

the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made [Section(4)(1)(b)(xi)]

## **REPORT ON ACCOUNTS 2022-23**

**As Audited by the  
PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), CHENNAI**

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts  
of National Institute of Technical Teachers Training and Research, Chennai for the  
year ended 31 March 2023**

We have audited the attached Balance Sheet of National Institute of Technical Teachers Training and Research, Chennai as at 31 March 2023, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2022-23. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2 This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Report/CAG's Audit Reports separately.

3 We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4 Based on our audit, we report that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by Ministry of Education (erstwhile Ministry of Human Resource Development).
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by National Institute of Technical Teachers Training and Research, Chennai as required in the rules and regulations of the Institute in so far as it appears from our examination of such books.

iv. We further report that:

**A. Effect of Revision in Accounts**

Accounts of the Institute were revised based on audit observations. As a result of revision, Assets and Liabilities decreased by ₹15.82 lakh and deficit increased by of ₹48.89 lakh

**B. Grants-in-aid**

Out of the Grants-in-aid of ₹38.00 crore received for the year and ₹14.51 crore being unspent balance of the previous year, the Institute could utilize ₹30.41 crore leaving a balance of ₹22.10 crore as unutilized grant as on 31 March 2023.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
  - a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Technical Teachers Training and Research, Chennai as at 31 March 2023; and
  - b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

**for and on behalf of the C&AG of India**

Place: Chennai - 18  
Date. 06.07.2023



6.7.23

**Principal Director of Audit (Central), Chennai**

## Annexure

**1. Adequacy of Internal Audit System:**

Internal audit was conducted by a Chartered Accountant Firm for the year 2022-23

**2. Adequacy of Internal Control System:**

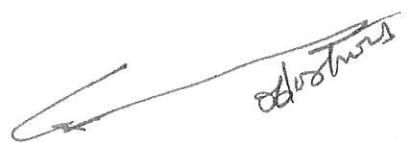
Internal control needs to be strengthened as Consolidated Fixed Assets Register was not maintained and Physical verification of Fixed Assets and Inventories was not carried out for 2022-23

**3. System of Physical verification of Fixed Assets and Inventories:**

Physical verification of Fixed Assets and Inventories was not carried out for 2022-23

**4. Regularity in payment of statutory dues:**

The Institute was regular in payment of statutory dues.



Director/ CE

**NATIONAL INSTITUTE OF  
TECHNICAL TEACHERS TRAINING AND RESEARCH  
TARAMANI, CHENNAI – 600 113**

**ANNUAL ACCOUNTS  
2022-23**

**NATIONAL INSTITUTE OF TECHNICAL TEACHERS TRAINING AND RESEARCH, TARAMANI, CHENNAI - 600113**  
**BALANCE SHEET AS AT 31.03.2023**

		Amount in Rs.	
SOURCES OF FUNDS		Schedule	Current Year 2022-23
CORPUS/CAPITAL FUND	1		(46,24,21,176.15) (47,88,87,691.21)
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2		23,11,38,831.63
CURRENT LIABILITIES & PROVISIONS	3		1,49,43,49,558.58
<b>TOTAL</b>			1,41,13,05,137.08
			1,26,30,67,214.06
			1,15,09,57,755.72

		Amount in Rs.	
APPLICATION OF FUNDS		Schedule	Current Year 2022-23
<b>FIXED ASSETS</b>			
Tangible Assets	4		37,49,71,027.69
Intangible Assets			34,97,475.80
Capital Works-In-Progress			18,84,95,065.00
<b>INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS</b>			17,32,42,084.00
Long Term			
Short Term			
<b>INVESTMENTS- OTHERS</b>			
<b>CURRENT ASSETS</b>			
<b>LOANS, ADVANCES &amp; DEPOSITS</b>			
<b>TOTAL</b>			42,87,13,868.85 9,41,47,692.72
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			49,16,54,711.49 70,63,440.74
<b>CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS</b>			1,15,09,57,755.72

NATIONAL INSTITUTE OF TECHNICAL TEACHERS TRAINING AND RESEARCH TARAMANI CHENNAI -600113  
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2023

	Particulars	Amount in Rs.	
		Schedule	Current Year 2022-23
<b>INCOME:</b>			
Academic Receipts	9	8,16,401.00	5,14,917.00
Grants / Subsidies	10	27,40,99,995.04	31,26,05,387.67
Reserves & Surplus utilized for Revenue Expenditure			6,20,57,592.45
Income from investments	11	-	7,83,557.00
Interest earned	12	608.00	28,08,298.93
Other Income	13	52,81,339.20	39,53,265.02
Prior Period Income	14	15,79,890.86	(8,57,10,807.45)
<b>TOTAL (A)</b>		28,17,78,234.10	29,70,12,210.62
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment expenses)	15	19,27,63,964.00	1,38,23,42,086.00
Academic Expenses	16	15,87,764.00	14,95,022.00
Administrative and General Expenses	17	7,03,78,046.04	3,18,14,080.19
Transportation Expenses	18	9,63,544.00	7,47,313.30
Repairs & Maintenance	19	43,45,540.00	25,22,992.10
Finance costs	20	-	-
Depreciation	4	2,36,70,509.00	2,04,54,426.05
Other Expenses	21	-	-
Prior Period Expenses	22	16,19,013.00	2,46,558.78
General Expenses		-	-
<b>TOTAL (B)</b>		29,53,28,380.04	1,45,38,15,880.02
Balance being excess of Income over Expenditure (A-B)			
Transfer to / from Designated Fund			
Building fund			
Others (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		(1,35,50,145.94)	(1,15,68,03,669.40)

Significant Accounting Policies  
Contingent Liabilities and Notes to Accounts

**SCHEDULE-1 CORPUS/CAPITAL FUND**

Particulars	Current Year 2022-23	Previous Year 2021-22	Amount in Rs.
Balance at the beginning of the year	(47,88,87,691.21)	92,03,22,844.21	
Add: Contributions towards Corpus/Capital Fund			(14,13,44,475.68)
Add: Contributions towards Corpus/Capital Fund - OTC			(2,97,20,347.00)
Add: Grants from UGC, Government of India and State Government to the utilized for capital expenditure			(5,41,95,843.22)
Add: Contributions towards Corpus/Capital Fund - SWAYAM			(1,54,16,081.00)
Add: Assets Purchased out of Earmarked Funds			
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution			
Add: Assets Donated/Gifts Received			10,62,449.00
Add: Adjustment of Depreciation (Swayam Fund) twice taken last year			
Total	(44,88,71,030.21)	68,07,08,546.31	
Less: Over statement of accrued interest			
Add: Project Account - Capital Fund			(27,92,568.12)
Less: EB Deposit added in Electricity charges for the past years			
Less: OTC Liability inadvertently credited to Capital			
Plan Grant Revenue Expenditure			
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account			(1,35,50,145.94)
<b>Total</b>	<b>(46,24,21,176.15)</b>	<b>(47,88,87,691.21)</b>	
(Deduct) Deficit transferred from the Income & expenditure Account			
<b>Balance at the year end</b>			

**SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS**

Particulars	Amount in Rupees		
	Current Year 2022-23	Total	Previous Year 2021-22
<b>SCHEDULE 2A</b>			
ENDOWMENT FUNDS			
<b>SCHEDULE 2B</b>			
DESIGNATED	23,11,38,831.63	21,85,40,309.85	
<b>SCHEDULE 2C</b>			
EARMARKED			
<b>Total</b>	<b>23,11,38,831.63</b>	<b>21,85,40,309.85</b>	
<b>Represented by</b>			
Cash And Bank Balances	5,74,89,394.93	1,68,45,069.85	
Investments (Fixed Deposit)	17,32,42,084.00	20,00,00,000.00	
Interest accrued but not due	4,07,352.70	16,95,240.00	
<b>Total</b>	<b>23,11,38,831.63</b>	<b>21,85,40,309.85</b>	

**SCHEDULE 2A**  
**ENDOWMENT FUNDS**

Specimen format of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "Earmarked / Endowment Funds", forming part of the Balance Sheet.

1. Sl.No	2. Name of the Endowment	Opening Balance on 01.4.2022		Additions during the Year		Total 7	Expenditure on the object during the year 9	Closing Balance on 31.03.2023 10	Amount in Rupees (10+11) 11
		3 Endowment	4 Accumulated Interest	5 Endowment	6 Interest				
						Nil			
	<b>Total</b>								

Notes

1. The total of Columns 3 & 4 will appear as the Opening Balance in the Column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.
2. The total of Col. 9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments, (except Endowments for Chairs)
3. There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule - 8 Loans, Advances & Deposits.

**SCHEDULE 2B**  
**DESIGNATED FUNDS**

Amount in Rupees					
S. No.	Particulars	Opening Balance 01-04-2022	Add	Less	Closing Balance 31-03-2023
		Generation during the Year	Utilised for Capital Account	Utilised for Revenue Account	
1	NITTR Chennai Corpus Fund	15,00,00,000.00	-	-	15,00,00,000.00
2	NITTR Chennai Reserves	6,85,40,309.85	1,33,23,879.78	-	7,25,358.00
<b>3</b>	<b>Total</b>	<b>21,85,40,309.85</b>	<b>1,33,23,879.78</b>	<b>0.00</b>	<b>7,25,358.00</b>
					<b>23,11,38,831.63</b>

**SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS**

	Current Year 2022-23	Amount in Rupees	Previous Year 2021-22
<b>A. CURRENT LIABILITIES</b>			
1. Deposits from Staff			
Caution Deposit for staff Quarters	1,36,860.00	75,000.00	
Staff Quarters	10,000.00	1,21,860.00	
Yoga Hall Deposit	25,000.00	-	
2. Deposits from Students			
Caution Deposit for Ph.D Scholarship for M.Tech - HRD Deposit	31,500.00	25,000.00	
Boarding Charges - Hostel	-	-	
Research Scholar - FIP	-	-	
M.E.(IEM) - Caution Deposit	1,34,000.00	80,000.00	
Emerging Area Course Fees Refundable	-	-	
3. Sundry Creditors			
a) For Goods & Service	82,250.00	-	
Cofmow Equipments	-	-	
Tamil Nadu Book House	-	-	
Misc Deposits - M/s Akins	25,677.00	-	
4. Deposit- Others (including EMD, Security Deposit)			
AICTE UKIERI Work shop	15,00,000.00	-	
Earnest Money Deposit	-	-	
Community Hall Deposit	-	-	
Caution Deposit for Canteen	-	-	
Security Deposit	-	-	
GSLIS			
5. Statutory liabilities ( GPF, TDS WC TAX, CPF, GIS, NPS):			
a) Overdue	2,66,878.00	-	
b) Others			
Property Tax Payable	1,82,943.00	-	
Duties and Taxes	87,084.00	-	
Duties and Taxes - Project			

6. Other Current Liabilities			
a) Salaries			
b) OTC Liability Complited Project Sch 3 B (2)	1,36,66,775.00	1,17,05,571.00	
INTEREST TO BE REFUNDED TO GOVERNMENT	1,03,32,256.00	44,90,838.00	
Project Account Liabilities- Sch 3 B (1)	1,65,42,985.00	1,30,20,132.00	
c) Receipts against sponsored fellowships & Scholarships			
d) Unutilised Grants	22,09,76,250.04	14,50,92,906.08	
e) Grants in advance			
f) Other funds : TGH Mess Expenditure/Income	6,06,993.00	81,64,753.00	
g) SWAYAM Sponsored Projects			
h) Other Liabilities :			
Deposit on account of Seminars and Symposia (Sch. 3A)	57,11,532.54		
Swayam CB Workshop	3,74,746.00	3,74,746.00	
	26,89,23,702.58	18,34,35,833.08	
<b>B. PROVISIONS</b>	<b>Total (A)</b>		
1. For Taxation	4,94,54,812.00	4,83,04,612.00	
2. Gratuity	1,08,47,90,390.00	1,09,24,27,594.00	
3. Superannuation Pension	6,72,44,372.00	6,46,04,317.00	
4. Accumulated Leave Encashment			
5. Trade Warranties / Claims			
6. Outstanding Expenses:			
OH Outstanding Expenses	2,35,35,666.00	2,20,53,900.00	
Outstanding expenditure OTC	1,32,00.00	2,58,581.00	
Outstanding expenditure Mess			
Contractual Employment			
Maintenance expenses like Security & House keeping charges, Water charges, etc.			
Outstanding to Fellowship Scholars			
Building & Electrical Maint., Reimbursement of Medical Bills & Others			
Withheld - Dr. GA Rathy (ISTE)			
WithHeld - V. Senthamilzh Selvan	10,035.00	8,000.00	
Audit Fees Payable		10,035.00	10,035.00
		2,000.00	2,000.00
<b>Total (B)</b>	1,22,54,25,856.00	1,22,74,10,458.00	
<b>Total (A+B)</b>	1,49,43,49,558.58	1,41,08,46,291.08	

**SCHEDULE - 3 (a) SPONSORED PROJECTS**

1. Sl. No.	2. Name of the Project	Opening Balance on 01.04.2022		5. Receipts/ Recoveries during the year	6. Total	7. Expenditure during the year	Amount in Rupees	
		3. Credit	4. Debit				8. Credit	9. Debit
1	AICTE - ISTE Refresher Course	(9,000.00)		9,000.00	-		-	-
2	E- Content Development & LMS - EFDP 02	80,000.00			80,000.00		80,000.00	
3	EFDP-03 OT&E Jaypee IoT Noida	80,000.00			80,000.00		80,000.00	
4	Hands on Trg Prog - WQA YR	9,000.00			9,000.00		9,000.00	
5	SA&E Course_IMU	80,000.00			80,000.00		80,000.00	
6	ToT for CSS Trainers (TNRTP)	2,10,000.00		2,10,000.00	4,20,000.00	2,25,457.00	1,94,543.00	
7	Training of Trainers_2022 (ECB)	95,930.00			95,930.00		95,930.00	
8	AOC Air Force Station (TPP)			77,297.00	77,297.00	11,550.00	65,747.00	
9	ARPIT 2022			1,20,000.00	1,20,000.00		1,20,000.00	
10	Breakthrough Technologies for Engg Edu & Research			42,373.00	42,373.00	847.46	41,525.54	
11	Creation to Curation of AV Content for Mdi Casting			20,000.00	20,000.00	3,430.00	16,570.00	
12	C V Raman Global University			80,000.00	80,000.00		80,000.00	
13	Data Analytics and Visualization (SSPDP-28)			80,000.00	80,000.00		80,000.00	
14	E - Content Development (SSPDP - 08)			98,305.00	98,305.00		98,305.00	
15	ETP - SSPDP - 16			67,796.00	67,796.00		67,796.00	
16	Instructional Design and Delivery System			1,68,000.00	1,68,000.00		1,68,000.00	
17	Jaypee Institute of Information Technology			80,000.00	80,000.00		80,000.00	
18	Joshephs College of Engineering			67,796.00	67,796.00		67,796.00	
19	JSSTU - MYSURU			80,000.00	80,000.00		80,000.00	
20	LVP Nepal 2022-23			19,74,125.00	19,74,125.00	10,40,830.00	9,33,295.00	
21	Mentoring for Faculty (KCT)			38,400.00	38,400.00		38,400.00	
22	Mentoring (VMRF)			48,000.00	48,000.00		48,000.00	
23	NBA Training and Hand Holding the SAR Prep Process			1,37,288.00	1,37,288.00		1,37,288.00	
24	National Academy of Direct Taxes			20,000.00	20,000.00		20,000.00	
25	New Pdgcl Apprs of HEI for 21st Century Learner's			80,000.00	80,000.00		80,000.00	
26	Open Book Examination (SSPDP - 23)			1,50,000.00	1,50,000.00		1,50,000.00	
27	Outcome Based Edu with COPO Mapping and Attainment			80,000.00	80,000.00		80,000.00	
28	Pedagogical Strategies for 21st Century Learners			3,20,000.00	3,20,000.00		3,20,000.00	
29	SA&E_II Batch_IMU B'lore			80,000.00	80,000.00		80,000.00	
30	SERB - Karyashala - BOSPV			6,10,000.00	6,10,000.00	6,06,460.00	3,540.00	
31	SERC - Conference			3,00,000.00	3,00,000.00		3,00,000.00	
32	SSPDP-03_OBE and NBA Accdn_DTU			80,000.00	80,000.00		80,000.00	
33	SSPDP-04_OBE and NBA Accdn_NSUT			80,000.00	80,000.00		80,000.00	
34	SSPDP-06_NBA Accdn Procedures_DTU			80,000.00	80,000.00		80,000.00	
35	SSPDP-07_NBA Accdn Procedures_NSUT			1,02,000.00	1,02,000.00		1,02,000.00	
36	SSPDP - 09			67,797.00	67,797.00		67,797.00	
37	SSPDP - 10			88,000.00	88,000.00		88,000.00	
38	SSPDP - 11			80,000.00	80,000.00		80,000.00	
39	SSPDP - 12			80,000.00	80,000.00		80,000.00	
40	SSPDP - 15			80,000.00	80,000.00		80,000.00	
41	SSPDP - 17			80,000.00	80,000.00		80,000.00	
42	SSPDP - 18			98,000.00	98,000.00		98,000.00	
43	SSPDP-30_NAAC Accdn_VJTI			80,000.00	80,000.00		80,000.00	
44	Transparency Third Party Audit Services			9,40,000.00	9,40,000.00		9,40,000.00	
45	VNR VJIE&T - SSPDP - 33			80,000.00	80,000.00		80,000.00	
	Total	5,45,930.00	-	70,54,177.00	76,00,107.00	18,88,574.46	57,11,532.54	-

1. The Projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.

**SCHEDULE 3 B(1) Deposit on Account of Externally Funded Projects**

Sl No	Name of Sponsor	Opening Balance As On 01.04.2022		Transactions During the year		Closing Balance As On 31.03.2023	
		3	4	5	6	7	8
1	67\Dst-JSPS\CEM\		27500.00	27500.00			
2	79 Swayam Mooc Project	1,17,17,533.00		47,53,757.00	18,51,384.00	1,46,19,906.00	
3	90A - DPR for ER of Pdrvdu Tank	95,440.00			5,858.00	89,582.00	
4	90B - DPR for ER of MG Tank	95,556.00				95,556.00	
5	90C - DPR for ER of Npti Tank	98,925.00				98,925.00	
6	NITTR/2017-18/WRD/CEM/69/SNP			3,91,500.00	3,91,500.00		
7	NITTR/2020-21/WRD/CEM/69A/SNP	2,47,500.00			2,47,500.00		
8	NITTR/2020-21/WRD/CEM/69B/SNP	60,000.00			60,000.00		
9	NITTR/2020-21/WRD/CEM/69C/SNP	24,000.00			24,000.00		
10	NITTR/2020-21/WRD/CEM/69D/SNP	30,000.00			30,000.00		
11	NITTR/2020-21/WRD/CEM/69E/SNP	30,000.00			30,000.00		
12	NITTR/20-22/83/L&T Edutech/UN		90,322.00				
13	NITTR/CIVIL/TNSCB/PERUNGALATHUR/87/SNP/2020-21	25,000.00				25,000.00	
14	Project No. 89 Water Testing	7,14,000.00		9,24,000.00	23,984.00	16,14,016.00	
	Total	1,31,37,954.00	1,17,822.00	60,96,757.00	26,64,226.00	1,65,42,985.00	-
Amount in Rupees							

Note:

1. The total of Column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
2. The total of Column 8 (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8 (Loans, Advances and Deposits).

**SCHEDULE 3 B (2) OTC Liabilities**

SI No	Name of the Programme	Opening Balance As On 01.04.2022		Transactions During the year		Closing Balance As On 31.03.2023	
		3	4	5	6	7	8
		Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
	OPENING BALANCE OF OTC LIABILITIES	11705571.00		57,390.00		1,16,48,181.00	
1	OTC - DEAWT - 2022-23		28,93,782.00	19,75,234.00		9,18,548.00	
2	OTC - REETICI 4.0 2022-23		4,80,000.00			4,80,000.00	
3	OTC - STVETS 2022 - 23		31,15,250.00	25,28,187.00		5,87,063.00	
4	TVET for Skill Development in Electronic 2022-23		11,27,275.00	10,94,292.00		32,983.00	
	Total	1,17,05,571.00	-	76,16,307.00	56,55,103.00	1,36,66,775.00	-

Note:

1. The total of Column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
2. The total of Column 8 (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8 (Loans, Advances and Deposits).

