INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the accompanying financial statements of **"Siddaganga Institute of Technology"** Tumkur-572103 which comprises the Balance Sheet as at March 31, 2026, the Statement of Income & Expenditure for the year ended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

1) In the case of Balance Sheet, of the state of affairs of the **"Siddaganga Institute of Technology"** as at 31st March 2026.

2) In case of the Income and Expenditure Account, of the Surplus, being Excess of Income over Expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are Independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We further report that:

a) We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.

b) In our opinion, proper books of account as required by law have been kept by the Institute, so far as appears from our examination of those books.

c) the Balance Sheet and Income and Expenditure Account dealt with by this report, are in agreement with the books of accounts.

for B.R.V. GOUD & CO.,
Chartered Accountants
F. R. No: 000992S

B.R.V. GOUD & Co. CHARTERED ACCOUNTANTS B'LORE-70

(A B Shiva Subramanyam)
Partner
M.No: 201108

Place : Tumkur
Date : 21/09/2026

SIDDAGANGA INSTITUTE OF TECHNOLOGY, TUMKUR - 572 103
BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	Note	As At 31.03.2026	As At 31.03.2025
I	**SOURCES OF FUNDS:**			
	Sree Siddaganga Education Society	A	44,27,42,203	38,02,81,267
	Government & Project Grants	B	3,51,52,238	3,92,00,007
	TEQIP Loan	C	6,49,07,400	6,49,07,400
	Current Liabilities	D	5,29,08,910	7,69,45,380
	TOTAL		59,57,10,751	56,13,34,054
II	**APPLICATION OF FUNDS:**			
	Property, Plant & Equipments:	E		
	Gross Block		1,03,88,68,597	1,01,29,88,025
	LESS: Depreciation Block		84,37,30,918	80,15,48,150
	Net Block		19,51,37,678	21,14,39,875
	CURRENT ASSETS:			
	Investments & Deposits	F	16,78,59,429	16,31,80,649
	Loans & Advances	G	7,33,21,534	10,89,34,794
	SIT Group of Hostels		5,12,64,701	3,50,76,609
	Cash & Bank Balances	H	10,81,27,410	4,27,02,127
	TOTAL		59,57,10,751	56,13,34,054

Significant Accounting Policies & Other Notes to Accounts

As per our report of even date.,
for B.R.V.Goud & Co.,
Chartered Accountants
F.R.No: 000992S

B.R.V. GOUD & CO. CHARTERED ACCOUNTANTS B'LORE-70

(Sree Siddalinga Swamigalu)
President

(A.B.Shiva Subramanyam)
Partner
M.No: 201108

(T.K.Nanjundappa)
Secretary

(Prof. S V Dinesh)
Principal

Place : Tumkur
Date : 21.09.2026

SIDDAGANGA INSTITUTE OF TECHNOLOGY, TUMKUR - 572 103
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

	PARTICULARS	Note	2025-26	2024-25
A	**INCOME:**			
	Fee Collections	I	86,51,31,647	77,72,76,465
	Other Income	J	3,76,19,028	3,95,59,988
	Interest Income	K	1,35,15,963	1,36,85,248
	Deferred Income	L	3,20,247	4,18,408
	Income - SIT Group of Hostels		9,73,13,169	9,04,54,991
	TOTAL (A)		**1,01,39,00,053**	**92,13,95,100**
B	**EXPENDITURE:**			
	Salaries & Employee Benefits	M	54,20,73,038	53,01,48,355
	Office Expenses	N	81,51,410	30,23,167
	Administrative Expenses	O	4,49,08,018	4,65,78,539
	Departmental Expenses	P	4,25,43,901	3,19,37,722
	Other Expenses	Q	9,15,95,635	8,49,10,707
	Expenses - SIT Group of Hostels		8,03,78,343	8,77,74,681
	Depreciation-SIT	E	4,21,82,774	4,41,27,951
	Depreciation-SIT Group of Hostels		7,46,735	9,54,494
	TOTAL (B)		**85,25,79,854**	**82,94,55,615**
C	**Surplus/(Deficit) during for the year Transferred to Capital Fund (A-B)**		**16,13,20,199**	**9,19,39,485**

Significant Accounting Policies & Other Notes to Accounts

As per our report of even date.,
for B.R.V.Goud & Co.,
Chartered Accountants
F.R.No: 000992S

(Sree Siddalinga Swamigalu)
President

(A.B.Shiva Subramanyam)
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(Prof. S V Dinesh)
Principal

Place : Tumkur
Date : 21.09.2026

SIDDAGANGA INSTITUTE OF TECHNOLOGY, TUMKUR - 572 103

Notes FORMING PART OF BALANCE SHEET AS At 31ST MARCH 2026

Note	PARTICULARS	As at 31.03.2026	As at 31.03.2025
A	SREE SIDDAGANGA EDUCATION SOCIETY :		
	As per previous Balance sheet	38,02,81,267	40,14,04,715
	Receipts during the year	60,11,40,736	48,69,37,068
	Surplus/(Deficit) for the year	16,13,20,199	9,19,39,485
		1,14,27,42,203	98,02,81,267
	Less: Payments during the year	70,00,00,000	60,00,00,000
	TOTAL	44,27,42,203	38,02,81,267
B	GOVERNMENT & PROJECT GRANTS		
	As per Sub-Schedule "B1"	3,51,52,238	3,92,00,007
	TOTAL	3,51,52,238	3,92,00,007
C	TEQIP LOAN :		
	As per previous Balance sheet	6,49,07,400	6,49,07,400
	TOTAL	6,49,07,400	6,49,07,400
D	CURRENT LABILITIES & PROVISIONS		
	(a) ADVANCES & DEPOSITS:-		
	SRP Environ Systems Security Deposits	7,04,498	7,04,498
	Library & Laboratory Caution Deposit	62,01,495	58,22,995
	Club of Robotics	42,450	50,950
	F R F Contribution to Gurukula Trust	52,211	52,211
	Security Deposit - Landscape & Housekeeping	9,84,060	2,04,000
	Total (a)	79,84,714	68,34,654
	b) DEPOSITS :		
	Library Book Deposit	2,51,501	2,51,501
	Temple Contribution	27,300	27,300
	SSES House Building Advance (PRINCIPAL)	22,228	22,228
	Alumni Association	29,08,517	22,10,667
	Total (b)	32,09,546	25,11,696
	C) OTHER FUNDS :		
	DR M N Channabasappa Endowment	1,56,26,941	1,53,49,285
	Students Aid Fund	31,54,940	27,59,040
	Contribution to Math Fund	2,35,529	2,12,729
	Prof T Gangadharlah Endowment Fund	10,00,000	10,00,000
	Total (c)	2,00,17,410	1,93,21,054

	d) OTHER LABILITIES:		
	ESI	(1,51,798)	(95,479)
	Amount to be Refunded	15,87,673	15,67,569
	Group Savings Linked Insurance	2,44,875	84,693
	Certificate Programme	1,56,000	72,000
	Indian Red Cross Society	12,21,900	12,16,700
	Student Development Fund	1,11,525	1,10,525
	Hackathon 2024	-	23,000
	Summer Art Classes	45,600	-
	Scholarship & Concessions	1,11,35,022	1,04,89,523
	Spic Macay	13,51,567	12,72,387
	NATA	1,53,907	1,53,907
	Security Deposit Icrederity Info Services Pvt Ltd	10,000	10,000
	Salary Recoveries	1,51,001	1,50,181
	VTU Funds	65,396	1,05,907
	Computer Society of India	7,57,700	3,89,865
	Teachers Welfare Fund	8,98,200	7,19,700
	Membership fee SITCCS	(5,74,000)	(1,65,090)
	Contribution to S S Math dasohanidhi	79,379	79,379
	Founders Birthday	17,75,334	13,58,034
	Salary payable	-	3,02,82,438
	Digital Marketing for Business Growth A Hands on AI Workshop	21,000	-
	Emission Testing Center	1,100	-
	FDP on Artificial Intelligence by Hand	1,000	-
	Finance for Non Finance Executive	32,650	-
	ICECIT 2025	67,920	-
	Professional Membership Fee	40,950	-
	Testing Services Mechanical Engineering	24,300	-
	Employees Contribution to PF	7,51,850	7,41,951
	GST	(2,62,810)	(2,89,213)
	TOTAL (d)	2,16,97,240	4,82,77,976
	TOTAL (a+b+c+d)	5,29,08,910	7,69,45,380
F	INVESTMENTS AND DEPOSITS:		
	Fixed Deposit-Karnataka Bank:		
	General FD	1,52,62,536	2,02,62,536
	Endowment FD	1,23,00,830	1,17,58,538
	Dr M N C Endowment FD	37,25,000	37,25,000
	Corpus Funds	3,12,35,073	2,87,89,509
	Staff Development Fund	3,15,08,710	2,90,41,723
	Maintenance Fund	3,15,08,713	2,90,41,725
	Depreciation Fund	3,15,08,710	2,90,41,723
	Prof T Gangadharaiah Endowment FD	10,00,000	10,00,000
	Accrued Interest	98,09,857	1,05,19,895
	TOTAL	16,78,59,429	16,31,80,649
G	ADVANCES & DEPOSITS :		
	a) Advances to:-		
	Departments	2,39,50,684	3,90,22,583
	Departmental Association	40,60,174	38,24,251
	TDS	8,48,168	13,61,498
	Other Deduction & Security Deposit	(63,125)	(63,125)
	Siddaganga Urban Co- Op Bank Ltd	3,400	3,400
	SSET	12,80,631	7,80,631
	Education Loan	3,50,000	-
	NTSR Fund	29,874	(65,427)
	SITECH Co- Op Society Short Term Loan	6,124	6,124
	EMPLOYEES & OTHERS :		
	Other Advances to Staff	10,91,170	13,22,435
	Salary Advance	3,00,894	2,97,894
	TOTAL (a)	3,18,57,995	4,64,90,264

	b).DEPOSITS:		
	Court Deposit	23,000	23,000
	Gas Cylinder Deposit	1,426	1,426
	IOC Deposits	800	800
	Caution Deposit	1,11,000	1,11,000
	BESCOM Deposits	26,51,636	26,51,636
	Telephone Deposit	15,650	15,650
	VSNL	1,000	1,000
	BSNL Deposit	20,000	20,000
	TOTAL (b)	28,24,512	28,24,512
	c)FEES OUTSTANDING :	3,86,39,027	5,96,20,018
	TOTAL (c)	3,86,39,027	5,96,20,018
	TOTAL (a+b+c)	7,33,21,534	10,89,34,794
H	CASH & BANK BALANCES :		
	Dhanalakshmi Bank	5,33,998	16,58,995
	Karnataka Bank (SB No.323)	7,90,39,264	1,79,48,665
	KARNATAKA BANK A/C NAIN Opex Fund - 110672	19,803	19,803
	KARNATAKA BANK DR MNC ENDOWMENT A/C 10936701	13,98,542	11,52,133
	Karnataka Bank (AICTE A/c No.7508)	6,89,825	6,71,178
	State Bank of India	41,32,732	24,88,175
	KCTU karnataka Bank - Chemical 112327	91,356	91,356
	Karnataka Bank- BISEP A/c No. 112285	3,027	3,027
	Karnataka Bank- IEEE SIT SB 1101501	6,86,965	3,52,874
	Karnataka Bank BTFS 109618	4,558	4,438
	KARNATAKA BANK - Nano Mission - DST A/c No 110601	7,44,521	7,44,521
	UCO Bank	1,39,66,247	98,45,562
	Karnataka Bank COE (SB No. 954001)	3,16,438	3,16,438
	Karnataka Bank TEQIP-II A/c -109371	12,495	11,509
	Karnataka Bank - AICTE Idea Lab 7682000100012101	7,55,839	4,24,314
	KARNATAKA BANK - DRPO PI - 107120	98	98
	KBL Smarts -111555	8,15,937	8,15,937
	Karnataka Bank VGST - CHE A/c No111114	9	32,785
	Karnataka Bank SIT Incubation - 114088	1,719	1,719
	Union Bank SERB PI Dr ManjunathC T ME 349902010052	3,450	-
	Karnataka Bank VGST PI Dr Poornima CH-33801	5,454	-
	KArnataka Bank Principal SIT AICTE 11465601	3,31,672	3,23,240
	Karnataka Bank KCTU NAND - 112328	92,323	92,323
	ICICI BANK SIT DBT BRD Scheme 109401004843	8,555	-
	Canara Bank Main Branch A/c No 0522101024030	1,52,812	71,523
	Karnataka Bank Principal DRDO PI NRS	1,299	1,263
	Karnataka Bank VGST PI Dr B T Venkatesh EC 0019401	47,962	14,05,358
	Karnataka Bank VGST- PI Dr Anil Rao CHE 115726	7,49,919	1,26,390
	Karnataka Bank VGST PI Veena Karjigi 11572401	2,21,051	2,89,510
	Karnataka Bank PI HKE Latha112598	-	62,878
	Karnataka Bank VGST PI R Suresh 112597	2,000	2,000
	Karnataka Bank -104222	8,23,208	8,23,208
	Karnataka Bank -- A/c No 10533	21,88,542	21,88,542
	Karnataka Bank VGST CV PI Mamatha 114737	25,063	29,189
	Karnataka Bank VGST MED PI Virupakshi Auradi 114731	54,506	80,249
	Karnataka Bank VGST MED PI Virupakshi Auradi MED 114	12,320	12,320
	Karnataka BAnk VTU RGS PI Dr Adarsh 115058	-	1,57,862
	Cash in Hand	1,93,900	4,32,746
	TOTAL	10,81,27,410	4,27,02,128

As per our report of even date.,
for B.R.V.Goud & Co.,
Chartered Accountants
F.R.No: 0009925

