



INDIAN INSTITUTE OF TECHNOLOGY GOA

ANNUAL ACCOUNTS

FOR THE FINANCIAL YEAR 2025-2026

**INDIAN INSTITUTE OF TECHNOLOGY GOA
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INDIAN INSTITUTE OF TECHNOLOGY GOA
BALANCE SHEET AS ON 31/03/2026

(Amount in Rupees)

Particulars	Schedule	Current Year 2025-26	Previous Year 2024-25
SOURCES OF FUNDS			
CAPITAL FUND	1	88,82,63,121	88,58,23,785
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	66,40,73,741	53,94,88,323
CURRENT LIABILITIES AND PROVISIONS	3	23,73,53,893	26,39,42,738
TOTAL (A)		1,78,96,90,755	1,68,92,54,846
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		86,94,82,879	88,76,87,249
Intangible Assets		1,62,72,960	3,60,05,707
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5	61,20,04,860	48,11,23,740
INVESTMENTS- OTHERS	6	-	-
CURRENT ASSETS	7	25,45,42,414	22,85,18,005
LOANS, ADVANCES AND DEPOSITS	8	3,73,87,642	5,59,20,145
TOTAL (B)		1,78,96,90,755	1,68,92,54,846
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24		



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INDIAN INSTITUTE OF TECHNOLOGY GOA
INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31/03/2026

(Amount in Rupees)

Particulars	Schedule	Current Year 2025-26	Previous Year 2024-25
INCOME			
Academic Receipts	9	8,25,48,026	8,31,61,799
Grants / Subsidies (To The Extend Utilised)	10	46,40,74,468	44,80,20,101
Income From Investments	11	-	-
Interest Earned	12	99,93,899	66,27,127
Other Income	13	76,83,832	11,02,940
Prior Period Income	14	2,22,02,545	-
Total (A)		58,65,02,770	53,89,11,967
EXPENDITURE			
Staff Payments And Benefits (Establishment Expenses)	15	28,78,65,594	29,61,87,063
Academic Expenses	16	5,00,62,376	5,58,75,055
Administrative And General Expenses	17	10,69,66,384	10,46,12,811
Transportation Expenses	18	49,74,893	48,31,130
Repairs & Maintenance	19	1,00,16,133	98,36,435
Finance Costs	20	-	-
Depreciation	4	11,31,25,593	13,43,87,578
Other Expenses	21	22,92,244	36,07,038
Prior Period Expenses	22	6,90,994	79,63,683
Total (B)		57,59,94,211	61,73,00,793
Balance Being Surplus / (Deficit) Carried to Corpus / Capital Fund		1,05,08,559	(7,83,88,826)
Significant Accounting Policies	23		
Contingent Liabilities And Notes On Accounts	24		


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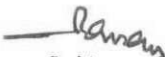
INDIAN INSTITUTE OF TECHNOLOGY GOA
CONSOLIDATED RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2025 TO 31/03/2026

(Amount in Rupees)					
Receipts	FY 2025-26	FY 2024-25	Payments	FY 2025-26	FY 2024-25
I) Opening Balances			I) Expenses		
a) Cash in hand	-	-	a) Establishment Expenses -15	24,92,04,733	22,70,33,457
b) Bank Balances	-	-	b) Academic Expenses -16	4,31,90,802	5,74,41,102
I. In Current Account	28,71,609	45,55,466	c) Administrative Expenses-17	10,34,11,572	10,18,94,060
II. In Deposit Account	-	-	d) Transportation Expenses-18	48,72,413	48,31,130
III. In Saving Account (IIT)	15,00,00,588	18,20,76,561	e) Repairs and Maintenance- 19	1,29,84,410	98,36,435
II) Grant Received			f) Other Expenses-21	71,26,392	41,50,392
a) From Government of India	50,64,00,000	58,94,00,000	g) Prior Period	25,92,191	79,69,381
b) From State Government	-	-	II) a) Grant return back to TSA	3,84,458	39,24,708
c) From other sources	-	-	b) Grant return due to technical errors in TSA	-	-
III) Academic Receipts			c) Interest on Unutilised Govt. Grant	2,00,945	-
a) Fees from Students	10,78,07,721	9,43,84,363	III) Auto Reversed to EOD PMRF	-	75,69,615
b) Other Income	9,71,471	6,42,557	IV) Investments and Deposits Made		
c) Receipts from Josaa	41,75,500	47,25,000	a) Out of Earmarked / Endowment Fund	61,08,12,634	31,56,97,244
d) All India Entrance Examination Receipts	-	-	b) Out of Own Fund	-	-
IV) Investments and Deposits Encashed			V) Payment against Sponsored Projects / Schemes	8,70,14,847	5,45,88,832
a) Out of Earmarked / Endowment Fund	48,11,23,740	17,42,32,811	VI) Payment against Sponsored Fellowships and Scholarships	8,72,976	34,59,302
b) Out of Own Fund	-	-	VII) Expenditure on Fixed Assets and Capital Work in Progress		
V) Receipts Against Sponsored Projects / Schemes	9,59,16,993	5,67,92,460	a) Fixed Assets	4,98,98,192	13,40,36,255
VI) Receipts Against Sponsored Fellowships and Scholarships	4,98,897	41,06,818	VIII) Other Payment including Statutory Payments		
VII) Income on Investment From			a) Convocation Expenses	-	-
a) Earmarked / Endowment Fund			b) Statutory payment	6,83,21,364	4,84,13,722
Interest on FD	5,59,33,484	1,86,89,487	c) Non Grant Events	1,59,067	-
Interest on SB	2,11,085	5,04,578	IX) Deposits and Advances		
VIII) Interest Received on			a) Deposits with Bank	6,57,87,598	4,50,75,934
a) On Bank Deposits	1,17,06,393	54,16,267	b) Refundable Deposits	8,97,619	1,62,009
b) Loans, Advances etc.	-	-	c) Recoverable Deposits	-	-
c) Saving Bank accounts	3,69,123	2,23,974	d) Loans & Advances (Assets)	26,12,282	47,00,097
IX) Term Deposits with Scheduled Bank Encashed			e) Term Deposit Encashed(Sweep)	76,79,00,000	74,28,50,000
a) FDs with bank-Own Fund	6,35,75,934	3,90,00,000	X) Other Payment		
b) Term Deposit Encashed(Sweep)	61,29,57,207	74,28,50,000	a) Grant from other organizations	-	-
X) Deposits and Advances			b) Refundable Deposits-EMD, Security Deposits	35,15,216	26,61,580
a) Advances Account	4,79,444	-	c) Vendor Payments	21,98,576	3,72,675
b) Refundable Deposits-EMD, Security Deposits	18,72,774	30,68,896	d) Overhead Charges	-	83,900
c) Refundable Deposits- Others	4,41,102	-	XI) Closing Balances		
XI) Miscellaneous Receipts Including Statutory Receipts			a) Cash in hand	-	-
a) Other Adjustable Accounts	3,36,358	-	b) Bank Balances		

INDIAN INSTITUTE OF TECHNOLOGY GOA
CONSOLIDATED RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01/04/2025 TO 31/03/2026

(Amount in Rupees)					
Receipts	FY 2025-26	FY 2024-25	Payments	FY 2025-26	FY 2024-25
b) Duties & Taxes	-	-	I. In Current Account	1,01,446	28,71,609
c) Received for Leave Contribution	12,12,582	8,49,639	II. In Deposit Account		-
d) IT Refund	1,34,800	3,71,082	III. In Saving Account	5,03,92,976	15,00,00,588
XII) Any Other Receipts					
a) Other Income	-	-			
b) Recovery Against Expenses	-	-			
c) Overhead Charges Received	-	-			
d) Other receipts	77,67,590	77,34,067			
XIII) Closing Balances					
a) Cash in hand	-	-			
b) Bank Balances	-	-			
I. In Current Account.	2,76,88,314	-			
II. In Deposit Account.	-	-			
III. In Saving Account.	-	-			
Total	2,13,44,52,708	1,92,96,24,026	Total	2,13,44,52,708	1,92,96,24,026


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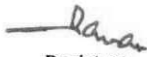
INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 1 – CAPITAL FUND

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
Balance at the beginning of the year	88,58,23,785	97,09,78,448
Add: Grant from Govt.Of India to the extend utilised for Capital Expenditure	5,85,71,441	13,70,50,948
Add: Asset purchased out of Donation, where ownership vests in the institution	23,792	-
Deduct : Surplus/(Deficit) transferred from the Income and Expenditure Account	1,05,08,559	(7,83,88,826)
Add: Accumulated Surplus of R&D (Previous Years) transferred	1,22,65,056	-
Add: Department Overhead R&D - Rectification	11,00,684	-
Total (A)	96,82,93,317	1,02,96,40,570
Deduct: Amount transferred to Corpus Fund to the extent of Student's Academic fees collected during the year	7,99,88,796.00	14,38,16,714
Deduct: Amount transferred to Corpus Fund to the extent of JIC Receipts collected during the year	41,400	-
Deduct: Bank Interest on Alumni Fund	-	71
Total (B)	8,00,30,196	14,38,16,785
Balance at the year end (A- B)	88,82,63,121	88,58,23,785


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

(Amount in Rupees)

Particulars	Fund wise Breakup					Total	
	Corpus Fund	Student Welfare Fund	Student Benevolent Fund	Endowment fund	Alumni Cell Fund	Current Year 2025-26	Previous Year 2024-25
A.							
a) Opening Balance	52,62,61,119	12,59,898	1,00,62,668	4,85,820	14,18,819	53,94,88,324	36,14,89,129
b) Addition During the Year	8,00,30,196	2,04,000	14,60,251	5	4,55,000	8,21,49,452	14,62,18,755
c) Income From Investment Made From the Funds	2,39,36,670	30,799	2,24,566	41,250	25,195	2,42,58,480	75,48,739
d) Accrued Interest on Investments/ Advances	1,74,46,867	47,743	5,18,514	22,855	55,474	1,80,91,452	2,37,97,566
e) Interest on Savings Bank A/c	1,20,085	-	-	-	12,227	1,32,312	5,04,586
f) Saving Bank Interest- Previous year 24-25 interest Capitalised	-	-	-	-	2,493	2,493	71
Total (A)	64,77,94,936	15,42,440	1,22,65,999	5,49,930	19,69,208	66,41,22,513	53,95,58,846
B.							
Utilisation/Expenditure Towards Objectives of Funds	-	-	-	-	-	-	-
ii) Capital Expenditure	-	-	-	-	-	-	-
ii) Revenue Expenditure	-	1,000	2,300	10,005	35,467	48,772	70,522
Total (B)	-	1,000	2,300	10,005	35,467	48,772	70,522
Closing Balance at the Year End (A-B)	64,77,94,936	15,41,440	1,22,63,699	5,39,925	19,33,741	66,40,73,741	53,94,88,323
Represented By:							
Cash and Bank Balance	3,22,02,307	3,58,273	7,20,117	53,158	6,43,574	3,39,77,429	2,66,13,299
Investments	59,81,45,763	11,35,424	1,10,25,068	4,63,912	12,34,693	61,20,04,860	48,11,23,740
Interest Accrued But Not Due	1,74,46,866	47,743	5,18,514	22,855	55,474	1,80,91,451	3,17,51,284
Total	64,77,94,936	15,41,440	1,22,63,699	5,39,925	19,33,741	66,40,73,741	53,94,88,323


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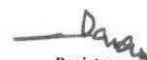
INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 2A - ENDOWMENT FUNDS

(Amount in Rupees)

