

S.D.M EDUCATIONAL SOCIETY/TRUST
S.D.M. Institute of Technology, Ujire-574240

Balance Sheet as at 31st March, 2025.			
Particulars	Schedule	Current Year 2024-2025	Previous Year 2023-2024
SOURCE OF FUNDS			
Capital Fund	A	20,000,000.00	20,000,000.00
Reserves & Surplus	B	129,695,643.31	60,251,730.05
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	21,384,258.19	22,542,900.20
Total		171,079,901.50	102,794,630.25
APPLICATION OF FUNDS			
Fixed Assets	E	36,649,233.00	29,680,092.00
Investments	F	0.00	0.00
Current Assets, Loans & Advances	G	134,430,668.50	73,114,538.25
Misc. Expenditure (Not written off)	H	0.00	0.00
Total		171,079,901.50	102,794,630.25

Examined with Books and Vouchers produced before us and found correct.

For RAO KUMAR & CO.,
CHARTERED ACCOUNTANTS
F.R.N 022564S

Dr. ASHOK KUMAR T
Principal

Place: UJIRE

Date: 06-08-2025



K.B. PRASANNA KUMAR, Partner
Membership No. 019708
UDIN:

PLACE: MANGALORE

DATE:

SDM EDUCATIONAL SOCIETY/TRUST
S.D.M. Institute of Technology, Ujire - 574240

Income & Expenditure Account for the year ended 31st March, 2025			
Particulars	Schedule	Current Year 2024-2025	Previous Year 2023-2024
INCOME			
Income from Services	I	181,645,117.06	155,102,017.88
Income from Assets & Investments	J	638,920.52	500,244.00
Grants & Donations	K	357,716.00	1,277,862.00
Other Income	L	12,522.20	213,942.00
Total		182,654,275.78	157,094,065.88
EXPENDITURE			
Core Operative Expenses	M	12,182,725.00	7,340,952.00
General Operative Expenses	N	1,610,412.00	1,516,505.00
Remuneration to Employees	O	84,502,173.00	81,037,850.00
Establishment Maintenance	P	6,054,859.52	4,117,866.00
Administrative Expenses	Q	1,046,042.00	826,572.00
Interest Payments	R	0.00	0.00
Total		105,396,211.52	94,839,745.00
Cash Surplus / (Deficit)		77,258,064.26	62,254,320.88
Depreciation	E	7,814,151.00	6,640,057.00
Pre-Operative Expenses w/o		0.00	0.00
Net Surplus / (Deficit)		69,443,913.26	55,614,263.88
Notes to Accounts	S	0.00	0.00

Examined with Books and Vouchers produced before us and found correct.
For RAO KUMAR & CO.,
CHARTERED ACCOUNTANTS
F.R.N 022564S

Dr. ASHOK KUMAR T
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S.D.M EDUCATIONAL SOCIETY/TRUST
S.D.M. Institute of Technology, Ujire - 574240

Schedules to Balance Sheet as at 31st March, 2025

Particulars	List	Current Year 2024-2025	Previous Year 2023-2024
Capital Fund (Schedule-A)			
Balance at the beginning of the year		20,000,000.00	20,000,000.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Total		20,000,000.00	20,000,000.00
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)	E		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Other Reserves (as per list)	1		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Surplus			
Balance at the beginning of the year		60,251,730.05	34,637,466.16
Additions during the year		69,443,913.26	55,614,263.89
Deductions during the year		0.00	30,000,000.00
Balance at the closing of the year		129,695,643.31	60,251,730.05
Total		129,695,643.31	60,251,730.05
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0.00	0.00
Loans from Others (as per list)	3	0.00	0.00
Total		0.00	0.00
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	4,600,194.00	6,035,215.00
Deposits & Advances from Others(as per list)	5	0.00	0.00
University Fees Collected & Payable (as per li	6	8,929,974.00	8,201,654.00
Sundry Creditors (as per list)	7	45,351.00	527,620.00
Miscellaneous Current Liabilities (as per list)	8	7,808,739.19	7,778,411.20
Advances from sister units (as per list)	9	0.00	0.00
Total		21,384,258.19	22,542,900.20



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Schedules to Balance Sheet as at 31st March, 2025.