**SCHEDULE 3(C) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS**

Amount in Rupees			
	Current Year 2022-23	Previous Year 2021-22	
<b>A. Plan grants: Government of India</b>			
Balance B/F	14,50,92,906.08	14,85,02,450.53	
Add: Receipts during the year	38,00,00,000.00	25,50,00,000.00	
<b>Total (a)</b>	<b>52,50,92,906.08</b>	<b>40,35,02,450.53</b>	
<b>Less Refunds</b>			
Less: Utilized for Revenue Expenditure	27,40,99,995.04	31,26,05,387.67	
Less: Utilized for Capital expenditure	3,00,16,661.00	(5,41,95,843.22)	
<b>Total(b)</b>	<b>30,41,16,656.04</b>	<b>25,84,09,544.45</b>	
Unutilized carried forward (a-b)	22,09,76,250.04	14,50,92,906.08	
<b>B. UGC grants: Plan</b>			
Balance B/F			
Receipts during the year			
<b>Total (c)</b>	<b>NIL</b>		
<b>Less Refunds</b>			
Less: Utilized for Revenue Expenditure			
Less: Utilized for capital expenditure			
<b>Total (d)</b>	<b>NIL</b>		
Unutilized carried forward (c-d)			

<b>C. UGC Grants Non Plan</b>			
Balance B/F			
Receipts during the year			
	Total (e)	Total (e)	
Less Refunds		NIL	
Less: Utilized for Revenue Expenditure			
Less: Utilized for capital expenditure			
	Total (f)	Total (f)	
Unutilized carried forward (e - f)		NIL	
<b>D. Grants from State Govt.</b>			
Balance B/F			
Receipts during the year			
	Total (g)	Total (g)	
Less: Utilized for Revenue Expenditure		NIL	
Less: Utilized for capital expenditure			
	Total (h)	Total (h)	
<b>Unutilized carried forward (g - h)</b>		NIL	
<b>*Grand Total (A+B+C+D)</b>		<b>22,09,76,250.04</b>	<b>14,50,92,906.08</b>

**Notes:-**

- Unutilized grants includes advances on Capital Account
- Unutilized grants include grants received in advance for the next year
- Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances on Capital Account

Sl. No.	Assets Heads	GROSS BLOCK						Depreciation			Amount in Rupees
		Op Balance 01.04.2022	Additions	Deductions	Closing Balance	Dep Opening Balance	Dep for the Year	Deductions / Adjustment	Total	Net Block	
1	Land -Free Hold	2,68,500.00	-	-	2,68,500.00	-	-	-	2,68,500.00	2,68,500.00	31,03,22
2	Site Development	-	2,00%	36,48,31,748.50	3,03,10,219.00	33,52,01,967.50	9,94,49,127.47	-	10,81,11,001.47	28,70,90,966.03	26,54,02,621.03
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	5.00%	5%	45,64,891.00	-	45,01,488.65	-	-	-	-	-
8	Plant & Machinery	-	-	2,23,40,069.00	-	1,45,12,280.60	9,835.00	-	45,11,323.65	53,567.35	63,402.35
9	Scientific & Laboratory Equipment	-	-	-	-	-	10,03,449.00	-	1,55,15,729.60	68,24,339.40	78,27,788.40
10	Office Equipment	7.50%	7.50%	4,96,06,314.45	32099.00	4,96,38,413.45	1,78,51,039.95	36,17,444.00	-	-	-
11	Audio Visual Equipment	7.50%	7.50%	6,06,414.00	172660.00	23,34,074.00	2,78,126.05	2,48,569.00	2,81,69,929.50	5,26,995.05	3,17,55,274.50
12	Computers & Peripherals	20.00%	20.00%	4,69,56,229.38	4603342.00	5,15,61,471.38	3,79,55,211.98	-	4,13,23,741.98	1,02,37,329.40	90,01,017.40
13	Furniture, Fixtures & Fittings	7.50%	7.50%	1,35,81,621.88	160771.00	1,37,42,392.88	99,51,084.46	-	1,02,93,902.46	-	-
14	Vehicles	10.00%	10.00%	45,96,152.22	-	45,96,152.22	27,91,553.42	3,42,808.00	-	34,48,490.42	36,30,527.42
15	Lib Books & Scientific Journals	10.00%	10.00%	1,20,66,776.13	88254.00	1,21,55,030.13	74,94,866.33	2,06,250.00	29,97,802.42	15,98,248.80	18,04,598.80
16	Smart Classroom	-	-	-	-	-	-	-	79,81,634.33	41,73,395.80	45,71,909.80
17	Small Value Assets	7.50%	7.50%	23,89,277.83	722467.00	31,15,744.83	35,106.28	-	-	-	-
18	Other Assets	5.00%	5.00%	47,94,439.00	-	47,94,439.00	33,98,000.30	2,70,609.00	3,05,715.28	28,10,029.55	23,54,171.55
19	Equipments	8.00%	8.00%	16,31,29,444.35	356183.00	16,66,33,627.35	13,65,73,658.56	2,60,829.00	36,58,829.30	11,35,609.70	13,96,338.70
	<b>Total (A)</b>			68,97,91,877.74	4,12,14,995.00	-	73,10,06,872.74	33,47,91,534.05	2,12,44,311.00	-	35,50,35,845.04
20	Capital Work in Progress			29,60,18,972.00	22034832.00	12956739.00	18,84,95,065.00	-	-	-	35,50,00,343.69
	Class Room Construction WIP			-	-	-	-	-	-	-	29,60,18,972.00
	Building Renovation WIP			-	-	-	-	-	-	-	-
	Computers-WIP			-	-	-	-	-	-	-	-
	<b>Total (B)</b>			29,60,18,972.00	2,20,34,832.00	12,95,58,739.00	18,84,95,065.00	-	-	-	-
21	Computer Software	40.00%	40%	69,84,979.00	5988394.00	1,29,83,373.00	57,64,691.20	39,06,789.00	-	-	18,84,95,065.00
22	E-Journals	40.00%	20%	-	309305.00	3,09,305.00	-	-	96,71,480.20	33,11,892.80	12,20,287.80
23	Patents	-	-	-	-	-	-	-	1,23,722.00	1,85,583.00	-
	<b>Total (C)</b>			69,84,979.00	63,07,599.00	1,32,92,678.00	57,64,691.20	40,30,511.00	-	97,95,202.20	34,97,475.80
	<b>Grand Total (A+B+C)</b>			99,27,95,828.74	6,95,57,526.00	12,95,58,739.00	93,27,94,615.74	34,05,56,225.25	2,52,74,822.00	-	36,58,31,047.24
	<b>Swayam</b>			99,27,95,828.74	6,95,57,526.00	12,95,58,739.00	93,27,94,615.74	-	56,59,63,568.49	56,59,63,568.49	65,22,39,603.49
	1 Audio Visual Equipment	7.50%	8%	-	-	-	-	-	56,59,63,568.49	56,59,63,568.49	65,22,39,603.49
	2 Other Equipment	7.50%	8%	-	-	-	-	-	-	-	-
	Corpus Fund Account	-	-	-	-	-	-	-	-	-	-
	1 Laptop to Facilities	20.00%	-	-	-	-	-	-	-	-	-

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.  
The figures in column "Additions" 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.  
Note : Assets procured out of Swayam and Corpus Funds transferred to Main Account in the respective category of Assets and Depreciation accumulated has also been transferred as Addition in the Main Account and shown in Deduction in Swayam and Corpus.  
Accumulated Depreciation (Total Depreciation) out of Assets of Swayam and Corpus Funds also included in the depreciation for the year in the respective assets

**SCHEDULE 4A PLAN**

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year 2022-23			Amount in Rupees		
		Op Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Deprecia- tion for the Year	Total	Deprecia- tion	Net Block 31.03.2022
1	Land									
2	Site Development									
3	Buildings									
4	Roads & Bridges									
5	Tubewells & Water Supply									
6	Sewerage & Drainage									
7	Electrical Installation and equipment									
8	Plant & Machinery									
9	Scientific & Laboratory Equipment									
10	Office Equipment									
11	Audio Visual Equipment									
12	Computers & Peripherals									
13	Furniture, Fixtures & Fittings									
14	Vehicles									
15	Lib. Books & Scientific Journals									
16	Small Value Assets									
	<b>Total (A)</b>									
17	Capital Work in Progress (B)									
S.No	Intangible Assets	Op Balance 01.04.2022			CI Balance	Dep Opening Balance	Amortiza- tion for the Year	Total Amortization / Adjustments	31.03.2023 31.03.2022	
		Additions	Deductions							
18	Computer Software									
19	E-Journals									
20	Patents									
	<b>Total (C)</b>									
	<b>Grand Total (A+B+C)</b>									

**SCHEDULE 4B NON - PLAN**

Gross Block							Depreciation for the Year 2022-23				Net Block		
Sl. No.	Assets Heads	Op Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Deprecia tion for the Year	Deductions / Adjustment	Total Depreciation	31.03. 2023	31.03. 2022		
1	Land												
2	Site Development												
3	Buildings												
4	Roads & Bridges												
5	Tubewells & Water Supply												
6	Sewerage & Drainage												
7	Electrical Installation & equipment												
8	Plant & Machinery												
9	Scientific & Laboratory Equipment												
10	Office Equipment						Nil						
11	Audio Visual Equipment												
12	Computers & Peripherals												
13	Furniture, Fixtures & Fittings												
14	Vehicles												
15	Lib. Books & Scientific Journals												
16	Small Value Assets												
	<b>Total (A)</b>												
17	Capital Work in Progress (B)												
Sl. No.	Intangible Assets	Op Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Amortiza tion for the Year	Deductions / Adjustments	Total Amortization/ Adjustments	31.03. 2023	31.03. 2022		
18	Computer Software												
19	E-Journals												
20	Patents						Nil						
	<b>Total (C)</b>												
	<b>Grand Total (A+B+C)</b>												

**SCHEDULE 4 C- INTANGIBLE ASSETS**

Sl. No.	Asset Heads	Gross Block			Depreciation Block			Amount in Rupees		
		Op. Balance 01.4.2022	Additions	Deductions	Ct. Balance	Depreciation/ Amortizations Opening Balance	Depreciation/ Amortization for the year	Deductions/ Adjustment	Total Depreciation/ Amortization	31.03. 2023
1	Patents & Copyrights							Nil		
2	Computer Software									
3	E - Journals									

**SCHEDULE 4(C) (ii) PATENTS AND COPYRIGHTS**

Particulars					Amounts in Rupees.
	Op. Balance	Addition	Gross	Amortization	Net Block 2022-23
A. Patents Granted					Net Block 2021-22
1 Balance as on 31.03.14 of Patents obtained in 2008-09 (Original Value - Rs..../-) 2 Balance as on 31.03.14 of Patents obtained in 2010-11 (Original Value-Rs..../-) 3 Balance as on 31.03.14 of Patents obtained in 2012-13 (Original Value - Rs..../-) 4 Patents granted during the Current Year			Nil		
<b>Total</b>					

Particulars					Amounts in Rupees.
	Op. Balance	Addition	Gross	Patents Granted/ Rejected	Net Block 2022-23
B. Patents Pending in respect of Patents applied for 1 Expenditure incurred during 2009-10 to 2011-12 2 Expenditure incurred during 2012-13 3 Expenditure incurred during 2013-14			Nil		Net Block 2021-22
<b>Total</b>					
<b>C. Grand Total (A+B)</b>					

Note: The addition in Part A (patents granted), will be the figure of patents granted during the year, transferred from Part B (column - Patents granted/rejected). The amount against grants rejected during the year is written off in the Income and Expenditure Account.

**SCHEDULE 4D OTHERS**

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year 2022-23			Net Block		
		Op Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciat ion for the Year	Deductions / Adjustment	Total Depreciat ion	31.03. 2023
1	Land									
2	Site Development									
3	Buildings									
4	Roads & Bridges									
5	Tubewells & Water Supply									
6	Sewerage & Drainage									
7	Electrical Installation and									
8	Plant & Machinery									
9	Scientific & Laboratory Equipment									
10	Office Equipment									
11	Audio Visual Equipment									
12	Computers & Peripherals									
13	Furniture, Fixtures & Fittings									
14	Vehicles									
15	Lib. Books & Scientific Journals									
16	Small Value Assets									
<b>Total:</b>										
17	Capital Work in Progress									
<b>Grand Total</b>										
Note: The additions during the Year include additions from: Gifted .. Earmarked Funds .. Sponsored Projects .. Own Funds ..										
<b>Total</b>										

**SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS**

Amount in Rupees

	Current Year 2022-23	Previous Year 2021-22
1 In Central Government Securities		
2 In State Government Securities		
3 Other approved Securities		
4 Shares		
5 Debentures and Bonds	17,32,42,084.00	
6 Term Deposits with Banks		
7 Others (to be specified)		
<b>Total</b>	<b>17,32,42,084.00</b>	

**SCHEDULE 5 (A) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS (FUND WISE)**

Sl. No.	Funds	Amount in Rupees	
		Current Year (2022-23)	Previous Year (2021-22)
1	NITTTR CHENNAI RESERVES	5,07,42,084.00	-
2	NITTTR CHENNAI CORPUS FUND	12,25,00,000.00	-
3			
4			
5	Endowment Fund Investments		
	Total	17,32,42,084.00	-

Note: The Total in this sub scheudle will agree with the total in Scheudle 5.

**SCHEDULE 6 - INVESTMENTS - OTHERS**

	Amount in Rupees	
	Current Year 2022-23	Previous Year 2021-22
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Others (to be specified)		
	<b>TOTAL</b>	

**SCHEDULE 7 - CURRENT ASSETS**

Amount in Rupees

	Current Year 2022-23	Previous Year 2021-22
<b>1. Stock:</b>		
a) Stores and Spares		
b) Loose Tools		
c) Publications		
d) Laboratory chemicals, consumables and glass ware		
e) Building Material		
f) Electrical Material	5,000.00	5,800.00
g) Stationery	2,00,288.00	
h) Water supply material		
i) Postage	11,919.00	11,919.00
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months		
b) Others : ME Examination fee receivable	1,27,522.00	31,500.00
<b>3. Closing Cash and Bank Balances :</b>		
<b>a) With Scheduled Banks:</b>		
In Current Accounts		
In term deposit Accounts		
In Savings Accounts		
In Cash Balance (Misc)		
In Bank Balance	42,83,69,139.85	49,16,05,492.49
In Bank Balance - Statutory payment (CD A/c 3001)		
In Bank Balance Rajiv Gandhi National Fellowship		
In Bank Balance Athletic		
<b>Fund Transfer</b>		
AXIS Bank OTC Transfer		
CANARA Bank OTC Transfer		
<b>b) With non-Scheduled Banks:</b>		
- In term deposit Accounts		
- In Savings Accounts		
<b>4. Post Office- Savings Accounts</b>		
<b>TOTAL</b>	42,87,13,868.85	49,16,54,711.49

**Note:** Annexure A shows the details of Bank Accounts

**Bank balances of OTC, Project, Corpus and Swayam Funds are included in the Bank Balance**

Details of Bank Accounts - Main and Other Accounts

S. No.	Name of the Bank	Bank Account Number	Schedule No	Closing balance as on 31.03.2023 (Rs.)
<b>MAIN ACCOUNT</b>				
1	Canara Bank	2649201000193		12,46,367.41
2	Canara Bank	2649101010260		2,12,32,507.00
3	State Bank of India	0039917422888		21,19,20,815.23
4	SBI FD -SDR Account			5,73,87,812.00
				<b>29,17,87,501.64</b>
<b>NON-GRANT ACCOUNTS</b>				
5	Indian Overseas Bank	041801000000101		59,62,977.15
6	Indian Overseas Bank - SDR			1,00,50,000.00
7	Canara Bank	2649101010094		7,32,547.12
8	SBI - SDR- OTC			1,95,00,000.00
9	SBI SB	0040626852130		3,55,45,326.24
10	FD Corpus Fund (IOB)			12,25,00,000.00
11	Indian Overseas Bank	041802000000001		55,476.34
12	Indian Overseas Bank	041801000000099		4,45,11,163.36
13	IOB FD - SDR Account			5,07,42,084.00
14	Bank of India - SDR			1,99,00,000.00
15	Canara Bank	2649101010177		3,24,148.00
				<b>30,98,23,722.21</b>

Grand Total

**60,16,11,223.85**

**SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS**

	Amount in Rupees:	
	Current Year 2022-23	Previous Year 2021-22
1. Advances to employees: (Non-interest bearing)		
a) Medical Advance		-
b) Other (to be specified)		-
Computer Advance	2,09,000.00	-
Conveyance Advance		-
LTC Advance		-
Other Employee Loans & Advances		-
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan		
b) Home loan : House building advance	72,450.00	1,20,750.00
c) Others (to be specified) Other staff		-
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account		
b) Permanent advance		-
c) Temporary Advance - Main Account, OTC, Project and Swayam		-
4. Prepaid Expenses		
a) Insurance	3,836.00	99,985.00
b) E Journal Subscription		
c) AMC Lab and Office Equipment		1,32,750.00
5. Deposits		
a) Telephone	90,629.00	90,629.00
b) Lease Rent		
c) Electricity	4,36,508.00	2,80,331.00
d) AICTE, if applicable		
e) Security Deposit NLC	23,000.00	
Community Hall Deposit		-
Security Deposit with Industry		275.00
Security Deposit with MES	4,14,520.00	4,11,969.00
EC Security Deposit		2,551.00
ECH Deposit	1,000.00	1,000.00
Deposit with SE PWD		152.00
Deposit Vehicle Maintenance	5,000.00	5,000.00
Deposit with CPWD	9,00,17,874.00	
Deposit with Indian Oil Corporation	10,700.00	10,700.00
Deposit with Post Office	100.00	100.00
Deposit with Fuel Firm	15,000.00	15,000.00
Deposit with Court	3,46,078.00	-
Deposit - Stationery		5,000.00
Deposit - ECV		2,500.00
MLNN Deposit	10,000.00	10,000.00
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds		
b) On Investments-Others	19,55,838.18	32,73,947.74
c) On Loans and Advances		
d) Others (includes income due unrealized)		
7. Other - Current assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects		-
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grants Receivable		-
d) Other :		
e) Income receivable	97,900.00	1,51,300.00
f) Refund due from IT towards TDS	4,38,259.54	49,501.00
8. Claims Receivable		
OTC DUE FROM THE MINISTRY FOR THE COMPLETED COURSE		24,00,000.00
<b>TOTAL</b>	<b>9,41,47,692.72</b>	<b>70,63,440.74</b>

**SCHEDULE 9 - ACADEMIC RECEIPTS**

	Amount in Rupees	
	Current Year 2022-23	Previous Year 2021-22
<b>FEES FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition fee Ph D	1,60,000.00	2,00,000.00
Tuition fee M.E/M.Tech	1,87,401.00	(44,583.00)
Staff Development Programmes		-
2. Admission fee Ph D		2,000.00
Admission fee M.E/M.Tech		2,70,000.00
3. Enrolment fee/Course Fees		
4. Library Admission fee		
5. Laboratory fee		
6. Art& Craft fee		
7. Registration fee		
8. Syllabus fee		
<b>Total (A)</b>	3,47,401.00	4,27,417.00
<b>Examinations</b>		
1. Admission test fee		
2. Annual Examination fee		
3. Mark sheet, certificate fee	2,500.00	
4. Entrance examination fee		
<b>Total (B)</b>	2,500.00	-
<b>Other Fees</b>		
1. Identity card fee		
2. Fine/ Miscellaneous fees	-	-
3. Medical fee		
4. Transportation fee		
5. Hostel fee		
<b>Total (C)</b>	-	-
<b>Sale of Publications</b>		
1. Sale of Admission/Application forms	4,66,500.00	87,500.00
2. Sale of syllabus and Question Paper, etc.		
3. Sale of prospectus including admission forms		
<b>Total (D)</b>	4,66,500.00	87,500.00
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes		
2. Registration fees (Academic Staff College)		
3. IDDS Revenue Receipts	-	-
<b>Total (E)</b>	-	-
<b>GRAND TOTAL (A+B+C+D+E)</b>	8,16,401.00	5,14,917.00

Note:

In case fees like entrance fee, subscriptions etc are material and are in the nature of capital receipts, such amount should be recognized to the Capital Fund.

Otherwise such fees will be appropriately incorporated in this schedule

**SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)**

Particulars	PLAN GOI		Total Plan		NON PLAN GOI		Total Non Plan	Current Year Total 2022-23	Previous Year Total 2021-22
	UGC	Plan Capital	Plan General	UGC	Non Plan Salary	Non Plan General			
Balance B/F	2,60,10,847.22	4,28,40,785.23	6,88,51,632.45	7,60,11,698.63	2,29,575.00	7,62,41,273.63	14,50,92,906.08	14,85,02,450.53	
Add: Receipts during the year	9,00,00,000.00	15,00,00,000.00	24,00,00,000.00	14,00,00,000.00			38,00,00,000.00	25,50,00,000.00	
<b>Total</b>	<b>11,60,10,847.22</b>	<b>19,28,40,785.23</b>	<b>30,88,51,632.45</b>	<b>21,60,11,698.63</b>	<b>2,29,575.00</b>	<b>21,62,41,273.63</b>	<b>52,50,92,906.08</b>	<b>40,35,02,450.53</b>	
Less: Refund to UGC									
Balance	11,60,10,847.22	19,28,40,785.23	30,88,51,632.45	21,60,11,698.63	2,29,575.00	21,62,41,273.63	52,50,92,906.08	40,35,02,450.53	
Less: Utilised for Capital expenditure (A)	3,00,16,661.00	3,00,16,661.00					3,00,16,661.00	(5,41,95,843.22)	
Balance	8,59,94,186.22	19,28,40,785.23	27,88,34,971.45	21,60,11,698.63	2,29,575.00	21,62,41,273.63	49,50,76,245.08	45,76,98,293.75	
Less: utilized for Revenue Expenditure (B)	15,01,98,573.04	15,01,98,573.04	12,39,01,422.00				12,39,01,422.00	27,40,99,995.04	31,26,05,387.67
Balance C/F (C)	8,59,94,186.22	4,26,42,212.19	12,86,36,398.41	9,21,10,276.63	2,29,575.00	9,23,39,851.63	22,09,76,250.04	14,50,92,906.08	

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

**SCHEDULE 11 - INCOME FROM INVESTMENTS**

Particulars	Amount in Rupees		
	Earmarked / Endowment Funds Current Year 2022-23	Previous Year 2021-22	Other Investments Current Year 2022-23
1. Interest			
a. On Government Securities		-	
b. Other Bonds/Debentures		-	
2. Interest on Term Deposits/SFD		-	
Less: Accured Interest of last year		-	
3. Income accrued but not due on Term Deposits/ Interest bearing advances to employees		-	
4. Interest on Savings Bank Accounts includdding FFD Interest		7,83,557.00	
Total			7,83,557.00
Transferred to Earmarked/Endowment Funds			
Balance		Nil	Nil

**SCHEDULE 12:- INTEREST EARNED**

		Amount in Rupees	
		Particulars	Current Year 2022-23
			Previous Year 2021-22
1.	On Savings Accounts with scheduled banks		-
2	On Loans		27,74,638.93
	a. Employees/Staff		-
	b. Others : i) Interest on Conveyance Advance		4,700.00
	ii) Interest on Computer Advance		28,960.00
	3. Others - Penal Interest Collected From Staff	608.00	
	<b>Total</b>	608.00	28,08,298.93

Note:

1. The amount against item 1, in respect of Bank Accounts of Earmarked/Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2.
2. item 2(a) is applicable only if Revolving funds have not been constituted for such advances.

**SCHEDULE 13- OTHER INCOME**

- Items of material amounts included in Miscellaneous Income should be separately disclosed.

			Amount in Rupees
		Current Year 2022-23	Previous Year 2021-22
<b>A. Income from Land &amp; Buildings</b>			
1. Hostel Room Rent		60,000.00	
2. License fee		1,99,921.00	1,99,745.00
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc		1,77,700.00	
4. Electricity charges recovered		120.00	260.00
5. Water charges recovered		5,452.00	6,119.00
6. Tender Fees			-
7. Staff Quarters Rent		8,33,974.00	8,33,468.00
8. Guest House Room Rent		14,40,535.00	8,96,790.00
9. Rent for Institute Premises			-
10. Community Hall Rent			5,000.00
<b>Total - A</b>		27,17,702.00	19,41,382.00
<b>B. Sale of institute's publications</b>			
1. Sale of Books and CD's			
<b>Total - B</b>			-
<b>C. Income from holding events</b>			
1. Gross Receipts from annual function/ sports carnival			
Less: Direct expenditure incurred on the annual function/ sports carnival			
2. Gross Receipts from fetes (Workshops, Seminars, etc.)		-	-
Less: Direct expenditure incurred on the fetes (Workshops, Seminars, etc.)		-	-
Net		-	-
3. Gross Receipts for educational tours			
Less: Direct expenditure incurred on the tours			
4. Others : Remn to instiuite Faculty staff			
Institute Overhead Project & Trg Programmes		-	-
Faculty Development Prog			
IDDS		-	-
Misc Revenue Receipts		1,50,594.04	2,70,554.27
<b>Total - C</b>		1,50,594.04	2,70,554.27
<b>D. Others</b>			
1. Income from consultancy			
2. RTI fees		10.00	50.00
3. Income from Royalty			-
4. Sale of application form (recruitment)			
5. Misc. receipts (Sale of tender form, waste paper, etc.)			
Machinery scrap items			11,90,030.00
6. Profit on Sale/disposal of Assets			
a) Owned assets			2,52,507.75
b) Assets received free of cost			
7. Grants/Donations from Institutions, Welfare Bodies and International			
8. Others (specify)			-
Testing Services			27,300.00
Interest Receipts			-
Training Cordination Fees		24,13,033.16	2,350.00
Usage of Staff Car			700.00
Rental Income			2,68,391.00
6th PCP Pay Recovery Salary			
<b>Total - D</b>		24,13,043.16	17,41,328.75
<b>Grand Total (A+B+C+D)</b>		52,81,339.20	39,53,265.02

**SCHEDULE 14 - PRIOR PERIOD INCOME**

Particulars	Current Year 2022-23	Amount in Rupees Previous Year 2021-22
1. Academic Receipts		
2. Income from Investments		
3. Interest earned (EB Meter Caution Deposit)		
Staff Quarters Rent		20,040.00
Guest House Room Rent		
Hostel Room Rent		
4. Other Income	15,79,890.86	(8,57,30,847.45)
<b>Total</b>	<b>15,79,890.86</b>	<b>(8,57,10,807.45)</b>

NOTE: Excess Provision Written back

Income Tax Refund

**SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)**

	Amount in Rupees					
	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	-	11,64,75,134.00	11,64,75,134.00		9,83,71,616.00	9,83,71,616.00
b) Allowances and Bonus(Adhoc Bonus)						-
c) Contribution to Provident Fund						-
d) Contribution to Other Fund (specify)						-
e) Staff Welfare Expenses						-
f) Retirement and Terminal Benefits						-
g) LTC facility	5,16,523.00	5,16,523.00	5,16,523.00	1,43,855.00	1,43,855.00	1,43,855.00
h) Medical facility/Reimbursement	9,20,681.00	9,20,681.00	9,20,681.00	10,08,431.00	10,08,431.00	10,08,431.00
i) Children Education Allowance	8,73,000.00	8,73,000.00	8,73,000.00	8,10,000.00	8,10,000.00	8,10,000.00
j) Others						-
1) Others: Professional Development Allowance	5,84,009.00	5,84,009.00	5,84,009.00	5,11,611.00	5,11,611.00	5,11,611.00
2) Uniform Allowance	1,30,000.00	1,30,000.00	1,30,000.00	65,000.00	65,000.00	65,000.00
3) Transport Allowance Recovery						-
<b>TOTAL</b>	<b>11,94,99,347.00</b>	<b>11,94,99,347.00</b>	<b>11,94,99,347.00</b>	<b>10,09,10,513.00</b>	<b>10,09,10,513.00</b>	<b>9,85,80,915.00</b>

**SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

						Amount in Rupees
		Pension	Gratuity	Leave Encashment	Total	
<b>Opening Balance as on 01.04.2022</b>						
<b>Addition: Capitalized value of Contributions Received from other Organizations</b>						
<b>Total (a)</b>		1,09,24,27,594.00	4,83,04,612.00	6,46,04,317.00	1,20,53,36,523.00	
<b>Less: Actual Payment during the Year (b)</b>		6,83,20,616.00	15,03,480.00	15,89,016.00	7,14,13,112.00	
<b>Balance Available on 31.03 c (a-b)</b>		1,02,41,06,978.00	4,68,01,132.00	6,30,15,301.00	1,13,39,23,411.00	
<b>Provision required on 31.03 as per Actuarial Valuation (d)</b>		1,08,47,90,390.00	4,94,54,812.00	6,72,44,372.00	1,20,14,89,574.00	
<b>A. Provision to be made in the Current year (d - c)</b>		6,06,83,412.00	26,53,680.00	42,29,071.00	6,75,66,163.00	
<b>B. Contribution to New Pension Scheme</b>		40,91,044.00			40,91,044.00	
<b>C. Medical Reimbursement to Retired Employees</b>					-	
<b>D. Travel to Hometown on Retirement</b>					-	
<b>E. Deposit Linked Insurance Payment</b>					-	
<b>F. Commutation of Pension</b>		14,07,927.00			14,07,927.00	
<b>G. Leave salary and pension contribution</b>		1,99,483.00			1,99,483.00	
<b>Total (A+B+C+D+E)</b>		6,63,81,866.00	26,53,680.00	42,29,071.00	7,32,64,617.00	

**Note:**

1. The total (A+B+C+D+E) in this sub Schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B, C, D & E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3.

**SCHEDULE 16 - ACADEMIC EXPENSES**

Amount in Rupees

	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory expenses			-			
b) Field work/Participation in Conferences			-			
c) Expenses on Seminars/Workshops			-			
d) Payment to visiting faculty		5,92,258.00	5,92,258.00		13,68,180.00	13,68,180.00
e) Examination			-			
f) Student Welfare expenses			-			
g) Admission expenses			-			
h) Convocation expenses			-			
i) Publications			-			
j) Stipend/means-cum-merit scholarship			-			
k) Subscription Expenses		6,590.00	6,590.00			
l) Others (specify)		9,88,916.00	9,88,916.00		1,26,842.00	1,26,842.00
<b>TOTAL</b>		15,87,764.00	15,87,764.00		14,95,022.00	14,95,022.00
	NOTE: National Education Day Cash Award Rs.4000/-, AFFILIATION EXPENSES Rs.830000/-, Advertisement PG Admission Rs.154916/-			NOTE : AFFILIATION EXPENSES : Rs. 5,10,000/- Expr on ME Programme : Rs.3874/-		

**SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES**

Amount in Rupees

	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A Infrastructure</b>			-			-
a) Electricity and power		51,56,739.00	51,56,739.00		30,67,947.22	30,67,947.22
b) Water charges		7,23,817.00	7,23,817.00		7,54,083.00	7,54,083.00
c) Insurance		1,97,389.00	1,97,389.00		22,818.00	22,818.00
d) Rent, Rates and Taxes (including property tax)		77,100.00	77,100.00			-
Property Tax			-			-
Service Tax			-			-
Water Tax		52,223.00	52,223.00		33,292.00	33,292.00
<b>B Communication</b>			-			-
e) Postage		41,976.00	41,976.00		40,428.29	40,428.29
f) Telephone, Fax and Internet Charges		2,02,781.00	2,02,781.00		2,29,197.00	2,29,197.00
<b>C Others</b>			-			-
g) Printing and Stationery			-			-
h) Travelling and Conveyance Expenses			-			-
i) Expenditure on FC/BOG		24,000.00	24,000.00			-
j) Audit Fees		3,32,260.00	3,32,260.00			-
k) Professional Charges : Legal Charges		5,24,800.00	5,24,800.00		7,23,500.00	7,23,500.00
i) Advertisement and Publicity		3,27,075.00	3,27,075.00		2,33,593.00	2,33,593.00
m) Magazines & Journals			-			-
n) Others : Repairs		4,08,056.00	4,08,056.00		1,95,086.00	1,95,086.00
o) Fellowship to Research Scholars		2,25,000.00	2,25,000.00		3,00,000.00	3,00,000.00
Contingencies		1,89,05,871.64	1,89,05,871.64		1,49,14,689.71	1,49,14,689.71
Security Charges		1,12,62,462.00	1,12,62,462.00		96,23,788.00	96,23,788.00
Bank Charges		2,316.40	2,316.40		1,145.70	1,145.70
Celebrations		8,29,559.00	8,29,559.00		10,74,606.00	10,74,606.00
Internet Charges		13,145.00	13,145.00		2,427.00	2,427.00
Visit of Parliament Committee			-		89,551.27	89,551.27
Travelling & Conveyance		29,12,113.00	29,12,113.00		5,07,928.00	5,07,928.00
Medicines for Dispensary		14,232.00	14,232.00			-
Golden Jubilee Celebration		-	-		-	-
Staff Development Programme		89,42,320.00	89,42,320.00		18,34,323.00	18,34,323.00
Stipend to Apprenticeship Trainees		2,94,293.00	2,94,293.00		1,54,933.00	1,54,933.00
Development Expenses		29,000.00	29,000.00		6,78,264.00	6,78,264.00
Periodicals		34,474.00	34,474.00		3,33,785.00	3,33,785.00
Printing & Stationery		5,18,363.00	5,18,363.00		4,45,133.00	4,45,133.00
Maintenance of Lab / Office Equipments		12,78,425.00	12,78,425.00		10,68,187.00	10,68,187.00
Remuneration to Guest Lecturers		19,35,002.00	19,35,002.00		6,88,750.00	6,88,750.00
Consumables for Lab		1,99,110.00	1,99,110.00		3,218.00	3,218.00
Sports Fit India Activities		58,384.00	58,384.00		24,963.00	24,963.00
Inter Sports Meet		22,56,276.00	22,56,276.00		-	-
Housekeeping Services		1,25,99,484.00	1,25,99,484.00		78,46,607.00	78,46,607.00
			-			-
<b>TOTAL</b>		7,03,78,046.04	7,03,78,046.04		4,48,92,243.19	4,48,92,243.19

**SCHEDULE 18- TRANSPORTATION EXPENSES**

Particulars	Current Year 2022-23			Amount in Rupees Previous Year 2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)			-			-
a) Running expenses	1,49,541.00	1,49,541.00		2,21,736.30	2,21,736.30	
b) Repairs & maintenance	1,09,443.00	1,09,443.00		3,16,925.00	3,16,925.00	
c) Insurance expenses	27,432.00	27,432.00		19,034.00	19,034.00	
2 Vehicles taken on rent/lease			-			-
a) Rent/lease expenses			-			-
3 Vehicle (Taxi) hiring expenses	6,77,128.00	6,77,128.00		1,89,618.00	1,89,618.00	
<b>Total</b>	<b>9,63,544.00</b>	<b>9,63,544.00</b>		<b>7,47,313.30</b>	<b>7,47,313.30</b>	

**SCHEDULE 19 - REPAIRS & MAINTENANCE**

**Amount in Rupees**

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings		14,01,922.00	14,01,922.00		11,15,238.60	11,15,238.60
b) Furniture & Fixtures		13,088.00	13,088.00		-	-
c) Plant & Machinery			-		-	-
d) Office Equipment : A C			-		-	-
e) Computers		1,23,164.00	1,23,164.00		1,30,384.00	1,30,384.00
f) Laboratory & Scientific equipment			-		-	-
g) Audio Visual equipment			-		-	-
h) Cleaning Material & Services		5,39,091.00	5,39,091.00		2,77,593.00	2,77,593.00
i) Book binding charges			-		-	-
j) Gardening (Landscape )		2,57,240.00	2,57,240.00		-	-
k) Estate Maintenance : Trainees Guest House			-		-	-
l) Others : Guest House Expenditure		54,050.00	54,050.00		1,35,462.00	1,35,462.00
m) Electrical Maintenance		13,29,793.00	13,29,793.00		17,93,108.10	17,93,108.10
n) Trainees Guest House		6,27,192.00	6,27,192.00		1,86,445.00	1,86,445.00
<b>TOTAL</b>		<b>43,45,540.00</b>	<b>43,45,540.00</b>		<b>36,38,230.70</b>	<b>36,38,230.70</b>

**SCHEDULE 20 - FINANCE COSTS**

Particulars	Current Year 2022-23			Previous Year 2021-22			Amount in Rupees
	Plan	Non Plan	Total	Plan	Non Plan	Total	
a) Bank charges							
b) Others: Interest on Service Tax			-			-	
<b>Total</b>						-	-

**Note:-**

If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.

**SCHEDULE 21 - OTHER EXPENSES**

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances						
b) Irrecoverable Balances Written - off						
c) Grants/Subsidies to other institutions/organizations						
d) Others (specify)						
Total	-	-	-	-	-	-

Note:-

Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc and disclosed accordingly.

**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Particulars	Current Year 2022-23			Previous Year 2021-22			Amount in Rupees
	Plan	Non Plan	Total	Plan	Non Plan	Total	
1 Establishment expenses			-				-
2 Academic expenses							
3 Administrative expenses			-		12,797.00	12,797.00	
4 Transportation expenses			-		23,748.00	23,748.00	
5 Repairs & Maintenance			-				-
6. Depreciation		16,04,313.00	16,04,313.00		1,43,063.00	1,43,063.00	
7 Other expenses		14,700.00	14,700.00		66,950.78	66,950.78	
<b>Total</b>	<b>-</b>	<b>16,19,013.00</b>	<b>16,19,013.00</b>	<b>-</b>	<b>2,46,558.78</b>	<b>2,46,558.78</b>	

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**SCHEDULE - 23: SIGNIFICANT ACCOUNTING POLICIES**

- The Accounts have been maintained in the format as prescribed by the Government of India, Ministry of Human Resource Development
- The Accounts have been prepared on accrual basis.
- Depreciation on fixed Assets has been provided on Straight Line value method, at the following rates:

<b>Sl. No.</b>	<b>Name of the Asset</b>	<b>Depreciation rate</b>
1	Land	0.00%
2	Building	2.00%
3	Electrical Installation and Equipment	5.00%
4	Plant and Machinery	5.00%
5	Office Equipment	7.50%
6	Computer and Peripherals	20.00%
7	Furniture, Fixtures and Fittings	7.50%
8	Vehicles	10.00%
9	Library Books and Scientific Journals	10.00%
10	Small Value Assets	7.50%
11	Other Assets	5.00%
12	Equipments	8.00%

- The 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.

The fixed assets (which are not returnable to the Grantee) purchased out of Externally funded Projects and Programmes are booked by Credit to Capital fund and merged with Fixed assets of the Institution.

- Expenditure on purchase of stores is accounted as revenue expenditure, except that the value of closing stock held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost. The same treatment is carried out for the balance available in the Franking machine (Postage),

- The Institute receives grants-in-aid from Government of India under,
  - OH 31 - Pension to retirees, travelling expenses for training of technical teachers, purchase of stores and maintenance, etc.
  - OH-35 - Creation of Capital Assets, and
  - OH 36 - to meet the expenditure on salaries of employees, respectively against Institute's annual budget.

The funds, if remained unutilized at the end of the financial year, are carried over to the following financial year with the approval of the Government of India.
- For specific projects, where terms and conditions so specified by the grantee, unspent balance/funds, if any, are refunded to the concerned sponsoring agencies/departments after the completion of the respective Project.
- Institute receives funds against Sponsored Programme which are shown as deposits in Schedule 3a. The Institute recognizes the unspent balance of these sponsored programme as its income on completion of Programme and taken to the Reserves and Surplus.
- Institute makes provision of Pay and Allowances, Leave Encashment, cost of stores and consumables, Cost of security, man power, house Keeping etc. Gratuity on actual Basis as outstanding Expenses on the Liability side of the Balance Sheet while accrued Income like interest etc. are shown in the Asset side.
- Corpus Fund and Reserve and Surplus have been created based on the approval of the Finance Committee and BOG.

The following receipts shall be credited to the NITTTR Chennai Reserves and Surplus

- a) Donation
- b) Tuition fee collected from the students/scholars.
- c) Overhead charges of Projects, OTC, SWAYAM and any other events/workshops/Training Programmes / funds etc.
- d) Surplus of conference, workshop and other events conducted by the institute.
- e) The unspent balance of completed Projects, OTC, SWAYAM and any other events/ workshops / Training Programmes / funds if not required to be refunded to the funding agency.
- f) Testing and Analytical Charges.
- g) Job Work Charges.
- h) Other technical services rendered using the institute infrastructure / manpower.
- i) Interest on investment of Corpus fund, NITTTR Chennai Reserve Funds, Project Funds, OTC Funds, SWAYAM Funds and other funds other than Government Grant and Government Grant in aid Projects.
- j) Any other receipt other than Government grant / loan and interest from deposit of Government grant / loan.

2. Utilization of NITTTR Chennai Reserves and Surplus: The NITTTR Chennai Reserve and Surplus Funds shall be permitted to be utilized for the following expenditure.

I. Capital Expenditure

- a. Scientific and lab equipment
- b. Computer & Peripherals and Software
- c. Office equipment
- d. Library books
- e. Workshop machinery
- f. Furniture
- g. Capital works (Civil and Electrical)

II. Revenue Expenditure

- a. Laboratory consumable
- b. Computer consumable
- c. Pay and Allowances
- d. Conference/Seminar/Human Resource Development expenditure
- e. Repair and Maintenance.
- f. Travelling Allowances for travel pertaining to institute activity
- g. Contingency for the institute activity
- h. Advertisement expenditure pertaining to institute activity
- i. Any other expenditure required for development of the institute as decided by the Director.

- The Financial Statement does not include Accounts of NITTTR Web Portal Account, NITT Swayam and GPF account as the Institute do not possess the complete ownership of these Accounts and hence separate Annual Accounts are prepared.
- As this Institute is exempted from the Income Tax under Section 10(23C)(iiab), provision is not made for Income Tax.