1. Sr. No.	2. Name of the Designated/Earmarked/Endowment Funds	Opening Balance of the funds as on 01-04-2025		Additions to The Funds		Total		9. Expenditure on the object during the year	Closing Balance of the funds as on 31-03-2026		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)		10. Endowment	11. Accumulated Interest	
1	EARMARKED FUND- UNDESIGNATED FUNDS										
	Corpus Fund	45,03,02,226	7,59,58,893	8,00,30,196	4,15,03,622	53,03,32,422	11,74,62,514	-	53,03,32,422	11,74,62,514	64,77,94,936
2	ENDOWMENT FUNDS- DESIGNATED FUNDS										
	Manorama Rathod Fund	73,921	12,375	5	3,921	73,926	16,296	10,005	63,921	16,296	80,217
	Prof. B. M. Arora Fund	50,000	13,446	-	-	50,000	13,446	-	50,000	13,446	63,446
	Ramchandra B. Bhatkar	3,00,000	36,078	-	60,184	3,00,000	96,262	-	3,00,000	96,262	3,96,262
3	OTHER FUNDS										
	Student Welfare Fund	11,84,879	75,019	2,04,000	78,542	13,88,879	1,53,561	1,000	13,87,879	1,53,561	15,41,440
	Student Benevolent Fund	89,49,041	11,13,627	14,60,251	7,43,080	1,04,09,292	18,56,707	2,300	1,04,06,992	18,56,707	1,22,63,699
4	ALUMNI CELL FUND	13,54,592	64,227	4,55,000	95,389	18,09,592	1,59,616	35,467	17,74,125	1,59,616	19,33,741
	Total	46,22,14,659	7,72,73,665	8,21,49,452	4,24,84,737	54,43,64,111	11,97,58,402	48,772	54,43,15,339	11,97,58,402	66,40,73,741


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 3 - CURRENT LIABILITIES AND PROVISIONS

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
A. CURRENT LIABILITIES		
1. Deposits From staff	-	-
2. Deposits from students	56,52,000	56,01,000
3. Deposits Others (EMD , Security Deposit)	61,04,477	36,61,633
4. Statutory Liabilities (TDS, GST, NPS)		
a) Employer's Contribution (NPS) for March	24,81,368	21,33,398
b) Others	15,20,455	19,65,473
5. R&D	-	
6. Other Current Liabilities		
a) Salaries	2,27,83,975	1,94,63,964
b) Receipts Against Sponsored Projects (Sch-3 (a))	2,72,84,535	3,19,40,161
c) Sponsored Fellowships/ Scholarships (Sch-3(b))	10,04,262	8,81,594
d) Students Fellowships Payable	28,57,286	25,74,807
e) R&D Fund Accumulated Surplus	-	1,22,65,056
f) Unutilized Grants (Sch-3(c))	78,63,354	2,44,93,721
g) Interest on Unutilised Grant Payable	10,241	-
h) Other Liabilities (Including Sundry Creditors)	3,02,68,114	2,46,89,862
i) Other Liabilities (R&D)	29,44,515	87,72,054
j) Outstanding Expenses	56,87,822	47,66,236
Total (A)	11,64,62,405	14,32,08,960
B. PROVISIONS		
1. Superannuation Pension	-	-
2. Gratuity	5,42,20,446	5,00,62,278
3. Accumulated Leave Encashment	6,66,71,042	7,06,71,500
Total (B)	12,08,91,488	12,07,33,778
Grand Total (A+B)	23,73,53,893	26,39,42,738



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 3(A)- SPONSORED PROJECTS

(Amount in Rupees)

Sr. No.	Name of Projects	Opening as On 01.04.2025		Receipts/ Recoveries During the Year	Total	Expenditure During the Year (Revenue Exp+ Capital Exp)	Balance Auto Reversed From PFMS	Unspent Balance Transfer	Closing as On 31.03.2026	
		Credit	Debit						Credit	Debit
1	2018/C/SS-CG/002	17,673	-	-	17,673	-	-	-	17,673	-
2	2019/C/DSS/004	10,497	-	-	10,497	-	-	-	10,497	-
3	2021/C/BS/012	-	-	-	-	-	-	-	-	-
4	2021/C/BS/015	-	-	-	-	-	-	-	-	-
5	2021/C/CPG/013	7,23,710	-	-	7,23,710	7,23,710	-	-	-	-
6	2021/C/RN/010	30,103	-	-	30,103	-	-	-	30,103	-
7	2021/C/SDK/007	15,12,054	-	-	15,12,054	4,88,432	-	-	10,23,622	-
8	2021/C/SP/020	-	-	-	-	-	-	-	-	-
9	2021/C/SS/008	5,150	-	-	5,150	5,150	-	-	-	-
10	2021/C/SSI/016	10,06,737	-	-	10,06,737	1,20,000	-	-	8,86,737	-
11	2022/C/AA/022	4,28,396	-	-	4,28,396	88,964	-	-	3,39,432	-
12	2022/C/CPG/019	-	-	-	-	-	-	-	-	-
13	2023/C/BP/023	-	-	-	-	-	-	-	-	-
14	2023/C/SS/024	-	-	-	-	-	-	-	-	-
15	2024/C/BKM/026	44,286	-	-	44,286	-	-	-	44,286	-
16	2024/CRT/ESSI/027	12,931	-	-	12,931	12,931	-	-	-	-
17	2024/C/SS/028	3,48,084	-	12,40,552	15,88,636	14,76,440	-	-	1,12,196	-
18	2024/C/SS/029	-	-	3,50,000	3,50,000	3,50,000	-	-	-	-
19	2022/C/BKM/018	9,69,927	-	-	9,69,927	5,000	-	-	9,64,927	-
20	2020/EMR/SB/020 -Non Recurring	-	-	-	-	-	-	-	-	-
21	2020/EMR/SK/017 -Non Recurring	-	19,77,223	21,34,006	1,56,783	-	-	-	1,56,783	-
22	2021/EMR/BS/025 -Non Recurring	53,380	-	-	53,380	-	-	-	53,380	-
23	2021/EMR/HS/024 -Non Recurring	-	-	-	-	-	-	-	-	-
24	2021/EMR/RM/023 -Non Recurring	1,266	-	-	1,266	1,266	-	-	-	-
25	2021/EMR/SF/029 -Non Recurring	4,170	-	-	4,170	-	-	4,170	-	-
26	2021/EMR/SKD/026 -Non Recurring	2,33,073	-	-	2,33,073	-	-	2,33,073	-	-
27	2022/EMR/AM/043 -Non Recurring	3,98,965	-	2,850	4,01,815	64,900	-	-	3,36,915	-
28	2022/EMR/S/044 -Non Recurring	26,06,586	-	625	26,07,211	26,05,531	-	-	1,680	-
29	2022/EMR/RN/047 -Non Recurring	2,98,398	-	6,651	3,05,049	23,836	-	-	2,81,213	-
30	2022/EMR/RNR/030 -Non Recurring	4,760	-	76	4,836	4,798	-	-	38	-
31	2022/EMR/SD/032 -Non Recurring	3,19,668	-	-	3,19,668	-	-	-	3,19,668	-
32	2022/EMR/SH/031 -Non Recurring	-	-	-	-	-	-	-	-	-
33	2022/EMR/TT/046 -Non Recurring	1,165	-	24	1,189	63	-	-	1,126	-
34	2022/EMR/VW/036 -Non Recurring	594	-	-	594	-	-	-	594	-
35	2023/EMR/AA/053 -Non Recurring	7,36,632	-	15,420	7,52,052	2,87,743	-	-	4,64,309	-
36	2023/EMR/DP/054 -Non Recurring	1,99,719	-	15,362	2,15,081	1,94,427	-	-	20,654	-
37	2023/EMR/SA/052 -Non Recurring	4,02,669	-	9,736	4,12,405	-	-	-	4,12,405	-
38	2023/EMR/SD/061 -Non Recurring	22,800	-	4,325	27,125	-	-	-	27,125	-
39	2023/EMR/SKS/048 -Non Recurring	2,414	-	-	2,414	-	-	-	2,414	-
40	2023/EMR/SP/060 -Non Recurring	3,55,853	-	-	3,55,853	3,09,589	-	46,264	-	-
41	2023/EMR/SY/059 -Non Recurring	-	-	-	-	-	-	-	-	-
42	2024/EMR/AB/066/ Non -Recurring	10,22,422	-	25,560	10,47,982	-	-	-	10,47,982	-

INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 3(A)- SPONSORED PROJECTS

(Amount in Rupees)

Sr. No.	Name of Projects	Opening as On 01.04.2025		Receipts/ Recoveries During the Year	Total	Expenditure During the Year (Revenue Exp+ Capital Exp)	Balance Auto Reversed From PFMS	Unspent Balance Transfer	Closing as On 31.03.2026	
		Credit	Debit						Credit	Debit
43	2024/EMR/AB/070- Non Recurring	7,15,197	-	17,880	7,33,077	-	-	-	7,33,077	-
44	2024/EMR/AD/067/ Non Recurring	3,58,863	-	3,702	3,62,565	3,49,996	-	-	12,569	-
45	2024/EMR/HS/069- Non Recurring	28,079	-	426	28,505	14,613	-	-	13,892	-
46	2024/EMR/RM/064- Non Recurring	21,247	-	512	21,759	-	-	-	21,759	-
47	2024/EMR/SB/071-Non Recurring	2,02,299	-	-	2,02,299	1,98,999	-	3,300	-	-
48	2024/EMR/SP/072- Non-Recurring	-	-	-	-	-	-	-	-	-
49	2016/EMR/SDK/002- Recurring	-	-	-	-	-	-	-	-	-
50	2019/EMR/AD/011 -Recurring	-	-	-	-	-	-	-	-	-
51	2019/EMR/PG/004 -Recurring	20,440	-	-	20,440	-	-	-	20,440	-
52	2019/EMR/SS/005	2,24,625	-	65,142	2,89,767	2,88,109	-	-	1,658	-
53	2020/EMR/ MS/021 -Recurring	1,31,314	-	-	1,31,314	-	-	1,31,314	-	-
54	2020/EMR/SB/020 -Recurring	-	-	-	-	-	-	-	-	-
55	2020/EMR/SK/017 -Recurring	-	7,28,942	9,90,000	2,61,058	2,24,337	36,721	-	-	-
56	2021/EMR/BS/025 -Recurring	93,158	-	-	93,158	-	-	-	93,158	-
57	2021/EMR/HS/024 -Recurring	2,64,212	-	1,524	2,65,736	2,51,840	-	762	13,134	-
58	2021/EMR/RM/023 -Recurring	9,55,581	-	19,61,768	29,17,349	29,17,293	-	-	56	-
59	2021/EMR/SF/029 -Recurring	5,31,793	-	-	5,31,793	-	-	5,31,793	-	-
60	2021/EMR/SKD/026 -Recurring	1,13,140	-	1,39,882	2,53,022	-	-	1,13,140	1,39,882	-
61	2021/EMR/SKS/027 -Recurring	-	-	-	-	-	-	-	-	-
62	2021/EMR/SY/028 -Recurring	-	-	-	-	-	-	-	-	-
63	2022/EMR/AM/043 -Recurring	3,56,878	-	7,052	3,63,930	3,06,878	-	-	57,052	-
64	2022/EMR/AU/033 -Recurring	2,325	-	-	2,325	-	-	2,325	-	-
65	2022/EMR/JS/044 -Recurring	9,355	-	45,366	54,721	52,879	-	-	1,842	-
66	2022/EMR/RN/041 -Recurring	6,01,579	-	-	6,01,579	1,29,671	-	-	4,71,908	-
67	2022/EMR/RN/047 -Recurring	42,598	-	9,00,000	9,42,598	9,29,662	12,936	-	0	-
68	2022/EMR/RNR/030 -Recurring	3,94,508	-	1,03,110	4,97,618	3,67,962	1,00,000	28,101	1,555	-
69	2022/EMR/SAV/038 -Recurring	2,058	-	-	2,058	-	-	2,058	-	-
70	2022/EMR/SAV/039 -Recurring	3,52,411	-	3,052	3,55,463	2,53,394	-	-	1,02,069	-
71	2022/EMR/SD/032 -Recurring	33,137	-	-	33,137	-	-	-	33,137	-
72	2022/EMR/SH/031 -Recurring	-	-	-	-	-	-	-	-	-
73	2022/EMR/SKS/037 -Recurring	1,975	-	-	1,975	-	-	1,975	-	-
74	2022/EMR/SP/035 -Recurring	2,035	-	-	2,035	-	-	2,035	-	-
75	2022/EMR/SS/045	91,126	-	25,97,000	26,88,126	26,16,321	-	-	71,805	-
76	2022-EMR-SS-045-SP-001	-	-	-	-	-	-	-	-	-
77	2022-EMR-SS-045-SS-03	2,50,000	-	-	2,50,000	2,50,000	-	-	-	-
78	2022-EMR-SS-045-TT-002	94,410	-	-	94,410	94,410	-	-	-	-
79	2022/EMR/ST/034 -Recurring	1,767	-	-	1,767	-	-	1,767	-	-
80	2022/EMR/TT/040 -Recurring	81,521	-	2,019	83,540	10,000	-	-	73,540	-
81	2022/EMR/TT/046 -Recurring	2,12,742	-	3,56,069	5,68,811	2,64,148	-	-	3,04,663	-
82	2022/EMR/VW/036 -Recurring	1,98,811	-	-	1,98,811	1,98,811	-	-	-	-
83	2023/EMR/AA/053 -Recurring	5,91,150	-	4,08,732	9,99,882	7,43,607	1,81,864	-	74,411	-
84	2023/EMR/AA/055 -Recurring	-	1,95,094	12,39,980	10,44,886	8,45,475	1,99,411	-	0	-

INDIAN INSTITUTE OF TECHNOLOGY GOA
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SCHEDULE 3(A)- SPONSORED PROJECTS

(Amount in Rupees)

Sr. No.	Name of Projects	Opening as On 01.04.2025		Receipts/ Recoveries During the Year	Total	Expenditure During the Year (Revenue Exp+ Capital Exp)	Balance Auto Reversed From PFMS	Unspent Balance Transfer	Closing as On 31.03.2026	
		Credit	Debit						Credit	Debit
85	2023/EMR/AM/050	9,362	-	2,00,000	2,09,362	2,09,362	-	-	-	-
86	2023/EMR/DP/054 -Recurring	9,41,053	-	4,447	9,45,500	6,66,281	-	-	2,79,219	-
87	2023/EMR/ESI/063	7,904	-	5,09,079	5,16,983	5,04,999	-	-	11,984	-
88	2023/EMR/KH/049	982	-	1,60,000	1,60,982	1,60,982	-	-	-	-
89	2023/EMR/NN/056 -Recurring	-	-	29,38,151	29,38,151	6,62,105	6,70,533	-	16,05,513	-
90	2023/EMR/RN/057	8,75,970	-	5,11,237	13,87,207	7,29,739	-	-	6,57,468	-
91	2023/EMR/SA/052 -Recurring	69,104	-	6,00,000	6,69,104	6,54,954	14,150	-	-	-
92	2023/EMR/SD/051 -Recurring	62,354	-	-	62,354	62,354	-	-	-	-
93	2023/EMR/SD/061- Recurring	5,42,284	-	16,347	5,58,631	3,69,155	-	-	1,89,476	-
94	2023/EMR/SKS/048 -Recurring	7,01,717	-	4,53,600	11,55,317	11,52,491	-	-	2,826	-
95	2023/EMR/SP/060- Recurring	4,95,745	-	-	4,95,745	4,46,751	-	48,994	0	-
96	2023/EMR/SY/059- Recurring	1,12,796	-	1,10,415	2,23,211	2,11,642	11,154	-	415	-
97	2024/EMR/AB/066/ Recurring	6,50,727	-	8,825	6,59,552	4,65,327	-	-	1,94,225	-
98	2024/EMR/AB/070- Recurring	5,59,381	-	10,07,290	15,66,671	5,42,498	9,21,940	-	1,02,233	-
99	2024/EMR/AD/067/ Recurring	55,616	-	7,00,595	7,56,211	7,43,634	11,982	-	595	-
100	2024/EMR/HS/069- Recurring	4,56,637	-	10,03,103	14,59,740	7,86,859	6,69,778	-	3,103	-
101	2024/EMR/RM/064- Recurring	67,988	-	9,00,000	9,67,988	6,79,368	2,88,620	-	-	-
102	2024/EMR/RS/065	3,63,910	-	3,51,630	7,15,540	6,07,452	1,06,458	-	1,630	-
103	2024/EMR/SB/071- Recurring	5,31,395	-	4,113	5,35,508	6,29,281	-	-	-	93,773
104	2024/EMR/SP/068	-	-	69,68,933	69,68,933	69,34,925	-	-	34,008	-
105	2024/EMR/SP/072- Recurring	-	-	84,45,413	84,45,413	84,44,103	1,310	-	0	-
106	2025/EMR/NR/075	13,87,797	-	23,855	14,11,652	8,63,288	-	-	5,48,364	-
107	EMR-SS-045 -Reimbursements	10,82,258	-	18,85,699	29,67,957	4,34,712	-	-	25,33,245	-
108	2016/F/DR/004	8,347	-	-	8,347	-	-	-	8,347	-
109	2016/F/SK/003	339	-	-	339	-	-	-	339	-
110	2018/F/SY/002	-	-	-	-	-	-	-	-	-
111	2019/F/SS/006	221	-	-	221	-	-	-	221	-
112	2020/F/RG/007	48,005	-	-	48,005	-	-	-	48,005	-
113	2021/F/JS/008	-	9,123	21,80,000	21,70,877	21,70,872	5	-	-	-
114	2021/F/KH/009	7,17,713	-	-	7,17,713	-	-	-	7,17,713	-
115	2021/F/TK/010	24,028	-	-	24,028	-	-	-	24,028	-
116	2022/F/AM/014	-	33,415	5,77,416	5,44,001	2,44,995	-	-	2,99,006	-
117	2022/F/CD/011	4,077	-	-	4,077	-	-	-	4,077	-
118	2022/F/SKD/015	37,831	-	5,879	43,710	500	-	-	43,210	-
119	2022/F/SS/012	473	-	-	473	-	-	-	473	-
120	2023/F/AG/019	51,262	-	23,40,000	23,91,262	23,91,262	-	-	-	-
121	2023/F/NC/018	-	1,36,421	25,82,096	24,45,675	24,45,675	-	-	0	-
122	2023/F/SA/017	18,445	-	1,60,800	1,79,245	1,60,799	-	-	18,446	-
123	2024/F/AD/023	3,15,580	-	8,541	3,24,121	-	-	-	3,24,121	-
124	2024/F/AU/022	-	-	-	-	-	-	-	-	-
125	2024/F/STR/020	-	-	-	-	-	-	-	-	-
126	2024/F/TT/021	7,92,457	-	6,58,135	14,50,592	14,47,457	-	-	3,135	-

INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 3(A)- SPONSORED PROJECTS

(Amount in Rupees)

Sr. No.	Name of Projects	Opening as On 01.04.2025		Receipts/ Recoveries During the Year	Total	Expenditure During the Year (Revenue Exp+ Capital Exp)	Balance Auto Reversed From PFMS	Unspent Balance Transfer	Closing as On 31.03.2026	
		Credit	Debit						Credit	Debit
127	IIT Goa-Conference-2024-032 (TIFAC)	-	-	-	-	-	-	-	-	-
128	IIT Goa/School/SKD/031	-	-	-	-	-	-	-	-	-
129	IITGoa/Seminar/2024/033	90,397	-	-	90,397	31,240	-	-	-	-
130	IITGoa/STC/2022/025	27,966	-	-	27,966	27,966	-	-	59,157	-
131	IITGOA/WORKSHOP/2020/004	2,999	-	-	2,999	2,999	-	-	-	-
132	IITGOA/WORKSHOP/2020/006	8,86,205	-	2,79,017	11,65,222	3,31,838	-	-	8,33,384	-
133	IITGOA/WORKSHOP/2021/008	900	-	-	900	900	-	-	-	-
134	IITGOA/Workshop/2022/018	50,069	-	-	50,069	50,069	-	-	-	-
135	IITGOA/Workshop/2022/020	587	-	-	587	587	-	-	-	-
136	IITGOA/Workshop/2022/022	15,123	-	-	15,123	-	-	-	15,123	-
137	IITGOA/Workshop/2022/026	4,952	-	-	4,952	4,952	-	-	-	-
138	IITGOA/Workshop/2022/028	-	-	-	-	-	-	-	-	-
139	IITGoa/Workshop/2024/034	8,798	-	-	8,798	8,798	-	-	-	-
140	IITGoa/Workshop/2024/035	10,944	-	-	10,944	10,944	-	-	-	-
141	IITGoa/Workshop/2024/037	22	-	-	22	22	-	-	0	-
142	IITGoa/Workshop/2024/038	1	-	-	1	-	-	-	-	-
143	IITGoa/Workshop/2024/039	6,09,724	-	20,47,458	26,57,182	7,91,296	-	-	18,65,886	-
144	IITGOA/Workshop/2024/040	49,831	-	-	49,831	-	-	49,831	0	-
145	IITGOA/Workshop/SMS/2019/002	3,33,470	-	-	3,33,470	16,421	-	-	3,17,049	-
146	IRIA 2021	1,00,000	-	-	1,00,000	-	-	-	99,999	-
147	Start up Project	-	1	13,48,325	13,48,324	17,24,577	-	-	-	3,76,253
148	2025/C/AD/031	-	-	11,25,701	11,25,701	7,69,851	-	-	3,55,850	-
149	2025/C/SS/032	-	-	3,45,150	3,45,150	3,45,150	-	-	-	-
150	2026/C/NK/033	-	-	46,33,907	46,33,907	22,54,860	-	-	23,79,047	-
151	2025/EMR/KJ/077-Non Recurring	-	-	21,72,000	21,72,000	21,51,674	20,326	-	-	-
152	2025/EMR/KR/078-Non Recurring	-	-	31,36,201	31,36,201	31,23,443	12,758	-	-	-
153	2025/EMR/KR/079 -Non Recurring	-	-	15,00,000	15,00,000	-	15,00,000	-	-	-
154	2025/EMR/SP/081 - Non Recurring	-	-	4,00,000	4,00,000	4,00,000	-	-	-	-
155	2025/EMR/TT/074-Non Recurring	-	-	5,50,000	5,50,000	3,96,245	1,53,755	-	-	-
156	2025/EMR/VPK/073-Non Recurring	-	-	5,00,000	5,00,000	-	5,00,000	-	-	-
157	2026/EMR/ESI/084-Non Recurring	-	-	36,50,000	36,50,000	-	36,50,000	-	-	-
158	2026/EMR/PS/088- Non- Recurring	-	-	33,99,674	33,99,674	-	33,99,674	-	-	-
159	2026/EMR/RG/086-Non Recurring	-	-	2,39,998	2,39,998	-	2,39,998	-	-	-
160	2026/EMR/SKD/085-Non Recurring	-	-	12,99,314	12,99,314	-	12,99,314	-	-	-
161	2025/EMR/KJ/077- Recurring	-	-	13,73,000	13,73,000	9,72,219	4,00,781	-	-	-
162	2025/EMR/KR/078-Recurring	-	-	12,69,906	12,69,906	12,69,676	230	-	-	-
163	2025/EMR/KR/079 -Recurring	-	-	5,59,800	5,59,800	3,37,650	2,22,150	-	-	-
164	2025/EMR/SB/080	-	-	6,78,200	6,78,200	1,97,632	4,80,568	-	-	-
165	2025/EMR/SP/076-	-	-	35,17,005	35,17,005	2,50,685	-	-	32,66,320	-
166	2025/EMR/SP/081- Recurring	-	-	5,22,600	5,22,600	2,60,257	2,62,343	-	-	-
167	2025/EMR/TT/074-Recurring	-	-	10,92,800	10,92,800	7,84,092	3,08,708	-	-	-
168	2025/EMR/VPK/073-Recurring	-	-	7,20,192	7,20,192	4,59,240	2,60,952	-	-	-

INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 3(A)- SPONSORED PROJECTS

(Amount in Rupees)