Particulars	List	Current Year 2024-2025	Previous Year 2023-2024
Fixed Assets (Schedule-E)			
Land		0.00	0.00
Constructions		0.00	0.00
Furniture		7,346,189.00	6,463,635.00
Vehicles		3,252,682.00	3,826,685.00
Machinery & Equipment		11,987,435.00	12,719,082.00
Computers & Software		11,803,678.00	4,506,900.00
Library		1,751,573.00	1,693,451.00
Miscellaneous Items		507,676.00	470,339.00
Total		36,649,233.00	29,680,092.00
Investments (Schedule-F)			
Deposits in Scheduled Banks (as per list)	10	0.00	0.00
Investments in Mutual Funds (as per list)	11	0.00	0.00
Investments in Others (as per list)	12	0.00	0.00
Total		0.00	0.00
Current Assets, Loans & Advances (Schedule-G)			
Inventories (as per list)	13	63,001.00	122,307.00
Cash & Bank Balances (as per list)	14	4,682,425.86	15,217,905.23
Fees Receivable from Students (as per list)	15	6,610,125.00	5,448,707.00
Security & Misc. Deposits (as per list)	16	3,724,574.00	3,714,574.00
Advances to Vendors (as per list)	17	0.00	0.00
Loans & Advances to Staff (as per list)	18	106,500.00	174,000.00
Sundry Debtors (as per list)	19	0.00	0.00
Miscellaneous Current Assets (as per list)	20	3,836,484.57	3,923,620.57
Advances to sister units (as per list)	21	115,407,558.07	44,513,424.45
Total		134,430,668.50	73,114,538.25
Misc. Expenditure (Not written off) (Schedule-H)			
Pre-Operative Expenses			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Accumulated Deficit			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Total			



SDM EDUCATIONAL SOCIETY/TRUST
S.D.M. Institute of Technology, Ujire-574240

Schedules to I & E Account for the year ended 31st March, 2025			
Particulars	List	Current Year 2024-2025	Previous Year 2023-2024
Income from Services (Schedule-I)			
Tuition & Administrative Fees (as per list)	22	180,454,834.00	154,217,596.00
Miscellaneous Fees (as per list)	23	1,120,713.06	748,121.88
Income from Other Core Services (as per list)	24	0.00	0.00
Income from Peripheral Services (as per list)	25	69,570.00	136,300.00
Total		181,645,117.06	155,102,017.88
Income from Assets & Investments (Schedule-J)			
Rent from Students		0.00	0.00
Rent from Employees		0.00	0.00
Rent from Others		0.00	0.00
Interest from Banks		526,837.00	363,545.00
Interest from Others		112,083.52	136,699.00
Returns on Investments		0.00	0.00
Total		638,920.52	500,244.00
Grants & Donations (Schedule-K)			
Grants from Central & State Govt.,		357,716.00	1,277,862.00
CSR Grants		0.00	0.00
Other Grants		0.00	0.00
Donations		0.00	0.00
Total		357,716.00	1,277,862.00
Other Income (Schedule-L)			
Profit on disposal of assets		0.00	160,514.00
Credit Balances Written Off		0.00	0.00
GST Collections		12,522.20	53,428.00
Miscellaneous Income (as per list)	26	0.00	0.00
Total		12,522.20	213,942.00



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Schedules to I & E Account for the year ended 31st March, 2025.			
Particulars	List	Current Year 2024-2025	Previous Year 2023-2024
Core Operative Expenses (Schedule-M)			
Expenses on Teaching Services (as per list)	27	7,258,205.00	4,718,580.00
Expenses on Other Core Services (as per list)	28	1,491,997.00	0.00
Expenses on Peripheral Services (as per list)	29	0.00	0.00
Expenses on Extranous Activities (as per list)	30	2,291,733.00	1,555,962.00
Philanthropic Expenditure (as per list)	31	1,140,790.00	1,066,410.00
Total		12,182,725.00	7,340,952.00
General Operative Expenses (Schedule-N)			
Affiliations & Subscriptions		642,500.00	624,000.00
Advertisement & Publicity		787,411.00	824,810.00
Frieght & Cartage		260.00	80.00
Research and Development		167,719.00	14,189.00
G S T Expenses		12,522.00	53,426.00
Loss on disposal of assets		0.00	0.00
Debit Balances Written Off		0.00	0.00
Total		1,610,412.00	1,516,505.00
Remuneration to Employees (Schedule-O)			
Salaries to Employees (Aided-Staff.)		0.00	0.00
Salaries to Employees (Management-Staff)		76,825,672.00	71,559,837.00
Allowances to Employees		48,730.00	13,597.00
Honorariums		247,730.00	190,100.00
Employer's Contribution to PF		3,113,401.00	3,169,101.00
Employer's Contribution to ESIC		227,658.00	326,296.00
Leave Encashments		1,784,733.00	704,348.00
Gratuity		2,254,249.00	5,074,571.00
Total		84,502,173.00	81,037,850.00
Establishment Maintenance (Schedule-P)			
Electricity Charges		1,215,230.52	766,120.00
Fuel for Vehicles		95,637.00	78,727.00
Fuel for Machinery		519,753.00	430,960.00
Water Charges		0.00	0.00
Rent Payments		0.00	0.00
Housekeeping Expenses		147,953.00	156,822.00
Security Maintenance Expenses		0.00	0.00
Gardening Expenses		151,151.00	144,900.00
Insurance		196,827.00	150,763.00
Repairs & Maintenance (as per list)	32	3,728,308.00	2,389,574.00
Total		6,054,859.52	4,117,866.00



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Schedules to I & E Account for the year ended 31st March, 2025.

Particulars	List	Current Year 2024-2025	Previous Year 2023-2024
Administrative Expenses (Schedule-Q)			
Bank Charges		0.00	0.00
Printing & Stationery		100,840.00	85,580.00
Postage & Couriers		8,536.00	7,346.00
Telecom Expenses		17,793.00	18,447.00
Conveyance		895.00	2,183.00
Travelling Expenses		45,856.00	49,706.00
Staff Welfare Expenses		246,753.00	198,940.00
Staff Recruitment & Training Expenses		241,670.00	252,851.00
Rates & Taxes		314,086.00	146,408.00
Hospitality Expenses		40,208.00	36,352.00
Professional/Consultancy Fees		14,500.00	14,015.00
Audit fees		14,000.00	14,000.00
Miscellaneous Expenses		905.00	744.00
Total		1,046,042.00	826,572.00
Interest Payments (Schedule-R)			
Interest to Banks		0.00	0.00
Interest to Others		0.00	0.00
Total		0.00	0.00