(Sree Siddalinga Swamigalu)
President

(T.K.Nanjundappa)
Secretary

B.R.V. GOUD & Co. CHARTERED ACCOUNTANTS B'LORE-70

(A.B.Shiva Subramanyam)
Partner
M.No: 201108

(Prof. S V Dinesh)
Principal

Place : Tumkur
Date : 21.09.2026

SIDDAGANGA INSTITUTE OF TECHNOLOGY, TUMKUR-572 103

NotesFORMING PART OF INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2026

Note	PARTICULARS	2025-26	2024-25
I	FEES COLLECTIONS :-		
	Tuition Fees	62,11,50,165	55,19,18,769
	Laboratory Fee	1,05,80,935	86,83,000
	Sports Fees	19,79,500	21,95,000
	Library RR	18,76,419	19,09,925
	Magazine	5,93,850	6,41,100
	Student & General Amenities (Campus upkeeping)	2,90,07,111	2,86,79,406
	Medical Examination Fee	16,29,800	17,49,400
	Development Fee	2,95,67,355	2,38,97,110
	Departmental Association	23,63,530	23,18,440
	Cultural Activities	19,91,500	24,96,350
	Hand Book	3,95,900	4,27,500
	Identity Cards	2,30,890	2,43,410
	Blue Book	23,68,200	15,83,150
	Library Book Bank	40,32,500	43,40,500
	Internet Fee	59,38,500	64,12,500
	Industry Institution Interaction	1,13,30,990	1,11,26,160
	Admission Fees	2,38,600	4,35,480
	ISTE	1,79,950	3,33,645
	National Foundation for Teacher Welfare	96,350	-
	Application Fees	1,08,620	6,47,450
	SIT Autonomous Exam Fees	2,60,57,450	2,47,09,882
	NASA	46,000	17,870
	Library Computers and Learning Materials MBA	29,64,000	23,83,050
	Membership for Professional Bodies (MBA)	17,160	79,170
	Uniform to Students	9,31,000	(3,11,479)
	Welfare Activities	6,70,000	5,00,000
	Books & Course Material (MBA)	37,06,400	21,59,206
	Graduation fee	9,74,830	9,70,950
	Convocation fee	2,37,217	8,16,570
	Skill Lab Fee	8,34,00,000	7,92,90,000
	Subject Regn. Fee VTU	68,32,708	64,92,973
	Eligibility Fee for non Karnataka VTU	3,21,500	-
	E - Resources Consortium fee VTU	45,43,150	45,82,750
	Students Sports Development Fund VTU	12,50,700	10,27,800
	Sports Fee VTU	14,22,669	7,47,053
	Career Guidance Development Fund VTU	2,08,860	1,57,490
	University Development Fund VTU	30,88,500	31,29,250
	Cultural Activities - VTU	4,05,450	5,700
	NSS VTU	1,67,160	1,79,120
	Indian Red Cross Membership fee VTU	2,03,750	47,350
	Karnataka Students Welfare Fund VTU	1,03,475	1,425
	Karnataka Teachers Benefit Fund VTU	1,04,475	1,11,950
	Womens Cell VTU	83,550	80,390
	Kannada Books VTU	9,228	59,700
	E-Learning VTU	17,21,750	

	TOTAL	86,51,31,647	77,72,76,465
J	OTHER INCOME :-		
	R & D Institution Overhead	-	3,69,565
	NF for TWF	30,945	1,06,870
	ICSSES 2023	-	10,88,000
	ACM Annual Global Membership	1,50,150	
	Comed-K / Other Exams	3,54,524	(257)
	Siddaganga TBI Incubation services Charges	1,62,000	88,800
	Seminar & Symposium (Income)	18,450	-
	Amounts written back	-	2,44,634
	Extensive Survey Project		2,60,000
	Miscellaneous	60,53,219	31,65,481
	MIP	-	4,389
	House Keeping		3,53,362
	Study Tour	17,09,650	5,15,950
	IEEE SIT	8,04,643	-
	IEEE Photonics and Comsoc Joint Chapter	35,400	-
	MCA - PidePippers Club	-	74,499
	Skill Development Centre	1,51,000	70,781
	Industrial Training (Civil)	63,42,000	82,28,500
	Placement charges	79,70,056	1,13,30,100
	Departmental Consultancy Charges	36,41,491	50,88,649
	Gymnasium Fees	2,25,000	2,72,100
	Training Consultancy	99,70,500	82,98,565
	TOTAL	3,76,19,028	3,95,59,988
K	INTEREST INCOME :-		
	Interest on Fixed Deposit	1,08,49,426	1,12,05,195
	SB Interest	26,66,537	24,80,053
	TOTAL	1,35,15,963	1,36,85,248

L	**DEFERRED INCOME**		
	AICTE Grants	52,748	62,056
	TEQIP Grants	1,34,307	1,57,922
	VTU Grants	18,929	22,269
	BT FINISHING SCHOOL Grants	29,209	34,404
	TEQIP PHASE II	45,220	75,367
	COE Grants	39,835	66,390
	TOTAL	**3,20,247**	**4,18,408**
M	**SALARIES & EMPLOYEE BENEFITS :-**		
	Salaries to Staff	49,88,81,912	47,87,79,024
	Management Contribution to PF	92,63,001	95,34,796
	Leave Encashment	1,11,98,502	1,59,83,363
	Uniform to Staff	75,713	78,922
	PF Administrative Charges	7,72,096	9,37,739
	ESI Employers' Contribution	-	-
	Staff Gratuity	2,05,84,041	2,25,85,696
	Research Assistant	12,97,773	22,48,815
	TOTAL	**54,20,73,038**	**53,01,48,355**
N	**OFFICE EXPENSES :-**		
	Office Contingency	6,77,361	3,49,304
	Postage	42,870	40,570
	Telephone charges	2,61,969	2,37,624
	Mediclaim Insurance - Students	19,58,800	6,20,210
	Mediclaim Insurance - Staff	41,12,598	6,74,511
	Printing & Stationery	2,79,059	2,70,185
	Travelling Expenses	8,15,777	8,25,164
	Office Xerox Expenditure	2,976	5,599
	TOTAL	**81,51,410**	**30,23,167**
O	**ADMINISTRATIVE EXPENSES :-**		
	Advertisement Charges	19,75,370	14,77,840
	Audit Fees	1,47,500	1,47,500
	Building Maintenance	99,86,241	1,06,08,500
	Vehicle Maintenance	3,92,370	15,04,559
	Bank Charges	5,661	(57,176)
	Cash Award to Students	1,57,714	2,05,200
	Registration Fee	37,96,000	5,66,500
	Yoga Class	-	45,000
	Education Fair	38,25,000	15,50,000
	Electricity Charges	1,01,02,095	97,28,551
	Exam Remuneration	1,24,10,215	1,87,66,367
	Generator Maintenance	6,85,680	8,22,485
	House Rent	11,75,372	7,29,995
	Insurance on Equipments	2,48,800	2,10,000
	Co-Curricular Activities	-	2,73,218
	TOTAL	**4,49,08,018**	**4,65,78,539**

P	DEPARTMENTAL EXPENSES (Recurring) :-		
	Architecture	23,88,138	9,10,214
	Bio-Technology	5,26,639	2,95,169
	Chemical Engineering	22,58,551	11,07,407
	Chemistry	4,52,842	6,39,449
	Civil Engineering	16,25,624	14,51,996
	Computer Science	37,90,045	29,03,051
	Construction & Maintenance (R)	-	-
	Electrical Engineering	5,36,016	3,88,128
	Centre of Robotics and Automation	92,108	75,600
	CYPHRETEK LABORATORY	3,186	-
	IQAC (R)	6,31,243	5,67,024
	Nano	1,09,246	52,929
	Electronics Engineering Dept. (R)	13,95,571	7,92,576
	Industrial Engineering & Management	1,98,802	2,76,630
	Information Science	6,85,848	8,67,101
	Instrumentation Technology	5,39,818	10,90,760
	Library	5,57,603	3,06,562
	Contribution to Grant	-	24,52,296
	MBA	54,20,229	10,75,782
	MCA	6,65,063	3,21,422
	Mathematics	69,709	56,712
	Mechanical Engineering	18,16,549	11,14,585
	Library & RR MBA	2,87,196	3,44,725
	Organic Waste Converter	9,19,823	8,91,945
	Physics	65,625	75,879
	Sports	19,69,818	24,36,525
	Waste Water Recycling Plant	1,07,459	2,64,753
	Telecommunication Engg	6,06,194	8,01,154
	Health Centre	21,07,476	11,37,652
	Reverse Osmosis plant	4,60,525	5,31,804
	SIT Exam Centre	58,20,817	36,80,318
	CET	-	62,000
	Seminar /Conference/Work Shop/Competition	12,53,711	18,83,354
	Training & Placement	51,82,427	30,82,220
	TOTAL	4,25,43,901	3,19,37,722

Q	OTHER EXPENSES :-		
	Accreditation A/c	11,43,997	70,811
	Internet Charges	11,19,439	14,25,836
	Affiliation (VTU)	3,74,000	-
	Graduation Day Expenses	19,75,316	9,24,673
	NCC	57,131	2,51,804
	Books & Course Material (MBA)	8,40,856	26,87,049
	NSS Fee	5,78,973	3,46,165
	Dean Academic	10,06,130	12,29,998
	Court Fee	3,000	1,68,400
	Dissertation Allowance	64,762	85,000
	Exhibition Expenses	41,900	1,22,780
	ICSSES 2025	8,26,033	-
	Survey Camp	2,60,000	-
	Travelling Expenses	-	15,626
	ISO Processing Expenses	1,59,300	77,880
	Guruvandana A/c	6,70,691	10,71,810
	MBA Dept Advance	-	7,00,000
	Echo Club	5,04,174	6,53,921
	Refreshment Charges	2,86,683	4,63,311
	Incubation Center	8,44,299	6,96,941
	AICTE/COA Inspection & Processing Charges	7,07,500	9,66,600
	EPABX Maintenance	55,885	12,458
	Agricultural & Industrial Exhibition-2022	91,755	-
	Hostel Vehicle	7,49,691	-
	Management contribution to Grant	9,66,304	-
	Professional Fee	7,05,585	-
	Seminar & Symposium (Exp)	92,604	-
	Idea Lab	6,500	(1,05,080)
	VTU Exam Remuneration	1,760	6,500
	International Conference on Recent Developments in Mechanical Engineering	54,400	3,11,920
	Departmental Testing Charges	20,18,705	32,05,168
	Sports Development Fee	3,46,500	-
	Career Guidance Development Fund	2,50,640	1,67,330
	Cultural Activities - VTU	4,89,150	3,43,900
	E-Learning VTU	37,67,020	3,78,950
	Eligibility Fee VTU	14,25,500	1,44,500
	NSS VTU	27,905	1,720
	University Development Fund VTU	37,18,000	32,78,250
	Students Sports Development Fund VTU	8,84,800	10,52,350
	Karnataka Sports Development Fund VTU	8,53,800	-
	Karnataka Students Welfare Fund VTU	1,68,000	
	NF for TWF VTU	3,07,900	-
	Sports Fee VTU	10,01,050	7,81,553
	Womens Cell VTU	50,145	42,160
	E - Resources Consortium fee VTU	56,21,774	49,55,024
	Cultural Activities	23,00,860	22,47,674
	Departmental Association A/C	24,28,316	21,43,834
	Training Consultancy	-	4,000
	Industrial Training (Civil)	-	12,91,222

	Skill Development Centre	97,29,201	53,37,676
	Skill Development Lab (R)		
	Placement Service Consultancy	55,78,743	1,28,10,694
	Student & General Amenities (Campus upkeeping)	3,48,48,774	3,45,40,300
	Industry Institution Interaction	8,59,000	-
	Uniform to Students	7,31,185	
	TOTAL	9,15,95,635	8,49,10,707

As per our report of even date.,
for B.R.V.Goud & Co.,
Chartered Accountants
F.R.No: 000992S

(Sree Siddalinga Swamigalu)
President

(A.B.Shiva Subramanyam)
Partner
M.No: 201108

(T.K.Nanjundappa)
Secretary

(Prof. S V Dinesh)
Principal

Place : Tumkur
Date : 21.09.2026

SIDDAGANGA INSTITUTE OF TECHNOLOGY, TUMKUR - 572 103

Property, Plant & Equipments As on 31.03.2026

SCHEDULE - E

(Amount in Rs.)

PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
I.ASSETS (GENERAL)											
Ambulance	15	3,74,100				3,74,100	3,64,820	1,392	3,66,212	7,888	9,280
Architecture Dept.	15	90,09,877		5,13,300		95,23,177	59,37,163	4,99,405	64,36,568	30,86,609	30,72,714
Biotech	15	64,20,070				64,20,070	46,28,162	1,68,786	48,96,948	15,23,122	17,91,908
Bore well A/c	15	9,13,119				9,13,119	8,37,477	11,346	8,48,823	64,296	75,642
Building A/C	10	22,21,22,474	40,36,812	34,42,434	1,80,482	22,94,21,238	15,22,05,399	75,67,510	15,97,72,910	6,96,48,328	6,99,17,074
Canteen Equipments	15	6,38,153				6,38,153	5,95,321	6,425	6,01,746	36,407	42,832
Chemical Engineering Dept.	15	1,74,57,040	1,57,298			1,76,14,340	1,19,58,453	8,48,383	1,28,06,836	48,07,504	54,98,589
Chemical Engineering Dept. (cap) R & D	15	18,210				18,210	5,214	1,949	7,164	11,046	12,996
Continuum Education Centre	15	86,27,999				86,27,999	60,48,523	86,921	61,35,444	4,92,555	5,79,476
Chemistry Dept.	15	69,85,190	53,666	17,700		70,56,556	53,77,956	2,50,462	56,28,419	14,28,137	16,07,233
Chemistry Dept. R & D	15	21,79,363				21,79,363	16,66,736	76,894	17,43,630	4,35,733	5,12,627
Civil Engg. Dept	15	3,19,34,361	10,800	2,42,300		3,21,87,461	2,65,70,104	8,24,431	2,73,94,535	47,92,925	53,64,256
Cycle Stand	5	1,91,027				1,91,027	1,18,942	3,604	1,22,547	68,480	72,085
Diesel Generator	15	48,97,729				48,97,729	46,89,440	31,243	47,20,683	1,77,046	2,08,289
Electrical Engg. Dept.	15	2,49,09,569				2,49,09,569	2,33,54,835	2,33,210	2,35,88,045	13,21,523	15,54,734
Electronics Dept. R & D	15	3,16,950	14,20,000			17,36,950	2,78,129	2,18,823	4,96,952	12,39,998	38,821
Electronics Engg.	15	3,19,90,427	2,42,833	-		3,22,33,260	2,08,72,905	17,04,053	2,25,76,959	96,56,301	1,11,17,521
EPABX	15	14,89,203				14,89,203	12,46,271	36,440	12,82,711	2,06,492	2,42,932
Furniture & Fixture	10	4,18,28,033				4,18,28,033	3,68,63,414	4,96,462	3,73,59,876	44,68,156	49,64,618
Gymnasium	15	40,62,266				40,62,266	38,35,129	34,071	38,69,200	1,93,066	2,27,137
Health Centre	15	3,51,018				3,51,018	3,27,939	3,462	3,31,401	19,617	23,079
Industrial Engg & Management	15	43,41,018	48,902	58,900		44,48,812	34,60,050	1,43,897	36,03,947	8,44,865	8,80,960
Information Science	15	50,59,599				50,59,599	35,93,841	2,19,864	38,13,704	12,45,895	14,65,759
Instrumentation Technology	15	1,55,13,506	7,34,267	1,03,422		1,63,51,195	1,13,53,152	7,41,950	1,20,95,102	42,56,093	41,60,353
Innovative & product Development	15	13,42,363				13,42,363	11,24,181	32,727	11,56,908	1,85,455	2,18,182
Nano-Tech	15	4,59,76,302				4,59,76,302	3,88,47,345	10,69,344	3,99,16,688	60,59,614	71,28,957
Toyota Corolla	15	18,59,870				18,59,870	16,28,653	34,683	16,63,335	1,96,535	2,31,217
Bio Tech dept. (capital)	15	2,40,247				2,40,247	1,52,472	13,166	1,65,638	74,609	87,775
Instrumentation Technology Dept. (capital)	15	1,35,642				1,35,642	1,10,940	3,705	1,14,646	20,996	24,702
Internet	15	2,67,46,254	88,795	14,32,092		2,82,67,141	1,45,04,995	19,56,915	1,64,61,910	1,18,05,231	1,22,41,258
TOTAL (A)		51,59,30,970	67,93,373	58,10,148	1,80,482	52,83,54,009	38,25,57,964	1,74,21,524	39,99,79,487	12,83,74,522	13,33,73,007