Sr. No.	Name of Projects	Opening as On 01.04.2025		Receipts/ Recoveries During the Year	Total	Expenditure During the Year (Revenue Exp+ Capital Exp)	Balance Auto Reversed From PFMS	Unspent Balance Transfer	Closing as On 31.03.2026	
		Credit	Debit						Credit	Debit
169	2026/EMR/BP/083-Recurring	-	-	11,87,000	11,87,000	2,04,700	9,82,300	-	-	-
170	2026/EMR/ESI/084-Recurring	-	-	19,51,466	19,51,466	5,28,030	14,23,436	-	-	-
171	2026/EMR/MS/087-Recurring	-	-	1,80,000	1,80,000	30,000	1,50,000	-	-	-
172	2026/EMR/PS/088- Recurring	-	-	16,62,804	16,62,804	4,66,004	11,96,800	-	-	-
173	2026/EMR/RG/086-Recurring	-	-	2,38,751	2,38,751	47,800	1,90,951	-	-	-
174	2026/EMR/SKD/085-Recurring	-	-	8,69,316	8,69,316	1,88,200	6,81,116	-	-	-
175	2026/F/SB/025	-	-	10,000	10,000			-	10,000	
176	2026/F/SS/024	-	-	4,61,305	4,61,305	1,63,781		-	2,97,524	
177	2025/VBYLD/HS/008	-	-	2,50,000	2,50,000	38,541	2,11,459	-	-	-
178	IITGoa/Workshop/2025/042	-	-	2,87,000	2,87,000	2,87,000		-	-	-
179	IITGoa/ Workshop/2026/043	-	-	17,80,643	17,80,643	6,98,243		-	10,82,400	
180	SPARC Workshop Receipts -068	-	-	38,500	38,500	38,500		-	-	-
181	2022-EMR-SS-045-KR-004	-	-	2,50,000	2,50,000			-	2,50,000	
	Total	3,19,40,161	30,80,219	9,34,91,035	12,23,50,980	7,35,61,089	2,07,74,481	12,00,902	2,72,84,535	4,70,026



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 3(B)- SPONSORED FELLOWSHIPS & SCHOLARSHIPS

(Amount in Rupees)

Sr. No.	Name of Sponsor	Opening Balance as on 01.04.2025		Transactions During the Year		Closing Balance as on 31.03.2026	
		3 Cr	4 Dr	5 Cr	6 Dr	7 Cr	8 Dr
1	University Grants Commission	-	-	-	-	-	-
2	Ministry of Tribal Affairs	-	-	-	-	-	-
3	Others (Specify individually)	-	-	-	-	-	-
a)	Scholarships/ Fellowships by Govt.	-	-	-	-	-	-
b)	Bihar Govt. Scholarships	-	-	-	-	-	-
c)	Mukhyamantri Medhavi Vidyarthi Yojna Scholarship	2,04,116	-	2,39,508	4,43,624	-	-
d)	Ministry of Social Justice and Empowerment	18,919	-	-	-	18,919	-
e)	Prime Ministers Research Fellow (PMRF) scheme	-	-	1,49,355	1,49,355	-	-
f)	Shraman Foundation Scholarship	5,09,207	-	6,44,472	5,76,784	5,76,895	-
g)	Catalyse Tech Innovation Challenge	-	-	-	-	-	-
h)	National Fellowship and Scholarship for Higher Education ST Students	1,49,352	-	4,08,448	1,49,352	4,08,448	-
i)	Vidyalakshmi Scholarship	-	-	-	-	-	-
	Total	8,81,594	-	14,41,783	13,19,115	10,04,262	-

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)


Assistant Registrar (F&A)


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

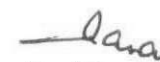
SCHEDULE 3(C) -UNUTILISED GRANTS FROM UGC, GOI AND STATE GOVTS

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
A. Plan grants: Government of India		
Balance B/F	2,44,93,721	2,40,89,478
Add: Receipts During the Year	50,64,00,000	58,94,00,000
Less: Current Year Grant Returned Back to Govt Account from TSA	3,84,458	39,24,708
Less: Current Year Grant Returned Back to Technical Error in TSA	-	-
Total (A)	53,05,09,263	60,95,64,770
Less: Utilized for Revenue Expenditure (plan Recurring)	46,40,74,468	44,80,20,101
Less: Utilized for Capital Expenditure	5,85,71,441	13,70,50,948
Total (B)	52,26,45,909	58,50,71,049
Unutilized Grant Carried Forward (A-B)	78,63,354	2,44,93,721



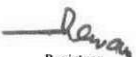
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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 4- FIXED ASSETS												(Amount in Rupees)	
Sr. No.	Particulars	Dep Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			Opening Balances 01/04/2025	Additions During the Year	Deletions During the Year	Cost as on 31/03/2026	Opening Balances 01/04/2025	Deletion /Rectification During the Year	Dep for the Year	Accumulated Dep as on 31/03/2026	As on 31/03/2026	As on 31/03/2025	
	A- TANGIBLE ASSETS												
1	Building- Constructions												
	a) Building -Construction of Academic Block	2.00%	3,73,68,708	-	-	3,73,68,708	44,84,244	-	7,47,374	52,31,618	3,21,37,090	3,28,84,464	
	b) Building -Hostel(640 Capacity)	2.00%	36,18,48,751	13,71,808	-	36,32,20,559	5,02,69,934	-	72,64,411	5,75,34,345	30,56,86,214	31,15,78,817	
	c) Building - Workshop 15*12	2.00%	48,30,116	-	-	48,30,116	5,64,293	-	96,602	6,60,895	41,69,221	42,65,823	
2	Building-Major Repairs(Transit Campus)												
	a) Buildings-Civil Work	2.00%	2,09,79,145	24,56,980	-	2,34,36,125	20,18,753	-	4,68,723	24,87,476	2,09,48,649	1,89,60,392	
	b) Building -Admin Block	2.00%	1,22,70,287	-	-	1,22,70,287	15,94,341	-	2,45,406	18,39,746	1,04,30,541	1,06,75,946	
	c) Building -Dispensary /Health Centre	2.00%	19,83,925	-	-	19,83,925	2,77,752	-	39,679	3,17,431	16,66,494	17,06,173	
	d) Building -Hostel GEC Campus	2.00%	97,06,276	62,57,321	-	1,59,63,597	13,58,881	-	3,19,272	16,78,153	1,42,85,444	83,47,395	
	e) Building -Hostel -II	2.00%	77,99,346	-	-	77,99,346	10,91,909	-	1,55,987	12,47,896	65,51,450	67,07,437	
	f) Building -Mahalaxmi Bungalow	2.00%	36,91,931	1,72,078	-	38,64,009	5,16,872	-	77,280	5,94,152	32,69,857	31,75,059	
	g) Building -Workshop & IIT Classroom	2.00%	54,88,548	62,38,627	-	1,17,27,175	7,68,397	-	2,34,544	10,02,941	1,07,24,234	47,20,151	
	h) Building -Library	2.00%	5,03,464	-	-	5,03,464	10,069	-	10,069	20,138	4,83,326	4,93,395	
	i) Repairs to staff Quarters	2.00%	13,70,611	-	-	13,70,611	1,64,472	-	27,412	1,91,884	11,78,727	12,06,139	
	j) Building -Fixed assets	2.00%	4,18,661	1,13,34,935	-	1,17,53,596	33,492	-	2,35,072	2,68,564	1,14,85,032	3,85,169	
	k) Building- SHM&CT	2.00%	-	18,88,000	-	18,88,000	-	-	37,760	37,760	18,50,240	-	
3	Electrical Installation and Equipment	5.00%	3,61,89,436	20,09,173	-	3,81,98,609	84,80,174	46,407	19,56,337	1,04,82,919	2,77,15,690	2,77,09,262	
4	Plant and Machinery	5.00%	53,54,044	-	-	53,54,044	17,39,529	-	2,67,702	20,07,231	33,46,813	36,14,515	
5	Scientific and Laboratory Equipment	8.00%	47,42,89,097	3,94,96,051	-	51,37,85,148	16,66,80,457	-	4,11,02,812	20,77,83,269	30,60,01,879	30,76,08,640	
6	Office Equipment	7.50%	1,17,81,924	81,840	-	1,18,63,764	60,10,252	-	8,89,782	69,00,033	49,63,731	57,71,672	
7	Audio visual Equipment	7.50%	39,19,356	10,00,799	-	49,20,155	7,64,820	-	3,69,012	11,33,832	37,86,323	31,54,536	
8	Computers and Peripherals	20.00%	17,50,10,814	85,80,193	-	18,35,91,007	15,01,29,492	(1,62,42,095)	1,84,14,783	15,23,02,179	3,12,88,828	2,48,81,322	
9	Furniture, Fixtures and Fittings	7.50%	4,81,14,139	57,69,866	-	5,38,84,005	2,14,43,029	-	40,41,300	2,54,84,329	2,83,99,676	2,66,71,110	
10	Vehicle	10.00%	8,01,606	-	-	8,01,606	4,80,966	-	80,161	5,61,127	2,40,479	3,20,640	
11	Library Books and Scientific Journals	10.00%	6,31,59,835	2,08,722	-	6,33,68,557	3,19,81,456	-	63,36,856	3,83,18,312	2,50,50,245	3,11,78,379	
12	Hostel Furniture, Fixtures and Fittings	7.50%	1,71,02,340	-	-	1,71,02,340	71,83,684	-	12,82,675	84,66,359	86,35,981	99,18,655	
13	Small Value Asset	100.00%	4,37,662	984	-	4,38,646	4,37,662	-	984	4,38,646	-	-	
14	PMRF - Project Equipment	7.50%	2,67,019	-	-	2,67,019	55,595	-	20,026	75,621	1,91,398	2,11,424	
15	Gymkhana Fees- Audio Visual Equipment	7.50%	37,240	-	-	37,240	5,586	-	2,793	8,379	28,861	31,654	
16	Donation- Library Books	10.00%	-	23,792	-	23,792	-	-	2,379	2,379	21,413	-	
	Total (A)		1,30,47,24,281	8,68,91,169	-	1,39,16,15,449	45,85,46,111	(1,61,95,688)	8,47,27,193	52,70,77,615	86,45,37,835	84,61,78,169	
	Previous Year(2024-25)		1,23,95,02,611	6,52,36,670	15,000	1,30,47,24,281	36,16,64,554	-	9,68,81,557	45,85,46,111	84,61,78,169	87,78,38,056	
	B. CAPITAL WORK-IN-PROGRESS		4,15,09,080	53,38,604	4,19,02,640	49,45,044					49,45,044	4,15,09,080	
	C. INTANGIBLE ASSETS												
1	Computer Software	40.00%	10,13,21,550	17,63,748	-	10,30,85,298	8,94,21,535	(3,97,551)	95,93,014	9,86,16,997	44,68,301	1,19,00,015	
2	E-Journals	40.00%	10,09,16,543	65,04,352	-	10,74,20,895	7,68,10,851	-	1,88,05,386	9,56,16,236	1,18,04,659	2,41,05,692	
	Total (C)		20,22,38,093	82,68,100	-	21,05,06,193	16,62,32,385	(3,97,551)	2,83,98,400	19,42,33,233	1,62,72,960	3,60,05,707	
	Previous Year(2024-25)		14,56,77,650	5,65,60,443	-	20,22,38,093	12,87,26,364	-	3,75,06,021	16,62,32,385	3,60,05,707	1,69,51,287	
	Grand Total current Year (A + B + C) (2025-26)		1,54,84,71,453	10,04,97,873	4,19,02,640	1,60,70,66,686	62,47,78,496	(1,65,93,239)	11,31,25,593	72,13,10,847	88,57,55,839	92,36,92,956	
	Grand Total Previous Year (2024-25)		1,41,12,83,905	13,72,02,548	15,000	1,54,84,71,453	49,03,90,918	-	13,43,87,578	62,47,78,496	92,36,92,956	92,08,92,986	


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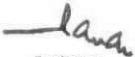
INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 4A- PLAN

(Amount in Rupees)