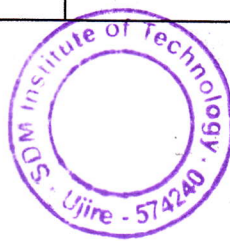


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Lists attached to Schedules of Balance Sheet as at 31st March, 2025			
Particulars	List	Current Year 2024-2025	Previous Year 2023-2024
Other Reserves	1		
Total		0.00	0.00
Loans from Banks	2		
Total		0.00	0.00
Loans from Others	3		
Total		0.00	0.00
Deposits & Advances from Students	4		
List of students advances - Annexure 2, 2A		739,194.00	2,633,215.00
Cautions Deposit		3,861,000.00	3,402,000.00
Total		4,600,194.00	6,035,215.00
Deposits & Advances from Others	5		
Total		0.00	0.00
University Fees Collected & Payable	6		
VTU Teachers Development Fund		37,634.00	32,034.00
VTU Students Welfare Fund		121,064.00	109,864.00
University Exam Fee		8,207,729.00	7,716,494.00
University Registration Fee		343,475.00	296,070.00
Revaluation Fee		220,072.00	47,192.00
Total		8,929,974.00	8,201,654.00
Sundry Creditors	7		
P. C. Pai & Co. Ujire		0.00	0.00
Shreyas Enterprises		37,091.00	54,785.00
MESCOM Ujire, Belthangady		0.00	0.00
TARAS (Solar energy)		0.00	0.00
Kushmandini Xerox		0.00	0.00
Sri Siddivinayaka Enterprises		0.00	0.00
Manjushri Printers		0.00	0.00
Finance Officer VTU Belagavi		0.00	0.00
BSNL Belthangady		0.00	0.00
B A C CE		0.00	0.00
Deputy Chief Electrical Inspector		8,260.00	8,254.00
Post Office Ujire		0.00	0.00
A I C T E / I S T E		0.00	0.00
YOURS IT Solutions		0.00	0.00
DLITHE		0.00	126,261.00
HYDAC (INDIA) Private Limited		0.00	338,320.00
Total		45,351.00	527,620.00



Miscellaneous Current Liabilities	8		
Salaries (Employee Liability) Payable		5,846,852.00	5,669,331.00
Rent Collected and payable		167,325.00	171,675.00
Tax Deducted at Source		421,092.00	375,269.00
Employees Contribution to PF		237,540.00	230,289.00
Employees Contribution ESIC		3,428.00	7,699.00
Profession Tax		16,400.00	16,400.00
LIC/GIC Premiums		87,653.00	94,305.00
Employers' PF Payable		247,537.00	239,971.00
Employers' ESIC Payable		17,043.00	29,556.00
Staff Welfare Fund		128,445.00	145,300.00
Red_Cross (Young)Unit		528,381.00	506,710.00
Minority Education Loan		0.00	200,000.00
Other Liabilities		40,751.49	29.50
G S T Collected & Payable		5,056.00	3,919.00
Honorarium payable to Guest Staff (O/s)		39,800.00	0.00
Examination Remuneration Payable		8,934.70	42,304.70
Suryamitra National Institute of Solar		12,501.00	11,989.00
ICT Skill Development Society		0.00	33,664.00
Total		7,808,739.19	7,778,411.20
Advances from sister units	9		
Total		0.00	0.00
Deposits in Scheduled Banks	10		
Total		0.00	0.00
Investments in Mutual Funds	11		
Total		0.00	0.00
Investments in Others	12		
Total		0.00	0.00
Inventories	13		
Closing stock of Consumables		63,001.00	122,307.00
Total		63,001.00	122,307.00
Cash and Bank Balances	14		
AXIS Bank A/C. No.920010052655784		1,434,211.00	1,536,251.96
B K BARODA A/c: 71370200000244		611,351.80	2,682,191.61
B K BARODA A/c: 71370100016630		2,614,362.06	9,461,811.66
SDMIT Suryamitra A/c:71370100008663		22,501.00	11,989.00
NAIN Opex Fund A/c:71370100004608		0.00	1,004,900.00
NAIN Student Project A/c:71370100004609		0.00	520,761.00
Total		4,682,425.86	15,217,905.23
Fees Receivable from Students	15		
Students Fees Receivable - Annexure - 1,1A		6,610,125.00	5,448,707.00
Total		6,610,125.00	5,448,707.00