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PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
Library	15	2,66,97,084	20,26,719	13,28,946	7,66,722	2,92,86,027	2,22,17,105	18,75,676	2,12,92,781	59,93,246	44,79,979
Mechanical Engineering	15	3,06,99,745	6,28,240	49,324		3,13,77,309	2,41,46,340	10,80,946	2,52,27,286	61,50,023	65,53,405
Mathematics	15	7,94,786				7,94,786	5,98,072	29,507	6,27,579	1,67,207	1,96,714
Mathematics Comp.	40	3,47,751				3,47,751	3,39,042	3,484	3,42,525	5,226	8,709
MTTF	15	19,17,089				19,17,089	18,06,012	16,662	18,22,673	94,415	1,11,077
Office Capital	15	19,55,375	1,77,000	38,232		21,70,607	12,47,193	1,35,645	13,81,838	7,87,770	7,08,183
Architecture Comp.	40	41,08,071				41,08,071	38,05,286	1,21,114	39,26,400	1,81,671	3,02,785
Biotech Computers	40	28,20,030				28,20,030	15,14,689	5,22,137	20,36,825	7,83,205	13,05,341
Computer Science Eng. Computers cap	40	3,29,51,279				3,29,51,279	1,97,20,364	52,92,366	2,50,12,730	79,38,549	1,32,30,915
Civil Engg Computers	40	61,63,767				61,63,767	39,36,234	6,91,013	48,27,247	13,36,520	22,27,533
Instrumentation Technology Comp	40	53,32,212	47,200			53,79,412	37,80,377	6,39,614	44,19,991	9,59,421	15,51,835
Info Science Computers	40	1,09,78,011				1,09,78,011	69,97,325	15,92,274	85,89,600	23,88,411	39,80,686
Computer Science & Engg Dept.	40	8,46,44,868	17,12,685	12,11,535		8,75,69,088	7,57,09,985	45,01,334	8,02,11,319	73,57,769	89,34,883
Office Computers	40	29,58,979				29,58,979	28,57,504	40,590	28,98,094	60,885	1,01,475
Chemical Engineering Comp.	40	34,75,695				34,75,695	23,22,839	4,61,142	27,83,982	6,91,713	11,52,856
Electrical Engg. Dept.Comp.	40	54,07,247				54,07,247	47,18,744	2,75,401	49,94,145	4,13,102	6,88,503
Electronics Engg. Comp.	40	99,93,910				99,93,910	64,66,713	14,10,879	78,77,592	21,16,318	35,27,197
Industrial Engg & Management Comp	40	25,12,528				25,12,528	18,75,955	2,54,629	21,30,584	3,81,944	6,36,573
Library Comp.	40	10,40,487				10,40,487	10,40,075	165	10,40,240	247	412
Mechanical Engineering Comp.	40	1,03,14,592				1,03,14,592	93,11,197	4,01,358	97,12,555	6,02,037	10,03,395
Telecommunication Engg Comp.	40	40,91,800				40,91,800	40,00,885	36,366	40,37,251	54,549	90,915
Training & Placement Comp.	40	42,30,259				42,30,259	40,24,447	82,325	41,06,772	1,23,487	2,05,812
SIT Exam Center Comp.	40	25,34,239		9,70,448		35,04,687	23,28,499	2,76,386	26,04,885	8,99,802	3,05,740
Physics Dept.	15	24,51,084	81,420			25,32,504	18,54,355	1,01,722	19,56,077	5,76,426	5,96,728
Physics Dept. (Cap) R&D	15	14,79,672				14,79,672	10,02,139	71,630	10,73,769	4,05,903	4,77,533
Water Cooler	15	7,24,515				7,24,515	7,05,629	2,863	7,08,292	16,224	19,087
Solar Light	15	8,10,025				8,10,025	7,63,762	6,940	7,70,701	39,324	46,263
SIT Exam Center	15	30,60,044				30,60,044	22,61,605	1,19,766	23,81,371	6,78,673	7,98,438
Sports Capital	15	19,64,157				19,64,157	16,43,676	48,072	16,91,748	2,72,409	3,20,481
Telecommunication Engg	15	1,08,02,349				1,08,02,349	84,15,726	3,57,994	87,73,719	20,28,630	23,86,624
Training & Placement	15	37,01,987				37,01,987	27,90,983	1,36,651	29,27,633	7,74,354	9,11,005
Reverse Osmosis Plant	15	47,35,940				47,35,940	41,33,136	90,421	42,23,557	5,12,383	6,02,804
Organic Waste Convertor	15	14,17,045				14,17,045	13,20,583	14,469	13,35,052	81,992	96,462
Physics Computer (Cap)	40	33,760				33,760	33,601	64	33,665	95	159
Robotics Lab (Cap)	40	5,04,062	43,053	7,29,897		12,77,012	4,99,382	1,65,073	6,64,454	6,12,558	4,680
Electrical Engineering (Cap) R & D	15	3,44,091				3,44,091	1,98,489	21,840	2,20,329	1,23,762	1,45,602
Civil Engineering Dept (Cap) R & D	15	9,39,352		3,800		9,43,152	3,52,244	88,351	4,40,595	5,02,557	5,87,108
Computer Science & Engg (Cap) R & D	15	76,780				76,780	45,267	4,727	49,994	26,786	31,513
Incubation Center (Cap)	15	1,84,31,049		51,10,767		2,35,41,816	93,06,452	17,51,997	1,10,58,449	1,24,83,367	91,24,597
Skill Development Llap	40	36,36,028				36,36,028	28,47,768	3,15,304	31,63,072	4,72,956	7,88,260
Chemistry Computer Cap	40	4,76,677	2,615			4,79,292	2,36,835	97,303	3,33,338	1,45,954	2,40,642
TOTAL (B)		31,15,58,422	47,18,932	94,42,949	7,66,722	32,49,53,581	24,31,75,513	2,25,36,198	26,57,11,711	5,92,41,870	6,83,82,909
GRAND TOTAL (I)		82,74,89,393	1,15,12,305	1,52,53,097	9,47,204	85,33,07,591	62,57,33,477	3,99,57,721	66,56,91,198	18,76,16,393	20,17,55,916

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PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
II.ASSETS (AICTE) :											
Electrical	15	8,43,869	-	-	-	8,43,869	8,33,593	1,541	8,35,134	8,735	10,276
Electronics Dept.	15	12,71,645	-	-	-	12,71,645	12,49,065	3,387	12,52,452	19,193	22,580
Computer Science Dept.	15	30,28,234	-	-	-	30,28,234	29,88,808	5,914	29,94,721	33,513	39,426
Chemical Engg Dept.	15	39,36,808	-	-	-	39,36,808	37,99,412	20,609	38,20,021	1,16,787	1,37,396
Mechanical Dept.	15	12,53,515	-	-	-	12,53,515	12,33,516	3,000	12,36,516	16,999	19,999
Civil Engg Dept.	15	-	-	-	-	-	-	-	-	-	-
Library	15	5,33,000	-	-	-	5,33,000	5,27,478	828	5,28,307	4,693	5,522
Instrumentation Tech.	15	5,15,594	-	-	-	5,15,594	4,68,850	7,012	4,75,861	39,733	46,744
Information Science & Engg.	15	6,78,300	-	-	-	6,78,300	6,08,591	10,456	6,19,048	59,252	69,709
TOTAL (II)		1,20,60,965	-	-	-	1,20,60,965	1,17,09,313	52,748	1,17,62,061	2,98,904	3,51,652

PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2026
III.ASSETS (TEQIP) :											
Books	15	1,26,91,174	-	-	-	1,26,91,174	1,21,40,158	82,652	1,22,22,811	4,68,363	5,51,016
Civil Works	15	3,09,08,621	-	-	-	3,09,08,621	2,91,73,136	2,45,323	2,95,18,459	11,90,162	16,35,485
Computers	40	2,57,31,621	-	-	-	2,57,31,621	2,57,31,603	7	2,57,31,610	11	18
Equipments	15	3,21,84,092	-	-	-	3,21,84,092	3,06,76,801	2,26,094	3,09,02,895	12,81,197	15,07,291
Furniture	10	10,11,764	-	-	-	10,11,764	9,56,417	5,535	9,61,951	49,813	55,347
TOTAL (III)		10,25,27,272	-	-	-	10,25,27,272	9,87,78,115	5,59,611	9,93,37,726	31,89,546	37,49,157

PARTICULARS	Rate %	GROSS BLOCK								NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
IV.ASSETS (VTU):											
Equipments	15	12,27,918	-	-	-	12,27,918	11,01,725	18,929	11,20,654	1,07,264	1,26,193
TOTAL (IV)		12,27,918	-	-	-	12,27,918	11,01,725	18,929	11,20,654	1,07,264	1,26,193

PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
V.ASSETS (BT Finishing School):											
Computers & Software's	40	29,67,470	-	-	-	29,67,470	29,67,266	82	29,67,348	122	204
Equipments	15	18,89,500	-	-	-	18,89,500	16,95,317	29,127	17,24,444	1,65,056	1,94,183
TOTAL (V)		48,56,970	-	-	-	48,56,970	46,62,583	29,209	46,91,792	1,65,178	1,94,387

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PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
VI.ASSETS(TEQIP PHASE II):											
Books, library & Software	40	1,54,42,659	-	-	-	1,54,42,659	1,53,29,609	45,220	1,53,74,829	67,830	1,13,050
TOTAL (VI)		1,54,42,659	-	-	-	1,54,42,659	1,53,29,609	45,220	1,53,74,829	67,830	1,13,050

PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
VII.ASSET(CDE)											
Software	40	52,65,532	-	-	-	52,65,532	51,38,452	10,832	52,49,284	16,248	27,080
Equipment & books	40	78,67,786	-	-	-	78,67,786	77,95,280	29,003	78,24,281	43,505	72,506
TOTAL (VII)		1,31,33,318	-	-	-	1,31,33,318	1,30,33,731	39,835	1,30,73,565	59,753	99,587

PARTICULARS	Rate %	GROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK	
		As on 01.04.2025	Additions for the year Before Sep	Additions for the year After Sep	Deletion for the Year	As on 31.03.2026	As on 01.04.2025	Depreciation for the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
Furnitures & Fixtures	10	3,24,588	-	-	-	3,24,588	2,70,452	5,414	2,75,865	48,723	54,136
Library	15	17,778	-	-	-	17,778	16,253	229	16,481	1,297	1,525
Departmental Capital	15	47,25,132	-		-	47,25,132	41,73,140	82,799	42,55,938	4,69,194	5,51,992
Computers	40	54,35,138			-	54,35,138	33,15,174	8,47,906	41,63,279	12,71,859	21,19,964
TOTAL (VIII)		1,05,02,636	-	-	-	1,05,02,636	77,75,119	9,36,347	87,11,562	17,91,074	27,27,417
Furniture's & Fixtures.	10	55,50,977	-	-	-	55,50,977	50,60,971	49,001	51,09,972	4,41,005	4,90,006
Library.	15	27,81,100			-	27,81,100	23,40,825	66,841	24,06,866	3,74,234	4,40,275
Computers.	40	1,31,84,757		-	-	1,31,84,757	1,23,26,361	3,43,359	1,26,69,719	5,15,038	8,58,396
Car	15	7,88,401	-	-	-	7,88,401	7,06,695	12,256	7,18,951	69,450	81,706
Diesel Generator	15	5,05,000	-	-	-	5,05,000	4,94,978	1,503	4,96,482	8,518	10,022
Air Conditioner	15	1,65,289	-	-	-	1,65,289	1,61,032	639	1,61,670	3,619	4,257
Office Equipment	15	5,86,357	-	-	-	5,86,357	5,61,676	3,792	5,64,868	21,489	25,281
Paper Shredder	15	52,166	-	-	-	52,166	51,636	79	51,716	450	530
Xerox Machine	15	2,10,219	-	-	-	2,10,219	2,04,603	842	2,05,445	4,774	5,616
Departmental Capital	15	19,23,627		62,374	-	19,85,001	15,16,198	65,642	15,81,840	4,03,161	4,06,429
TOTAL (IX)		2,57,46,893	-	62,374	-	2,58,09,267	2,34,24,376	5,43,154	2,39,67,530	18,41,737	23,22,517
GRAND TOTAL (I+II+III+IV+V+VI+VII+VIII+IX)		1,01,29,88,025	1,15,12,305	1,53,15,471	9,47,204	1,03,88,68,597	80,15,48,150	4,21,82,774	84,37,30,918	19,51,37,679	21,14,39,876

As per our report of even date.,
for B.R.V.Goud & Co.,
Chartered Accountants,
F.R.No: 000992S

(A.B.Shiva Subramanyam)
Partner
M.No: 201108

(Sree Siddalinga Swamigalu)
President

(T.K.Nanjundappa)
Secretary

(Prof. S V Dinesh)
Principal

Place : Tumkur
Date : 21.09.2026

SIDDAGANGA INSTITUTE OF TECHNOLOGY, TUMKUR-572 103

Government & Project Grants For The Year Ended 31st - March - 2026

Sub-Schedule "B1" :

(Amount in Rs.)

Sl.No	Particular	Opening Balance	Grants Received During the Year	Deferred Income transferred to I & E	Recurring & Capital Expenses	Closing Balance
1	AICTE	(1,67,423)	1,00,000	52,748		(1,20,171)
2	TEQIP Phase I	2,10,00,620		1,34,307		2,08,66,313
3	TEQIP Phase II	1,23,590		45,220		78,370
4	CENTER OF EXCELLENCE	6,29,211		39,835		5,89,376
5	BIO TECH FINISHING SCHOOL:	27,40,568		29,209		27,11,359
6	VTU GRANTS	2,31,704	1,57,862	18,929	1,57,862	2,12,775
7	CENTRAL POWER RESEARCH INSTITUTE(CPRI)	6,78,578		-	40,000	6,38,578
8	AICTE Hakthon PI-Prabodh C P	2,10,000		-		2,10,000
9	BISEP- Bio Technology	-			65,589	(65,589)
10	DST-PROJECT	14,498				14,498
11	AICTE - RPS - PI Dr Virupakshi Auradi	25,295	18,647			43,942
12	DST-SERB - Pi Dr Veena karjigi	12,822	63,409		12,937	63,294
13	SERB TARE PI DrGowtham MED	39,658	1,92,920		1,92,077	40,501
14	SERB TARE PI Dr Prakash Binnal CHE	12,462	2,366		14,828	-
15	DST SERB PI DR Anil Rao H N , Chemistry	1,05,090			5,635	99,455
16	KSCST	(1,26,586)	51,560		52,924	(1,27,950)
17	GTRE -IT-PI- Dr V Siddeshwaraprasad	43,593				43,593
18	DST WOS - PI Sindhu/ H M S Physics	4,36,377	2,515		4,38,892	-
19	Intel Workshop Grant PI Dr R S Kadadevaramath	37,863				37,863
20	Nain Mission - DST- PI Dr G Nagaraju, CHE	2,36,351				2,36,351
21	CEDLABS PI Dr. Sumalatha Aradhya	-	3,00,000		1,00,000	2,00,000
22	UGC DAE PI Dr S R Manohar PHY	45,005	45,000		45,000	45,005

Contd...2

23	7 Star Impex LLp PI Dr Ganapathi M Patil	15,000				15,000
24	Cuties Grant-PI Sudhir Ranganath and Harish Phatte	-	1,00,000		88,450	11,550
25	IEI Grant	70,000				70,000
26	Incubation Center KBTS (OPEX) GRANTS	(80,197)				(80,197)
27	BRNS (BARC) - PI Dr G Nagaraju, Chemistry	(47,858)				(47,858)
28	KARNATAKA BIO-FUEL DEVELOPMENT BOARD	1,56,922	3,16,560		3,59,794	1,13,688
29	EAC- EDII Co-Ordinator Dr Umashankar	16,000				16,000
30	Filup Project PI Latesh CSE	1,00,000				1,00,000
31	KCTU - Chemical PI- Chemical	90,356				90,356
32	KCTU Nano	92,323				92,323
33	DST SERB PI DR Adarsh MED	70,555	2,470		73,025	-
34	DST SERB PI DR S V Dinesh Civil	12,04,057			5,25,692	6,78,365
35	CUTIS ACADEMY - PI SUDHIR RANGANATH	-	10,70,000		25,746	10,44,254
36	DST SERB PI DR Vishwas M IEM	1,864			10,148	(8,284)
37	EDI - DST PI- Dr C P Lohith, MED	8,000				8,000
38	SERB TARE PI Madhu H C MED	3,265			3,265	-
39	VGST-PI DR. B T VENKATESHAMURTHY E & C	-	19,840		92,730	(72,890)
40	VGST KSTEPS-PI DR G NAGARAJU	32,785	3,796		34,862	1,719
41	VGST PI SURESH MED	(2,406)				(2,406)
42	VGST PI HIKE LATHA	52,050			62,878	(10,829)
43	KARNATAKA BIO-FUEL REVOLVING FUND	3,50,370	1,93,145		1,90,510	3,53,005
44	CUTIS MEDI APPARELS LLP PI Dr. Sudir Ranganath CH	-	4,68,000			4,68,000
45	DST - SERB PI SUDHIR CHE	(3,19,390)				(3,19,390)
46	DST SERB PHY PI MADHUCHENNABASAPPA	1,13,473				1,13,473
47	BRNS IICHE	9,994				9,994
48	DRDO ERIPR PI Kishore MED	(1,81,293)				(1,81,293)
49	DST SERB Tare PI Manjunath Dammalli BT	(8,371)				(8,371)
50	IUSSTF PI Dr Sudhir Ranganath	18,711				18,711
51	KSCST FDP PI Dr B R Omkaresh	(16,518)				(16,518)
52	SERB CRG PI Dr Vishwas IEM	5,674	4,57,581		4,46,879	16,376
53	Usha Armour- PI Suman pawar Chemical	78,582			8,928	69,654
54	VTU Grants PI Hemavathi, Maths	(2,140)				(2,140)
55	VGST - PI Dr Virupakshi Auradi MED	78,080	12,75,258		13,27,309	26,029
56	VGST - PI Mamatha K H Civil	29,189	9,95,874		10,00,089	24,975
57	TE Connectivity PI Dr Madhu H C MED	31,25,000			31,21,220	3,780
58	AICTE Idea Lab	(23,105)			12,94,909	(13,18,013)
59	ISE- AICTE	93,000				93,000
60	AICTE - NEAT Cell PI Dr Sagar AT	10,000				10,000
61	Continental Project PI Dr N R Sunitha	7,92,900				7,92,900
62	CPRI Grants - PI Dr Rashmi	38,56,350	11,40,000		11,25,000	38,71,350
63	INSA Travel Grant	(83,029)				(83,029)
64	Secure MAchines PI N R Sunitha Project I	1,30,000				1,30,000

65	Secure MAchines PI N R Sunitha Project II	2,50,000				2,50,000
66	Secure MAchines PI Ravi H K E & I	3,10,000			1,20,000	1,90,000
67	SERB PI DR. MANJUNATH C T MED	1,11,549	2,77,119		3,81,550	7,118
68	Sigma XI-PI Sudhir Rangaratha Chemical	2,19,313			2,12,581	6,732
69	VGST CHEMISTRY PI Dr Anil Rao	1,26,390	6,23,529			7,49,919
70	VGST E & C PI VEENA KARJIGI	2,86,688	2,71,069		3,90,000	1,67,757
71	AICTE Grants PI Dr K V Suresh	3,21,240	8,432			3,29,672
72	VGST- PI Poornima CHEMICAL		3,01,301		2,99,960	1,341
73	VGST Grant PI Dr B T Venkateshmurthy EC	14,05,358	7,46,681		6,11,187	15,40,852
	Total	3,92,00,007	92,04,934	3,20,247	1,29,32,456	3,51,52,238

As per our report of even date.,
for B.R.V.Goud & Co.,
Chartered Accountants
F.R.No: 000992S

(Sree Siddaganga Swamigalu)
President

(A.B.Shiva Subramanyam)
Partner
M.No: 201108

(T.K.Nanjundappa)
Secretary

(Prof. S V Dinesh)
Principal

Place : Tumkur
Date : 21.09.2026

33	Dr. M N C Endowment Fd	Karnataka Bank Ltd.	7681500101673601	31.10.2024	27,25,000	7.35	31.10.2026	37,25,000
34	Prof. T Gangadharaiah Endoment Fd	Karnataka Bank Ltd.	7681500101682901	11.07.2025	10,00,000	6.50	11.07.2027	10,00,000
35	17 Different Donors Old Balance Of Sses Transferred To Sit	Karnataka Bank Ltd.	7681500208198101	31-03-2024	3,18,106	7.10	31.3.2026	3,66,185
36	Sri Pamidi Rattaiah And Pamidi Chinnammayi	Karnataka Bank Ltd.	7681500101682201	27.06.2025	50,000	7.50	27.06.2027	50,000
37	Dr M N Channabasappa	Karnataka Bank Ltd.	7681500101675901	29.12.2024	50,000	7.25	29-12-2026	50,000
38	Late G S Paramashivaiah, Retd. Chief Engineer, Gok	Karnataka Bank Ltd.	7681500208102801	29.09.2021	67,608	5.50	29.09.2026	88,841
39	Sses Employees Souharda Credit Co-Operative Society	Karnataka Bank Ltd.	7681500208181101	17.09.2025	71,147	6.40	17.09.2027	80,780
40	Sri B Shivanna And Smt Nagarathnamma	Karnataka Bank Ltd.	7681500101625701	03.08.2022	50,000	5.65	03.08.2027	50,000
41	Late Sri Sathi Babu	Karnataka Bank Ltd.	7681500101738201	04.07.2024	50,000	7.10	04.07.2026	50,000
42	Raghavendra H	Karnataka Bank Ltd.	7681500101738301	04-07-2024	50,000	7.10	04-07-2026	50,000
43	Raghavendra H	Karnataka Bank Ltd.	7681500208238801	07/04/2024	55,327	7.10	07.04.2026	63,689
44	Raghavendra H	Karnataka Bank Ltd.	7681500208238901	07/04/2024	55,328	7.10	07.04.2026	63,690
45	Puneesh Memorial Award	Karnataka Bank Ltd.	7681500208225501	28.06.2025	63,367	6.50	28.06.2027	72,089
46	Hari Om Shankar	Karnataka Bank Ltd.	7681500208225601	28.06.2025	63,369	6.50	28.06.2027	72,091
47	Sri Suresh Chukkapalli	Karnataka Bank Ltd.	7681500101733801	21-05-2024	50,000	7.10	21-05-2026	50,000
48	Dr Sree Sree Shivakumara Swamigalu	Karnataka Bank Ltd.	7681500101643501	21/04/2022	27,715	5.40	21/04/2027	27,715
49	Sri P Sakkarai Nadar and Smt S. Chinnathai Ammal.	Karnataka Bank Ltd.	7681500101646401	21/04/2022	54,490	5.40	21/04/2027	54,490
50	Resguardo Industries Pvt	Karnataka Bank Ltd.	7681500101769101	28-03-2025	1,00,000	7.25	28.03.2027	1,00,000
51	Shri S Vishwanathaiah Smt Lolambike	Karnataka Bank Ltd.	768152500070601	04.09.2025	50,000	6.40	04.09.2027	56,770
52	Shri S Vishwanathaiah Smt Lolambike	Karnataka Bank Ltd.	768152500070501	04.09.2025	50,000	6.40	04.09.2027	56,770
53	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500208137101	10-01-2026	42,39,365	6.50	10.01.2027	45,21,714
54	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101617301	17.04.2025	1,00,00,000	7.25	17.04.2027	1,00,00,000
55	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101756101	12-12-2024	50,000	7.25	12.12.2026	50,000
56	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101769201	28-03-2025	50,000	7.25	28.03.2027	50,000
57	Karnataka Bank Fd	Karnataka Bank Ltd.	768152500006901	16.01.2025	20,00,000	7.25	16.01.2027	23,09,079
58	Karnataka Bank Fd	Karnataka Bank Ltd.	768152500081401	14.10.2025	50,00,000	5.75	22.04.2026	51,51,267
59	Karnataka Bank Fd	Karnataka Bank Ltd.	768152500081201	14.10.2025	1,00,000	6.40	14.10.2027	1,13,540
60	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101734201	21-05-2024	50,000	7.10	21-05-2026	50,000
61	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101733901	21-05-2024	50,000	7.10	21-05-2026	50,000
62	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101734001	21-05-2024	50,000	7.10	21-05-2026	50,000
63	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101734101	21-05-2024	50,000	7.10	21-05-2026	50,000
64	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500208304401	20.10.2025	28,488	6.40	20.10.2027	32,345
65	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500208215601	21.12.2024	63,301	7.25	21-12-2026	73,084
66	Karnataka Bank Fd	Karnataka Bank Ltd.	7681500101769001	28-03-2025	5,00,000	7.25	28-03-2027	5,00,000
	Grand Total				15,80,49,572			

(A.B.Shiva Subramanyam)
Partner
M.No: 201108

B.R.V. GOUD & CO. CHARTERED ACCOUNTANTS BLORE-10

(Prof. S V Dinesh)
Principal

SIDDAGANGA INSTITUTE OF TECHNOLOGY, TUMKUR – 572 103

(A Unit of Sree Siddaganga Education Society)

SCHEDULE – R

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(All amounts in Indian Rupees)

PART I — SIGNIFICANT ACCOUNTING POLICIES

ORGANISATION:

SREE SIDDAGANGA INSTITUTE OF TECHNOLOGY is an Institute of Engineering at Tumkur and run by SREE SIDDAGANGA EDUCATION SOCIETY, a society registered under the Karnataka Societies Registration Act.

1. Basis of Preparation

The financial statements of Siddaganga Institute of Technology, Tumkur ("the Institute"), are prepared on an accrual (mercantile) basis under the historical cost convention, consistent with the previous year.

2. Property, Plant & Equipment and Depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on the Written Down Value (WDV) method at rates ranging from 5% to 40% as specified in Schedule E, with additions made after 30th September depreciated at half the normal rate for the year.

3. Government Grants

Grants received for specific projects and for acquisition of fixed assets are credited to Government and Project Grants (Schedule B). Depreciation charged each year on assets acquired out of such grants is recouped from the grant balance and recognized as Deferred Income so that it does not affect the Institute's surplus.

4. Investments

Fixed deposits with banks are stated at Cost (face value), with interest accrued thereon included under Investments and Deposits.

5. Revenue Recognition

Fee income is recognized on accrual basis in the year to which it relates. Interest on deposits is recognized on a time-proportion basis. Grant income is recognized on receipt basis.

6. Employee Benefits

Salaries and other employee costs are accounted for on accrual basis. Provident Fund contributions are accounted for as per statute.

7. Sree Siddaganga Education Society (SSES)

The Sree Siddaganga Education Society Account represents the net funds provided by the Society, increased by the annual surplus and reduced by remittances to the Society, and is treated as the Capital Fund of the Society.

8. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and balances with banks.

9. Contingent Liabilities and Provisions

Provisions are made for probable and reliably estimable obligations. Contingent liabilities, if any, are disclosed by way of a note and are not provided for.

PART II — NOTES TO ACCOUNTS

2. Government and Project Grants.

Represents unutilized balances of grants from AICTE, Government of India/Karnataka, VTU and other agencies, for specific schemes and assets (refer Sub-Schedule "B1" for the 74 individual grants comprising this balance).

Particulars	2025-26 (₹)	2024-25 (₹)
Balance at year-end	35,152,238	39,200,007

3. TEQIP Loan

Represents loan assistance of ₹64,907,400 (previous year: ₹64,907,400,) received under the Technical Education Quality Improvement Programme (TEQIP), a Government of India-assisted scheme.

Includes assets of net book value ₹46,34,025 acquired out of specific Government/project grants, on which depreciation is recouped from the respective grants as Deferred Income.

3. SIT Group of Hostels

Income, expenses and depreciation of the Institute's hostels unit are included in the Income and Expenditure Account; the net accumulated surplus of the unit is carried under Current Assets.

Particulars	2025-26 (₹)	2024-25 (₹)
Income	97,313,169	90,454,991
Less: Expenses and Depreciation	81,125,078	88,729,175
Net surplus for the year	16,188,092	1,725,816
Balance under Current Assets, at year-end	**51,264,701**	**35,076,609**

4. Educational Benefit Extended through Surrender of Management Quota Seats

During the year the Institution, in compliance with the applicable admission and regulatory requirements, surrendered the Management seats to the CET authorities. These seats were thereafter allotted by the competent authority to eligible students based on the merit and reservation policy of the Government of Karnataka.

As a consequence of the above, the Institution did not receive the Management Quota fee that would otherwise have been receivable in respect of such seats. The estimated fee foregone during the year amounts to Rs.8,70,30,096 for 223 number of students in the financial year 2025-26 (Previous year Rs.2,16,85,014).
The estimated fee forgone during the current year considering the seat surrendered during 2022-23, 2023-24, 2024- 25,2025-26 is Rs.17,40,60,192 for 868 students.

The Management considers the aforesaid fee foregone as an **educational benefit extended to deserving students through the CET allotment process** and regards the same as being in the nature of a scholarship/fee concession for purposes of this disclosure.

Since the fee foregone does not represent an actual expenditure incurred, payment made, liability incurred or other financial outflow by the Institution, **no amount has been recognised as expenditure in the Income and Expenditure Account.** The amount is disclosed by way of this note solely to indicate the estimated economic value of the educational benefit arising from the surrender of the Management Quota seats.

5. Contingent Liabilities and Related Party Transactions

As represented by the management, there are no material contingent liabilities outstanding as at 31st March 2026.

6.. Previous Year Figures

Figures for the previous year have been regrouped/reclassified wherever necessary to conform to the current year's presentation.

As per our report of even date,

For B R V Goud & Co.,

Chartered Accountants (FRN 000992S)

(A B Shiva Subramanyam)

Partner (MN 201108)

Tumkur , 21st Sep, 2026

Siddaganga Institute Of Technology

(Sree Siddalinga Swamigalu)

President

Tumkur, 21st Sep, 2026

(Prof. S V Dinesh)

Principal

Place : Tumkur
Date :21.09.2026