Sr. No.	Assets Head	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Op Balance 01.04.2025	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31.03.2026	As on 31.03.2025
	A- TANGIBLE ASSETS										
1	Building- Constructions										
	a) Building -Construction of Academic Bloc	3,73,68,708	-	-	3,73,68,708	44,84,244	7,47,374	-	52,31,618	3,21,37,090	3,28,84,464
	b) Building -Hostel(640 Capacity)	36,18,48,751	13,71,808	-	36,32,20,559	5,02,69,934	72,64,411	-	5,75,34,345	30,56,86,214	31,15,78,817
	c) Building - Workshop 15*12	48,30,116	-	-	48,30,116	5,64,293	96,602	-	6,60,895	41,69,221	42,65,823
2	Building-Major Repairs(Transit Campus)	2,09,79,145	24,56,980	-	2,34,36,125	20,18,753	4,68,723	-	24,87,476	2,09,48,649	1,89,60,392
	a) Buildings-Civil Work	1,22,70,287	-	-	1,22,70,287	15,94,341	2,45,406	-	18,39,747	1,04,30,540	1,06,75,946
	b) Building -Admin Block	19,83,925	-	-	19,83,925	2,77,752	39,679	-	3,17,431	16,66,494	17,06,173
	c) Building -Dispensary Health Centre	97,06,276	62,57,321	-	1,59,63,597	13,58,881	3,19,272	-	16,78,153	1,42,85,444	83,47,395
	d) Building -Hostel GEC Campus	77,99,346	-	-	77,99,346	10,91,909	1,55,987	-	12,47,896	65,51,450	67,07,437
	e) Building -Hostel -II	36,91,931	1,72,078	-	38,64,009	5,16,872	77,280	-	5,94,152	32,69,857	31,75,059
	f) Building -Mahalaxmi Bungalow	54,88,548	62,38,627	-	1,17,27,175	7,68,397	2,34,544	-	10,02,941	1,07,24,234	47,20,151
	g) Building -Workshop & IIT Classroom	5,03,464	-	-	5,03,464	10,069	10,069	-	20,138	4,83,326	4,93,395
	h) Building -Library	13,70,611	-	-	13,70,611	1,64,472	27,412	-	1,91,884	11,78,727	12,06,139
	i) Repairs to staff Quarters	4,18,661	1,13,34,935	-	1,17,53,596	33,492	2,35,072	-	2,68,564	1,14,85,032	3,85,169
	j) Building -Fixed assets	-	18,88,000	-	18,88,000	-	37,760	-	37,760	18,50,240	-
	k) Building- SIHM&CT										
3	Electrical Installation and Equipment	3,61,89,436	20,09,173	-	3,81,98,609	84,80,174	19,56,337	46,407	1,04,82,918	2,77,15,691	2,77,09,262
4	Plant and Machinery	53,54,044	-	-	53,54,044	17,39,529	2,67,702	-	20,07,231	33,46,813	36,14,515
5	Scientific and Laboratory Equipment	47,42,89,097	3,94,96,051	-	51,37,85,148	16,66,80,457	4,11,02,812	-	20,77,83,269	30,60,01,879	30,76,08,640
6	Office Equipment	1,17,81,924	81,840	-	1,18,63,764	60,10,252	8,89,782	-	69,00,034	49,63,730	57,71,672
7	Audio visual Equipment	39,19,356	10,00,799	-	49,20,155	7,64,820	3,69,012	-	11,33,832	37,86,323	31,54,536
8	Computers and Peripherals	17,50,10,814	85,80,193	-	18,35,91,007	15,01,29,492	1,84,14,783	(1,62,42,095)	15,23,02,181	3,12,88,826	2,48,81,322
9	Furniture, Fixtures and Fittings	4,81,14,139	57,69,866	-	5,38,84,005	2,14,43,029	40,41,300	-	2,54,84,329	2,83,99,676	2,66,71,110
10	Vehicle	8,01,606	-	-	8,01,606	4,80,966	80,161	-	5,61,127	2,40,479	3,20,640
11	Library Books and Scientific Journals	6,31,59,835	2,08,722	-	6,33,68,557	3,19,81,456	63,36,856	-	3,83,18,312	2,50,50,245	3,11,78,379
12	Hostel Furniture, Fixtures and Fittings	1,71,02,340	-	-	1,71,02,340	71,83,684	12,82,675	-	84,66,359	86,35,980	99,18,655
13	Small Value Asset	4,37,662	984	-	4,38,646	4,37,662	984	-	4,38,646	-	-
	Total (A)	1,30,44,20,022	8,68,67,377	-	1,39,12,87,398	45,84,84,930	8,47,01,995	(1,61,95,688)	52,69,91,238	86,42,96,161	84,59,35,092
	B. CAPITAL WORK-IN-PROGRESS	4,15,09,080	53,38,604	4,19,02,640	49,45,044	-	-	-	-	49,45,044	4,15,09,080
	C. INTANGIBLE ASSETS										
1	Computer Software	10,13,21,550	17,63,748	-	10,30,85,298	8,94,21,535	95,93,014	(3,97,551)	9,86,16,998	44,68,300	1,19,00,015
2	E-Journals	10,09,16,543	65,04,352	-	10,74,20,895	7,68,10,851	1,88,05,386	-	9,56,16,237	1,18,04,658	2,41,05,692
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	20,22,38,093	82,68,100	-	21,05,06,193	16,62,32,385	2,83,98,400	(3,97,551)	19,42,33,234	1,62,72,958	3,60,05,707
	Grand Total (A+B+C)	1,54,81,67,194	10,04,74,081	4,19,02,640	1,60,67,38,635	62,47,17,315	11,31,00,395	(1,65,93,239)	72,12,24,472	88,55,14,163	92,34,49,879


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 4B- NON-PLAN											(Amount in Rupees)	
Sr. No.	Assets Head	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Op Balance 01.04.2025	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31.03.2026	As on 31.03.2025	
									0	0	0	
1	Building- Constructions											
	a) Building -Construction of Academic Block											
	b) Building -Hostel(640 Capacity)											
	c) Building - Workshop 15*12											
2	Building-Major Repairs(Transit Campus)											
	a) Buildings-Civil Work											
	b) Building -Admin Block											
	c) Building -Dispensary Health Centre											
	d) Building -Hostel GEC Campus											
	e) Building -Hostel -II											
	f) Building -Mahalaxmi Bungalow											
	g) Building -Workshop & IIT Classroom											
	h) Building -Library											
	i) Repairs to staff Quarters											
	j) Building -Fixed assets											
	k) Building- SIHM&CT											
3	Electrical Installation and Equipment											
4	Plant and Machinery											
5	Scientific and Laboratory Equipment											
6	Office Equipment											
7	Audio visual Equipment											
8	Computers and Peripherals											
9	Furniture, Fixtures and Fittings											
10	Vehicle											
11	Library Books and Scientific Journals											
12	Hostel Furniture, Fixtures and Fittings											
13	Small Value Asset											
	Total (A)	0	0	0	0	0	0	0	0	0	0	
	B. CAPITAL WORK-IN-PROGRESS											
	C. INTANGIBLE ASSETS											
1	Computer Software											
2	E-Journals											
3	Patents											
	Total (C)	-	-	-	-	-	-	-	-	-	-	
	Grand Total (A+B+C)	-	-	-	-	-	-	-	-	-	-	


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 4 C - INTANGIBLE ASSETS

(Amount in Rupees)

Sr.No	Assets Head	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Op Balance 01.04.2025	Additions	Deductions	CI Balance	Depreciation/ Amortizations Opening Balance	Depreciation/ Amortizations for the Year	Deductions / Adjustment	Total Depreciation/ Amortizations	As on 31.03.2026	As on 31.03.2025
1	Patents & Copyrights	-	-	-	-	-	-	-	-	-	-
2	Computer Software	10,13,21,550	17,63,748	-	10,30,85,298	8,94,21,535	95,93,014	(3,97,551)	9,86,16,998	44,68,300	1,19,00,015
3	E- Journals	10,09,16,543	65,04,352	-	10,74,20,895	7,68,10,851	1,88,05,386	-	9,56,16,237	1,18,04,658	2,41,05,692
	Total	20,22,38,093	82,68,100	-	21,05,06,193	16,62,32,385	2,83,98,400	(3,97,551)	19,42,33,234	1,62,72,958	3,60,05,707

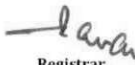
SCHEDULE 4(C) (i) PATENTS AND COPYRIGHTS

	Particulars	Op. Balance	Addition	Gross	Amortization	Net Block 20	Net Block 20
A.	Patents Granted						
1	Balance as on 31.03.2026 of Patents obtained in (Original Value - Rs /-)			-		-	-
2	Balance as on 31.03.2026 of Patents obtained in (Original Value- Rs /-)			-		-	-
3	Balance as on 31.03.12026 of Patents obtained in (Original Value - Rs /-)			-		-	-
4	Patents granted during the Current Year			-		-	-
	Total	-	-	-	-	-	-

	Particulars	Op. Balance	Addition	Gross	Patents Granted/ Rejected	Net Block	Net Block
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			-		-	-
	Total	-	-	-	-	-	-

C.	Grand Total (A+B)	-	-	-	-	-	-
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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

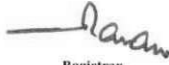
SCHEDULE 4D OTHERS

Sr.No	Assets Head	GROSS BLOCK				DEPRECIATION				(Amount in Rupees)	
		Op Balance 01.04.2025	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	As on 31.03.2026	As on 31.03.2025
	A- TANGIBLE ASSETS										
1	Building- Constructions	-	-	-	-	-	-	-	-	-	-
	a) Building -Construction of Academic Block	-	-	-	-	-	-	-	-	-	-
	b) Building -Hostel(640 Capacity)	-	-	-	-	-	-	-	-	-	-
	c) Building - Workshop 15*12	-	-	-	-	-	-	-	-	-	-
2	Building-Major Repairs(Transit Campus)	-	-	-	-	-	-	-	-	-	-
	a) Buildings-Civil Work	-	-	-	-	-	-	-	-	-	-
	b) Building -Admin Block	-	-	-	-	-	-	-	-	-	-
	c) Building -Dispensary Health Centre	-	-	-	-	-	-	-	-	-	-
	d) Building -Hostel GEC Campus	-	-	-	-	-	-	-	-	-	-
	e) Building -Hostel -II	-	-	-	-	-	-	-	-	-	-
	f) Building -Mahalaxmi Bungalow	-	-	-	-	-	-	-	-	-	-
	g) Building -Workshop & IIT Classroom	-	-	-	-	-	-	-	-	-	-
	h) Building -Library	-	-	-	-	-	-	-	-	-	-
	i) Repairs to staff Quarters	-	-	-	-	-	-	-	-	-	-
	j) Building -Fixed assets	-	-	-	-	-	-	-	-	-	-
	k) Building- SHM&CT	-	-	-	-	-	-	-	-	-	-
3	Electrical Installation and Equipment	-	-	-	-	-	-	-	-	-	-
4	Plant and Machinery	-	-	-	-	-	-	-	-	-	-
5	Scientific and Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
6	Office Equipment	-	-	-	-	-	-	-	-	-	-
7	Audio visual Equipment	37,240	-	-	37,240	5,586	2,793	-	8,379	28,861	31,654
8	Computers and Peripherals	-	-	-	-	-	-	-	-	-	-
9	Furniture, Fixtures and Fittings	-	-	-	-	-	-	-	-	-	-
10	Vehicle	-	-	-	-	-	-	-	-	-	-
11	Library Books and Scientific Journals	-	23,792	-	23,792	-	2,379	-	2,379	21,413	-
12	Hostel Furniture, Fixtures and Fittings	-	-	-	-	-	-	-	-	-	-
13	Small Value Asset	-	-	-	-	-	-	-	-	-	-
14	PMRF - Project Equipment	2,67,019	-	-	2,67,019	55,595	20,026	-	75,621	1,91,398	2,11,424
	Total (A)	3,04,259	23,792	-	3,28,051	61,181	25,198	-	86,379	2,41,672	2,43,078
	B. CAPITAL WORK-IN-PROGRESS	-	-	-	-	-	-	-	-	-	-
1	Computer Software	-	-	-	-	-	-	-	-	-	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B+C)	3,04,259	23,792	-	3,28,051	61,181	25,198	-	86,379	2,41,672	2,43,078

Note: The additions during the Year include additions from:

1	Gifted	-
2	Earmarked Fund	-
3	Sponsored Projects (PMRF)	-
4	Own Funds	-
5	Donation for Books	23,792
	Total	23,792


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

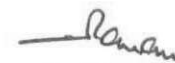
SCHEDULE 5 : INVESTMENTS - EARMARKED/ENDOWMENT FUNDS

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
1. In Government Securities	-	-
2. Debentures & Bonds	-	-
3. Term Deposit with Bank	61,20,04,860	48,11,23,740
Total	61,20,04,860	48,11,23,740



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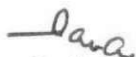
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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 5(A): INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE) (Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
Endowment Fund	4,63,912	4,43,163
Student Welfare Fund	11,35,424	10,42,571
Earmarked Fund - Corpus Fund	59,81,45,763	46,97,58,176
Other Fund- Student Benevolent Fund	1,10,25,068	88,79,830
Alumni Fund Investment	12,34,693	10,00,000
Total	61,20,04,860	48,11,23,740


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

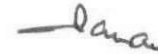
SCHEDULE 6 : INVESTMENTS- OTHERS

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
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)	-	-
Total	-	-



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 7 - CURRENT ASSETS

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
1. Stock		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory Chemicals, Consumables and Glass Wares	-	-
e) Building Material	-	-
f) Electrical Material	-	-
g) Stationery	-	-
h) Water Supply Material	-	-
2. Sundry Debtors		
a) Debts Outstanding for a Period Exceeding Six Months	-	-
b) Others	45,401	91,875
3. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts (Annexure : 7.1)	1,01,446	28,71,609
In term deposit Accounts (Annexure : 7.1)	7,65,30,905	7,55,53,934
In Savings Accounts (Annexure : 7.1)	2,27,04,662	15,00,00,588
In Sweep Accounts (Annexure : 7.1)	15,51,60,000	
b) With Non-Scheduled Banks:		
In Term Deposit Accounts	-	-
In Savings Accounts	-	-
c) Cash in Hand	-	-
4. Post Office Savings Accounts	-	-
Total	25,45,42,414	22,85,18,005



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

ANNEXURE 7.1 of Schedule - 7

(Amount in Rupees)

Bank Balance with Scheduled Bank	Amount	
	Current Year 2025-56	Previous Year 2024-25
1. Saving Bank Accounts		
Union Bank - Endowment Fund A/c	3,29,96,774	2,61,16,334
Cultrang Bank A/c-132822010001355	4,64,682	3,32,835
Sharman Foundation Bank A/c	5,76,895	5,09,207
IIT Goa Sponsored Project Fund UBI A/c -4743 (R&D)	11,31,261	28,93,037
IIT goa R&D Saving SBI A/c -9618(R&D)	57,618	60,45,114
IIT Goa R&D Fund UBI A/c -4798(R&D)	11,75,078	80,32,734
Union Bank -Heavy Flavour Meet A/C -0832 (R &D)	-	-
Bank of Maharashtra PFMS -7455(R&D)	-	-
Bank of Maharashtra PFMS -5129(R&D)	-	-
TSA PMRF Account- 10671301316	-	-
Institute's Bank Accounts		
IIT GOA Main A/C-520101252594859	1,12,22,729	5,23,02,499
IIT RBI A/C-10684801001	-	20
IIT GOA Student Welfare(Mess) A/C-520101026783882	12,79,011	1,15,31,901
Student Fee-A/C-520101260768219	(2,76,88,314)	4,17,09,294
IIT Goa Alumni Cell Account-132822010000475	6,43,574	3,67,733
IIT Goa Recruitment Account	1,25,887	1,59,879
IIT Goa ETEF Account - 132822010001572	7,01,812	-
IIT Goa Subsidiary Account - 132822010001422	17,654	-
Total (A)	2,27,04,662	15,00,00,588
2. Sweep Balance with Bank		
IIT GOA MAIN ACCOUNT- Sweep Balance	4,30,00,000	-
IIT GOA STUDENT FEES ACCOUNT- Sweep	7,10,00,000	-
IIT GOA STUDENT MESS ACCOUNT- Sweep	1,20,00,000	-
IIT R&D Sweep	2,91,60,000	-
Total (B)	15,51,60,000	-
3. Term Deposit with Scheduled Bank		
a) Term Deposit with Schedule Bank	4,85,52,905	4,50,75,934
b) Term Deposit with Schedule Bank (R & D)	2,79,78,000	3,04,78,000
4. Current Accounts		
IIT GOA R&D SBI A/c-9346 (R&D)	1,01,446	28,71,609
Total (C)	7,66,32,351	7,84,25,543


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 8 - LOANS, ADVANCES AND DEPOSITS

(Amount in Rupees)

Particulars	Current Year 2025-26		Previous Year 2024-25	
1. Advances to Employees:(Non-Interest Bearing)		3,99,600		31,500
a) Salary	-		-	
b) Festival	-		-	
c) Medical Advance	-		-	
d) Others(to be specified)	3,99,600		31,500	
2. Long Term Advances to employees: (Interest bearing)		-		-
a) Vehicle Loan	-		-	
b) Home Loan	-		-	
c) Others(to be specified)	-		-	
3. Advances and Other Amounts Recoverable In Cash or In Kind or For Value to be Received:		34,29,424		42,68,627
a) On Capital Account	-		13,07,470	
b) to Suppliers	12,72,001		13,83,673	
c) Others (Staff)	-		-	
d) Others	21,57,423		15,77,484	
e) Balance with Revenue Authority	-		-	
4. Prepaid Expenses		62,57,138		64,98,825
a) Insurance	58,80,505		47,99,625	
b) Other expenses	3,76,633		16,99,200	
5. Deposits		33,41,000		34,13,000
a) Telephone				
b) Security Deposit	33,41,000		34,13,000	
c) Electricity	-		-	
d) AICTE, if applicable	-		-	
e) Others - (Sports Authority of Goa)	-		-	

INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF BALANCE SHEET FROM 01/04/2025 TO 31/03/2026

SCHEDULE 8 - LOANS, ADVANCES AND DEPOSITS

(Amount in Rupees)

Particulars	Current Year 2025-26		Previous Year 2024-25	
6. Income Accrued		2,34,90,454		3,86,27,974
a) On Investments from Earmarked/Endowment Funds	1,80,91,452		3,17,51,284	
b) On Investments-From Own Funds	25,04,057		21,40,061	
c) On Investment From R&D Funds	28,94,945		47,36,629	
d) On Loans and Advances	-		-	
e) Others(Includes Income Due Unrealized)	-		-	
7. Other - Current assets receivable from UGC/sponsored projects		4,70,026		30,80,219
a) Debit balances in Sponsored Projects	4,70,026		30,80,219	
b) Debit balances in Sponsored Fellowships and Scholarships	-		-	
c) Grants Receivable	-		-	
d) Other receivables from UGC	-		-	
e) Overspent of Plan Grant for Capital Expenditure	-		-	
8. Claims Receivable	-		-	
Total		3,73,87,642		5,59,20,145


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 9 - ACADEMIC RECEIPTS

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
FEES FROM STUDENTS		
A. Academic		
1. Tuition Fees	5,86,26,209	5,79,37,861
2. Admission Fees	3,31,200	3,21,600
3. Hostel Fees	42,50,950	38,07,440
4. Registration Fees	8,38,500	8,21,750
5. Identity Card Fees	1,01,300	97,200
6. Grade Card Fees	1,18,600	1,26,400
7. Gymkhana Fees	28,52,000	27,88,500
8. Late Fees	77,700	1,14,800
9. Modernisation Fees	3,61,000	3,49,500
10. Contribution to Hostel Subsidy	67,56,000	68,58,000
11. Annual Examination Fees	8,65,000	8,40,500
12. Mark sheet, Certification Fee	57,400	55,600
Total(A)	7,52,35,859	7,41,19,151
B. Examinations		
1. Admission Test Fees	-	-
2. Medical Exam Fees	51,800	50,400
Total(B)	51,800	50,400

INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

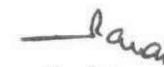
SCHEDULE 9 - ACADEMIC RECEIPTS

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
C. Other Fees		
1. Medical Fees	16,77,000	16,43,500
2. Excess Fees Received	51	1,89,231
3. Electricity & Water Fees	47,53,000	45,48,500
4. Fine, Miscellaneous Fees	1,67,803	2,11,881
5. Annual Insurance Fees	1,99,171	8,64,886
6. Seat Acceptance Fees(Non Refundable)	59,942	8,66,700
Total(C)	68,56,967	83,24,698
D. Sale of Publications		
1. Sale of Admission forms	-	-
2. Sale of prospectus including admission forms	-	-
Total(D)	-	-
E. Other Academic Receipts		
1. Registration Fee for Workshops, Programmes /Course Fees	-	82,550
2. Registration Fees (Academic, Interns, Staff College, Application Fee)	3,10,400	3,69,000
3. Students Interns Fees	4,500	1,45,000
4. Convocation Fees	88,500	71,000
Total(E)	4,03,400	6,67,550
Grand Total (A+B+C+D+E)	8,25,48,026	8,31,61,799



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

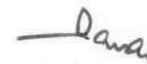
SCHEDULE 10 - GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in Rupees)

	Plan						Non Plan	(Amount in Rupees)	
	Govt. of India			UGC		Total Plan		Total	
	Non Recurring	Recurring	Salary	Plan	Specific Schemes		Govt. of India	Current Year 2025-26	Previous Year 2024-25
Balance B/F	85,96,678	1,12,44,393	46,52,650			2,44,93,721		2,44,93,721	2,40,89,478
Add/Less : Rectification during the year									
Add: Receipts during the year	5,00,00,000	16,43,00,000	29,21,00,000			50,64,00,000		50,64,00,000	58,94,00,000
Less: Current Year Grant Return Back to Govt Account From TSA	-	-	3,84,458			3,84,458		3,84,458	39,24,708
Total Funds Available	5,85,96,678	17,55,44,393	29,63,68,192	-	-	53,05,09,263	-	53,05,09,263	60,95,64,770
Less: Refund									
Less: Utilised for Capital Expenditure(A)	5,85,71,441	-	-	-	-	5,85,71,441	-	5,85,71,441	13,70,50,948
Less: utilized for Revenue Expenditure(B)	-	17,27,10,780	29,13,63,688			46,40,74,468	-	46,40,74,468	44,80,20,101
Balance (C)	25,237	28,33,613	50,04,504	-	-	78,63,354	-	78,63,354	2,44,93,721



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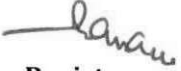
INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 11- INCOME FROM INVESTMENT

(Amount in Rupees)

Particulars	Earmarked Endowment Funds	
	Current Year 2025-26	Previous Year 2024-25
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits	4,23,49,932	3,13,46,305
3. Income Accrued But Not Due on Term Deposits/Interest Bearing Advances to Employees	-	-
4. Interest on Savings Bank Accounts 2025-26	1,32,312	5,04,586
Total	4,24,82,244	3,18,50,891
Transferred to Earmarked/Endowment Funds	4,24,82,244	3,18,50,891
Balance	-	-


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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

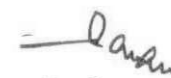
SCHEDULE 12- INTEREST EARNED

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
1. In Scheduled Banks		
a. On Term Deposits	69,10,020	64,02,757
a1. On Term Deposits-R&D	29,97,924	
b. On Savings Accounts	1,92,015	2,23,974
b1. On Saving Accounts-R&D	92,324	
Total	1,01,92,283	66,26,731
2. On Loans		
a. Employees/Staff	-	-
b. Others		
3. On Debtors and Other Receivables	-	-
4. Interest on IT refund	12,802	396
Less:- Interest on grant	2,11,186	-
Total	99,93,899	66,27,127



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 13 - OTHER INCOME

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
A. Income from Land and Buildings		
1. HRA Collected From PHD Students	-	-
2. License Fee	-	-
3. Hire Charges of Auditorium/Play Ground/Convention Centre, etc.	-	-
4. Electricity Charges Recovered	-	-
5. Water Charges Recovered	-	-
6. Penalties & Fines	-	-
Total(A)	-	-
B. Others		
1. Application Fees (Recruitment)	3,08,982	4,835
2. Miscellaneous Income	-	-
3. Miscellaneous Receipts(Sale of tender form,waste paper etc.)	4,36,792	5,91,372
4. Penalties & Fines	3,61,707	2,78,289
5. Other Recovery	11,17,664	2,28,444
Total(B)	22,25,146	11,02,940
C. Income from Holding Events	-	-
D. Sale of Institute's Publication	-	-
E. Overhead Income R&D	53,48,559	-
F. Other Income R&D	1,10,128	-
Total (C+D+E+F)	54,58,687	-
Grand Total	76,83,832	11,02,940



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

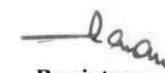
SCHEDULE 14- PRIOR PERIOD INCOME

(Amount in Rupees)

Particulars	Current Year 2025-26	Previous Year 2024-25
1. Academic Receipts	1,81,000	-
2. Overhead Income R&D	6,45,270	-
3. Interest Not Accounted in Previous Year- R& D	47,36,629	-
4. Other Adjusted Credit of Previous Year	1,66,39,646	-
Total	2,22,02,545	-



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 15 - STAFF PAYMENTS AND BENEFITS (ESTABLISHMENT EXPENSES)

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	24,46,34,329	-	24,46,34,329	22,02,17,872	-	22,02,17,872
b) Allowances and Bonus	38,12,578	-	38,12,578	37,58,000	-	37,58,000
c) Retirement and Terminal Benefits (Schedule.15.A)	2,57,81,079	-	2,57,81,079	6,06,69,417	-	6,06,69,417
d) Staff Welfare Expenses	41,92,953	-	41,92,953	32,61,669	-	32,61,669
e) LTC Facility	27,99,541	-	27,99,541	22,58,771	-	22,58,771
f) Medical facility	45,36,676	-	45,36,676	40,34,076	-	40,34,076
g) Children Education Allowance	13,16,250	-	13,16,250	8,55,742	-	8,55,742
h) Honorarium/ Stipend	35,300	-	35,300	3,24,000	-	3,24,000
i) Relocation Allowance	7,56,887	-	7,56,887	8,07,516	-	8,07,516
Total	28,78,65,594	-	28,78,65,594	29,61,87,063	-	29,61,87,063



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 15(A)-EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

(Amount in Rupees)

Particulars	Current Year 2025-26				Previous Year 2024-25
	Pension	Leave Encashment	Gratuity	Total	Total
Opening Balance	-	7,06,71,500	5,00,62,278	12,07,33,778	8,84,89,911
Addition: Capitalised Value of Contribution Received		12,12,582	4,55,044	16,67,626	9,57,791
Total (A)	-	7,18,84,082	5,05,17,322	12,24,01,404	8,94,47,702
Less: Actual Payment during the year (B)		19,62,997	5,10,226	24,73,223	30,59,306
Balance available as on 31/03/2026 C=(A-B)	-	6,99,21,085	5,00,07,096	11,99,28,181	8,63,88,396
Provision Required on 31/03/2026 as per Actuarial Valuation (D)		6,66,71,042	5,22,32,268	11,89,03,310	12,07,33,778
I. Provision to be made in current year (D-C)	-	(32,50,043)	22,25,172	(10,24,871)	3,43,45,382
II. Contribution to New Pension Scheme	2,68,05,950	-	-	2,68,05,950	2,63,01,844
III. Medical Reimbursement to Retired Employees				-	-
IV. Travel to Hometown on Retirement	-			-	22,191
V. Deposit Linked Insurance Payment				-	-
VI. Employers Contribution to Provident Fund				-	-
Total (I+II+III+IV+V+VI)	2,68,05,950	(32,50,043)	22,25,172	2,57,81,079	6,06,69,417



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 16 - ACADEMIC EXPENSES

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory expenses	58,56,493		58,56,493	43,85,213		43,85,213
b) Field Work/Participation in Conferences/Events & Programmes	49,48,999		49,48,999	40,22,882		40,22,882
c) Expenses on Seminars/Workshops/Meeting	-		-	-		-
d) Payment to Visiting Faculty	-		-	-		-
e) Consultation for Examination	-		-	-		-
f) Student Welfare Expenses	48,250		48,250	83,097		83,097
g) Admission Expenses	-		-	-		-
h) Convocation Expenses	-		-	-		-
i) Publications	-		-	-		-
j) Stipend/ Means-Cum-Merit Scholarship	3,80,06,121		3,80,06,121	4,50,03,962		4,50,03,962
k) Subscription & Membership Expenses	7,03,998		7,03,998	9,48,097		9,48,097
l) Others Consumables	1,69,217		1,69,217	1,64,340		1,64,340
m) Other Costs	-		-	-		-
n) Staff Welfare Expenses	-		-	-		-
o) Travelling Allowance	-		-	-		-
p) Recruitment Expenses	-		-	-		-
q) Deligation Expenses	-		-	-		-
r) Mess Services	-		-	-		-
s) Sports Equipments & Related Expenses	3,29,298		3,29,298	12,67,464		12,67,464
Total	5,00,62,376	-	5,00,62,376	5,58,75,055	-	5,58,75,055



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Infrastructure						
a) Electricity and power	1,08,53,579		1,08,53,579	1,08,76,670		1,08,76,670
b) Water charges	35,14,449		35,14,449	33,21,807		33,21,807
c) Insurance	-		-	-		-
d) Rent, Rates and Taxes (including property tax)	96,60,821		96,60,821	87,47,946		87,47,946
e) Rent for Housing	-		-	-		-
f) Security /Housekeeping	4,44,25,527		4,44,25,527	4,17,89,176		4,17,89,176
2. Communication						
a) Postage and Stationery	26,243		26,243	30,532		30,532
b) Telephone, Fax and Internet Charges	30,65,663		30,65,663	42,49,958		42,49,958
3. Others						
a) Printing and Stationery (consumption)	17,79,171		17,79,171	28,02,959		28,02,959
b) Travelling and Conveyance Expenses	29,84,898		29,84,898	28,44,485		28,44,485
c) Hospitality (Medical Expenses)	1,86,528		1,86,528	2,72,063		2,72,063
d) Auditors Remuneration	-		-	5,33,230		5,33,230
e) Professional Charges	6,52,912		6,52,912	6,26,126		6,26,126
f) Expenses on Contractual staff	1,59,77,312		1,59,77,312	1,60,70,908		1,60,70,908
g) Advertisement and Publicity	4,05,322		4,05,322	3,06,881		3,06,881
h) Bank charges	38,280		38,280	4,840		4,840
i) Honorarium (others)	25,30,669		25,30,669	14,04,044		14,04,044
j) Stipend	6,02,245		6,02,245	90,175		90,175
k) others(IIT Alumni)	3,54,000		3,54,000			
4. Consultation Fees						
a) Magazines & Journals	-		-	-		-
b) Others (Consumables)	84,23,793		84,23,793	59,34,182		59,34,182
c) Other Expenses & Office Expenses	3,01,402		3,01,402	35,73,400		35,73,400
d) IT Consulting & Support Services	-		-	-		-
5. Staff Welfare Expenses	11,83,570		11,83,570	11,33,429		11,33,429
Total	10,69,66,384	-	10,69,66,384	10,46,12,811	-	10,46,12,811


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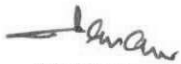
INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 18- TRANSPORTATION EXPENSES

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (Owned by Institute)						
a) Running Expenses	1,08,413		1,08,413	1,14,039		1,14,039
b) Repairs & Maintenance	37,987		37,987	41,565		41,565
2. Vehicles Taken on Rent/ Lease						
a) Rent/ Lease Expenses	-		-	-		-
3. Vehicle (Taxi) Hiring Expenses	48,28,493		48,28,493	46,75,526		46,75,526
Total	49,74,893	-	49,74,893	48,31,130	-	48,31,130


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

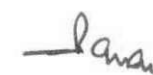
SCHEDULE 19- REPAIRS & MAINTENANCE

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	46,58,495	-	46,58,495	44,38,058	-	44,38,058
b) Furniture & Fixtures	11,51,312	-	11,51,312	4,74,479	-	4,74,479
c) Plant & Machinery	10,08,497	-	10,08,497	20,39,561	-	20,39,561
d) Office Equipment	-	-	-	-	-	-
e) Computers	31,97,829	-	31,97,829	28,84,337	-	28,84,337
f) Laboratory & Scientific Equipment	-	-	-	-	-	-
g) Audio Visual Equipment	-	-	-	-	-	-
h) Cleaning Materials & Services	-	-	-	-	-	-
i) Book Binding Charges	-	-	-	-	-	-
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others	-	-	-	-	-	-
Total	1,00,16,133	-	1,00,16,133	98,36,435	-	98,36,435



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 20 - FINANCE COSTS

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	-		-	-	-	-
b) Others						
Total	-	-	-	-	-	-


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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

SCHEDULE 21- OTHER EXPENSES

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
b) Expenses out of IRG	-	-	-	-	-	-
Non Grant Expenses (Administration)	44,500	-	44,500	1,72,000		1,72,000
Non Grant Expenses (Academic)	22,47,744	-	22,47,744	34,35,038		34,35,038
c) Grants/ Subsidies to Other Institutions/Organisations	-	-	-	-	-	-
d) Assets Written Off	-	-	-	-	-	-
Total	22,92,244	-	22,92,244	36,07,038	-	36,07,038



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INDIAN INSTITUTE OF TECHNOLOGY GOA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FROM 01/04/2025 TO 31/03/2026

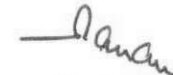
SCHEDULE 22- PRIOR PERIOD EXPENSES

(Amount in Rupees)

Particulars	Current Year 2025-26			Previous Year 2024-25		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Establishment Expenses	72,914	-	72,914	5,23,919	-	5,23,919
b) Academic expenses	1,11,291	-	1,11,291	2,56,650	-	2,56,650
c) Administrative expenses	2,64,451	-	2,64,451	59,31,677	-	59,31,677
d) Transportation expenses	14,018	-	14,018	3,83,224	-	3,83,224
e) Repairs & Maintenance	1,81,913	-	1,81,913	8,68,213	-	8,68,213
f) Other Expenses	46,407	-	46,407	-	-	-
Total	6,90,994	-	6,90,994	79,63,683	-	79,63,683



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INDIAN INSTITUTE OF TECHNOLOGY GOA

NOTES & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2026:

GENERAL:

Indian Institute of Technology Goa was established by an act of Parliament called "The Indian Institute of Technology Act, 1961" (Amended 2016) as Institute of National Importance having status of university to provide for instruction & research in Engineering, Science and Technology and is fully funded by the Government of India, Ministry of Education (MoE). The Institute is functioning since the Financial Year 2016-17.

The Annual Accounts of the Institute are prepared in formats as prescribed by the Ministry of Education vide their letter No. 29-4/2012 IFD dated 17.04.2015. These Financial Statements are prepared in three parts i.e. (i) Receipts and Payments Account, (ii) Income and Expenditure Account, and (iii) Balance Sheet. A statement of all significant accounting policies adopted in the preparation of the Balance Sheet and Income and Expenditure Account is included in the financial statements. In determining the accounting treatment and manner of disclosure of an item in the Balance Sheet and Income & Expenditure Account, due consideration has been given to the concept of materiality. Where information is required to be given under any of the items or sub-items & it cannot be conveniently included in the Balance Sheet or Income and Expenditure Account itself, it has been furnished in a separate Schedule or Schedules to be annexed to and forming part of the Balance Sheet or the Income and Expenditure Account.

SCHEDULE – 23 : SIGNIFICANT ACCOUNTING POLICIES:

BASIS FOR PREPARATION OF FINANCIAL STATEMENTS:

The Significant Accounting Policies adopted in the preparation of the Annual Accounts of the Institute are as follows:

1. ACCOUNTING CONVENTION:

The Annual Accounts are prepared under the historic cost convention and ongoing concern concept unless otherwise stated, and generally on the Accrual Method of Accounting. R&D (Research & Development) Accounts are maintained separately in Tally for administrative and reporting purposes. However, the accounts of R&D are consolidated with the accounts of the Institute and form an integral part of the Financial Statements of the Institute. The accounting policies and methods of accounting followed for R&D activities are consistent with those adopted by the Institute.

INDIAN INSTITUTE OF TECHNOLOGY GOA

2. REVENUE RECOGNITION:

- a. Grant-in-aid from the Government of India is accounted in the same financial year for which it is sanctioned by the MoE, Government of India on an accrual basis.
- b. The Institute, by way of its own nature/character, generates internal income. The major sources are various fees realized from students, interest in saving bank accounts, consultancy fees, and other miscellaneous income. These are accounted on Accrual Basis.
- c. Interest on Bank Deposits is accounted on Accrual Basis.

3. FIXED ASSETS AND DEPRECIATION:

- a. Fixed assets in case of assets belonging to the Institute are stated at cost of acquisition less accumulated depreciation thereon & impairment loss, if any. The cost includes inward freight, duties & taxes, and other directly attributable expenses related to their acquisition, installation and commissioning.
- b. Assets acquired / created out of Funds of Sponsored Projects, where the ownership of such assets is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.
- c. Fixed assets belonging to Institute have been depreciated adopting the Straight Line Method as per the MoE guidelines under the revised format of accounts for Central Higher Education Institutions in respect of Depreciation. The rates of depreciation on various type of Assets are as follows: -

TANGIBLE ASSETS	RATE OF ANNUAL DEPRECIATION
Building	2%
Electrical Installation and equipment	5%
Plant & Machinery	5%
Scientific and Laboratory equipment	8%
Office equipment	7.5%
Audio visual equipment	7.5%
Computer and Peripherals	20%
Furniture, Fixtures and Fittings	7.5%
Vehicles	10%
Small Value Assets	100%
Library Books and Scientific Journals	10%
INTANGIBLE ASSETS	RATE OF ANNUAL DEPRECIATION
E-Journals	40%
Computer Software	40%

INDIAN INSTITUTE OF TECHNOLOGY GOA

4. CAPITAL WORK-IN-PROGRESS:

Construction that are executed by CPWD as Deposit works are accounted as Capital Work In Progress & valued at actual cost incurred till date on the basis of statement received from CPWD (Form 65). Running bills of Contractors are also accounted for as Capital Work In Progress till completion. No Depreciation is charged on capital work in progress.

5. INVENTORIES:

Expenditure on the purchase of chemicals, glassware, electrical stores, other stores and stationery is accounted as revenue expenditure and as such stock of the same, at the close of the financial year is taken as Nil.

6. RETIREMENT BENEFITS:

In respect of New Pension Scheme, funds in respect of the employees who have been allotted PRA numbers, would have been transferred to National Securities Depository Limited (NSDL) – Central Record Keeping Agency (CRA) . For employees who have not been assigned PRA numbers, the liability for NPS is recognized separately in the form of provision. Liability of retirement benefits i.e. Gratuity and Leave Encashment are calculated on the basis of actuarial valuation. Capitalized Value of Leave Encashment received from previous employers of the Institute's employees, who have been absorbed in the Institution, is credited to the respective Provision Account. The Actual payments of pension, Gratuity and Leave Encashment are debited in the accounts to the respective provisions. During the year, an additional actuarial valuation in respect of gratuity liability relating to Fixed Term Contract employees was also carried out in compliance with the applicable statutory requirements introduced under the provisions of law.

7. EARMARKED /ENDOWMENT FUNDS:

a. Earmarked Funds

Corpus Fund is created under Earmarked Funds from student's fees received by the Institute during the year.

b. Endowment Funds

Endowments are funds received from various individual donors, Trust, and other Organizations, for activity, as specified by the Donors. While each of the Endowment funds has its own investment, there is one saving Bank Account for all the Endowment Funds. The income from the investment of each Endowment Fund is recognized on accrual basis & credited to the respective funds. Alumni Funds are part of Endowment Funds. This has been established to raise financial support from former students, alumni, and other donors.

INDIAN INSTITUTE OF TECHNOLOGY GOA

8. GOVERNMENT GRANTS:

Government Grants are accounted on a realization basis. However, where a sanction for the release of a 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 an accrual basis and an equal amount is shown as a receivable grant. Government Grant utilized towards capital expenditure are transferred to the Capital Fund. Government Grants to the extent utilized for meeting Revenue Expenditure is treated as income of the year in which they are utilized. Unutilized grants are carried forward and exhibited as liability in the Balance Sheet.



Assistant Registrar (F&A)



Registrar

INDIAN INSTITUTE OF TECHNOLOGY GOA

NOTES ON ACCOUNTS

SCHEDULE: 24

1. CONTINGENT LIABILITY:

- a. There is no claim pending on account of disputed items in respect of Income Tax, GST and Local Taxes.
- b. An arbitration proceeding relating to the construction of the Academic Block at the temporary campus of IIT Goa is pending between Union of India through CPWD (Respondent) and M/s. RKR Engineers (Claimant). The claimant has raised claims amounting to approximately Rs.1.30 Crore along with applicable future interest. CPWD has intimated IIT Goa that, in the event if the arbitration award is in favour of the claimant, the corresponding liability may be recoverable from IIT Goa. CPWD has further intimated that an amount of Rs.11,40,226/- has been retained for the said purpose.

2. FIXED ASSETS:

- a. Fixed assets are stated at the cost of acquisition along with attributable cost including related borrowing cost for bringing the assets to its working condition for its intended use less accumulated depreciation until the date of the balance sheet.
- b. Fixed Assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution. Assets created out of Sponsored Project funds, where ownership is retained by the sponsors but held and used by the Institute, are disclosed separately.

Details of such assets are as under:

Annexure: Details of Project Fixed Assets Purchased out of Sponsored Project where ownership is with the Project Sponsoring Agency
(Amount in Rupees)

Sr. No.	Assets	Original cost as on 01.04.2025	Additions during the year	Total	Notional Depreciation Open. Bal 01.04.2025	Notional Depreciation for the year	Total Notional Depreciation	Total Book Value as on 31.03.2026	Dep Rate
1	Scientific & Laboratory Equipment	43,9,25,900	1,37,02,536	5,76,28,436	1,05,11,360	43,22,133	1,48,33,493	4,27,94,943	7.5%
2	Office Equipment	15,716	0	15,716	8,251	1,179	9,430	6,286	7.5%
3	Audio Visual Equipment LTAS	72,630	0	72,630	27,236	5,447	32,683	39,947	7.5%
4	Computer & Peripherals	2,15,40,261	32,35,620	2,47,75,881	1,17,44,578	41,72,159	1,59,16,737	80,76,127	20%
5	Furniture, Fixture &	1,37,091	61,950	1,99,041	20,822	14,928	35,750	1,63,291	7.5%

INDIAN INSTITUTE OF TECHNOLOGY GOA

	Fitting								
6	Small Value Assets	4,67,429	2,04,204	6,71,633	4,67,429	2,04,204	671,633	0	100%
	Total	6,61,59,027	1,72,04,310	8,33,63,337	2,27,79,676	95,03,067	3,22,82,743	5,10,80,594	

3. FOREIGN CURRENCY TRANSACTIONS:

Foreign Currency transactions are accounted at the rate of exchange prevailing on the dates of such transactions.

4. GOVERNMENT GRANTS:

Grant-in-Aid of Rs 50.64 Crore received from MoE and Rs 2.44 Crore was available as the opening balance of the year. Out of which Rs 52.26 Crore is utilised during the year and Rs 3,84,458/- was auto reversed to the Ministry on 31.03.2026, leaving a balance grant of Rs 0.79 Crore.

5. SPONSORED & CONSULTANCY PROJECT (R& D) INTERNAL POLICY FOR INCOME:

The Institute Overhead Charges for the sponsored and Consultancy R&D projects shall be in accordance with the below details.

Sl. No.	Unit of Institute to which credited	Share
1	Institute Overhead Account	40%
2	R&D Overhead Account	30 %
3	IPR Processing Fund	5 %
4	Professional Development Account (PDA) of PI Faculty Member	10 %
5	Professional Development Account (PDA) of Co-PI Faculty Member, if any	5 %
6	Department Overhead Account	10%

6. LIABILITIES/PROVISIONS NO LONGER REQUIRED:

Liabilities/Provisions outstanding for one year or more which are no longer required as on the date of Balance Sheet are written back. Claims against such provisions, if any, arising thereafter, are charged off in the year of claim. Net amount is shown under the head "Prior Period Income".

Based on the actuarial valuation report as at 31/03/2026, the Leave Encashment liability required was Rs. 666.71 lakhs as against the opening provision of Rs. 706.72 lakhs. Accordingly, no further provisions have been made and the excess provision had been reversed during the year.

INDIAN INSTITUTE OF TECHNOLOGY GOA

7. CHANGE IN ACCOUNTING POLICIES:

Tuition Fees and Annual Insurance Fees received from students were disclosed separately under Academic Receipts (Schedule 9) in the previous year, while the corresponding Refund of Tuition Fees(ROF) and Student Annual Insurance Expenses were disclosed separately under Other Expenses (Schedule 21). During the current year, Refund of Tuition Fees has been adjusted against Tuition Fees Income and Annual Insurance Fees received have been netted off against Annual Insurance Expenses, and accordingly only the net amount has been disclosed as income in the Financial Statements. Previous years' figures have been reclassified/regrouped accordingly.

8. PRIOR PERIOD INCOME:

During the year, Prior Period Income amounting to Rs. 2.15 Crore has been recognized in the Financial Statements. The same includes:

- a. Rs. 0.47 Crore towards accrued interest income relating to R&D activities, which is recognized as current liabilities instead of income in the previous year. Therefore, the same has been booked as prior period income in current year.
- b. Rs. 1.66 Crore arising on account of rectification effect of depreciation pursuant to audit observations.
- c. Rs. 1.81 Lakhs pertaining to Seat Acceptance Fees relating to earlier years which were not recognised as income in the respective previous years.
- d. Rs. 6.45 Lakhs towards overhead income (IPR 5%) relating to R&D activities pertaining to previous years, which was accumulated under Current Liabilities and has been recognized as Prior Period Income during the current year.

9. CAPITAL FUND:

- a. During the year, the Institution has revised its accounting disclosure policy relating to Research & Development (R&D) activities. In earlier years, income arising from R&D activities, comprising overhead recoveries and bank interest, was accounted for and disclosed separately, and the resultant surplus was appropriated towards departmental overheads. Both the accumulated R&D surplus and departmental overhead balances were disclosed under Current Liabilities. Further, such R&D income had also been considered while claiming exemption under Section 10(23C) of the Income-tax Act, 1961 in the respective earlier years. Pursuant to audit observations, with effect from the current year, income relating to R&D activities has been merged with and disclosed as part of the consolidated Income & Expenditure Account of the Institute. Consequently, the accumulated surplus pertaining to R&D activities of earlier years amounting to Rs. 11,00,684/- along with departmental overheads relating to R&D amounting to Rs. 1,22,65,056, which were previously disclosed under Current Liabilities, have been transferred to the Capital Fund during the year.
- b. Term Deposit (R&D) Rs.2.79 Crore and Sweep Deposit (R&D) Rs.2.91 Crore disclosed under Schedule 7 (annexure 7.1) of financial statement, represent a combined balance comprising overhead income and project funds relating to various R&D projects.

10. INCOME TAX:

The Institute is exempted from Income Tax as per the Provisions of Section 10(23C) (iii) (ab) of the Income Tax Act 1961. Therefore, no provision for Income Tax is made.

INDIAN INSTITUTE OF TECHNOLOGY GOA

11. The Institute is currently operating from the transit campus located at Goa Engineering College, Farmagudi and has constructed hostel buildings, an academic building and workshop at the site. The signing of a Memorandum of Understanding (MoU) with the Directorate of Technical Education (DTE), Goa / Goa Engineering College (GEC) is currently in progress in this regard.
12. Previous years' Figures have been regrouped / re-arranged wherever required to make them comparable with the current financial years' figures.
13. Figures in the Final Accounts have been rounded off to the nearest rupee.
14. Schedule 1 to 24 are annexed to and form an integral part of the Balance Sheet as on 31st March 2026 and the Income & Expenditure account for the year ended on that date.



Assistant Registrar (F&A)


Registrar