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**SCHEDULE - 24: NOTES ON ACCOUNTS**

**Financial Year 2022-23**

1. In respect of
  - 1.1 Bank guarantees / LC given by / on behalf of the Institute - NIL
2. Contingent Liability – Land lease due of Rs. 1,22,79,756/- is payable by the Institute to the Government of Kerala for the space occupied by Extension Centre, Kalamassery, Kochi. However, the Institute had taken up the issue of waiver of the above Lease rent with the appropriate authorities. Since it is not yet waived, the liability should be disclosed in Schedule 24.
3. Taxation

In view of there being no taxable Income under Income Tax Act 1961 no provision for Income Tax has been considered necessary.  
The Institute is exempted from TDS against income of this Institute including Fees / Charges received from the parties. In this connection, relevant Section 10(23c)(iiiab) of IT Act 1961 is quoted below:  
“Any University or other educational institution solely for educational purposes and not for purposes of profit and which is wholly or substantially financed by the Government is exempted from Income Tax”.
4. Corresponding figures for the previous year have been regrouped / rearranged whenever necessary.
5. Schedules 1 to 24 are annexed to and form as Integral part of the Balance Sheet as at 31.03.2023 and Income and Expenditure.
6. NPS amount with interest has been uploaded and remitted in NSDL account. There are 20 Staff members under NPS. 19 staff members are having PRAN and PRAN of 1 staff member is under process.
7. Financial statements of Main Account are prepared on accrual basis.
8. Accounts of OTC, Project and SWAYAM and Corpus have now been merged with the Main Account as per the approval of Director and ratified by the Finance Committee. Therefore, there will be no separate Balance Sheets for the above account from 2022-23 onwards.
9. The interest on deposits are accounted on accrual basis.

10. Reconciliation of CPWD Accounts has been done and tallied with the Utilization Certificate furnished by CPWD.
11. According to MHRD format Schedule 23 is not available. However, the Annual Accounts of this Institute have been preparing schedule 23 in which General Expenses were depicted. Based on the Audit comments Schedule 23 has now been removed and all the current year and previous year expenditures have been transferred to Schedule 17 and Schedule 19 in the respective expenditure heads.
12. In view of the above change, Schedule containing Significant Accounting Policies and Notes on Accounts have been renumbered as 23 and 24 respectively.
13. It is stated that the Grants and subsidies depicted as Income in the Income and Expenditure account exactly matches the total expenditure minus Depreciation before making the Provision for Actuarial Value of Pension and Retirement Benefits and the depiction of Closing Stock. The total Provision for Actuarial Value of Pension and Retirement Benefits projected as on 31/03/2023 is less than last year Provision by Rs.3846949.00 and increase in Closing stock compared to last year amounting Rs.199488.00 have the effect of reducing the actual Expenditure by Rs.4046437.00. As these two items are Non Grant Items like Depreciation, Grants utilized for Revenue Expenditure cannot be reduced to the extent of Rs.4046437.00. Hence there is a difference between Grant and Subsidies in the Income side and the Total Expenditure minus depreciation Expenditure in the Income and Expenditure to the tune of Rs.4046437.00.

NATIONAL INSTITUTE OF TECHNICAL TEACHERS TRAINING AND RESEARCH  
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**UTILIZATION CERTIFICATE**

UTILIZATION CERTIFICATE FOR THE YEAR 2022-23  
in respect of recurring / non-recurring  
GRANTS-IN-AID / SALARIES / CREATION OF CAPITAL ASSETS

1. Name of the Scheme \_\_\_\_\_
2. Whether recurring or non-recurring grants- Both Recurring and Non-recurring
3. Grants position at the beginning of the Financial year
 

(i) Cash in Hand / Bank -	Rs.2687.10 lakh
(ii) Unadjusted Advances -	NIL
(iii) Total -	Rs.2687.10 lakh
(Grants receivable – NIL)	
4. Details of grants received, expenditure incurred and closing balances:

[Rupees in lakh]						
Unspent Balances of Grants received years [figures as at Sl. No. 3(iii)]	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year	Total available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4	5	6	7
			Sanction No. (i) Date (ii) Amount (iii)			
2,687.10	103.32	NIL	Enclosed in the Annexure	3,800.00	6,590.42	3,011.65
						3,578.77

Component wise utilization of grants:

[Rupees in lakh]			
Grant-in-aid General (OH-31)	Grant-in-aid Creation of Capital Assets (OH-35)	Grant-in-aid Salaries (OH-36)	Total
1,484.53	299.34 (CPWD Refund of Rs.92.31 lakh adjusted)	1,227.78	3,011.65

Details of grants position at the end of the year

- (i) Cash in Hand / Bank - Rs.3,578.77 lakh
- (ii) Unadjusted Advances - NIL
- (iii) Total - Rs.3,578.77 lakh  
(Grants receivable – NIL)

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under..... (name of the scheme) has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure – I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at Annexure duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.)
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Date: July 7, 2023  
Place: Chennai - 600113

[Prof. Dr. USHA NATESAN]  
DIRECTOR

Annexure

**Details of Grant-in-aid received during the year 2022-23**

[Rupees in Lakh]

<b>GiA released</b>	OH 31 General	OH 35 Capital Assets	OH 36 Salaries	<b>Total</b>
April 2022 to March 2023	1,500.00	900.00	1,400.00	<b>3,800.00</b>

**OH-31 (GENERAL)**

<b>Sanction No.</b>	<b>Sanction Date</b>	<b>Amount (Rs.)</b>	<b>OH</b>	<b>Sub Head</b>	<b>Received Date</b>
F. No. 5-3/2022-TS.IV	12-09-2022	4,67,00,000.00	<b>31</b>	<b>Gen</b>	01-10-2022
F. No. 5-3/2022-TS.IV	12-09-2022	87,00,000.00	<b>31</b>	<b>Gen</b>	01-10-2022
F. No. 5-3/2022-TS.IV	12-09-2022	46,00,000.00	<b>31</b>	<b>Gen</b>	20-09-2022
F. No. 5-3/2022-TS.IV	22-12-2022	9,00,00,000.00	<b>31</b>	<b>Gen</b>	02-01-2023

**15,00,00,000.00**

**OH-35 (CAPITAL ASSETS)**

<b>Sanction No.</b>	<b>Sanction Date</b>	<b>Amount (Rs.)</b>	<b>OH</b>	<b>Sub Head</b>	<b>Received Date</b>
F. No. 5-3/2022-TS.IV	09-06-2022	2,00,00,000.00	<b>35</b>	<b>Gen</b>	18-06-2022
F. No. 5-3/2022-TS.IV	22-12-2022	5,27,00,000.00	<b>35</b>	<b>Gen</b>	02-01-2023
F. No. 5-3/2022-TS.IV	22-12-2022	1,13,00,000.00	<b>35</b>	<b>Gen</b>	02-01-2023
F. No. 5-3/2022-TS.IV	22-12-2022	60,00,000.00	<b>35</b>	<b>Gen</b>	02-01-2023

**9,00,00,000.00**

**OH-36 (SALARIES)**

<b>Sanction No.</b>	<b>Sanction Date</b>	<b>Amount (Rs.)</b>	<b>OH</b>	<b>Sub Head</b>	<b>Received Date</b>
F. No. 5-3/2022-TS.IV	09-06-2022	2,00,00,000.00	<b>36</b>	<b>Gen</b>	01-07-2022
F. No. 5-3/2022-TS.IV	12-09-2022	2,98,00,000.00	<b>36</b>	<b>Gen</b>	01-10-2022
F. No. 5-3/2022-TS.IV	12-09-2022	67,00,000.00	<b>36</b>	<b>Gen</b>	01-10-2022
F. No. 5-3/2022-TS.IV	12-09-2022	35,00,000.00	<b>36</b>	<b>Gen</b>	29-09-2022
F. No. 5-3/2022-TS.IV	22-12-2022	7,00,00,000.00	<b>36</b>	<b>Gen</b>	02-01-2023
F. No. 5-3/2022-TS.IV	20-03-2023	1,00,00,000.00	<b>36</b>	<b>Gen</b>	23-03-2023

**14,00,00,000.00**



**NATIONAL INSTITUTE OF  
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**RECEIPTS AND PAYMENTS ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2022-23**

				Amount in Rupees		
RECEIPTS		Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
<b>I. Opening Balances</b>				<b>I. Expenses</b>		
a) Cash Balances		-		a) Establishment Expenses	19,13,30,631.00	17,30,13,960.00
b) Bank Balance				b) Academic Expenses	9,95,506.00	50,000.00
i) In Current Accounts	1,11,616.85			c) Administrative Expenses	6,47,23,991.34	4,11,94,646.52
ii) In Deposit Accounts	33,98,23,119.00			d) Transportation Expenses	9,52,946.00	4,58,767.30
iii) Savings Accounts	<b>15,16,70,756.64</b>	<b>25,32,23,634.65</b>		e) Repairs & Maintenance	35,74,982.00	33,96,029.10
				f) Prior period expenses	9,273.00	66,950.78
				g) General Expenditure		
<b>II. Grants Received</b>				<b>II. Expenditure on Fixed Assets and Capital Works-in-Progress</b>		
a) From Central Government				a) Fixed Assets : Capital Expenditure	2,98,30,411.00	
for Revenue Expenditure	29,00,00,000.00	23,50,00,000.00				
for Capital Expenditure	9,00,00,000.00	2,00,00,000.00				
b) From State Government						
c) From other sources - Grants Receivable						
(Grants for capital & revenue exp/ to be shown separately, if available)						
<b>III. Academic Receipts</b>		<b>4,84,967.00</b>		<b>III. Other Payments including statutory payments</b>		
IV. Receipts against Earmarked/Endowment Funds/Corpus fund	-237626.00	19,02,16,651.11		<b>IV. Deposits and Advances</b>		
V. Receipts against Sponsored Projects/ Schemes	<b>4483019.54</b>			Deposit Others		
				Other Advances	3,05,92,074.00	
<b>Direct Incomes</b>				Deposits - Electricity	48,65,439.64	37,01,949.00
IGH Room Rent (International Guest House)	8713160.00			Security Deposit - NLC		
PENAL INTEREST ON ADVANCES TO STAFF	608.00			1. ADVANCE TO EMPLOYEES		
Prior Period Income	1085588.00			3. ADVANCE & OTHER AMOUNTS RECEIVABLE IN CASH/KIND		
Seminar Hall Rent	114300.00			4. PREPAID EXPENSES		
SERB - Karyashala (BSPV) Registration Fee	25000.00			5. DEPOSITS		
TGH Room Rent (Trainees Guest House)	599650.00			Income Receivable		
Training Coordination Fee	2228743.16			2. LONG TERM ADVANCES TO EMPLOYEES		
Yoga Hall	20000.00			6. Interest Accrued		
Fees & Subscriptions(14)	816401.00			Loans & Advances (ME Examination fee Receivable)	5700.00	
Income From Sales & Service (12)	979389.00					
Other Income	330843.04					

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2022-23 (Contd.)

RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Amount in Rupees	
				V. Closing balances	Current Year 2022-23
VI. Deposit on account of externally funded projects	8,60,357.00	1,33,94,878.00			Previous Year 2021-22
VII. Income on SDR Interest		4,23,119.00	a) Cash in hand b) Bank balances		
Interest on Loans and Advances		2,12,39,661.73	In Current Accounts		
Interest on Savings Bank Accounts	17,38,2254.60	72,97,416.93	In Savings Accounts	60,16,11,223.85	49,16,05,492.49
IX. Sundry Debtors		4,525.50	In Deposit Accounts		
Sundry Creditors	-1124.00	23,985.00	Inoperative SB Accounts(*2)		
XI. Other income (including Prior Period Income)			Inoperative SB Accounts(*2)		
i) Duties and Taxes TDS, Service Tax etc		5,75,305.00			
ii) sale of Books and CDs		14,07,919.00			
XII. Deposits and Advances					
i)Loans and Advances					
ii)Other Deposits	29836.00	90,000.00			
iii) Other Receipts:					
OTC	4,55,0594.00	93,05,571.00			
GPF Special Deposit Interest					
Guest House Room Rent Etc. Incl. Prior Period Income		18,67,009.00			
Royalty					
XIII. Misc Receipts including Statutory Receipts					
Misc Deposit - Atkins	85,248.00				
TGH Mess Exp / Income	7,31,618.00				
OTC LIABILITIES	(57,390.00)				
SWAYAM LIABILITIES	(44,64,000.00)				
STATUTORY RECOVERIES	(40,21,858.00)				
XIV. Any Other Receipts	23,42,565.27				
<b>TOTAL</b>	<b>89,79,00,103.83</b>	<b>75,68,97,208.19</b>	<b>TOTAL</b>	<b>89,79,00,103.83</b>	<b>75,68,97,208.19</b>



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## **GPF ACCOUNT**

**PROVIDENT FUND ACCOUNT**  
**BALANCE SHEET AS AT MARCH 31, 2023**

Liabilities	2022-23	2021-22	Assets	2022-23	Amount in Rupees 2021-22
GPF Opening Balance	3,97,34,058.00	3,60,92,001.00			
Add: Subscriptions in the year					
Add: Interest Credited					
GPF					
99,10,735.00	1,10,82,524.00				
29,16,419.00	25,82,246.00				
5,25,61,212.00	4,97,56,771.00				
70,56,351.00	1,00,22,713.00				
4,55,04,861.00	3,97,34,058.00	Temporary Advance			
Unclaimed Balance	-				
Employers Contribution	-				
Opening Balance	-				
Add: Subscriptions in the year					
Add: Interest Credited					
GPF					
91,66,559.51	93,76,799.71				
Less: Advance/withdrawal/Part Final NPS Contra	(4,44,740.40)	(2,10,240.20)			
Closing Balance	-				
<u>Interest Reserve</u>					
Opening Balance	-				
Add: Opening Balance Adjustments					
Less: Excess of expenditure over Income					
Closing Balance	-				
<b>Total</b>	<b>5,42,26,680.11</b>	<b>4,89,00,617.51</b>	<b>Total</b>	<b>5,42,26,680.11</b>	<b>4,54,68,800.71</b>

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**PROVIDENT FUND ACCOUNT**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

Expenditure	Amount in Rupees		
	2022-23	2021-22	Income
Interest Credited to:			
GPF Account			Interest earned on Investment SDR Interest - Special Deposits Interest on FD SB Interest
Interest on subscription	29,16,419.00	25,82,246.00	
Bank charges	212.40	342.20	
Excess of Income over Expenditure	(4,44,740.40)	(2,10,240.20)	Excess of Expenditure over Income
<b>Total</b>	<b>24,71,891.00</b>	<b>23,72,348.00</b>	<b>Total</b>
			<b>24,71,891.00</b>
			<b>23,72,348.00</b>

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**PROVIDENT FUND ACCOUNT**  
**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2022-23**

Receipts	2022-23		2021-22		Payments		Amount in Rupees	
	2022-23	2021-22	2021-22	2022-23	2022-23	2021-22	2021-22	2021-22
Opening Balance IOB	31,33,742.51	98,94,468.71	GPFAdv./Withdrawal/Part Final	62,16,700.00	89,53,900.00			
FIXED DEPOSIT:	4,54,25,125.00	3,54,25,125.00	GPF Final Settlement	8,39,651.00	10,68,813.00			
IOB SPECIAL DEPOSIT			Bank charges	212.40	342.20			
SBI SPECIAL DEPOSIT			P/F Advance					
IOB FIXED DEPOSIT								
DLI			41,227.00	DLI				
Interest Receivable			1,49,207.00					
GPF Subscription			1,10,82,524.00	Investment during the year				
				<u>Closing Balance:-</u>				
PF FD INTEREST	18,87,284.00	15,43,352.00	FD		4,54,25,125.00			
SPECIAL DEPOSIT INTEREST	2,88,506.00	2,35,977.00	IOB		31,33,742.51			
SB NORMAL INTEREST	1,31,982.00	2,51,269.00			83,98,265.11			
<b>Total</b>	<b>6,11,19,124.51</b>	<b>5,86,23,149.71</b>		<b>Total</b>	<b>6,11,19,124.51</b>	<b>5,86,23,149.71</b>		

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## **NITTT WEB PORTAL ACCOUNT**

National Institute of Technical Teachers Training and Research  
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**NITTT WEB PORTAL ACCOUNT**  
**Balance Sheet as at 31.03.2023**

LIABILITIES	2022-23	2021-22	ASSETS	Amount in Rupees	
				2022-23	2021-22
Capital Fund	6,55,98,799.61	6,47,46,575.99	Bank Accounts	8,19,53,977.37	4,79,52,399.61
OUTSTANDING EXPENSES		77,06,920.00	Fixed Deposits	2,50,00,000.00	2,50,00,000.00
Add: Excess of Income over Expenditure	4,17,08,497.76	8,52,223.62	Refund of TDS overdue Accrued Interest	3,53,320.00	3,53,320.00
<b>Total</b>	<b>10,73,07,297.37</b>	<b>7,33,05,719.61</b>	<b>Total</b>	<b>10,73,07,297.37</b>	<b>7,33,05,719.61</b>

National Institute of Technical Teachers Training and Research  
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### NITT WEB PORTAL ACCOUNT

Income & Expenditure Account for the year ended 31.03.2023

	<b>EXPENDITURE</b>	<b>2022-23</b>	<b>2021-22</b>	<b>INCOME</b>	<b>2022-23</b>	<b>2021-22</b>
Bank Charges	59.00	230.00		Course Fees	4,63,32,128.76	3,10,88,943.62
General Expenses	6933200.00	3,16,95,718.00		Module/Registration	16,21,859.00	3,53,320.00
Remuneration	702500.00	5,64,000.00		FDR Interest	13,97,366.00	19,13,080.00
Contingencies	7097.00	23617.00		Bank Interest		
Remuneration for Guest Lecture						
Professional Charges						
Travel Expenses						
Vehicle Hire Charges						
Equipment Hire Charges						
Excess of Income over expenditure	41708497.76	852223.62				
<b>Total</b>	<b>4,93,51,353.76</b>	<b>3,33,55,343.62</b>		<b>Total</b>	<b>4,93,51,353.76</b>	<b>3,33,55,343.62</b>

**NITT WEB PORTAL ACCOUNT**  
**Receipts & Payments Account for the Financial Year 2022-23**

RECEIPTS	2022-23	2021-22	PAYMENTS	Amount in Rupees	
				2022-23	2021-22
OPENING BALANCE:					
Cash at Bank	4,79,52,399.61	6,47,33,878.99	Bank Charges	59.00	525.00
FIXED DEPOSITS	2,50,00,000.00	2,50,00,000.00	TDS		
LOCAL PURCHASE ADVANCE		7,583.00	Remuneration		
Accured Income	3,53,320.00		General Expenses	7,02,500.00	2,39,36,381.00
Refund of TDS Due		12,697.00	Contingencies	69,33,200.00	7,097.00
Miscellaneous Revenue Receipts	2,10,62,214.00	3,35,23,094.62	Fixed Deposits		23,617.00
Bank Interest	13,97,366.00	295.00	Equipment Hire Charges		2,50,00,000.00
Duties & Taxes	21,34,497.00	20,33,866.00	Duties & Taxes		47,500.00
FDR Interest	12,68,539.00		Professional Charges		20,33,866.00
Module / Registration fee	4,63,32,128.76		Remuneration for Guest Lecturer		47,200.00
			Remuneration		5,000.00
			Travel Expenses		6,14,000.00
			Outstanding Expenditure NPTEL		99,910.00
			Outstanding Expenditure NTA		
			Vehicle Hire Charges		
			Local Purchase Adv		
Normal Interest	19,13,080.00		Miscellaneous Revenue Receipts		
			Cash at Bank		
			Fixed Deposits		
<b>Total</b>	<b>14,55,00,464.37</b>	<b>12,72,24,494.61</b>	<b>Total</b>	<b>14,55,00,464.37</b>	<b>12,72,24,494.61</b>

**NATIONAL INSTITUTE OF  
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## **NITT SWAYAM ACCOUNT**

NATIONAL INSTITUTE OF TECHNICAL TEACHERS TRAINING AND RESEARCH  
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**NITTT SWAYAM ACCOUNT**

**BALANCE SHEET AS AT MARCH 31, 2023**

Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Opening Balance	1,32,286.68	128394.78			
Add: Excess of Income over Expenditure	3648.80	3,891.90	Balance at Bank	1,35,935.48	1,32,286.68
<b>Total</b>	<b>1,35,935.48</b>	<b>1,32,286.68</b>	<b>Total</b>	<b>1,35,935.48</b>	<b>1,32,286.68</b>

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

Expenditure	2022-23	2021-22	Income	2022-23	2021-22
Professional Charges	47.20	53.10	Course Fees		
Bank Charges	3,648.80	3,891.90	SB Interest	3696.00	3,945.00
<b>Total</b>	<b>3,696.00</b>	<b>3,945.00</b>	<b>Total</b>	<b>3,696.00</b>	<b>3,945.00</b>

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2022-23**

Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Cash in Hand					
Cash at Bank	1,32,286.68	1,28,394.78	Professional Charges		
			Bank Charges	47.20	53.10
Course Fees					
SB Interest			Cash in Hand		
<b>TOTAL</b>	<b>1,35,982.68</b>	<b>1,32,339.78</b>	<b>Cash at Bank</b>	<b>135935.48</b>	<b>1,32,286.68</b>
			<b>TOTAL</b>	<b>1,35,982.68</b>	<b>1,32,339.78</b>