04,290**	-	**33,04,290**	-	**72,84,784**		**10,92,718**	**61,92,066**	**39,80,494**
FA Vehicle Tracking System	16,308	-	-	-	-	16,308	15%	2,446	13,862	16,308
FA Bus-Eicher-2022-23	19,82,093	-	-	-	-	19,82,093	15%	2,97,314	16,84,779	19,82,093
FA Bus-Eicher-2022-23	19,82,093	-	-	-	-	19,82,093	15%	2,97,314	16,84,779	19,82,093
FA Bus-Eicher-KA50B8016-2024-25	-	33,04,290	-	33,04,290		33,04,290	15%	4,95,644	28,08,646	
Total	**2,19,69,269**	**4,53,36,772**	**1,11,26,077**	**5,64,62,849**	-	**7,84,32,118**	-	**53,55,095**	**7,30,77,023**	**2,19,69,269**
Total	**34,06,85,283**	**5,55,29,857**	**2,73,66,502**	**8,28,96,359**	-	**42,35,81,641**		**2,26,60,954**	**40,09,20,687**	**34,06,85,283**

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

SRI VIDYA FIRST GRADE COLLEGE -ANNUAL REPORT - 2024-25

Fixed Assets

Particulars	Gross Block					Total	Rate of Dep	Depreciation	W D V as on	Net Block
	As On	Additions			Deletion			As on	As on	As on
	01-Apr-24	Before Sep	After Sep	Total				31-Mar-25	31-Mar-25	31-Mar-24
FA Building	85,518	9,790	38,286.00	48,076	0	1,33,594	5%	5,723	1,27,871	85,518
FA Projector	1,12,254	1,96,150		1,96,150	0	3,08,404	15%	46,261	2,62,143	1,12,254
FA Electrical and Electronics	5,687		69,463.00	69,463		75,150	15%	6,063	69,087	5,687
FA Furniture & Fixture	6,87,500	4,78,930	4,80,054.00	9,58,984		16,46,484	10%	1,40,646	15,05,838	6,87,500
FA Computer Networking	1,13,551	91,804		91,804	0	2,05,355	15%	30,803	1,74,552	1,13,551
FA Library	1,40,910	12,703		12,703	0	1,53,613	15%	23,042	1,30,571	1,40,910
FA Printer	12,277	20,000		20,000		32,277	15%	4,842	27,435	12,277
Total	11,57,697	8,09,377	5,87,803	13,97,180	-	25,54,877		2,57,378	22,97,499	11,57,697

SRI SAI VIDYA VIKAS SHIKSHANA SAMITHI (REGD) -ANNUAL REPORT - 2024-25

Fixed Assets

Particulars	W D V as on	Additions			Deletion	Total	Rate of Dep	Depreciation	W D V as on	Net Block
	01-Apr-24	Before Sep	After Sep	Total				31-Mar-25	31-Mar-25	31-Mar-24
I. Land and Building										
Land => Rajanukunte	4,37,12,245			-	-	4,37,12,245	0.00%	-	4,37,12,245	4,37,12,245
Total	4,37,12,245	-	-	-	-	4,37,12,245	-	-	4,37,12,245	4,37,12,245

CHANDAN HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi
BANGALORE 560 024

Notes to Accounts

1 Background:

1.1 **About the Trust**

Sri Sai Vidya Vikas Shikshana Samithi was registered on 8th Nov 2006, before the Sub-Registrar Bangalore North vide Book No. 4, Document No. BLN-4-00491-2006-07, CD No. BLND354 dated 8th Nov 2006. Sriyuths Prof. M.R. Holla, Er. Srinivasa Raju, Prof. A.M. Padma Reddy, N. Narayana Raju, Prof. R.C. Shanmukhaswamy, Prof Y. Jayasimha and CA. M. K. Manohar have joined together to form an educational trust under the name and style of **"Sai Vidya Institute of Technology"** & **"Sai Vidya First Grade College"** at Rajanukunte, Bangalore.

The trust has been registered with the following Authorities

Sl No	Particulars		Registration details
1	Director of Income Tax (Exemptions) U/s 12A of the Income Tax Act, 1961		DIT(E)/12A/Vol.-V/S-1749/W-2/ 2006-07 dated 4- Apr-07.
2	PAN		AAGTS 3181 E
3	TAN		BLRS 24258 D
4	GSTIN		29AAGTS3181E1ZB

1.2 **Income Tax Registration:**

Trust has been registered with Director of Income Tax (Exemptions) U/s 12A of the Income Tax Act, 1961 vide Registration Number DIT (E)/12A/Vol.-V/S-1749/W-2/2006-07 dated 4- Apr-07, w.e.f 8-Nov-06.

1.3 **Education Institute recognized by Government of Karnataka, VTU and AICTE:**

Trust has established and running an engineering college & First Grade College at Rajanukunte, Bangalore since academic year 2008-09 & 2020-21 as detailed in the table below:

1	VTU, Belgavi, approval for SVIT	VTU/ACA-LIC/2024-25/50/3806 Dt: 06.11.2024
2	AICTE, New Delhi, approval for SVIT	F. No. South-West/1-43659480994/2024/EOA/ Corrigendum-1 Dt: 22.05.2024
3	BCU Approval for SVFC	ಸಂಖ್ಯೆ: ಬೆ.ನ.ವಿ/ಕು.ಸ/ಸಂಯೋಜನ/2024-25 Dt: 15.11.24

2

2.1 **Basis of Presentation of Financial Statements**

The financial statements of the Trust have been prepared on mercantile basis of accounting as per the accounting standards and statements issued by the Institute of Chartered Accountants of India and in accordance with generally accepted Accounting Principles applicable in India.

2.2 **Method of Accounting:**

Trust has been generally following mercantile system of accounting except for donations which is accounted on receipt basis.

2.3 **Income:**

Donations, if any, are accounted on receipt basis. Interests on Fixed Deposits are accounted on accrual basis.

2.4 **Expenditure:**

Expenses are accounted on accrual basis and provision for known liabilities or loss made in the same year.

2.5 **Investments:**

Fixed Deposit is stated at cost plus the accrued interest during the year.

2.6 **Fixed Assets:**

Fixed Assets are accounted at cost of acquisition inclusive of inward freight, duties and taxes & other incidental expenses related to acquisition.

2.7 **Depreciation:**

Depreciation to be charged as per the rates prescribed by the Income Tax Rules, 1962 on written down value basis.

2.8 **Foreign Currency Transaction:**

There were no transactions in foreign currencies till the date of this Balance Sheet.

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

2.9 Income Tax:

As the entire income of the Trust is exempt under section 12A of the Income Tax Act, 1961, there does not arise any need for provision for income tax for the AY 2025-26.

2.10 Contingent Liability: NIL (Previous Year NIL).

2.11 Prior Period items and extraordinary items: - Nil (Previous Year NIL).

2.12 Previous years' figures have been regrouped and recast wherever necessary.

2.13

10. Details of the payment made to persons referred under section 13(3) during the previous year 2024-25:

(a) by way salary, allowances or otherwise:

SL No	Name of the Person	Serving in the capacity of		Nature of Payment	Amount
1	Prof.M R Holla	Director		Salary	12,00,000
2	Shri.Srinivas Raju R	Director Planning and Development		Salary	25,75,000
3	Prof.Jayasimha .Y	Dean-Academics & Professor		Salary	42,21,679
4	Prof.Shanmukha Swamy R.C	Dean-Administration & Professor		Salary	46,06,679
5	Prof.Padma Reddy A.M	Dean-Student Affairs & Professor		Salary	46,06,679
6	Smt.Mamatha M K	Registrar		Salay	10,70,701
		Total			1,82,80,738

This Note forms integral part of financial statement.

For Board of Trustees	In terms of our Audit Report of even date
(Dr A M Padma Reddy) Vice President	For Chandan Hegde & Associates Chartered Accountants F No.013013S
(R.Srinivas Raju) Secretary	CA Chandan Kumar Partner M No: 223310

Sri Sai Vidya Vikas Shikshana Samithi BANGALORE 560 024

CHANDAN HEGDE & ASSOCIATES CHARTERED ACCOUNTANTS

Place: Bengaluru

Date : 24-Oct-2025

UDIN: