NATIONAL INSTITUTE OF TECHNOLOGY

TIRUCHIRAPPALLI – 620 015, TAMILNADU

ANNUAL ACCOUNTS

FY 2025-26 (REVISED)

NATIONAL INSTITUTE OF TECHNOLOGY

TIRUCHIRAPPALLI – 620 015

ANNUAL STATEMENT OF ACCOUNTS FY 2025-26

National Institute of Technology, Tiruchirappalli-620 015

Balance Sheet as at 31-03-2026

Sources of Funds:	Schedule No.	Institute	R&C	2025-26 ₹	Institute	R&C	2024-25 ₹
Capital Fund	1	3 85 86 74 769	0	385 86 74 769	242 66 01 814	0	242 66 01 814
Designated/Earmarked/Endowment Funds	2	3 17 58 50 720	2 93 07 343	320 51 58 062	279 83 26 155	2 64 98 770	282 48 24 925
Secured Loans - HEFA Loan	2(HEFA)	48 92 36 512	0	48 92 36 512	51 40 03 117	0	51 40 03 117
Current Liabilities & Provisions	3	7 12 64 59 255	38 60 37 173	751 24 96 427	740 86 01 271	37 45 10 291	778 31 11 562
TOTAL		1465 02 21 256	41 53 44 515	1506 55 65 771	1314 75 32 357	40 10 09 061	1354 85 41 418

Application of Funds	Schedule No.	Institute	R&C	2025-26	Institute	R&C	2024-25
Fixed Assets :-	4						
Tangible Assets		4 50 49 40 207	0	450 49 40 207	467 08 26 138	0	467 08 26 138
Intangible Assets		1 76 64 846	0	1 76 64 846	3 61 00 406	0	3 61 00 406
Capital Works-in-progress		1 06 37 16 427	0	106 37 16 427	90 62 57 527	0	90 62 57 527
Investments From Earmarked/Endowment Funds :-	5						0
Long Term		2 59 12 81 538	0	259 12 81 538	162 22 32 291	0	162 22 32 291
Short Term		40 70 11 846	0	40 70 11 846	103 91 95 122	0	103 91 95 122
Investments - Others *	6	4 34 67 59 206	0	434 67 59 206	171 65 55 902	0	171 65 55 902
Current Assets	7	1 02 16 75 527	40 32 36 439	142 49 11 966	267 04 63 033	39 04 69 618	306 09 32 652
Loans, Advances & Deposits	8	69 71 71 659	1 21 08 076	70 92 79 736	48 59 01 938	1 05 39 443	49 64 41 381
TOTAL		1465 02 21 256	41 53 44 515	1506 55 65 771	1314 75 32 357	40 10 09 061	1354 85 41 418

Note: Provision for liability towards Retirement Benefits as per Actuarial Valuation has been created w.e.f FY 2021-22 onwards and being exhibited in Schedule-3 by debiting the Income & Expenditure Account Scheulde-15A. Till FY 2020-21 such provision required was being disclosed under Notes on Accounts only. As on 31.03.2026 the Provision for liability towards Retirement Benefit as per Actuarial Valuation Rs.634.04 Crore is provided.

* Term Deposits having maturity period of more than 12 months are shown under Schedule-6 (Investments-Others). Other Term Deposits are shown under Schedule-7 (Current Assets) w.e.f FY 2024-25 onwards.

Significant Accounting Policies	23
Contingent Liabilities and Notes to Accounts	24

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S.A. Senthilkumar

Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015
Income and Expenditure Account for the Period/Year Ended 31-03-2026

Particulars	Schedule No.	2025-26 ₹	2024-25 ₹
INCOME:			
Academic Receipts	9	79 56 63 437	73 12 40 956
Grants/Subsidies	10	260 88 14 275	257 15 00 397
Income From Investments	11	35 74 57 019	26 66 56 425
Interest Earned	12	17 09 652	52 27 310
Other Income	13	28 33 61 899	26 18 21 575
Prior Period Income	14	0	32 16 683
TOTAL-(A)		404 70 06 282	383 96 63 346
EXPENDITURE:			
Staff Payments & Benefits (Establishment Expenses)	15	191 65 37 023	186 24 78 619
(+) Increase/(-)Decrease in Provision for Retirement & Terminal Benefits	15A	-41 88 71 634	45 73 60 358
Academic Expenses	16	43 38 75 007	42 46 55 618
Administrative and General Expenses	17	20 28 59 737	18 16 36 652
Transportation Expenses	18	27 31 647	23 46 754
Repairs & Maintenance	19	13 80 12 075	12 70 19 442
Finance Costs	20	2 83 63 007	2 78 93 536
Depreciation	4	31 26 45 368	38 30 57 337
Other Expenses	21	0	0
Prior Period Expenses	22	51 45 657	2 97 980
TOTAL-(B)		262 12 97 887	346 67 46 296
Balance Being Excess of Income over Expenditure (A-B)		142 57 08 395	37 29 17 050
CPWD Deposit for Capital Expenditure		1 75 00 000	7 91 444
Repayment of HEFA Loan availed for Capital Expenditure		14 96 60 000	14 96 60 000
Capital Expenditure from IRG		78 28 789	8 77 28 683
Others (Transfer to Corpus Fund 12,23,68,600 + 1,67,00,000)		13 90 68 600	11 45 00 000
Balance Being Surplus/Deficit Carried to Capital Fund		111 16 51 006	2 02 36 923

Note: Provision for liability towards Retirement Benefits as per Actuarial Valuation has been created w.e.f FY 2021-22 onwards and being exhibited in Schedule-3 by debiting the Income & Expenditure Account Scheulde-15A. Till FY 2020-21 such provision required was being disclosed under Notes on Accounts only. As on 31.03.2026 the Provision for liability towards Retirement Benefit as per Actuarial Valuation Rs.634.04 Crore is provided.

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S. A. Senthilkumar

Dy.Registrar/F&A　　Registrar　　Director

SCHEDULES FORMING PART
OF
BALANCE SHEET

National Institute of Technology, Tiruchirappalli-620 015
SCHEDULE 1: CAPITAL FUND

		₹	₹
	Particulars	2025-26	2024-25
	Balance as at the Beginning of the Year	242 66 01 814	206 41 95 739
Add:	Contribution towards Capital Fund	0	0
Add:	Grant from UGC, Govt of India and State Government to the extent utilized for capital expenditure	14 61 69 861	11 08 82 674
Add:	Assets Purchased out of IRG	78 28 789	8 77 28 683
Add:	Capital Expenditure out of IRG+HEFA Loan repayment from IRG	16 71 60 000	15 04 51 444
Add:	Assets Purchased out of Earmarked Funds	0	0
Add:	Assets Purchased out of Sponsored Projects, Where ownership vests in the institution	0	0
Add:	Assets Donated/Gifts Received	61 56 947	0
Add:	Other Additions	0	0
Add:	Transfer from Surplus IRG	0	0
Add:	Excess of Income over expenditure transferred from the income & Expenditure Account	111 16 51 006	2 02 36 923
	Total	386 55 68 417	243 34 95 462
Deduct:	Deficit transferred from the Income & Expenditure Account	0	0
Deduct:	Depreciation on Assets Donated/Gifts Received (Siemens COE)	- 68 93 648	- 68 93 648
	Balance at the Year End	385 86 74 769	242 66 01 814

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Nationalional Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 2 : DESIGNATED/EARMARKED/ENDOWMENT FUNDS

	Fund wise Breakup										Total	
	Corpus Fund	Staff Development Fund	Maintenance Fund	Depreciation Fund	Student Welfare Fund	Research Park Fund (created in 2022-23)	Endowment	AIIC Fund	R&C Funds		2025-26	2024-25
									ICSR	RMF	₹	₹
A.												
Opening Balance	265 85 47 023	3 49 96 254	14 30 216	14 30 216	2 14 53 224	3 53 42 704	1 99 70 972	2 51 55 546	96 37 574	1 68 61 197	282 48 24 925	251 85 01 682
Additions during the year **	14 52 23 251	2 81 420	0	0	0	0	0	2 47 500	12 07 550	24 25 789	14 93 85 510	15 21 97 534
Income from investments made out of the funds	6 30 82 162	8 30 393	33 936	33 936	5 09 043	8 38 614	6 68 977	0	0	0	6 59 97 062	3 65 59 371
Accrued Interest on Investments/Advances	15 83 96 434	20 85 079	85 212	85 212	12 78 185	21 05 721	4 46 377	18 51 051	0	0	16 63 33 271	11 99 35 411
Interest on Savings Bank Account (including accrued)	18 528	244	10	10	150	246	0	4 322	2 56 604	4 13 100	6 93 214	6 12 808
Other Additions	0	0	0	0	0	0	0	0	0	0	0	0
Total - (A)	302 52 67 398	3 81 93 391	15 49 375	15 49 375	2 32 40 602	3 82 87 285	2 10 86 325	2 72 58 419	1 11 01 728	1 97 00 085	320 72 33 982	282 78 06 806
B.												
Utilisation/Expenditure towards objectives of Funds:												
i) Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
ii) Revenue Expenditure	0	0	0	0	0	0	2 98 192	2 83 257	0	14 94 470	20 75 919	29 81 881
Transferred to Research Park Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total - (B)	0	0	0	0	0	0	2 98 192	2 83 257	0	14 94 470	20 75 919	29 81 881
Closing balance at the year end (A-B)	302 52 67 398	3 81 93 391	15 49 375	15 49 375	2 32 40 602	3 82 87 285	2 07 88 133	2 69 75 162	1 11 01 728	1 82 05 615	320 51 58 062	282 48 24 925
Represented by:												
Cash and Bank Balances *	1 02 441	0	0	0	0	0	13 86 836	5 28 547	1 10 97 167	1 72 50 489	3 03 65 479	3 01 34 063
Investments	285 71 15 906	3 61 08 311	14 64 162	14 64 162	2 19 62 417	3 61 81 564	1 94 01 297	2 45 95 564	0	0	299 82 93 384	266 14 27 413
Interest accrued but not due	15 83 96 434	20 85 079	85 212	85 212	12 78 185	21 05 721	0	18 51 051	4 561	7 114	16 58 98 569	11 99 46 211
TDS Receivable	28 62 149	0	0	0	0	0	0	0	0	0	28 62 149	28 62 149
Fund to be Trasnferred from Non Plan Bank a/c	31 68 600	0	0	0	0	0	0	0	0	0	31 68 600	0
Receivable (R & C Overhead)	36 21 868	0	0	0	0	0	0	0	0	9 05 469	45 27 337	1 04 55 089
Receivable - Advance (RMF)	0	0	0	0	0	0	0	0	0	42 544	42 544	0
Total	302 52 67 398	3 81 93 391	15 49 375	15 49 375	2 32 40 602	3 82 87 285	2 07 88 133	2 69 75 162	1 11 01 728	1 82 05 615	320 51 58 062	282 48 24 925

* The Bank balances of Research Park Fund and Endowment Fund are represented by Non-Plan Account bank balance.

** Corpus Fund & Staff Dev.Fund Additions during the year :	Corpus	Staff Dev.Fund
Transfer from I&E (50% DASA Fee+50% Campus Dev.Fee)	13 90 68 600	
R&C Corpus Share (90% to Corpus & 10% to Staff Dev.Fund)	25 32 783	2 81 420
R&C Project Overhead Charges	36 21 868	
Total Addition during the year	14 52 23 251	2 81 420

R&C Funds	2 93 07 343	2 64 98 770
AIIC Fund	2 69 75 162	2 51 55 546
Institute Funds	314 88 75 558	277 31 70 609
Total (Closing Balance)	320 51 58 062	282 48 24 925

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Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015
SCHEDULE 2(HEFA) : SECURED LOANS - HEFA LOAN

Particulars	2025-26 ₹	2024-25 ₹
A. HEFA Loan		
a) Opening Balance	51 40 03 117	52 94 45 825
b) Additions during the year	12 48 93 395	13 42 17 292
TOTAL (A)	63 88 96 512	66 36 63 117
B. Repayment during the Year	14 96 60 000	14 96 60 000
Closing balance at the year end (A-B)	48 92 36 512	51 40 03 117

Since the Interest portion on HEFA loan is paid out of GoI Grant received under OH-31, Interest paid/payable is treated as Interest Expenses and the GoI Grant received towards HEFA Loan Interest is treated as Income.

Note: Against the Sanctioned Loan of Rs.51.60 Crore in Phase-1, Rs.21.37 Crore in Phase-2 & Rs.76.69 Crore in Phase-3, Detail of Loan Availed, Repaid etc are:

Phase	Financial Year	HEFA Loan availed for Construction work	HEFA Loan availed for Construction work (3rd Party Insp.Payment)	HEFA Loan availed for Equipment Purchase	Total HEFA Loan Availed for Construction + Equipment	Repayment of HEFA Loan from IRG	Cumulative HEFA Loan Balance	HEFA Loan Interest Paid out of Grant-in-Aid during the year	Interest accrued but not paid as on 31st March
		1	2	3	4(1+2+3)	5	6(4-5)	7	
Phase-1	Upto 2022-23	16 30 00 000	0	17 25 61 714	33 55 61 714	18 06 00 000	15 49 61 714	3 65 90 115	
	During 2023-24	0	0	45 09 111	45 09 111	5 16 00 000	10 78 70 825	91 68 008	
	During 2024-25	0	0	1 08 61 384	1 08 61 384	5 16 00 000	6 71 32 209	61 98 553	
	During 2025-26	0	0	2 91 64 123	2 91 64 123	5 16 00 000	4 46 96 332	43 22 678	8 99 403
	Phase-1 Total	16 30 00 000	0	21 70 96 332	38 00 96 332	33 54 00 000	4 46 96 332	5 62 79 354	8 99 403
Phase-2	Upto 2022-23	12 50 00 000	0	0	12 50 00 000	3 20 55 000	9 29 45 000	48 03 216	
	During 2023-24	0	0	0	0	2 13 70 000	7 15 75 000	50 45 278	
	During 2024-25	0	0	0	0	2 13 70 000	5 02 05 000	35 19 757	
	During 2025-26	0	0	0	0	2 13 70 000	2 88 35 000	23 04 569	3 98 355
	Phase-2 Total	12 50 00 000	0	0	12 50 00 000	9 61 65 000	2 88 35 000	1 56 72 820	3 98 355
Phase-3	Upto 2022-23	0	0	0	0	0	0	0	
	During 2023-24	35 00 00 000	0	0	35 00 00 000	0	35 00 00 000	5 48 436	
	During 2024-25	12 00 00 000	33 55 908	0	12 33 55 908	7 66 90 000	39 66 65 908	1 64 57 450	
	During 2025-26	9 50 00 000	7 29 272	0	9 57 29 272	7 66 90 000	41 57 05 180	2 14 36 157	57 31 142
	Phase-3 Total	56 50 00 000	40 85 180	0	56 90 85 180	15 33 80 000	41 57 05 180	3 84 42 043	57 31 142
Phases(1+2+3)	Upto 2022-23	28 80 00 000	0	17 25 61 714	46 05 61 714	21 26 55 000	24 79 06 714	4 13 93 331	
	During 2023-24	35 00 00 000	0	45 09 111	35 45 09 111	7 29 70 000	52 94 45 825	1 47 61 722	
	During 2024-25	12 00 00 000	33 55 908	1 08 61 384	13 42 17 292	14 96 60 000	51 40 03 117	2 61 75 760	
	During 2025-26	9 50 00 000	7 29 272	2 91 64 123	12 48 93 395	14 96 60 000	48 92 36 512	2 80 63 404	70 28 900
	P 1+2+3 Total	85 30 00 000	40 85 180	21 70 96 332	107 41 81 512	58 49 45 000	48 92 36 512	11 03 94 217	70 28 900

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National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 2 (a) : ENDOWMENT FUNDS

		Opening Balance as on 01-04-2025		Additions during the years		Total		Expenditure on the object during the year	Closing Balance as on 31-03-2026		Total
		₹								₹	₹
Sl.No.	Name of the Endowment	Endowment	Accumulated Interest	Endowment	Interest	Endowment	Accumulated Interest		Endowment	Accumulated Interest	
1	2	3	4	5	6	7 (3+5)	8 (4+6)	9	10	11	12 (10+11)
1	Dr. Sargurudas Memorial Fund	500	127	0	33	500	160	0	500	160	660
2	Kharche Associated Fund	10 000	697	0	664	10 000	1 361	690	10 000	671	10 671
3	Chetterjee Memorial Fund	10 000	3 191	0	664	10 000	3 855	0	10 000	3 855	13 855
4	Reunion Fund	44 065	36 578	0	2 928	44 065	39 506	0	44 065	39 506	83 571
5	Rajalaxmi Trust Fund	3 000	209	0	199	3 000	408	207	3 000	201	3 201
6	Balakumaran Memorial Fund	10 000	697	0	664	10 000	1 361	690	10 000	671	10 671
7	Janardhan Iyengar & Seethamma Fund	20 000	1 396	0	1 329	20 000	2 725	1 382	20 000	1 343	21 343
8	Prof. S. Muthukaruppan Fund	10 000	697	0	664	10 000	1 361	690	10 000	671	10 671
9	Prof. S.H.Ibrahim Endowment Fund	25 000	1 744	0	1 661	25 000	3 405	1 726	25 000	1 679	26 679
10	Prof.M.Sitaraman Endowment Fund	25 000	1 744	0	1 661	25 000	3 405	1 726	25 000	1 679	26 679
11	Prof.Thirumalai Arasan Mem Fund	25 000	1 744	0	1 661	25 000	3 405	1 726	25 000	1 679	26 679
12	Dr. M. Shanmugam Fund	4 00 000	27 898	0	26 577	4 00 000	54 475	27 620	4 00 000	26 855	4 26 855
13	Avinash Memorial Endowment Fund	2 00 000	13 949	0	13 289	2 00 000	27 238	13 810	2 00 000	13 428	2 13 428
14	Neela Balasubramanian Memorial Award (Dr.B.Sekar)	1 25 000	8 718	0	8 305	1 25 000	17 023	8 631	1 25 000	8 392	1 33 392
15	Karthik Memorial Fund(Dr.G.Swaminathan)	50 000	3 487	0	3 322	50 000	6 809	3 452	50 000	3 357	53 357
16	Vijayalakshmi Kannan Memorial Fund	15 000	1 046	0	997	15 000	2 043	1 036	15 000	1 007	16 007
17	Dr.Duraisamy Memorial Fund (Dr.TSRajan)	50 000	3 487	0	3 322	50 000	6 809	3 452	50 000	3 357	53 357
18	RECAL NITT Fund (Ramesh Swaminathan Memorial Fund)	68 823	49 770	0	4 573	68 823	54 343	0	68 823	54 343	1 23 166
19	Ruby & Topaz 84 Batch Endowment Fund	9 52 909	4 47 712	0	63 314	9 52 909	5 11 026	30 000	9 52 909	4 81 026	14 33 935
20	Subash Chandrabose Memorial Award	75 000	5 231	0	4 983	75 000	10 214	5 179	75 000	5 035	80 035
21	Dr.P.S.Manisundaram Endowment Fund	75 000	5 216	0	4 983	75 000	10 199	5 164	75 000	5 035	80 035
22	Oisik Adak Memorial Award(Pragyan)	2 90 001	20 226	0	19 268	2 90 001	39 494	20 024	2 90 001	19 470	3 09 471
23	Dr.J.Raja Memorial Fund	50 000	3 487	0	3 322	50 000	6 809	3 452	50 000	3 357	53 357
24	Prof.Joseph Martin Fernando Trophy	50 000	3 487	0	3 322	50 000	6 809	3 450	50 000	3 359	53 359
25	S.J. Chainulu Medal of Excellence	5 00 000	34 871	0	33 221	5 00 000	68 092	34 524	5 00 000	33 568	5 33 568
26	Prof. K.S. Pandey	1 17 000	8 160	0	7 774	1 17 000	15 934	8 078	1 17 000	7 856	1 24 856
27	M/s. Chennai Metco P. Ltd., Chennai	2 00 000	13 949	0	13 289	2 00 000	27 238	13 810	2 00 000	13 428	2 13 428
28	Anjali Ammal	15 00 000	1 04 618	0	99 664	15 00 000	2 04 282	1 03 574	15 00 000	1 00 708	16 00 708
29	Dr.Joesphine Frank Memorial Scholarship for Graphic Desi	50 000	3 487	0	3 322	50 000	6 809	3 450	50 000	3 359	53 359
	Sub Total	49 51 298	8 07 623	0	3 28 977	49 51 298	11 36 600	2 97 543	49 51 298	8 39 057	57 90 355
30	80 BATCH CHAIR FUND	1 00 00 000	42 12 051	0	7 86 377	1 00 00 000	49 98 427	649	1 00 00 000	49 97 778	1 49 97 778
	TOTAL	1 49 51 298	50 19 674	0	11 15 354	1 49 51 298	61 35 027	2 98 192	1 49 51 298	58 36 835	2 07 88 133

S.A. [signature]

Dy.Registrar/F&A Registrar Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 3 : CURRENT LIABILITIES & PROVISIONS

Particulars	*Institute*	*R&C*	2025-26 ₹	*Institute*	*R&C*	2024-25 ₹
A. Current Liabilities:-						
1. Deposits from Staff	*0*	*0*	0	*0*	*0*	0
2. Deposits from Students	*16 39 57 728*	*0*	16 39 57 728	*13 24 02 450*	*0*	13 24 02 450
3. Sundry Creditors:-						
a) For Goods & Services	*4 66 66 616*	*0*	4 66 66 616	*5 53 05 545*	*0*	5 53 05 545
b) Others	*6 48 15 424*	*11 86 047*	6 60 01 472	*9 39 54 377*	*9 83 524*	9 49 37 901
4. Deposit-Others(including EMD, Security Deposit)	*5 46 78 554*	*39 07 450*	5 85 86 004	*4 81 50 391*	*36 77 751*	5 18 28 142
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS):-						
a) Overdue	*0*	*0*	0	*0*	*0*	0
b) Others	*22 55 383*	*0*	22 55 383	*17 06 701*	*0*	17 06 701
6. Other Current Liabilties:-						
a) Salaries	*11 34 43 663*	*0*	11 34 43 663	*12 47 35 733*	*0*	12 47 35 733
b) Receipts against Sponsored Projects	*0*	*35 89 83 717*	35 89 83 717	*0*	*34 04 66 442*	34 04 66 442
c) Receipts against Sponsored Fellowships & Scholarships	*66 16 022*	*1 03 52 459*	1 69 68 481	*72 30 623*	*1 17 51 807*	1 89 82 431
d) Unutilised Grants - Balance available with Institute	*0*	*0*	0	*0*	*0*	0
- Balance available with CPWD as Deposits	*24 09 72 676*	*0*	24 09 72 676	*10 93 93 408*	*0*	10 93 93 408
e) Grants in Advance	*0*	*0*	0	*0*	*0*	0
f) Other Funds (a) NIMCET25	*1 85 45 030*	*0*	1 85 45 030	*8 06 605*	*0*	8 06 605
g) Other Liabilities	*6 48 71 762*	*1 16 07 500*	7 64 79 262	*6 66 46 586*	*1 76 30 768*	8 42 77 354
Total (A)	*77 68 22 859*	*38 60 37 173*	116 28 60 031	*64 03 32 419*	*37 45 10 291*	101 48 42 710
B. Provisions						
1. For Taxation	*0*	*0*	0	*0*	*0*	0
2. Gratuity (Actuary) *	*51 01 96 558*	*0*	51 01 96 558	*51 62 92 554*	*0*	51 62 92 554
3. Superannuation/Pension (Actuary) *	*501 69 43 500*	*0*	501 69 43 500	*542 49 06 158*	*0*	542 49 06 158
4. Accumulated Leave Encashment (Actuary) *	*81 33 11 506*	*0*	81 33 11 506	*81 69 41 806*	*0*	81 69 41 806
5. Provision for Gratuity, Leave Encashment - Not covered in Actuary	*20 10 932*	*0*	20 10 932	*28 30 091*	*0*	28 30 091
6. Trade Warranties/Claims	*0*	*0*	0	*0*	*0*	0
7. Others - HEFA Loan Interest accrued	*70 28 900*	*0*	70 28 900	*70 06 603*	*0*	70 06 603
- Audit Fees	*1 45 000*	*0*	1 45 000	*2 91 640*	*0*	2 91 640
Total (B)	*634 96 36 396*	*0*	634 96 36 396	*676 82 68 852*	*0*	676 82 68 852
Total (A+B)	*712 64 59 255*	*38 60 37 173*	751 24 96 427	*740 86 01 271*	*37 45 10 291*	778 31 11 562

*Note: Provision for liability towards Retirement Benefits as per Actuarial Valuation has been created w.e.f FY 2021-22 onwards and being exhibited in Schedule-3 by debiting the Income & Expenditure Account Scheulde-15A. Till FY 2020-21 such provision required was being disclosed under Notes on Accounts only. As on 31.03.2026 the Provision for liability towards Retirement Benefit as per Actuarial Valuation Rs.634.04 Crore is provided.

Dy.Registrar/F&A

S. A. Senthilkumar

Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015
SCHEDULE 3 (a) : SPONSORED PROJECTS

Sl.No.	Name of the Project	Opening Balance As on 01-04-2025		Receipts / Recoveries during the year			Total	Expenditure during the year			Closing Balance As on 31-03-2026	
		Credit	Debit	Receipt	Interest (TDR+SB)	Receipt + Interest		Project Expenditure (including Assets)	Interest Paid to Funding Agency	Total Expenditure	Credit	Debit
1	2	3	4	(a)	(b)	5 (a+b)	6	7	8	9(7+8)	10 (6-7-8-9)	
1	DST, New Delhi	2 02 65 378	0	2 59 14 598	2 55 059	2 61 69 657	4 64 35 035	2 61 43 983	5 17 216	2 66 61 199	1 97 73 836	0
2	CSIR, New Delhi	50 69 010	0	9 49 816	33 243	9 83 059	60 52 069	10 62 749	4 023	10 66 772	49 85 297	0
3	UGC/AICTE, New Delhi	16 10 235	0	0	8 894	8 894	16 19 129	0	0	0	16 19 129	0
4	DRDO & Defence Research Laboratories	1 98 59 453	0	1 62 29 367	1 99 324	1 64 28 691	3 62 88 144	1 88 88 586	1 18 227	1 90 06 813	1 72 81 331	0
5	ISRO-STIC	19 56 935	0	0	10 808	10 808	19 67 743	0	0	0	19 67 743	0
6	MHRD & MHRD (SCSP/TSP/PWD)	56 32 643	0	0	2 51 381	2 51 381	58 84 024	0	0	0	58 84 024	0
7	MHRD-GIAN	3 68 005	0	29 46 500	0	29 46 500	33 14 505	29 46 500	0	29 46 500	3 68 005	0
8	SERB, New Delhi	3 11 04 503	0	1 84 77 623	2 73 849	1 87 51 472	4 98 55 975	3 82 78 653	1 49 429	3 84 28 082	1 14 27 893	0
9	SPARC	6 51 671	0	93 12 559	0	93 12 559	99 64 230	97 50 104	0	97 50 104	2 14 126	0
10	Miscellaneous Projects	8 56 44 770	0	5 46 61 758	69 90 438	6 16 52 195	14 72 96 966	5 65 79 145	3 64 052	5 69 43 197	9 03 53 769	0
11	MEITY	9 76 383	0	22 63 726	0	22 63 726	32 40 109	22 63 726	0	22 63 726	9 76 383	0
12	L & T - CTM	5 68 94 172	0	1 59 66 000	32 51 702	1 92 17 702	7 61 11 873	23 05 334	0	23 05 334	7 38 06 539	0
13	TAT/MODROB Projects (in R&C Books)	50 71 437	0	0	2 26 335	2 26 335	52 97 772	0	0	0	52 97 772	0
14	HACKATHON	45 185	0	0	2 017	2 017	47 202	0	0	0	47 202	0
	Sub Total 1 (R&C-Projects)	23 51 49 781	0	14 67 21 947	1 15 03 050	15 82 24 996	39 33 74 777	15 82 18 780	11 52 947	15 93 71 727	23 40 03 050	0
15	Conference Consultancy	88 80 638	0	20 29 417	0	20 29 417	1 09 10 055	30 36 867	0	30 36 867	78 73 188	0
16	ECC (Engineering Consultancy Centre)	9 64 36 023	0	6 52 65 376	40 47 705	6 93 13 081	16 57 49 104	4 86 41 624	0	4 86 41 624	11 71 07 480	0
	Sub Total 2 (R&C-Services)	10 53 16 661	0	6 72 94 792	40 47 705	7 13 42 497	17 66 59 158	5 16 78 491	0	5 16 78 491	12 49 80 667	0
	R&C Sub-Total (1)+(2)	34 04 66 442	0	21 40 16 739	1 55 50 755	22 95 67 493	57 00 33 935	20 98 97 271	11 52 947	21 10 50 218	35 89 83 717	0
17	MOOCs Projects	0	0	0	0	0	0	0	0	0	0	0
	Grand Total	34 04 66 442	0	21 40 16 739	1 55 50 755	22 95 67 493	57 00 33 935	20 98 97 271	11 52 947	21 10 50 218	35 89 83 717	0

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SCHEDULE 3 (b) : SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sl. No.	Name of Sponsor	Opening Balance As on 01.04.2025		Transactions During the year		Closing Balance As on 31.03.2026	
						₹	₹
		CR	DR	CR	DR	CR	DR
1	2	3	4	5	6	7	8
1	University Grants Commission	0	0	0	0	0	0
2	Ministry..................	0	0	0	0	0	0
3	Others (Specify individually):-						
	a) R & C Fellowships (including Interest)	1 17 51 807	0	6 27 020	20 26 369	1 03 52 459	0
	b) State Scholarships (including interest)	51 90 807	0	59 69 698	65 84 299	45 76 206	0
	c) QIP Fellowships	20 39 816	0	0	0	20 39 816	0
	d) PMRF	0	0	1 93 06 627	1 93 06 627	0	0
	TOTAL (a+b+c+d)	1 89 82 431	0	2 59 03 345	2 79 17 295	1 69 68 481	

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SCHEDULE 3 (c1) : UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Particulars	2025-26	2024-25
	₹	₹
A. Capital Grants : Government of India, MoE		
Balance B/F	9 08 18 045	3 56 00 719
Add : Receipts during the year	27 89 00 000	16 61 00 000
Total (a)	36 97 18 045	20 17 00 719
Less: Refunds:-	0	0
Less : Utilized for Revenue Expenditure	0	0
Less : Utilized for Capital Expenditure	14 61 69 861	11 08 82 674
Total (b)	14 61 69 861	11 08 82 674
Unutilized C/F (available with CPWD as Deposit Balance) (a-b)	22 35 48 184	9 08 18 045
B. UGC Grants : Plan		
Balance B/F	0	0
Add : Receipts during the year	0	0
Total (c)	0	0
Less Refunds:-	0	0
Less : Utilized for Revenue Expenditure	0	0
Less : Utilized for Capital Expenditure	0	0
Total (d)	0	0
Unutilized carried forward (c-d)	0	0
C. Govt.of India, MoE Grants: Revenue:-		
Balance B/F	1 85 75 363	0
Add : Receipts during the year (Grant)	260 76 63 404	259 00 75 760
Total (e)	262 62 38 767	259 00 75 760
Less : Surplus IRG of earlier years transfer to Capital Fund, if any	0	0
Less : Utilized for Revenue Expenditure	260 88 14 275	257 15 00 397
Less : Utilized for Capital Expenditure	0	0
Total (f)	260 88 14 275	257 15 00 397
Unutilized C/F (available with CPWD as Deposit Balance) (e-f)	1 74 24 492	1 85 75 363
D. Plan Grants : Government of India:-		
Balance B/F	0	0
Add : Receipts during the year	0	0
Total (g)	0	0
Less Refunds:-		
Less : Utilized for Revenue Expenditure	0	0
Less : Utilized for Capital Expenditure	0	0
Total (h)	0	0
Unutilized carried forward (g-h)	0	0
* GRAND TOTAL (A+B+C+D)	24 09 72 676	10 93 93 408
* Balance available with CPWD as Deposits out of the above Total	24 09 72 676	10 93 93 408

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SCHEDULE 3 (c2) : UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS - OBJECT HEADWISE & IRG

Particulars		2025-26 ₹	2024-25 ₹
A. Capital Grants : Government of India, MoE (OH-35):-			
Balance B/F		9 08 18 045	3 56 00 719
Add : Receipts during the year		27 89 00 000	16 61 00 000
Total (a)		36 97 18 045	20 17 00 719
Less Refunds		0	0
Less : Utilized for Revenue Expenditure		0	0
Less : Utilized for Capital Expenditure		14 61 69 861	11 08 82 674
Total (b)		14 61 69 861	11 08 82 674
Unutilized Grant c/f for OH-35 (a-b) (available with CPWD as Deposit Balance)	(a)	22 35 48 184	9 08 18 045
B. Govt. of India, MoE Grants : Revenue (OH-36):-			
Balance B/F		0	0
Add : Receipts during the year (Grant)		144 74 00 000	139 62 00 000
Total (c)		144 74 00 000	139 62 00 000
Less : Utilized for Revenue Expenditure (OH-36 Actual Bookings)		145 53 57 161	139 92 29 549
Less : Utilized for Capital Expenditure		0	0
Total (d)		145 53 57 161	139 92 29 549
Unutilized carried forward (c-d) (OH-36)	Deficit-OH36	- 79 57 161	- 30 29 549
Deficit balance adjusted in IRG (excluding Actuary Provision for Ret.Benefits)		79 57 161	30 29 549
Unutilized carried forward (OH-36)		0	0
C. Govt.of India, MoE Grants: Revenue (OH-31):-			
Balance B/F		1 85 75 363	0
Add : Receipts during the year (Grant)		116 02 63 404	119 38 75 760
Total (e)		117 88 38 767	119 38 75 760
Less : Surplus IRG transfer to Capital Fund, if any		0	0
Less : Utilized for Revenue Expenditure (OH-31 Actual Bookings)		127 21 66 992	122 70 99 052
Less : Utilized for Capital Expenditure		0	0
Less : Unutilized Grant c/f for OH-31 (available with CPWD as Deposit Balance)	(b)	1 74 24 492	1 85 75 363
Total (f)		128 95 91 484	124 56 74 415
Unutilized carried forward (e-f) (OH-31)	Deficit-OH31	-11 07 52 717	-5 17 98 655
Deficit balance adjusted in IRG (excluding Actuary Provision for Ret.Benefits)		11 07 52 717	5 17 98 655
Unutilized carried forward		0	0
Total of Unutilized Grant c/f - for OH-35 & OH-31 (available with CPWD as Deposit Balance)	(a)+(b)	24 09 72 676	10 93 93 408
Total of Deficit balance adjusted in IRG (OH 36 & 31 excl. Actuary Provision)		11 87 09 878	5 48 28 204
D. IRG Account:			
IRG Receipts during the year	(x)	143 81 92 007	126 81 62 949
Deficit balance under OH-31 and OH-36 adjusted in IRG (excluding Actuary Provision)	(i)	11 87 09 878	5 48 28 204
Change in Provision for Actuary Valuation in Retirement Benefits	(ii)	-41 88 71 634	45 73 60 358
Net Deficit in OH-31 & OH-36 (Including Actuary Provision for OH-31 & OH-36)	(i)+(ii)	-30 01 61 756	51 21 88 562
IRG Utilization during the year:-			
Net Deficit in OH-31 & OH-36 as above (Including Actuary Provision) as above		-30 01 61 756	51 21 88 562
Utilized for Capital Expenditure-CPWD		1 75 00 000	7 91 444
Utilized for Capital Expenditure HEFA Loan Repayment		14 96 60 000	14 96 60 000
Utilized for Capital Expenditure(Asset Purchase)		78 28 789	8 77 28 683
Transfer to Corpus Fund		13 90 68 600	11 45 00 000
Total IRG Utilization during the year (including Actuary Provision)	(y)	1 38 95 633	86 48 68 689
Surplus IRG (Excluding Depreciation)	(x)-(y)	142 42 96 374	40 32 94 260
Less: Depreciation for the year		31 26 45 368	38 30 57 337
Balance Being Surplus/Deficit Carried to Capital Fund (as per I&E)		111 16 51 006	2 02 36 923

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SCHEDULE 4 : FIXED ASSETS

Sl.No.	Assets Heads	Gross Block: Op Balance 01.04.2025	Gross Block: Additions	Gross Block: Deductions / Adjustment	Gross Block: Cl Balance 31-03-2026	Depreciation for the year 2025-26: Dep Opening Balance	Depreciation for the year 2025-26: Depreciation for the year	%	Depreciation for the year 2025-26: Deductions / Adjustment	Depreciation for the year 2025-26: Total Depreciation	Net Block as on 31-03-2026 ₹	Net Block as on 31-03-2025 ₹
1	Land	47 09 795	0	0	47 09 795	0	0	0.00	0	0	47 09 795	47 09 795
2	Site Development	19 08 896	0	0	19 08 896	0	0	0.00	0	0	19 08 896	19 08 896
3	Buildings	434 95 37 837	27 98 997	0	435 23 36 834	89 12 58 778	8 70 46 737	2.00	0	97 83 05 515	337 40 31 319	345 82 79 059
4	Roads & Bridges	5 03 24 958	0	0	5 03 24 958	93 66 034	10 06 498	2.00	0	1 03 72 532	3 99 52 426	4 09 58 924
5	Tubewells & Water Supply	5 30 44 770	0	0	5 30 44 770	1 05 16 107	10 60 894	2.00	0	1 15 77 001	4 14 67 769	4 25 28 663
6	Sewage & Drainage	7 88 29 922	0	0	7 88 29 922	1 47 97 253	15 76 599	2.00	0	1 63 73 852	6 24 56 070	6 40 32 669
7	Electrical Installation and Equipment	39 26 54 207	3 66 47 345	0	42 93 01 552	18 48 18 494	2 13 94 449	5.00	0	20 62 12 943	22 30 88 609	20 78 35 713
8	Plant & Machinery	12 60 66 774	43 26 567	0	13 03 93 341	5 27 19 334	65 19 666	5.00	0	5 92 39 000	7 11 54 341	7 33 47 440
9	Scientific & Laboratory Equipments	225 77 11 966	6 44 49 595	0	232 21 61 561	168 08 81 863	11 83 82 933	8.00	0	179 92 64 796	52 28 96 765	57 68 30 103
10	Office Equipments	8 40 07 319	30 15 842		8 70 23 161	6 89 99 701	33 49 718	7.50	0	7 23 49 419	1 46 73 742	1 50 07 618
11	Audio Visual Equipments	3 78 83 691	32 804	0	3 79 16 495	1 62 76 141	26 92 279	7.50	0	1 89 68 420	1 89 48 075	2 16 07 550
12	Computers & Peripherals	51 05 58 066	1 28 09 117		52 33 67 183	43 93 12 439	3 12 96 278	20.00	0	47 06 08 717	5 27 58 466	7 12 45 627
13	Furniture, Fixtures & Fittings	22 27 96 741	22 36 194	0	22 50 32 935	15 23 32 478	1 29 50 182	7.50	0	16 52 82 660	5 97 50 275	7 04 64 263
14	Vehicles	1 47 79 668	0	0	1 47 79 668	1 37 58 902	10 16 202	10.00	0	1 47 75 104	4 564	10 20 766
15	Lib.Books & Scientific Journals	8 38 37 733	26 366	0	8 38 64 099	6 27 88 681	39 36 323	10.00	0	6 67 25 004	1 71 39 095	2 10 49 052
16	Small Value Assets	4 75 808	44 628	0	5 20 436	4 75 808	44 628	100.00	0	5 20 436	0	0
	Total (A)	826 91 28 151	12 63 87 455	0	839 55 15 606	359 83 02 013	29 22 73 386		0	389 05 75 399	450 49 40 207	467 08 26 138
17	Capital Work in Progress (B)	90 62 57 527	15 76 21 175	1 62 275	106 37 16 427	0	0			0	106 37 16 427	90 62 57 527
Sl.No.	Intangible Assets	Op Balance 01.04.2025	Additions	Deductions	Cl Balance 31-03-2026	Total Amortization	Amortization for the year	%		Total Amortization	31-03-2026	31-03-2025
18	Computer Software(Incl. SIEMENS)*	102 53 31 802	86 37 910	0	103 39 69 712	101 84 32 666	86 60 059	40.00	0	102 70 92 725	68 76 987	68 99 136
19	E-Journals	10 00 93 486	0	0	10 00 93 486	8 55 64 829	1 20 12 009	40.00	0	9 75 76 838	25 16 648	1 45 28 657
20	Patents	78 36 285	1 92 160	0	80 28 445	46 05 586	8 72 606	9 yrs	0	54 78 192	25 50 253	32 30 699
21	SIEMENS' IP	5 14 88 606	0	0	5 14 88 606	4 00 46 692	57 20 956	9 yrs	0	4 57 67 648	57 20 958	1 14 41 914
	Total (C)	118 47 50 179	88 30 070	0	119 35 80 249	114 86 49 773	2 72 65 630		0	117 59 15 403	1 76 64 846	3 61 00 406
	Grand Total Excl.WIP (A+C)	945 38 78 330	13 52 17 525	0	958 90 95 855	474 69 51 786	31 95 39 016		0	506 64 90 802	452 26 05 053	470 69 26 544
	Grand Total Incl.WIP (A+B+C)	1036 01 35 857	29 28 38 700	1 62 275	1065 28 12 282	474 69 51 786	31 95 39 016		0	506 64 90 802	558 63 21 480	561 31 84 071

Note: The figure in column 'Deductions' under Gross Block against head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.

The figure in column 'Additions' during the year under Gross Block against Assets 1 to 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

* Scientific & Laboratory Equipments Depreciation inculdes SIEMENS Assets Depreciation for the Year of Rs.68,93,648/-.

S.A.

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SCHEDULE 4(a) : FIXED ASSETS - Capital Grant & IRG

											₹	₹
Sl.No.	Assets Heads	Gross Block				Depreciation for the year 2025-26					Net Block as on	
		Op Balance 01.04.2025	Additions	Deductions/ Adjustment	Cl Balance 31-03-2026	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustment	%	Total Depreciation	31-03-2026	31-03-2025
1	Land	47 09 795	0	0	47 09 795	0	0	0		0	47 09 795	47 09 795
2	Site Development	19 08 896	0	0	19 08 896	0	0	0		0	19 08 896	19 08 896
3	Buildings	434 95 37 837	27 98 997	0	435 23 36 834	89 12 58 778	8 70 46 737	0	2.00	97 83 05 515	337 40 31 319	345 82 79 059
4	Roads & Bridges	5 03 24 958	0	0	5 03 24 958	93 66 034	10 06 498	0	2.00	1 03 72 532	3 99 52 426	4 09 58 924
5	Tubewells & Water Supply	5 30 44 770	0	0	5 30 44 770	1 05 16 107	10 60 894	0	2.00	1 15 77 001	4 14 67 769	4 25 28 663
6	Sewage & Drainage	7 88 29 922	0	0	7 88 29 922	1 47 97 253	15 76 599	0	2.00	1 63 73 852	6 24 56 070	6 40 32 669
7	Electrical Installation and Equipment	39 25 82 177	3 25 05 648	0	42 50 87 825	18 47 89 678	2 11 83 762	0	5.00	20 59 73 440	21 91 14 385	20 77 92 499
8	Plant & Machinery	12 58 98 624	43 26 567	0	13 02 25 191	5 26 68 886	65 11 258	0	5.00	5 91 80 144	7 10 45 047	7 32 29 738
9	Scientific & Laboratory Equipments	215 97 40 671	6 44 49 595	0	222 41 90 266	162 45 01 393	11 05 45 230	0	8.00	173 50 46 623	48 91 43 643	53 52 39 278
10	Office Equipments	8 40 07 319	30 15 842	0	8 70 23 161	6 89 99 701	33 49 718	0	7.50	7 23 49 419	1 46 73 742	1 50 07 618
11	Audio Visual Equipments	3 77 88 132	0	0	3 77 88 132	1 62 18 805	26 82 652	0	7.50	1 89 01 457	1 88 86 675	2 15 69 327
12	Computers & Peripherals	51 01 16 075	1 10 55 271	0	52 11 71 346	43 88 70 448	3 12 96 278	0	20.00	47 01 66 726	5 10 04 620	7 12 45 627
13	Furniture, Fixtures & Fittings	22 26 08 741	20 07 594	0	22 46 16 335	15 22 05 578	1 29 18 937	0	7.50	16 51 24 515	5 94 91 820	7 04 03 163
14	Vehicles	1 47 34 008	0	0	1 47 34 008	1 37 22 374	10 11 634	0	10.00	1 47 34 008	0	10 11 634
15	Lib.Books & Scientific Journals	8 38 37 733	26 366	0	8 38 64 099	6 27 88 681	39 36 323	0	10.00	6 67 25 004	1 71 39 095	2 10 49 052
16	Small Value Assets	4 75 808	44 628	0	5 20 436	4 75 808	44 628	0	100.00	5 20 436	0	0
	Total (A)	817 01 45 466	12 02 30 508	0	829 03 75 974	354 11 79 524	28 41 71 148	0		382 53 50 672	446 50 25 302	462 89 65 942
17	Capital Work in Progress (B)	90 62 57 527	15 76 21 175	1 62 275	106 37 16 427	0	0	0		0	106 37 16 427	90 62 57 527
Sl.No.	Intangible Assets	Op Balance 01.04.2025	Additions	Deductions	Cl Balance 31-03-2026	Amortized Op Balance	Amortization for the year	Deductions/ Adjustment	%	Total Amortization	31-03-2026	31-03-2025
18	Computer Software	18 61 14 529	86 37 910	0	19 47 52 439	17 92 15 393	86 60 059	0	40.00	18 78 75 452	68 76 987	68 99 136
19	E-Journals	10 00 93 486	0	0	10 00 93 486	8 55 64 829	1 20 12 009	0	40.00	9 75 76 838	25 16 648	1 45 28 657
20	Patents	78 36 285	1 92 160	0	80 28 445	46 05 586	8 72 606	0	9 yrs	54 78 192	25 50 253	32 30 699
21	SIEMENS' IP	5 14 88 606	0	0	5 14 88 606	4 00 46 692	57 20 956	0	9 yrs	4 57 67 648	57 20 958	1 14 41 914
	Total (C)	34 55 32 906	88 30 070	0	35 43 62 976	30 94 32 500	2 72 65 630	0		33 66 98 130	1 76 64 846	3 61 00 406
	Grand Total Excl.WIP (A+C)	851 56 78 372	12 90 60 578	0	864 47 38 950	385 06 12 024	31 14 36 778	0		416 20 48 802	448 26 90 148	466 50 66 348
	Grand Total Incl.WIP (A+B+C)	942 19 35 899	28 66 81 753	1 62 275	970 84 55 377	385 06 12 024	31 14 36 778	0		416 20 48 802	554 64 06 575	557 13 23 875

Note: The figure in column 'Deductions' under Gross Block against head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.

The figure in column 'Additions' during the year under Gross Block against Assets 1 to 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

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SCHEDULE 4 (b) : FIXED ASSETS-OTHERS (Sponsored Projects/Gifted/Donated etc)

Sl.No.	Assets Heads	Gross Block				Depreciation for the year 2025-26					Net Block as on	
		Op Balance 01.04.2025	Additions	Deductions	Cl Balance 31-03-2026	Dep Opening Balance	Depreciation for the year	%	Deductions/ Adjustment	Total Depreciation	31-03-2026 ₹	31-03-2025 ₹
1	Land	0	0	0	0	0	0		0	0	0	0
2	Site Development	0	0	0	0	0	0		0	0	0	0
3	Buildings	0	0	0	0	0	0	2.00	0	0	0	0
4	Roads & Bridges	0	0	0	0	0	0	2.00	0	0	0	0
5	Tubewells & Water Supply	0	0	0	0	0	0	2.00	0	0	0	0
6	Sewage & Drainage	0	0	0	0	0	0	2.00	0	0	0	0
7	Electrical Installation and Equipment	72 030	41 41 697	0	42 13 727	28 816	2 10 687	5.00	0	2 39 503	39 74 224	43 214
8	Plant & Machinery	1 68 150	0	0	1 68 150	50 448	8 408	5.00	0	58 856	1 09 294	1 17 702
9	Scientific & Laboratory Equipments	9 79 71 295	0	0	9 79 71 295	5 63 80 470	78 37 703	8.00	0	6 42 18 173	3 37 53 122	4 15 90 825
10	Office Equipments	0	0	0	0	0	0	7.50	0	0	0	0
11	Audio Visual Equipments	95 559	32 804	0	1 28 363	57 336	9 627	7.50	0	66 963	61 400	38 223
12	Computers & Peripherals	4 41 991	17 53 846	0	21 95 837	4 41 991	0	20.00	0	4 41 991	17 53 846	0
13	Furniture, Fixtures & Fittings	1 88 000	2 28 600	0	4 16 600	1 26 900	31 245	7.50	0	1 58 145	2 58 455	61 100
14	Vehicles	45 660	0	0	45 660	36 528	4 568	10.00	0	41 096	4 564	9 132
15	Lib.Books & Scientific Journals	0	0	0	0	0	0	10.00	0	0	0	0
16	Small Value Assets	0	0	0	0	0	0	100.00	0	0	0	0
	Total (A)	9 89 82 685	61 56 947	0	10 51 39 632	5 71 22 489	81 02 238		0	6 52 24 727	3 99 14 905	4 18 60 196
17	Capital Work in Progress (B)	0	0	0	0	0	0		0	0	0	0
Sl.No.	Intangible Assets	Op Balance 01.04.2025	Additions	Deductions	Cl Balance 31-03-2026	Amort. Op Balance	Amorti. for the year	%	Deductions/ Adjustment	Total Amortization	31-03-2026	31-03-2025
18	Computer Software (SIEMENS)	83 92 17 273	0	0	83 92 17 273	83 92 17 273	0	40.00	0	83 92 17 273	0	0
19	E-Journals	0	0	0	0	0	0	40.00	0	0	0	0
20	Patents	0	0	0	0	0	0	9 yrs	0	0	0	0
21	SIEMENS' IP	0	0	0	0	0	0	9 yrs	0	0	0	0
	Total (C)	83 92 17 273	0	0	83 92 17 273	83 92 17 273	0		0	83 92 17 273	0	0
	Grand Total Excl.WIP (A+C)	93 81 99 958	61 56 947	0	94 43 56 905	89 63 39 762	81 02 238		0	90 44 42 000	3 99 14 905	4 18 60 196
	Grand Total Incl.WIP (A+B+C)	93 81 99 958	61 56 947	0	94 43 56 905	89 63 39 762	81 02 238		0	90 44 42 000	3 99 14 905	4 18 60 196

Dy.Registrar/F&A S. A. [signature] Registrar Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Sl. No.	Particulars	2025-26 ₹	2024-25 ₹
1	In Central Government Securities	0	0
2	In State Government Securities	0	0
3	Other approved Securities	0	0
4	Shares	0	0
5	Debentures and Bonds	0	0
6	Term Deposits with Banks	299 82 93 384	266 14 27 413
7	Others (to be specified)	0	0
	Total	299 82 93 384	266 14 27 413

S. A. [signature]

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SCHEDULE 5 (a) : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

Sl.No.	Particulars	2025-26 ₹	2024-25 ₹
1	Corpus Fund Investments	285 71 15 906	253 15 83 396
2	Staff Development Fund Investments	3 61 08 311	3 34 20 492
3	Maintenance Fund Investments	14 64 162	13 64 877
4	Depreciation Fund Investments	14 64 162	13 64 877
5	Student Welfare Fund Investments	2 19 62 417	2 04 73 143
6	Research Park Fund (it was as ECC Fund in 2021-22)	3 61 81 564	3 37 28 089
7	Endowment Fund/80Batch Investments	1 94 01 297	1 49 51 297
8	AIIC Fund Investments	2 45 95 564	2 45 41 242
Total		299 82 93 384	266 14 27 413

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SCHEDULE 6 : INVESTMENTS - OTHERS

Sl.No.	Particulars	2025-26 ₹	2024-25 ₹
1	In Central Government Securities	0	0
2	In State Government Securities	0	0
3	Other approved Securites	0	0
4	Shares	0	0
5	Debentures and Bonds	0	0
6	Others (to be specified): Terms Deposits with maturity period of >12 months:-		
6.1	TERM DEPOSIT WITH SBI (NON PLAN)	332 97 58 600	127 71 36 963
6.2	TERM DEPOSITS WITH SBI (Scholarship)	41 04 826	38 00 000
6.3	TERM DEPOSIT WITH CANARA BANK(PG)	57 04 11 222	36 14 00 000
6.4	TERM DEPOSIT WITH CANARA BANK(NONPLAN)	36 14 00 000	7 42 18 939
6.5	TERM DEPOSITS WITH CANARA (HEFA)	8 10 84 558	0
	Total	434 67 59 206	171 65 55 902

* Term Deposits having maturity period of more than 12 months are shown under Schedule-6 (Investments-Others). Other Term Deposits are shown under Schedule-7 (Current Assets) w.e.f FY 2024-25 onwards.

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Registrar | Director

SCHEDULE 7 : CURRENT ASSETS

Particulars	Institute	R&C	2025-26 ₹	Institute	R&C	2024-25 ₹
1. Stock:-						
a) Stores and Spares	*0*	*0*	0	*0*	*0*	0
b) Loose Tools	*0*	*0*	0	*0*	*0*	0
c) Publications	*0*	*0*	0	*0*	*0*	0
d) Laboratory chemicals, Consumables and glass ware	*0*	*0*	0	*0*	*0*	0
e) Building Material	*0*	*0*	0	*0*	*0*	0
f) Electrical Material	*0*	*0*	0	*0*	*0*	0
g) Stationery	*0*	*0*	0	*0*	*0*	0
h) Water supply Materials	*0*	*0*	0	*0*	*0*	0
2. Sundry Debtors:-						
a) Debts Outstanding for a period of exceeding six months	*0*	*0*	0	*0*	*0*	0
b) Others	*1 85 23 026*	*0*	1 85 23 026	2 01 94 924	*0*	2 01 94 924
3. Cash and bank Balances (including .Stamp on Hand) Stamp on Hand	*85 225*	*0*	85 225	2 67 179	*0*	2 67 179
a) With Scheduled Banks:-						
- In Current Accounts	*41 69 447*	*1 56 78 300*	1 98 47 747	82 60 410	*1 69 46 214*	2 52 06 625
- In Term Deposit Accounts+MODs	*100 67 14 281*	*18 45 69 888*	119 12 84 169	262 83 20 978	*18 45 69 888*	281 28 90 866
- In Savings Accounts	*- 78 16 451*	*20 29 88 251*	19 51 71 800	1 34 19 542	*18 89 53 516*	20 23 73 058
b) With Non-Scheduled Banks:-						
- In Term Deposit Accounts	*0*	*0*	0	*0*	*0*	0
- In Savings Accounts	*0*	*0*	0	*0*	*0*	0
4. Post Office-Savings Accounts	*0*	*0*	0	*0*	*0*	0
Total	*102 16 75 527*	*40 32 36 439*	142 49 11 966	*267 04 63 033*	*39 04 69 618*	306 09 32 652

* PLAN Account with SBI is an Auto Sweep A/c. Negative balance of Rs.(-) 3,57,99,692.10, as per Books is due to year end Sweep to MOD. As per BRS, the Bank balance is Rs.29,83,007.90. Cheques issued but not paid as on 31.03.2026 is Rs.3,87,82,700.00 and the MOD balance is Rs.29,66,44,053.92 as on 31.03.2026.

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S.A.

Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 7 : ANNEXURE A

Head of Account	Name of the Bank		A/C - No.	Institute ₹	R&C ₹	Amount as on 31-03-2026 ₹
I. Savings Bank Account						
PLAN Account *	SBI, NITT	Institute	10023882957	-3 57 99 692	0	-3 57 99 692
NON PLAN Account (SBI)	SBI, NITT	Institute	10023882946	85 36 656	0	85 36 656
NON PLAN Account (IOB)	IOB,TRB	Institute	192001000013626	87 687		87 687
NON PLAN Account (Canara)	Canara Bank	Institute	1285101036127	4 01 983	0	4 01 983
CORPUS and Other Funds Account	SBI, NITT	Corpus	10023883097	1 02 441	0	1 02 441
SCHOLARSHIPS Account	SBI, NITT	Others	10023883019	2 09 443	0	2 09 443
HP Account (Balance & Demand Remittance A/c)	SBI, NITT	Institute	30165680347	1 00 000	0	1 00 000
NIMCET25	SBI, NITT	Institute	43733117892	1 85 45 030	0	1 85 45 030
ECC Account	SBI, NITT	R&C	10023883064	0	7 47 10 756	7 47 10 756
ICSR Account	SBI, NITT	R&C	40853514994	0	1 10 97 167	1 10 97 167
Research & Development Funds (Project)	SBI, NITT	R&C	10023883042	0	7 75 76 141	7 75 76 141
Research Management Fund(1)	SBI, NITT	R&C	33076404999	0	1 37 94 999	1 37 94 999
Research Management Fund(2)	SBI, NITT	R&C	41736849805	0	34 55 490	34 55 490
SERB Account	SBI, NITT	R&C	39350593762	0	13 41 747	13 41 747
ISRO-STIC Account	SBI, NITT	R&C	39350595374	0	1 70 426	1 70 426
CSIR Account	SBI, NITT	R&C	40853222118	0	1 73 826	1 73 826
SPARC Account	SBI, NITT	R&C	40853517112	0	5 30 194	5 30 194
DEFENCE Account	SBI, NITT	R&C	40853517837	0	1 50 92 712	1 50 92 712
DST Account	SBI, NITT	R&C	40853517485	0	49 93 865	49 93 865
UGC Account	SBI, NITT	R&C	40853516720	0	50 932	50 932
I. Savings Bank Account Total *				- 78 16 451	20 29 88 251	19 51 71 800
II. Current Account						
Service Tax Account	SBI, NITT	R&C	34837295014	0	70 80 165	70 80 165
Conference Consultancy Account	SBI, NITT	R&C	38322028974	0	80 45 742	80 45 742
GPSDB Account	SBI, NITT	R&C	43439956457	0	5 52 393	5 52 393
Student Fee Account	SBI, NITT	Institute	35821815354	1 22 091	0	1 22 091
Foreign Exchange Transactions Account (HEK)	SBI, NITT	Institute	10891414445	21 59 440	0	21 59 440
PLAN - ICICI Bank Account	ICICI	Institute	400405000677	6 84 504	0	6 84 504
EIGHTY BATCH CHAIR FUND Account	SBI, NITT	Others	36736417068	1 01 402	0	1 01 402
PG Fees Account	SBI, NITT	Institute	38127411825	1 81 692	0	1 81 692
Other Fees Account	SBI, NITT	Institute	38127412035	22 529	0	22 529
Canara Bank Escrow Principal Account	Canara Bank	Institute	3314201000215	3 65 570	0	3 65 570
Canara Bank Escrow Interest Account	Canara Bank	Institute	3314201000216	3 672	0	3 672
PFMS - TSA(RBI A/c)	RBI	Institute	10681401001	0	0	0
PMRF - TSA (RBI A/c)	RBI	Institute	10671301302	0	0	0
AIIC Account	SBI, NITT	Others	37836124626	5 28 547	0	5 28 547
Institute Statutory Account	SBI, NITT	Institute	37298193032	0	0	0
II. Current Account Total				41 69 447	1 56 78 300	1 98 47 747
III(a). Term Deposits maturing within 12 months)						
SHORT TERM DEPOSIT WITH SBI (NON PLAN)	SBI, NITT	Institute	TDR	77 24 678	0	77 24 678
SHORT TERM DEPOSITS WITH SBI (Scholarship)	SBI, NITT	Others	TDR	0	0	0
SHORT TERM DEPOSIT WITH CANARA BANK(PG)	Canara Bank	Institute	TDR	0	0	0
SHORT TERM DEPOSIT WITH CANARA BANK(NONPLAN)	Canara Bank	Institute	TDR	0	0	0
SHORT.TERM DEPOSITS WITH CANARA (HEFA)	Canara Bank	Institute	TDR	1 36 05 474	0	1 36 05 474
SHORT TERM DEPOSIT WITH IOB (NONPLAN)	IOB,TRB	Institute	TDR	43 36 43 537		
BANK GUARANTEE-TDR (NON PLAN)	SBI, NITT	Institute	BG	50 865	0	50 865
R & C Funds TDR	SBI, NITT	R&C	TDR	0	14 49 44 063	14 49 44 063
ECC Funds TDR	SBI, NITT	R&C	TDR	0	3 96 25 825	3 96 25 825
III(a). Term Deposits maturing within 12 months) Total				*45 50 24 554*	*18 45 69 888*	*20 59 50 905*
III(b). Term Deposits under MODs						
MULTI OPTION DEPOSIT - MOD (HP)	SBI, NITT	Institute	MOD	3 79 409	0	3 79 409
MULTI OPTION DEPOSIT - MOD (PG)	SBI, NITT	Institute	MOD	10 68 63 605	0	10 68 63 605
MULTI OPTION DEPOSIT - MOD (NON PLAN)	SBI, NITT	Institute	MOD	14 76 82 659	0	14 76 82 659
MULTI OPTION DEPOSIT -MOD (PLAN)	SBI, NITT	Institute	MOD	29 66 44 054	0	29 66 44 054
MULTI OPTION DEPOSIT - MOD (O.FEE)	SBI, NITT	Institute	MOD	1 20 000	0	1 20 000
III(b). Term Deposits under MODs Total				*55 16 89 727*	*0*	*55 16 89 727*
III. Term Deposits+MODs with Schedule Banks Total				100 67 14 281	18 45 69 888	75 76 40 632
Grand Total				100 30 67 276	40 32 36 439	97 26 60 178

* PLAN Account with SBI is an Auto Sweep A/c. Negative balance of Rs.(-) 3,57,99,692.10, as per Books is due to year end Sweep to MOD. As per BRS, the Bank balance is Rs.29,83,007.90. Cheques issued but not paid as on 31.03.2026 is Rs.3,87,82,700.00 and the MOD balance is Rs.29,66,44,053.92 as on 31.03.2026.

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National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

Particulars	Institute	R&C	2025-26 ₹	Institute	R&C	2024-25 ₹
1. Advance to Employees (Non-Interest Bearing):-						
a) Salary	0	0	0	0	0	0
b) Festival	4 050	0	4 050	4 050	0	4 050
c) LTC	0	0	0	0	0	0
d) Medical Advance	77 987	0	77 987	77 987	0	77 987
e) Other (to be specified)-Cycle Advance	626	0	626	626	0	626
2. Long Term Advance to Employees (Interest Bearing):-						
a) Vehicles Loan	5 98 200	0	5 98 200	7 14 600	0	7 14 600
b) Home Loan	0	0	0	0	0	0
c) Other (to be specified)-Computer Loan	5 15 648	0	5 15 648	6 97 328	0	6 97 328
3. Advances and Other amount recoverable in Cash or in kind or for Value to be received:-						
a) On Capital Account- Deposits with CPWD @	27 37 03 758	0	27 37 03 758	15 52 29 684	0	15 52 29 684
b) To Suppliers	8 61 367	0	8 61 367	31 52 070	0	31 52 070
c) Other (to be specified)-Contingency - Institute and R&C	12 33 962	4 59 635	16 93 597	8 96 166	4 21 648	13 17 814
4. Prepaid Expenses:-						
a) Insurance	49 22 922	0	49 22 922	33 66 334	0	33 66 334
b) Other Expenses	1 19 915	0	1 19 915	68 36 016	0	68 36 016
5. Deposits:-						
a) Telephone	1 03 079	0	1 03 079	1 03 079	0	1 03 079
b) Lease Rent	0	0	0	0	0	0
c) Electricity	2 18 96 962	0	2 18 96 962	2 03 91 864	0	2 03 91 864
d) AICTE, if applicable	0	0	0	0	0	0
f) Others (to be specified)	0	0	0	0	0	0
6. Income Accrued:-						
a) On Investments from Earmarked/Endowment Funds & SB a/c	16 63 33 271	11 675	16 63 44 946	11 99 35 411	0	11 99 35 411
b) On Investment Others (Term Deposits with Banks & SB a/c)	21 99 35 503	1 02 25 758	23 01 61 261	16 31 40 079	75 05 245	17 06 45 324
State Scholarship Term Deposits (for 24-25: Rs.278154)	2 61 937	0	2 61 937	0	0	0
c) On Loans and Advances	0	0	0	0	0	0
d) Others (includes income due unrealized)	0	0	0	0	0	0
7. Other-Current Assets receivable from UGC/Sponsored Projects:-						
a) Debit Balances in Sponsored Projects	0	0	0	0	0	0
b) Debit Balances in Fellowship & Scholarship(QIP)	0	0	0	0	0	0
c) Grants Receivables	0	0	0	0	0	0
d) Other Receivables	36 99 904	13 48 639	50 48 543	84 42 106	25 50 180	1 09 92 287
8. Claims Receivables (IT TDS)	29 02 568	62 370	29 64 938	29 14 538	62 370	29 76 908
Total	69 71 71 659	1 21 08 076	70 92 79 736	48 59 01 938	1 05 39 443	49 64 41 381

@ Note: In Form-65 (March 2023) of CPWD an amount of Rs.3,02,97,750/- is shown as payable by NITT to CPWD in connection with an Arbitration case for which NITT has filed a Money Suit on CPWD in January 2023.

Dy.Registrar/F&A

S.A. Senthilkumar
Registrar

Director

SCHEDULES FORMING PART
OF
INCOME AND EXPENDITURE ACCOUNT

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 9 : ACADEMIC RECEIPTS

Particulars	2025-26 ₹	2024-25 ₹
Fees from Students		
Academic:-		
1. Tuition Fee (including share of corpus fund - Rs.12,23,68,600)	60 34 52 854	55 41 00 958
2. Admission Fee	71 61 038	62 55 263
3. Enrollment Fee / Convocation Fee	1 04 40 700	90 73 950
4. Library Admission Fee	3 82 81 164	3 20 25 363
5. Laboratory Fee / Computer Fee	2 91 92 294	2 54 33 349
6. Art & Craft Fee / Sports Fee	2 74 13 975	2 46 48 900
7. Registration Fee	43 16 244	38 21 438
8. Syllabus Fee/ MBA Fee	87 09 100	76 79 100
Total (A)	72 89 67 369	66 30 38 319
Examinations:-		
1. Admission Test Fee	0	0
2. Annual Examination Fee	1 99 78 256	1 69 64 238
3. Mark Sheet, Certificate Fee	0	0
4. Entrance Examination Fee	0	0
Total (B)	1 99 78 256	1 69 64 238
Other Fees:-		
1. Identity Card Fee	0	0
2. Fine / Miscellaneous Fee	95 51 682	1 80 76 042
3. Medical Fee	11 65 150	9 12 050
4. Transportation Fee/Bus Fare Collection	3 90 903	4 52 306
5. Hostel Fee	0	0
Total (C)	1 11 07 735	1 94 40 398
Sale of Publications:-		
1. Sale of Admission forms	21 84 377	19 48 702
2. Sale of Syllabus and Question Paper, etc.	0	0
3. Sale of Prospectus including Admission Forms	0	0
Total (D)	21 84 377	19 48 702
Other Academic Receipts:-		
1. Registration fee for Workshops, Programmes	0	0
2. Registration fee (Academic Staff College)	0	0
3. Campus Development Fee (including share of Corpus Fund Rs.1,67,00,000)	3 34 25 700	2 98 49 300
Total (E)	3 34 25 700	2 98 49 300
Grand Total (A+B+C+D+E)	79 56 63 437	73 12 40 956

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National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 10 : GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	CAPITAL			Total Capital	REVENUE	2025-26	2024-25
	Govt.of India MoE	UGC			Govt.of India MoE	₹	₹
		Capital	Specific Schemes				
Balance B/F	9 08 18 045	0	0	9 08 18 045	1 85 75 363	10 93 93 408	3 56 00 719
Add : Receipts during the year:-							
Total Grant Sanctioned during the year (a)	27 89 00 000	0	0	27 89 00 000	260 76 63 404	288 65 63 404	275 61 75 760
Less: Grant Lapsed during the year (b)	0	0	0	0		0	0
Net Grant Received (a-b)	27 89 00 000	0	0	27 89 00 000	260 76 63 404	288 65 63 404	275 61 75 760
Interest Income	0	0	0	0	0	0	0
Total	36 97 18 045	0	0	36 97 18 045	262 62 38 767	299 59 56 812	279 17 76 479
Less : Surplus IRG transfer to Capital Fund, if any	0	0	0	0	0	0	0
Balance	36 97 18 045	0	0	36 97 18 045	262 62 38 767	299 59 56 812	279 17 76 479
Less : Utilised for Capital Expenditure (A)	14 61 69 861	0	0	14 61 69 861		14 61 69 861	11 08 82 674
Balance	22 35 48 184	0	0	22 35 48 184	262 62 38 767	284 97 86 951	268 08 93 805
Less : Utilised for Revenue Expenditure (B)	0	0	0	0	260 88 14 275	260 88 14 275	257 15 00 397
Balance C/F (C) @	22 35 48 184	0	0	22 35 48 184	1 74 24 492	24 09 72 676	10 93 93 408

@ CPWD Deposit Balance against the above Balance c/f

A- Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B- Appears as income in the Income & Expenditure Account.

C. i. Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

ii. Represented by Bank balances, Investments and Advances on the assets side is NIL. The Balance C/F shown above is the Deposit Balance with CPWD.

S.A.

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National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 11 : INCOME FROM INVESTMENTS

Particulars	Earmarked / Endowment Funds		Other investments	
		₹		₹
	2025-26	2024-25	2025-26	2024-25
1) Interest:-				
a) On Government Securities	0	0	0	0
b) Other Bonds/Debentures	0	0	0	0
2) Interest on Term Deposits:-	6 59 97 062	3 65 59 371	13 75 21 517	10 35 16 346
3) Income accrued but not due on Term Deposits/Interest bearing advance to employee	16 63 33 271	11 99 35 411	21 99 35 503	16 31 40 079
4) Interest on Savings Bank Accounts	6 93 214	6 12 808	0	0
5) Others (Specify)	0	0	0	0
Total	23 30 23 547	15 71 07 590	35 74 57 019	26 66 56 425
Transferred to Earmarked / Endowment Funds	23 30 23 547	15 71 07 590	0	0
Balance	0	0	0	0

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National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 12 : INTEREST EARNED

Particulars	2025-26 ₹	2024-25 ₹
1) On Savings Accounts with Scheduled Banks	10 04 837	37 37 244
2) On Loans:-		
a)Employee/Staff	1 74 831	1 57 682
b) Others	0	0
3) On Debtors, EB (SD) and Other Receivables	5 29 984	13 32 384
Total	17 09 652	52 27 310

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S. A. Senthilkumar
Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 13 : OTHER INCOME

Particulars	₹ 2025-26	₹ 2024-25
A. Income from Land & Building:-		
1. Hostel Room Rent *	20 00 11 166	17 75 80 063
2. License Fee Qtrs	90 17 670	64 13 293
3. Hire Charges of Auditorium/Play Ground/Convention Centre, Commercial Complex	1 58 83 869	1 66 59 261
4. Electricity charge recovered *	1 18 77 273	1 67 38 648
5. Water charges recovered	36 66 767	37 03 842
Total (A)	24 04 56 745	22 10 95 107
B. Sale of Institute's Publications (B)	0	0
C. Income from Holding Events:-		
1. Gross Receipts from Annual Function/Sports Carnival	0	0
Less: Direct Expenditure incurred on the Annual Function/Sports Carnival	0	0
2. Gross Receipts from Fetes	0	0
Less: Direct Expenditure incurred on the Fetes	0	0
3. Gross Receipts from Educational Tours	0	0
Less: Direct Expenditure incurred on the Tours	0	0
4. Others (to be speified and separately disclosed)	0	0
Total (C)	0	0
D. Others:-		
1. Income from Consultancy	19 67 575	36 16 529
a) Honorarium to staff	0	0
2. RTI Fees	0	150
3. Income from Royalty	0	0
4. Sale of Application Form (Recruitment)	70 70 370	5 86 442
5. Misc. Receipts (Sale of Tender Form, Waste Paper etc.)	90 93 128	1 25 81 722
6. Profit on Sale/Disposal of Assets:-	0	
a) Owned Assets (under buy back purchase)	0	0
b) Assets received Free of Cost	0	0
7. Grants/Donations from Institutions,Welfare Bodies and International Organizations	0	0
8. Other (specify):-		
a) Association and cultural fee	2 13 57 356	1 94 93 838
b) Formative Exam & other Misc.fees	34 16 726	44 47 788
Total (D)	4 29 05 154	4 07 26 468
Grand Total (A+B+C+D)	28 33 61 899	26 18 21 575

* Upto 2023-24 out of the total Hostel Room Rent (which includes EB Charges) collected from students, EB Charges was apportioned at a predetermined rate of 40%. For 2023-24 such apportionment from Hostel Room Rent for EB Charges was Rs.6.42 Crore. From FY 2024-25 onwards no such practice of apportionment of EB Charges from Hostel Room Rent is made so as to represent the full Hostel Room Rent collection for a Financial Year.

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National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 14 : PRIOR PERIOD INCOME

Particulars	2025-26 ₹	2024-25 ₹
1. Academic Receipts	0	0
2. Income from Investments	0	0
3. Interest earned	0	0
4. Other Income	0	32 16 683
Total	0	32 16 683

S. A. [signature]

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National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 15 : STAFF PAYMENTS & BENEFITS (Establishment Expenses)

Particulars	₹ 2025-26	₹ 2024-25
a) Salaries and Wages	125 98 98 801	126 18 27 709
b) Allowances and Bonus	1 94 35 839	1 33 77 931
c) Contribution to Provident Fund/EPF	15 69 167	17 81 217
d) Contribution to Other Fund (NPS) $	11 25 99 972	10 59 87 080
e) Staff Welfare Expenses	5 75 464	28 808
f) Retirement and Terminal Benefits @ (Current Year Actuals is Rs.30,56,10,386 and the the change in Current Year Actuary Valuation is Rs.(-)41,88,71,634)	-11 32 61 248	74 55 72 435
g) LTC Facility	71 67 174	89 60 148
h) Medical Facility	2 94 59 539	2 70 41 698
i) Children Education Allowance	1 11 90 941	85 72 500
j) Honorarium	22 68 437	29 49 475
k) Others (Specify)Outsources exp.	16 67 61 303	14 37 39 976
Total	149 76 65 389	231 98 38 977

SCHEDULE 15A : Employees Retirement and Terminal Benefits

Particulars		2025-26 Pension ₹	Gratuity ₹	Leave Encashment ₹	Total ₹
Opening Balance as on 1st April		542 49 06 158	51 62 92 554	81 69 41 806	675 81 40 518
Addition: Capitalized value of Contributions received from other organizations		8 04 674	0	3 78 006	11 82 680
Total (a)	y	542 57 10 832	51 62 92 554	81 73 19 812	675 93 23 198
Less : Actual Payment during the year (b) @		26 02 69 081	2 27 56 673	2 14 26 634	30 44 52 388
Balance available on 31st March (c)(a-b)		516 54 41 751	49 35 35 881	79 58 93 178	645 48 70 810
Provision required on 31st March as per valuation (d)	x	501 69 43 500	51 01 96 558	81 33 11 506	634 04 51 564
A. Provision to be made in the Current year (d-c)		-14 84 98 251	1 66 60 677	1 74 18 328	-11 44 19 246
B. Contribution to New Pension Scheme $		0	0	0	11 25 99 972
C. Medical Reimbursement to Retired Employees @		0	0	0	10 82 980
D. Travel to Hometown on Retirement @		0	0	0	75 018
E. Provision		0	0	0	0
Total (A+B+C+D+E)		-14 84 98 251	1 66 60 677	1 74 18 328	- 6 61 276
(+)Increase/(-)Decrease in Provision for the year @	x-y	-40 87 67 332	- 60 95 996	- 40 08 306	-41 88 71 634

Note: Provision for liability towards Retirement Benefits as per Actuarial Valuation has been created w.e.f FY 2021-22 onwards and being exhibited in Schedule-3 by debiting the Income & Expenditure Account Scheulde-15A. Till FY 2020-21 such provision required was being disclosed under Notes on Accounts only. As on 31.03.2026 the Provision for liability towards Retirement Benefit as per Actuarial Valuation Rs.634.04 Crore is provided.

S. A. Senthilkumar

Dy.Registrar/F&A | Registrar | Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 16 : ACADEMIC EXPENSES

Particulars	₹ 2025-26	₹ 2024-25
a) Laboratory Expenses /DOC	1 35 35 156	1 04 33 625
b) Field Work / Participation	0	0
c) Seminar / Workshop	18 74 517	15 99 386
d) Payment to Visiting Faculty (including Examination related)	95 30 544	1 16 41 081
e) Examination	98 98 439	88 77 905
f) Student Welfare Expenses	3 30 98 481	3 83 52 447
g) Admission Expenses	24 25 250	20 61 740
h) Convocation Expenses	50 27 153	49 12 991
i) Publications	0	0
j) Stipend / Means-cum-Merit Scholarship	32 13 86 264	31 57 22 342
k) Subscription Expenses E-Journals	2 67 79 937	2 22 08 756
l) Others (Specify):-		
a) Siemens COE Research Expenses	0	0
b) Sports & Games, NCC/NSS, NBA Exp. etc	1 03 19 267	88 45 345
Total	43 38 75 007	42 46 55 618

Dy.Registrar/F&A

S.A. Senthilkumar
Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	2025-26 ₹	2024-25 ₹
A Infrastructure:-		
a) Electricity and Power	13 34 15 747	12 92 62 663
b) Water Charges	3 77 05 150	2 71 14 115
c) Insurance	54 23 715	28 50 929
d) Rent, Rates and Taxes (including Property Tax)	39 08 791	25 35 759
B Communication:-		
e) Postage & Telegram	1 81 954	2 17 695
f) Telephone Fax and Internet Charges	44 98 966	45 13 757
C Others:-		
g) Printing and Stationery	20 48 765	26 91 805
h) Travelling and Conveyance Expenses	25 14 809	27 71 411
i) Hospitality	29 87 408	29 99 610
j) Auditors Remuneration	81 850	1 45 820
k) Professional Charges	14 80 499	9 60 832
l) Advertisement and Publicity	0	10 852
m) Magazines & Journals	0	31 897
n) Others (Specify) :-		
Board/FC Meeting, Recruitment Expenses etc	56 47 214	21 25 080
Other Expenses (Membership Fee & other Misc. Exp.)	29 64 870	34 04 427
Total	20 28 59 737	18 16 36 652

S. A. Senthilkumar

Dy.Registrar/F&A Registrar Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 18 : TRANSPORTATION EXPENSES

Particulars	₹ 2025-26	₹ 2024-25
1. Vehicles (Owned by Institution):-		
a) Running Expenses	7 58 642	8 50 579
b) Repairs & Maintenance	4 94 900	1 64 147
c) Insurance Expenses	1 35 929	2 07 105
2. Vehicles taken on Rent / Lease:-		
a) Rent / Lease Expenses	11 32 111	11 24 923
3. Vehicle(Taxi) hiring Expenses	2 10 065	0
Total	27 31 647	23 46 754

Dy.Registrar/F&A   S. A. Senthilkumar Registrar   Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 19 : REPAIRS & MAINTENANCE

Particulars	2025-26 ₹	2024-25 ₹
a) Buildings	92 29 072	74 53 369
b) Furniture & Fixtures	2 36 302	64 952
c) Plant & Machinery	0	0
d) Office Equipments	42 704	35 118
e) Computers	66 00 194	92 28 073
f) Laboratory & Scientific equipment	1 94 91 443	12 80 049
g) Audio Visual equipment	0	0
h) Cleaning Material & Services	0	0
i) Book Binding Charges	0	0
j) Gardening	1 54 85 221	1 23 84 186
k) Estate Maintenance	3 06 18 212	2 69 96 789
l) Others (Specify):-	0	
AMC	2 95 58 580	3 77 17 297
Roads	2 67 50 347	3 18 59 609
Total	**13 80 12 075**	**12 70 19 442**

Dy.Registrar/F&A   Registrar   Director

National Institute of Technology, Tiruchirappalli-620 015
SCHEDULE 20 : FINANCE COSTS

Particulars	2025-26 ₹	2024-25 ₹
a) Bank Charges	2 77 306	4 69 583
b) Others:-		
i) HEFA Loan Interest	2 80 85 701	2 74 23 953
iii) Interest on Unutilised Project Grant	0	0
iii) Interest on Unutilised Grant-in-Aid (paid to MoE)	0	0
Total	2 83 63 007	2 78 93 536

Dy.Registrar/F&A Registrar Director

National Institute of Technology, Tiruchirappalli-620 015
SCHEDULE 21 : OTHER EXPENSES

Particulars	2025-26 ₹	2024-25 ₹
a) Provision for Bad and Doubtful Debts / Advances	0	0
b) Irrecoverable Balances Written-Off	0	0
c) Grants/Subsidies to other Institutions/Organizations	0	0
d) Others	0	0
Total	0	0

S. A. Senthilkumar

Dy.Registrar/F&A   Registrar   Director

National Institute of Technology, Tiruchirappalli-620 015

SCHEDULE 22 : PRIOR PERIOD EXPENSES

Particulars	2025-26 ₹	2024-25 ₹
1. Establishment Expenses	0	0
2. Academic Expenses	51 40 657	0
3. Administrative Expenses	5 000	2 97 980
4. Transportation Expenses	0	0
5. Repairs & Maintenance	0	0
6. Other Expenses (GST Payment etc)	0	0
Total	51 45 657	2 97 980

Dy.Registrar/F&A

S. A. Senthilkumar
Registrar

Director

SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The Accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2. REVENUE RECOGNITION

2.1 Fees from Students (except Tuition Fees), Sale of Admission Forms/Tender Forms and Interest on Savings Bank account are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Buildings and Other Property and Interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on Cash basis.

2.4 Interest on EB deposits with TANGEDCO is accounted on cash basis.

3. FIXED ASSETS AND DEPRECIATION

3.1 The Government of Tamil Nadu had provided land during 1964-65 for the formation of the Institute and the same was taken over by Government of India during 2003-04. The value fixed by State P.W.D. at its inception was ₹47.09 lakhs. The same value is exhibited in the accounts.

3.2 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

3.3 The Completed Capital Deposit works to the value of ₹0.02 Crore added to Fixed assets and the depreciation provided from the year of completion of work. ₹2.28 Crore is charged to Revenue Expenditure (Total deletion from WIP is Rs.89.77 Crore.

3.4 The total depreciation amounts to ₹31,95,39.016/- for the Year 2025-26, as per Schedule-4, of which ₹31,26,45,368/- is exhibited under Income and Expenditure Account and ₹68,93,648/- charged to the SIEMENS Asset Donated in Capital Fund (Schedule-1) for which the depreciation will be charged till 2029-30.

3.5 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets:

1.	Land	0%
2.	Site Development	0%
3.	Buildings	2%
4.	Roads & Bridges	2%
5.	Tube wells & Water Supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation and equipment	5%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	8%
10.	Office Equipment	7.5%
11.	Audio Visual Equipment	7.5%
12.	Computers & Peripherals	20%
13.	Furniture, Fixtures & Fittings	7.5%
14.	Vehicles	10%
15.	Lib. Books & Scientific Journals	10%

Intangible Assets (Amortization):

1.	E-Journals	40%
2.	Computer Software	40%
3.	Patents and Copyrights	9 years

3.6 Depreciation is provided for the whole year on additions during the year.

3.7 Assets created out of R&D Projects are shown separately in the Fixed Asset Schedule 4B. Depreciation is charged at the rates applicable to the respective assets.

3.8 Since there is difficulty in segregating the Fixed Assets purchased out of Sponsored Project Funds from Institute Funds, as some of the Assets were purchased many years ago; the following accounting policy with respect to Fixed Assets of sponsored projects is adopted. On completion of the Project, Assets will be transferred to the Institute Account with Accumulated Depreciation. The Fixed Assets purchased out of Sponsored Project Funds till 2014-15 have been continued to be Accounted as Assets of the Institute and provided Depreciation. The Fixed Assets purchased out of Sponsored Project Funds from 2015-16 have not been Accounted in the Institute Assets and shown in Notes on Accounts.

4. STOCK:

The institute is booking expenditure on spare parts, laboratory chemicals, consumables and other stores on cash basis as and when purchased and hence no closing stock for the same shown in the Balance Sheet. Franking stamp on hand alone is exhibited in schedule 7(3).

5. RETIREMENT BENEFITS

The Liability as on 31st March 2026, for Retirement Benefits were ascertained by Actuary. The details are as follows:

Particulars	Current ₹	Non-Current ₹	Total
Gratuity	3,66,44,908	47,35,51,650	51,01,96,558
Leave Encashment	7,58,71,755	73,74,39,751	81,33,11,506
Pension	5,58,22,561	496,11,20,939	501,69,43,500
Total	16,83,39,224	617,21,12,340	634,04,51,564

Provision for liability towards retirement benefits as per Actuarial Valuation stated above has been exhibited in Schedule-3 in the Balance Sheet and it has also been exhibited in Income & Expenditure Account in Schedule 15A from FY 2021-22 onwards.

6. INVESTMENTS

All investments are carried at their cost.

7. EARMARKED/ENDOWMENT FUNDS

7.1 Corpus and other funds:

Contribution to Corpus Fund by appropriation from Income and Expenditure account is made based on the following policy guidelines framed by the Board of Governors: -

a) 50% of DASA Tuition Fee collection
b) Overhead charges provided in the R & D sanctions
c) 50% of Campus Development Fee Collection

7.2 Staff Development Fund:

As per the resolution passed on the First Finance Committee 10% of collection in the Engineering Consultancy Centre has been credited to the fund.

Single Bank account is operated for these Funds. Entire amount is kept under investment and the income from investments are apportioned to the individual funds. The balance in the respective Funds is carried forward and is represented on the assets side by the balance at bank, Investments and accrued interest.

7.3 Endowment Fund:

Endowments are funds received from various donors for Prizes and Medals as specified by the donors. The income from investment of each Endowment is added to the Fund. The expenditure on Medals and Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward. The balances are represented by Investment and balance in the savings bank account. The interest from investments of the fund is accounted on cash basis.

8. GOVERNMENT GRANTS:

Government Grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as Grants receivables under Schedule 8(7.c), if any.

To the extent utilized towards capital expenditure, (on accrual basis) Government grants are transferred to the Capital Fund under Schedule 1. Government grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year. Unutilized grants are carried forward and exhibited under Schedule 3(6.d) as a liability in the Balance Sheet. With effect from August 2022, the Grant-in-Aid from Central Government is received through Treasury Single Account (TSA), RBI Assignment A/c.

9. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

Interest received and interest accrued and due on such investments are added to the respective funds and not treated as income of the Institution.

10. SPONSORED PROJECTS:

10.1 In respect of ongoing Sponsored Projects, the amounts/assets received from sponsors and expenditure incurred against such projects are exhibited under Schedule 3A.

10.2 Similarly, Fellowships and Scholarships are exhibited under Schedule 3B.

11. INCOME TAX

11.1 The income of the Institution is exempt from Income Tax under Section 10(23C) (iii ab) of the Income Tax Act. No provision for tax is therefore required to be made in the accounts.

11.2 The Institute is registered under section 12AA of the Income Tax Act, 1961 vide DIN & Order No. ITBA/EXM/S/12AA/2020-21/1030087542(1) dated 25/01/2021

11.3 The Institute has obtained approval under section 80G(2)(a)(iiif) of the Income Tax Act, 1961 vide DIN & Order No.6810/ITBA/COM/F/17/2024-25/1075073841(1) dated 26/03/2025. (Valid up to 25.03.2030)

11.4 The Institute has registered with the Ministry of Corporate Affairs for undertaking CSR activities vide Registration No. CSR00014421 dated 07.09.2021

S. A. Senthilkumar

Dy. Registrar(F&A)	Registrar	Director

SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

A. CONTINGENT LIABILITY

A) The details of the pending Court cases as on 31st March, 2026 filed against the institution which were pending for decisions and the quantum of the claims that could not be ascertained is stated below:

Cases filed by	Number of cases
Faculty Members	3
Non-Teaching Staff	1
Pensioners	4
Others	8
Total	16

B. NOTES TO ACCOUNTS

1. CAPITAL COMMITMENTS:

All major construction works are being executed by the CPWD, Trichy Central Division functioning in the campus on deposit work basis as per the directive of Ministry of Education (MoE), New Delhi. The deposits released to CPWD during the year is ₹29.81 Crore.
(from Grant :16.44 Cr (Capital works) + Rs.2.12 Cr (Revenue Works), HEFA: 9.50 Cr, IRG 1.75 Cr). As on 31.03.2026 the CWPD Deposit Balance and WIP balance are as follows:

CPWD DEPOSIT BALANCE AS ON 31.03.2026 ₹

Towards	Opening Balance	Deposits made in FY 2025-26	Deposits Refund by CPWD	Total Deposits	Used for Work in Progress	Closing Balance (31.03.2026) Deposits with CPWD
	1	2	3	4	5	6 (4-5)
Capital & Revenue Work	15 52 29 684	29 81 46 040		45 33 75 724	17 96 71 966	27 37 03 758

WIP BALANCE AS ON 31.03.2026 ₹

Towards	Opening Balance	Expenditure during the Year (Work in progress)	Capitalized in FY 2025-26	Revenue charge in FY 2025-26	Total WIP reduction in 2025-26	Closing Balance (31.03.2026) WIP
	A	B	C	D	C+D	E (A+B)-(C+D)
Capital Work	90 62 57 527	15 76 21 175	1 62 275		1 62 275	106 37 16 427
Revenue Work	0	2 27 80 063		2 27 80 063	2 27 80 063	0
Capital & Revenue Work	90 62 57 527	18 04 01 238	1 62 275	2 27 80 063	2 29 42 338	106 37 16 427

2. FIXED ASSETS:

2.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Capital Grant, IRG & HEFA Loan.

2.2 In the Balance Sheet as on 31.03.2014 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds, Fixed Assets created out of Non Plan funds and other funds were not exhibited distinctly. The additions during the years from 2014-15, from Plan funds and other funds, and the depreciation on those additions respectively have been exhibited in Sub Schedule 4A and 4B.

2.3 Fixed assets as set out in Schedule 4 does not includes assets purchased out of Funds of TEQIP Project, a Centrally Sponsored Scheme, being implemented as a World Bank Assistant Project, held and used by the Institution.
The details of such Assets are:

Assets	Original cost as on 1.4.2021	Additions during year 2021-22	Deductions during year 2021-22	Total as on 31.3.2022 *
	₹	₹	₹	₹
Building	1,24,61,820	-	-	1,24,61,820
Electrical Installation	3,49,973	-	-	3,49,973
Equipment & Tools	21,39,99,281	-	-	21,39,99,281
Computers & Peripherals	76,02,470	-	-	76,02,470
Computer Software	1,07,78,288	-	-	1,07,78,288
Furniture & Fixtures	47,96,678	-	-	47,96,678
Library Books	2,77,31,981	-	-	2,77,31,981
Total	27,77,20,491	-	-	27,77,20,491

* The TEQIP scheme had been completed and over in FY 2021-22.

2.4 Fixed assets in Schedule 4 does not include

(a) assets purchased out of Funds of Sponsored Projects up to the year 2025-26 as detailed below:

Assets	Original cost as on 1.4.2025	Additions during year 2025-26	Deduction/ Capitalized	Total	Notional Depreciation Opening Balance	Notional Depreciation for the year 2025-26	Deduction/ Acc. Depreciation	Total Notional Depreciation	Total Book value as on 31.3.2026
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Equipment & Tools	18,79,50,986.00	89,53,792.64	0.00	19,69,04,778.64	8,26,21,093.00	1,57,52,381.00	0.00	9,83,73,474.00	9,85,31,304.64
Computers & Peripherals	2,89,28,049.00	50,93,032.51	0.00	3,40,21,081.51	1,92,64,330.00	45,63,434.00	0.00	2,38,27,764.00	1,01,93,317.51
Computer Software	33,41,188.00	0.00	0.00	33,41,188.00	33,41,188.00	0.00	0.00	33,41,188.00	0.00
Audio Visual Equipment	22,47,056.00	62,774.00	0.00	23,09,830.00	5,05,587.00	1,73,237.00	0.00	6,78,824.00	16,31,006.00
Electrical Installation & Equipment	1,91,36,234.30	43,11,163.26	0.00	2,34,47,397.56	18,96,586.00	11,72,370.00	0.00	30,68,956.00	2,03,78,441.56
Furniture & fittings	24,800.00	4,13,150.00	0.00	4,37,950.00	5,580.00	32,846.00	0.00	38,426.00	3,99,524.00
Office Equipment	17,250.00	94,368.00	0.00	1,11,618.00	3,882.00	8,372.00	0.00	12,254.00	99,364.00
Plant & Machinery	1,43,90,111.60	1,54,01,465.30	0.00	2,97,91,576.90	9,17,688.00	14,89,579.00	0.00	24,07,267.00	2,73,84,309.00
Total	25,60,35,674.90	3,43,29,745.71	0.00	29,03,65,420.61	10,85,55,934.00	2,31,92,219.00	0.00	13,17,48,153.00	15,86,17,267.61

(b) Assets purchased out of PMRF Research Grant up to the year 2025-26 as detailed below:

Assets	Original cost as on 1.4.2025 #	Additions during year 2025-26	Deduction/ Capitalized	Total	Notional Depreciation Opening Balance	Notional Depreciation for the year 2025-26	Deduction/ Acc. Depreciation	Total Notional Depreciation	Total Book value as on 31.3.2026
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Computers & Peripherals	20,57,406.00	0.00	72,110.00	19,85,296.00	8,18,186.00	4,11,481.00	43,266.00	11.86.401.00	7,98,895.00
Electrical Installation & Equipment	4,09,548.00	0.00	0.00	4,09,548.00	40,954.00	20,477.00	0.00	61.431.00	3,48,117.00
Total	24,66,954.00	0.00	72,110.00	23,94,844.00	8,59,140.00	4,31,958.00	43,266.00	12,47,832.00	11,47,012.00

Assets Purchased out of PMRF grant since 2022-23.

2.5 <u>SIEMEN'S - COE Accounts</u> - Treatment in Institute Accounts for the Total Funds of ₹20,64,60,197/- released by the Institute through Ministry of Education (MoE) Grants during the year 2017-18 and 2018-19.

NITT Portion	Amount ₹	2017-2018			2018 - 2019		
		Capital	Revenue	WIP	Capital	Revenue	Current Assets & Advances
Service	24856740	-	-	24856740	-	8285580	16571160
IP (Research)	51488606	-	1716287	49772319	51488606	-	-
Software	64305981	46809354	-	-	17496627	-	-
Hardware	65808870	-	-	65808870	65808870	-	-
Total	206460197	46809354	1716287	140437929	134794103	8285580	16571160

NI TT Portion	Amount ₹	2019-20			2020-21		2021-22 & 22-23		Exhibition in Annual Accounts
		Capital	Revenue	Current Assets & Advances	Revenue	Current Assets & Advances	Revenue	Current Assets & Advances	
Service	24856740	-	8285580	8285580	8285580	0	0	0	Schedule 16 and 8
IP (Research)	51488606	-	-	-					Schedule 4 and 1
Software	64305981	-	-	-					
Hardware	65808870	-	-	-					
Total	206460197	-	8285580	8285580	8285580	0	0	0	

2.6 <u>Siemens grant and treatment of assets in NITT's books of accounts</u>

An agreement among NITT, Siemens Industry Software (India) Private Limited (SISW) and Advanced Manufacturing, Automation & Robotic Technology (AMER Tech) entered on 18.08.2017 to set up State of Art of Excellence - Centers of Excellence (COE) in manufacturing technology at NITT. As per the agreement to set up COE, AMER Tech would supply an amount of ₹ 172.34/-crore in form of material (software, hardware and courseware). NITT has made payment of ₹ 20.64/- crore (Inclusive of tax) as its contribution. The Treatment of Siemens Grant in the NITT Books of Accounts is as detailed below:

Siemens Portion	Amount ₹	2017 - 2018			2018 - 2019			Exhibition in Annual Accounts 2018 - 19
		Capital	Project	Balance	Capital	Project	Balance	
Service	39771155	-	-	39771155	-	39771155	-	Schedule 3(a) and 8
IP (Research)	758301225	-	649960116	108341109	-	108341109	-	
Software	839168902	839168902	-	-	-	-	-	Schedule 4 and 1
Hardware	86170594	-	-	86170594	86170594	-	-	
Total	1723411876	839168902	649960116	234282858	86170594	148112264	-	

3. EXPENDITURE IN FOREIGN CURRENCY:

a. Telegraphic Transfer
b. Foreign Drafts etc.
c. Others.

Expenditure and Earnings are recorded at the prevailing rate on the date of the transaction based on the demands raised by State Bank of India, Heavy Electricals, Kailasapuram branch.

4. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

5. HEFA LOAN

Institute has entered into an MoU with HEFA for enhancing Centre of Dynamic Excellence, Interdisciplinary Research Centres & Labs, Infrastructure Projects, IT Infrastructure and Smart Class. HEFA has sanctioned ₹51.60 crores for Phase I, ₹21.37 crores for phase II and ₹76.69 crores for phase III through Window-I (100% principal repayment will be paid by the Institute from IRG and the Interest portion will be paid out of Grant under OH-31). The Details of Loan Sanctioned, availed and repaid etc. are disclosed under Schedule-2(HEFA).

6. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as Annexure-A to the Schedule-7: Current Assets.
7. Previous year's figures have been regrouped wherever necessary.
8. Figures in the Final accounts have been rounded off to the nearest rupee.
9. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st March 2026 and the Income & Expenditure account for the year ended on that date.
10. As the Provident Fund Account and the New Pension Scheme Account are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution's Accounts from 2014-15. A Receipts & Payments account, an Income & Expenditure Account (on Accrual Basis) and a Balance Sheet of the Provident Fund Account as well as the New Pension Scheme for the year 2025-26 have been attached, to the Institutions' Accounts.

Dy. Registrar(F&A) | S. A. [signature] Registrar | Director

RECEIPTS AND PAYMENT ACCOUNT

National Institute of Technology, Tiruchirappalli-620 015

Receipts and Payments Accounts for the Period/Year Ended on 31-03-2026

	₹	₹	₹		₹	₹	₹
Receipts	**Institute**	**R&C**	**2025-26**	**Payments**	**Institute**	**R&C**	**2025-26**
I. Opening Balance				I. Expenses			
a) Cash Balance	0	0	0	a) Establishment Expenses	176 05 97 245	0	176 05 97 245
b) Bank Balance				b) Academic Expenses	41 00 28 740	0	41 00 28 740
i. In current accounts	82 60 410	1 69 46 214	2 52 06 625	c) Administrative Expenses	18 11 73 919	2 268	18 11 76 186
ii. Savings accounts	1 34 19 542	18 89 53 516	20 23 73 058	d) Transportation Expenses	25 07 079	0	25 07 079
iii. In Deposit accounts	0	0	0	e) Repairs & Maintenance	9 64 75 319	0	9 64 75 319
II. Grants Received				f) Prior Period Expenses	51 45 657	0	51 45 657
a) From Govt of India	288 65 63 404	0	288 65 63 404	g)Finance cost	2 83 41 359	0	2 83 41 359
Grant receivable received	0	0	0	II. Payments Against Earmarked/Endowment Funds	2 98 192	15 36 052	18 34 244
b) From State Government	0	0	0	III. Payments Againts Sponsord Projects/Schemes	0	13 33 30 350	13 33 30 350
C) From other Sources	0	0	0	(Fixed Assets-R & C: Rs.3,43,29,756)			
III. Academic Receipts	66 52 40 509	0	66 52 40 509				
IV. Receipts Against Earmarked/Endowment Funds	14 73 25 773	48 18 889	15 21 44 662	IV. Payment against Sponsored Fellowships/Scholarships	2 58 95 380	0	2 58 95 380
V. Receipts Againts Sponsored Projects/Schemes	0	14 96 87 272	14 96 87 272	V. Investments and Deposits made			
				a) Out of Earmarked/Endowments Funds	206 73 64 370	0	206 73 64 370
				b) Out of own funds (others)	0	0	0
VI. Receipts against Sponsored Fellowships/Scholarships	2 50 14 388	0	2 50 14 388	VI. Term Deposits with Scheduled Banks	684 46 56 780	0	684 46 56 780
VII. Income Investments From:				VII. Expenditure on fixed Assets and capital WIP			
a) Earmarked/Endowment funds	18 62 84 113	0	18 62 84 113	a) Fixed Assets	11 89 77 585	0	11 89 77 585
b) Other Investments	30 00 55 312	0	30 00 55 312	b) Capital Works-in Progress (CPWD Deposits)	29 88 75 312	0	29 88 75 312
VIII. Interest Received on				VIII. Other Payments including statutory payments	19 74 60 314	2 67 91 490	22 42 51 804
a) Bank Deposits/EB Deposit	0	92 26 008	92 26 008	IX. Refunds of Grants	0	0	0
b) Loans and Advances	1 74 831	0	1 74 831				
C) Savings Bank Accounts	10 04 837	47 91 119	57 95 956	X. Deposits and Advances	39 12 57 166	0	39 12 57 166
IX. Investments encashed	173 06 36 054	0	173 06 36 054	XI. Other Payments.- Sundry Creditors	27 39 95 655	4 98 97 422	32 38 93 077
X. Term Deposits with Scheduled Banks encashed	583 59 22 518	0	583 59 22 518	- HEFA Loan Repyment	14 96 60 000	0	14 96 60 000
XI. Other Income(inc.Prior period income)	28 33 61 899	6 51 95 163	34 85 57 062	- Others	2 74 438	3 63 19 763	3 65 94 201
				- NIMCET25	7 25 74 734	0	7 25 74 734
XII. Deposits and advances	42 42 50 419	0	42 42 50 419	XII. Closing Balances			
XIII. Miscellaneous Receipts including statutory receipts	19 80 08 995	2 66 96 624	22 47 05 619	a) Cash in hand	0	0	0
XIV. Any Other Receipts				b) Bank Balance:	0	0	0
From HEFA Loan Receipts	12 48 93 395	0	12 48 93 395	in Current Accounts	41 69 447	1 56 78 300	1 98 47 747
Pension&Leave Ench.Cont.from Other Institute	11 82 680	0	11 82 680	in Savings Accounts	- 78 16 451	20 29 88 251	19 51 71 800
IT Refund	0	0	0	in Deposit Accounts	0	0	0
Others	0	2 29 090	2 29 090				
NIMCET25	9 03 13 159	0	9 03 13 159				
Total	1292 19 12 239	46 65 43 896	1338 84 56 134	**Total**	1292 19 12 239	46 65 43 896	1338 84 56 134

Dy.Registrar/F&A S. A. Registrar Director

GPF AND NPS ACCOUNTS

National Institute of Technology, Tiruchirappalli-620 015

Provident Fund Account : Balance Sheet as at March 31, 2026

Liabilities	2025-26 ₹	2024-25 ₹	Assets	2025-26 ₹	2024-25 ₹
GPF					
Opening Balance	26 61 83 064	24 84 80 595	Investment	28 07 32 004	26 09 95 645
Less: Subscription for March 2025	40 37 589	39 21 147	Int.accrued as on 31-03-2026	97 99 158	1 57 99 028
			Subscription Due in the Year	0	0
Add: Subscriptions in the year	4 75 87 221	4 76 98 124	Subscription Due for March, 2026	37 37 166	40 37 589
Add: Subscription March 2026 (Receipt)	40 000	40 000			
Add: Subscriptions for March 2026 Due	37 37 166	39 97 589			
Add: Refund of Advance March 2026		17 95 500			
Add: Interest Credited	1 80 80 588	1 75 79 569	CPF	0	0
Less: Advance / Withdrawal	5 22 88 374	4 94 87 166	UC due to CPF	0	0
Closing Balance	27 93 02 076	26 61 83 064	NPS-II	0	0
CPF					
Opening Balance					
Less: Subscription for Previous year March					
Add: Subscriptions in the year			Cash at Bank		
Add: Subscriptions for Current year March			SBI, Branch-1	1 32 64 346	59 25 039
Add: Interest Credited			Other Bank	0	0
Less: Advance / Withdrawal					
Closing Balance					
University Contribution(CPF)					
Opening Balance					
Less: Subscription for Prev Year March					
Add: Subscriptions in the year					
Add: Subscriptions for Current year March					
Add: Interest Credited					
Less: Advance / Withdrawal					
Closing Balance					
NPS Tier-II Account					
Opening Balance					
Less: Subscription for Prev Year March					
Add: Subscriptions in the year					
Add: Subscriptions for Current year March					
Add: Interest Credited					
Less: Advance / Withdrawal					
Closing Balance					
Interest Reserve:					
Opening Balance	2 05 74 238	2 39 26 552			
Add: Excess of income over Expenditure	76 56 360	- 33 52 315			
Closing Balance	2 82 30 598	2 05 74 237			
Total	30 75 32 674	28 67 57 301	Total	30 75 32 674	28 67 57 301

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S.A. Senthilkumar

Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015
Provident Fund Account: Income and Expenditure Account for the year ended on March 31, 2026

	₹	₹		₹	₹
Expenditure	2025-26	2024-25	Income	2025-26	2024-25
Interest Credited to:			Interest earned on Investment	3 15 36 250	46 66 669
GPF Account	1 80 80 588	1 75 79 569	Interest earned on Savings Accounts	2 00 568	1 11 371
CPF Account	0	0	Add: Interest Accrued on March 26	97 99 158	1 57 99 028
University Contribution(CPF)	0	0	Add: TDS receivable, if any	0	0
NPS Tier-II Account	0	0	Less: Interest accrued for March 25	1 57 99 028	63 49 814
Excess of Income over Expenditure	76 56 360	0	Excess of Expenditure over Income		33 52 315
Total	2 57 36 948	1 75 79 569	Total	2 57 36 948	1 75 79 569

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S. A. Senthilkumar

Registrar

Director

National Institute of Technology, Tiruchirappalli- 620015

Provident Fund Account : Receipts and Payments Accounts for the Financial Year 2025-26

Receipts	2025-26 ₹	2024-25 ₹	Payments	2025-26 ₹	2024-25 ₹
Opening Balance as on 01.04.2025			GPF Adv./Withdrawal	5 22 88 374	4 94 87 166
SBI, Branch - I	59,25,039.50	57 01 039	GPF Adv. & Part-Final : Rs.2,70,22,875		
SBI, Branch - II	0	0	GPF Final Settlement : Rs.2,52,65,499		
Bank	0	0			
GPF Subscription	4 75 87 221	4 76 58 124	CPF Adv./Withdrawal	0	0
GPF Subscription (Mar 2026)	40 000	40 000	NPS Tier-II	0	0
GPF Advance refund	0	17 95 500	University Contribution Withdrawal	0	0
CPF Subscription	0	0	Investment during the year (GPF)	22 21 14 820	6 15 60 498
CPF University Contribution	0	0			
NPS Tier-II Account	0	0	Closing Balance as on 31-03-2026		
Investment Encashed	20 23 78 461	5 70 00 000	SBI, Branch-I	1 32 64 346	59,25,039.50
Interest Received	3 17 36 818	47 78 041			
Total	28 76 67 540	11 69 72 704	Total	28 76 67 540	11 69 72 704

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S.A. [signature]

Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015

NPS Tier-I Account Balance Sheet as at March 31, 2026

Liabilities	2025-26 ₹	2024-25 ₹	Assets	2025-26 ₹	2024-25 ₹
NPS Tier-I Account			NPS Tier-I Account		
Opening Balance	1 57 69 210	59 18 022	Due for 31-03-2026:		
Less: Members Subscription for March	63 73 952	53 82 112	a) Members Subscription-March	70 27 610	63 73 952
Less: Institute Contributuion for March	88 93 993		b) Institute Contribution-March	0	88 93 993
Add: Subscriptions & Contribution (Mar to Feb)	19 14 41 707	18 05 95 350	Interest Accrued but not due	0	0
Add: Interest Credited	0	0	Balance at Bank	1 40 05 171	28 65 767
Less: Transferred to NSDL	19 02 77 267	18 06 29 995			
Add: Members Subscription for March	70 27 610	63 73 952			
Add: Institute Contribution for March	98 38 846	88 93 993			
Closing Balance	1 85 32 161	1 57 69 210			
Excess of income over Expenditure:-					
Balance As on 01-04-2025	23 64 502	22 51 928			
Add: During the Year	1 36 118	1 12 574			
Less: Excess of Expenditure over Income	0	0			
Closing Balance	25 00 620	23 64 502			
Total	2 10 32 781	1 81 33 712	Total	2 10 32 781	1 81 33 712

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S. A. Senthilkumar
Registrar

Director

National Institute of Technology, Tiruchirappalli-620 015

NPS Tier- I Account : Income and Expenditure Account for the Financial year 2025-26

Expenditure	2025-26 ₹	2024-25 ₹	Income	2025-26 ₹	2024-25 ₹
Interest Credited to:			Interest earned on Investment/Savings Bank	1 36 118	1 12 574
Subscribers' Accounts	0	0			
Bank Charges	0	0	Less: Interest accrued for 31st March	0	0
			Interest accrued but not due	0	0
Excess of Income over Expenditure	1 36 118	1 12 574	Excess of Expenditure over Income	0	0
Total	**1 36 118**	**1 12 574**	**Total**	**1 36 118**	**1 12 574**

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National Institute of Technology, Tiruchirappalli-620 015

NPS Tier- I Account : Receipts and Payments for the Financial year 2025-26

	₹	₹		₹	₹
Receipts	2025-26	2024-25	Payments	2025-26	2024-25
Opening Balance as on 1st April:-			Investment	0	0
NPS Tier - I Account	28 65 767	27 87 838	Remittance to NSDL a/c	19 02 77 267	18 06 29 995
Member Subscription	7 97 72 975	7 53 15 996			
Institute Contribution for March to February	11 16 68 732	10 52 79 354			
Institute Contribution for March	98 38 846				
Interest Received on Investment	0	0			
Interest on Savings bank Account	1 36 118	1 12 574			
Investment Encashed	0	0	Closing Balance as on 31st March	1 40 05 171	28 65 767
Total	20 42 82 438	18 34 95 762	Total	20 42 82 438	18 34 95 762

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S. A. Senthilkumar

Registrar

Director