Security & Misc. Deposits	16		
MESCOM Deposit		1,853,946.00	1,853,946.00
TARAS Solar Power		1,856,400.00	1,856,400.00
TELECOM Deposit		2,628.00	2,628.00
GAS Cylinder Deposit		1,600.00	1,600.00
LIBRARY Deposit at NITK		10,000.00	0.00
Total		3,724,574.00	3,714,574.00
Advances to Vendors	17		
		0.00	0.00
Total		0.00	0.00
Loans & Advances to Staff	18		
Sushanth Kumar		20,000.00	0.00
Ganesh Poojary		13,000.00	49,000.00
Suresh Naika		10,000.00	0.00
Shalini		0.00	35,000.00
Vasanth		0.00	90,000.00
Jayakumar		28,000.00	0.00
Prashantha Kumar		6,000.00	0.00
Praveen Attender		16,000.00	0.00
Ramesh Naika		13,500.00	0.00
Total		106,500.00	174,000.00
Sundry Debtors	19		
		0.00	0.00
Total		0.00	0.00
Miscellaneous Current Assets	20		
Prepaid Expenses		125,930.00	119,927.00
Axis Bank - ATM SDMIT		7,023.00	5,105.00
BSNL Telecom Tower SDMIT		37,600.00	19,473.00
SDMIT Canteen Abhijith Jain		6,246.00	5,168.00
M/s. Kone Elevator India Ltd.		0.00	2,439.00
SDMTI (Polytechnic)		63,434.00	83,577.00
Airtel (INDUS) Tower		59,747.57	48,245.57
Chamundi solutions (Kushmandini) Xerox		1,406.00	1,388.00
Scholarship from PMKSS - AICTE		0.00	141,652.00
SDMIT Power Laundry (Snow White)		4,084.00	3,327.00
Fee Recievable from KEA		3,523,214.00	3,493,319.00
DLITHE		7,800.00	0.00
Total		3,836,484.57	3,923,620.57
Advances to sister units	21		
SDM Educational Society Ujire		115,407,558.07	44,513,424.45
Total		115,407,558.07	44,513,424.45



SDM EDUCATIONAL SOCIETY/TRUST
S.D.M. Institute of Technology, Ujire - 574240

Lists attached to I & E Account for the year ended 31st March, 2025.			
Particulars	List	Current Year 2024-2025	Previous Year 2023-2024
Tuition and Administrative Fees	22		
Tuition Fees		180,454,834.00	154,217,596.00
Total		180,454,834.00	154,217,596.00
Miscellaneous Fees	23		
Application Fees		182,400.00	194,150.00
Laboratory Penal Fee		376,135.00	371,275.00
Library Books Penal Fee		18,515.00	19,195.00
Bosch Rexroth Lab (Internship) Fee		118,900.00	56,960.00
Other (Penal) Fee		374,263.06	106,541.88
Students seminar Fees		50,500.00	0.00
Total		1,120,713.06	748,121.88
Income from Other Core Services	24		
Total		0.00	0.00
Income from Peripheral Services	25		
Scrap (materials) Sales		0.00	72,881.00
Sponsorship Fee		0.00	10,169.00
Testing & Misc. Service Charges		62,790.00	53,250.00
Seminar Registration Fee		6,780.00	0.00
Total		69,570.00	136,300.00
Miscellaneous Income	26		
Total		0.00	0.00
Expenses on Teaching Services	27		
Lab consumables (Phy/Ch/EE/EC/CS labs)		228,674.00	201,858.00
Lab (Work Shop- Mech/Civil) consumable		11,591.00	8,186.00
Application & prospectus Expenses		14,768.00	22,683.00
Reading room Expenses		279,880.00	271,849.00
Sports & Games Expenses		467,429.00	380,458.00
Identity card expenses		33,563.00	34,197.00
Teaching - Printing & Stationery		94,155.00	64,725.00
Examination & stationery Expenses		660,014.00	453,197.00
College Magazine Expenses		2,700.00	3,928.00
Internet expenses		3,051,996.00	2,427,036.00
PTA Expenses		54,785.00	19,680.00
Prof. body ISTE membership expenses		83,003.00	91,533.00
Placement & Training activities		1,789,653.00	238,017.00
Students Safety/Health Insurance		113,890.00	105,630.00
Students activities expenses		176,546.00	156,798.00
Inspection (LIC/AICTE) Expenses		193,448.00	98,128.00
BoschRexroth Training Unit Expenses		2,110.00	106,200.00
Hand (syllabus) Book Expenses		0.00	34,477.00



Total		7,258,205.00	4,718,580.00
Expenses on Other Core Services	28		
Grants Expenses		1,491,997.00	0.00
Total		1,491,997.00	0.00
Expenses on Peripheral Services	29		
Total		0.00	0.00
Expenses on Extranous Activities	30		
Function conducting expenses		190,542.00	206,034.00
Seminar and workshops expenses		398,262.00	234,655.00
Cultural & Character Course Fee Expenses		606,528.00	924,000.00
College annual Day Expenses		1,008,044.00	0.00
NSS and NCC Activities Expenses		21,272.00	86,403.00
Orientation programme Expenses		67,085.00	102,790.00
NAIN Opex Project Expenses		0.00	2,080.00
NAIN Student Project Expenses		0.00	0.00
Total		2,291,733.00	1,555,962.00
Philanthropic expenditures	31		
Mgt., Scholarship (Fee concessions)		1,140,790.00	1,066,410.00
Total		1,140,790.00	1,066,410.00
Repairs & Maintenance	32		
R & M On Electrical fittings		252,612.00	104,511.00
R & M On Furniture		62,097.00	160,998.00
R & M On Immovable Assets (Buildings)		2,161,557.00	242,059.00
R & M On Machinery & Equipment		886,150.00	1,344,670.00
R & M On Computers		117,737.00	173,173.00
R & M On Vehicle		50,025.00	21,618.00
R & M On STP Plant		198,130.00	342,545.00
R & M On Library Books		0.00	0.00
Total		3,728,308.00	2,389,574.00



S.D.M. Institute of Technology,Ujire-574240

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2025.

Sl. No.	Particulars	Gross Block				Depreciation					Net Block	
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0.00	0	0	0	0.00
2	Civil Constructions	0	0	0	0	0	0	0.00	10	0	0	0.00
3	Furniture	23,757,793	0	1,619,655	25,377,448	17,294,158	0	737,101.00	10	18,031,259	7,346,189	6,463,635.00
4	Vehicles	8,358,595	0	0	8,358,595	4,531,910	0	574,003.00	15	5,105,913	3,252,682	3,826,685.00
5	Machinery & Equipment	59,512,125	0	1,313,504	60,825,629	46,793,043	0	2,045,151.00	15	48,838,194	11,987,435	12,719,082.00
6	Computers & Software	33,420,266	0	11,374,423	44,794,689	28,913,366	0	4,077,645.00	40	32,991,011	11,803,678	4,506,900.00
7	Library	9,766,521	0	352,033	10,118,554	8,073,070	0	293,911.00	15	8,366,981	1,751,573	1,693,451.00
8	Miscellaneous Items	1,895,835	0	123,677	2,019,512	1,425,496	0	86,340.00	15	1,511,836	507,676	470,339.00
	Total	136,711,135	0	14,783,292	151,494,427	107,031,043	0	7,814,151.00		114,845,194	36,649,233	29,680,092.00
	Previous Year	131,756,093	1,354,543	6,309,585	136,711,135	101,646,043	1,255,057	6,640,057		107,031,043	29,680,092	30,110,050.00

Examined with Books and Vouchers produced before us and found correct.

For RAO KUMAR & CO.,
CHARTERED ACCOUNTANTS
F.R.N 022564S

Dr. ASHOK KUMAR T
Principal

K. B. PRASANNA KUMAR, Partner
Membership No.019708
UDIN:

Place: UJIRE
DATE: 06.08.2025



PLACE: MANGALORE
DATE: