



INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

AUDITED ANNUAL ACCOUNTS

FOR THE YEAR ENDED
31ST MARCH 2019

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INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

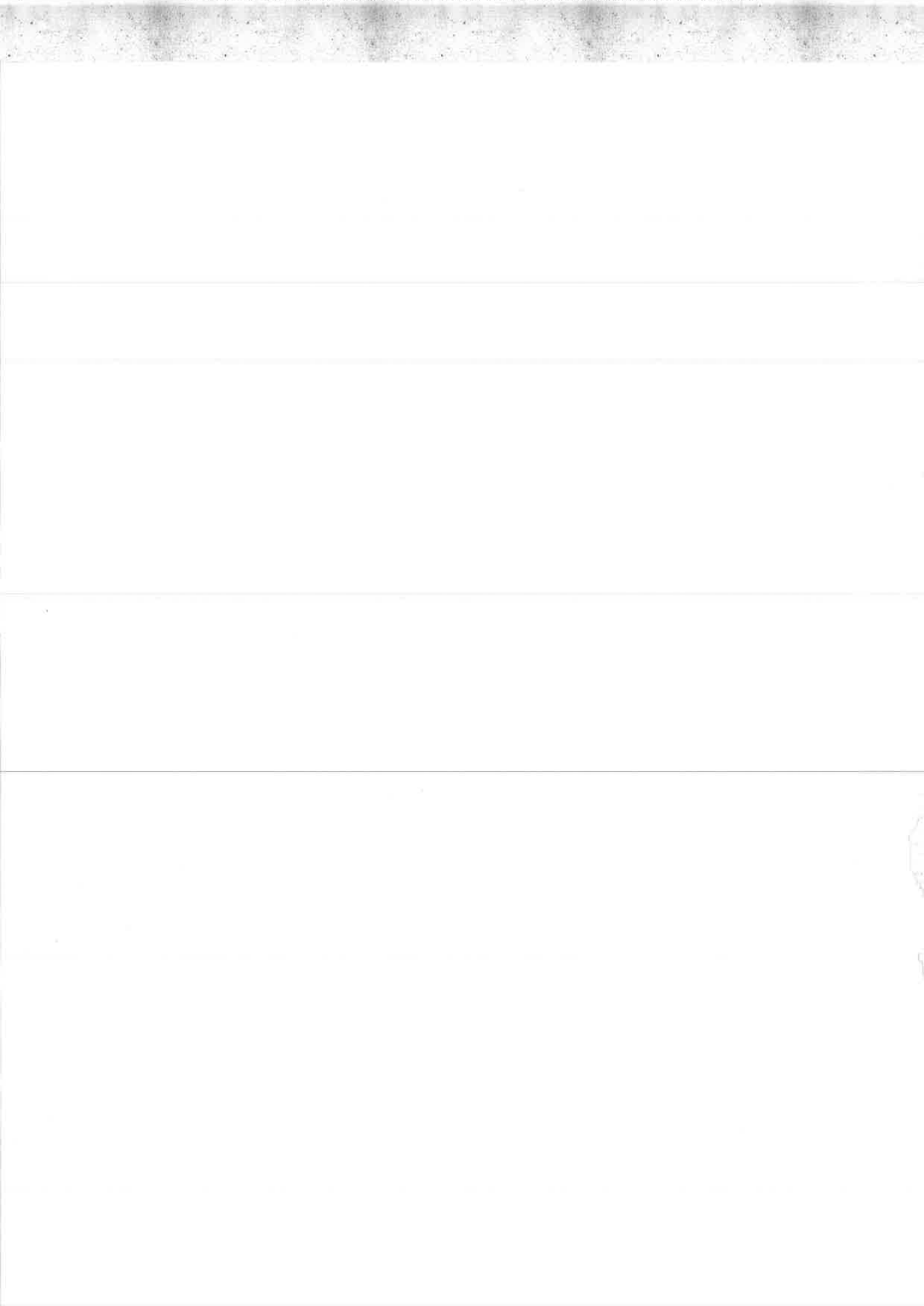
AUDITED ANNUAL ACCOUNTS

FOR THE YEAR ENDED
31ST MARCH 2019



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INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)			
	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
CORPUS / CAPITAL FUND	1	42,58,10,627	42,58,10,627
RESERVES AND SURPLUS	2	5,08,88,01,532	5,06,63,54,745
EARMARKED / ENDOWMENT FUNDS	3	2,26,82,52,819	2,16,08,36,007
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	97,45,47,735	90,44,77,407
TOTAL		8,75,74,12,713	8,55,74,78,786
ASSETS			
FIXED ASSETS	8	4,65,62,91,839	4,18,81,83,883
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	1,35,84,091	1,20,83,278
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS,LOANS, ADVANCES ETC	11	4,08,75,36,783	4,35,72,11,625
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		8,75,74,12,713	8,55,74,78,786
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


Head F&A


Finance Officer i/c


Registrar


Vice Chancellor

Place : Chennai
Date : 28, June 2019

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

		(Amount in Rupees)	
	Schedule	Current Year	Previous Year
A) INCOME			
INCOME FROM SALES / SERVICES	12	1,33,10,884	99,61,749
GRANTS / SUBSIDIES	13	42,57,994	2,20,83,803
FEES / SUBSCRIPTIONS	14	85,61,93,338	84,33,03,463
INCOME FROM INVESTMENTS	15	-	-
INCOME FROM ROYALTY, PUBLICATION ETC.	16	-	-
INTEREST EARNED	17	10,22,18,665	12,05,65,836
OTHER INCOME	18	2,58,32,859	2,72,99,602
INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	19	-	-
TOTAL (A)		1,00,18,13,740	1,02,32,14,453
B) EXPENDITURE			
ESTABLISHMENT EXPENSES	20	47,93,83,331	39,78,61,918
OTHER ADMINISTRATIVE EXPENSES ETC	21	61,77,51,292	54,77,34,301
EXPENDITURE ON GRANT,SUBSIDIES ETC.	22	-	-
INTEREST	23	-	-
DEPRECIATION		6,52,82,381	5,57,86,612
TOTAL (B)		1,16,24,17,004	1,00,13,82,831
C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C = (A - B)]		(16,06,03,263)	2,18,31,622
D) PRIOR PERIOD ADJUSTMENTS		(87,46,926)	1,51,49,995
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENTS		(16,93,50,189)	3,69,81,617
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE		(16,93,50,189)	3,69,81,617
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


Head F&A


Finance Officer i/c


Registrar


Vice Chancellor

Place : Chennai
Date : 28, June 2019

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI ANNEXURE TO BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

Schedule	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	TOTAL
CORPUS/CAPITAL FUND AND LIABILITIES														
1	3,14,11,500	13,94,48,262	14,70,53,486	-	10,73,97,379	-	42,58,10,627	3,14,11,500	13,94,48,262	14,70,53,486	-	10,73,97,379	-	42,58,10,627
2	2,21,59,98,142	33,43,50,141	45,43,56,784	94,90,80,179	82,95,41,933	30,54,74,353	5,08,88,01,532	2,21,29,14,850	32,05,69,195	51,76,43,615	87,72,14,430	78,51,90,532	35,28,22,123	5,06,63,54,745
3	1,94,95,59,011	88,82,329	8,51,83,751	18,64,75,033	3,42,13,645	39,39,050	2,26,82,52,819	1,84,38,00,663	85,42,148	9,47,78,445	17,21,64,795	3,25,47,004	89,02,952	2,16,08,36,007
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	8,12,92,106	13,97,35,350	16,05,34,360	25,65,38,278	19,21,75,086	14,42,72,555	97,45,47,735	20,66,10,447	12,64,84,158	12,27,51,860	22,53,69,486	13,99,35,708	8,33,25,748	90,44,77,407
TOTAL	4,27,82,60,759	62,24,16,082	84,71,28,381	1,39,20,93,490	1,16,38,28,043	45,36,85,958	8,75,74,12,713	4,29,47,37,460	59,50,43,763	88,22,27,406	1,27,47,48,711	1,06,56,70,623	44,50,50,823	8,55,74,78,786
ASSETS														
8	1,64,93,59,909	39,80,95,254	51,33,86,521	85,12,81,633	81,91,40,160	42,50,28,362	4,65,62,91,839	1,64,21,53,415	28,21,28,557	48,02,08,885	63,47,37,086	74,16,34,621	40,72,61,319	4,18,81,83,883
9	-	-	-	1,35,84,091	-	-	1,35,84,091	-	-	-	1,20,33,278	-	-	1,20,33,278
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2,62,89,00,850	22,43,20,828	33,37,41,860	52,72,27,766	34,46,87,883	2,86,57,596	4,08,75,36,783	2,65,25,84,045	31,29,15,206	40,20,18,521	62,78,58,347	32,40,36,002	3,77,89,504	4,35,72,11,625
MISCELLANEOUS EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(to the extent not written off or adjusted)														
TOTAL	4,27,82,60,759	62,24,16,082	84,71,28,381	1,39,20,93,490	1,16,38,28,043	45,36,85,958	8,75,74,12,713	4,29,47,37,460	59,50,43,763	88,22,27,406	1,27,47,48,711	1,06,56,70,623	44,50,50,823	8,55,74,78,786
SIGNIFICANT ACCOUNTING POLICIES														
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS														


Head F&A


Finance Officer i/c


Registrar


Vice Chancellor

Place : Chennai
Date : 28, June 2019

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI ANNEXURE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

Schedule	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
A) INCOME														
INCOME FROM SALES / SERVICES	-	1,08,89,326	-	16,85,000	7,36,558	-	1,33,10,884	-	77,33,068	-	20,11,835	2,16,846	-	99,61,749
GRANTS / SUBSIDIES	-	8,19,122	-	-	34,38,872	-	42,57,994	-	28,99,592	-	1,32,60,703	48,71,951	10,51,557	2,20,83,803
FEES / SUBSCRIPTIONS	23,65,51,531	10,08,94,726	20,61,73,360	22,64,73,612	4,31,68,443	4,29,41,666	85,61,93,338	23,73,00,010	9,76,76,492	20,74,39,661	22,12,44,296	4,02,11,754	3,94,31,250	84,33,03,463
INCOME FROM INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME FROM ROYALTY, PUBLICATION ETC.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNED	4,23,45,907	1,54,50,209	78,64,145	1,69,25,732	1,91,38,662	5,94,010	10,22,18,665	5,45,49,175	1,87,99,300	1,24,85,571	1,45,66,665	1,96,95,687	4,69,438	12,05,65,836
OTHER INCOME	36,03,465	25,39,857	1,31,15,195	33,50,464	12,05,248	20,18,630	2,58,32,859	42,35,199	21,82,767	1,46,90,133	34,79,268	11,11,847	16,01,368	2,72,99,602
INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (A)	28,25,00,903	13,05,93,240	22,71,52,700	24,85,34,908	6,76,77,763	4,55,54,306	1,00,16,13,740	29,60,84,384	12,92,91,239	23,46,15,365	25,45,61,767	6,61,08,085	4,25,53,613	1,02,32,14,453
B) EXPENDITURE														
ESTABLISHMENT EXPENSES	6,29,35,750	10,47,52,336	13,60,76,600	10,32,91,304	4,93,72,572	2,29,54,769	47,93,85,331	5,31,63,063	6,74,44,665	11,75,28,395	10,09,35,782	4,02,75,163	1,85,14,830	39,78,61,918
OTHER ADMINISTRATIVE EXPENSES ETC	14,02,82,717	9,04,97,576	17,38,47,766	12,96,65,285	5,24,45,768	3,10,12,180	61,77,51,292	13,00,15,359	6,93,15,717	13,39,10,208	12,75,86,782	5,48,44,726	3,20,61,509	54,77,34,301
EXPENDITURE ON GRANT/SUBSIDIES ETC.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	4,44,245	2,36,39,341	2,02,73,343	1,45,30,357	21,40,037	41,55,058	6,52,82,381	4,69,054	1,60,43,247	2,01,56,869	1,36,63,156	23,03,087	31,51,200	5,57,86,612
TOTAL (B)	20,36,62,712	21,88,89,253	33,01,97,709	24,75,86,946	10,39,58,377	5,81,22,007	1,16,24,17,004	18,36,47,476	15,28,03,649	27,15,95,472	24,21,85,720	9,74,22,976	5,37,27,559	1,00,13,82,831
C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C= (A - B)]	7,88,38,191	(8,82,96,013)	(10,30,45,009)	7,47,862	(3,62,80,594)	(1,25,67,701)	(16,06,03,263)	11,24,36,908	(2,35,12,410)	(3,69,80,107)	1,23,76,047	(3,13,14,891)	(1,11,73,926)	2,18,31,622
D) PRIOR PERIOD ADJUSTMENT	(89,02,921)	15,69,695	(26,56,891)	11,06,693	5,54,602	(4,17,994)	(87,46,926)	20,07,328	10,26,477	(2,22,521)	69,02,265	40,97,208	13,39,238	1,51,49,995
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENT	6,99,35,270	(6,67,26,316)	(10,57,01,899)	18,54,445	(3,57,25,992)	(1,29,85,695)	(16,93,50,189)	11,44,44,236	(2,24,85,933)	(3,72,02,628)	1,92,79,312	(2,72,17,683)	(98,34,688)	3,69,81,617
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE	6,99,35,270	(6,67,26,316)	(10,57,01,899)	18,54,445	(3,57,25,992)	(1,29,85,695)	(16,93,50,189)	11,44,44,236	(2,24,85,933)	(3,72,02,628)	1,92,79,312	(2,72,17,683)	(98,34,688)	3,69,81,617
SIGNIFICANT ACCOUNTING POLICIES														
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS														


Head F&A


Finance Officer i/c


Registrar


Vice Chancellor

**INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019**

(Amount in Rupees)

	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
SCHEDULE 1 - CORPUS / CAPITAL FUND														
Balance as at the beginning of the year	3,14,11,500	13,94,48,262	14,70,53,486	-	10,78,97,379	-	42,58,10,627	3,14,11,500	13,94,48,262	14,70,53,486	-	10,78,97,379	-	42,58,10,627
BALANCE AS THE YEAR -END	3,14,11,500	13,94,48,262	14,70,53,486	-	10,78,97,379	-	42,58,10,627	3,14,11,500	13,94,48,262	14,70,53,486	-	10,78,97,379	-	42,58,10,627

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
RESERVE AND SURPLUS														
1) Capital Reserve : As per last Account	1,34,02,47,315	16,22,21,062	52,54,50,661	76,7,08,669	72,41,01,637	37,51,13,420	3,88,88,42,784	1,32,42,27,203	17,76,03,665	52,87,11,404	74,48,40,276	64,74,50,884	33,89,28,068	3,76,16,61,520
Addition on account of Assets created out of Plan Funds during the Year	53,66,475	11,71,64,062	5,49,60,061	8,21,84,272	8,59,00,000	34,88,049	34,90,63,349	2,06,64,308	9,40,115	24,22,555	4,71,36,645	8,31,74,110	6,88,59,378	22,31,97,112
Add: Contribution from UDF / CDF	3,91,378	-	1,27,91,927	1,68,54,777	5,75,519	3,73,980	3,09,87,281	-	-	27,52,979	26,99,710	14,79,175	2,19,226	70,91,080
Add: Addition on account of excess depreciation charged in previous Year	-	52,201	-	-	-	25,26,988	25,79,199	-	-	-	-	-	2,98,923	2,98,923
Add: Addition on account of Assets created out of Plan Funds during the previous Year	-	-	-	-	-	44,24,000	44,24,000	-	-	-	-	-	-	-
Add: Net Value of Assets received from Headquarters	-	-	-	-	-	-	-	-	9,34,393	-	-	-	297	9,34,690
Less: Deduction on account of excess credited in earlier years	2,37,48,485	-	-	-	-	-	2,37,48,485	-	-	-	-	-	-	-
Less: Deduction on account of excess credited in Previous Year	-	-	6,37,099	-	-	1,09,71,667	1,16,08,766	-	-	1,41,336	-	-	84,071	2,25,407
Less: Deduction on account of Net value of Asset disposed	-	-	-	-	-	-	-	2,45,655	-	-	-	39,619	-	2,85,474
Less: Net Value of Asset Transferred to Campus	-	-	-	-	-	-	-	9,34,690	-	-	-	-	-	9,34,690
Less: Transfer to Revenue for R&M Works	-	-	-	-	-	-	-	-	-	-	-	8,17,000	-	8,17,000
Less: Deduction on account of Depreciation Charged during the year on Assets created out of Plan Funds	4,88,61,347	1,67,09,633	2,46,99,925	2,90,27,744	63,98,126	3,42,03,433	15,98,99,608	34,63,651	1,72,67,131	82,94,941	3,29,07,943	71,45,713	3,30,08,401	10,20,77,980
Sub-Total	1,27,33,95,337	26,27,28,322	56,78,65,725	83,17,19,994	80,41,79,030	34,07,51,347	4,06,06,39,754	1,34,02,47,315	16,22,21,062	52,54,50,661	76,17,08,689	72,41,01,637	37,51,13,420	3,88,88,42,784
2) Revaluation Reserve :														
As per last Account	-	-	9,88,57,614	-	-	-	15,63,71,699	-	9,88,57,614	5,51,15,042	23,99,043	-	-	15,63,71,699
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	9,88,57,614	-	-	-	15,63,71,699	-	9,88,57,614	5,51,15,042	23,99,043	-	-	15,63,71,699
3) Special Reserves :														
As per last Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Deductions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) General Reserve														
As per last Account	87,26,67,534	5,94,90,516	(6,29,22,692)	11,31,06,695	6,10,88,895	(2,22,91,293)	1,02,11,40,257	75,82,23,298	8,19,76,451	(2,57,19,464)	9,38,28,383	10,78,52,415	(1,36,62,655)	1,00,22,98,228
Addition during the year	6,99,35,270	(8,67,26,318)	(10,57,01,899)	16,54,445	(3,57,25,982)	(1,29,85,695)	(16,93,50,189)	11,44,44,236	(2,24,85,933)	(3,72,02,828)	1,92,78,312	(2,72,17,663)	(98,34,686)	3,69,81,617
Add: Transfer from Campus Development Fund	-	-	-	-	-	-	-	-	-	-	-	-	14,06,250	14,06,250
Less: Transferred to University Campus Development Fund	-	-	-	-	-	-	-	-	-	-	-	1,95,45,637	-	1,95,45,637
Sub-Total	94,26,02,804	(2,73,36,800)	(16,86,23,991)	11,49,61,141	2,53,62,903	(3,52,76,988)	85,17,90,068	87,26,67,534	5,94,90,518	(6,29,22,692)	11,31,06,695	6,10,88,895	(2,22,91,293)	1,02,11,40,258
TOTAL	2,21,59,98,142	33,43,90,141	45,43,56,784	94,30,80,179	82,95,41,933	30,54,74,353	5,08,98,01,527	2,21,29,14,860	32,05,69,195	51,76,43,615	87,72,14,430	78,51,90,532	35,28,22,122	5,06,63,54,747

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 3 - EARMARKED/DOWNGRANT FUNDS	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
A) Opening Balance of the Funds	1,84,38,00,663	85,42,148	9,47,78,447	17,21,64,795	3,46,47,004	89,02,952	2,16,08,36,005	1,73,92,16,485	82,29,051	8,90,59,279	15,34,29,887	1,33,82,542	97,65,301	2,01,60,82,545
B) i) Additions to the Funds	-	-	2,46,116	1,11,23,860	8,000	-	1,13,77,976	-	6,02,802	-	13,72,569	1,95,45,837	-	2,17,21,208
ii) Income from Investments	11,77,70,913	3,40,181	29,50,816	1,98,85,072	22,30,403	4,27,575	14,36,02,960	11,03,43,896	3,10,295	84,79,255	1,34,07,618	11,97,800	7,72,961	13,95,11,825
iii) Contribution through Income & Expenditure	-	-	-	16,95,198	-	-	16,95,198	-	-	-	-	-	-	-
TOTAL (A+B)	1,96,15,71,576	88,82,329	9,79,75,379	20,48,66,925	3,48,05,407	93,30,527	2,31,75,12,139	1,84,95,60,381	93,42,148	9,75,38,534	17,62,10,074	3,41,26,179	1,05,38,262	2,17,73,15,578
C) Utilisation/Expenditure towards objectives of Funds														
i) Capital Expenditure														
a) Fixed Assets	3,91,378	-	1,27,91,627	1,68,54,777	5,75,519	3,73,960	3,09,87,281	-	-	27,52,979	26,39,710	14,79,175	2,19,226	70,91,090
b) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (i)	3,91,378	-	1,27,91,627	1,68,54,777	5,75,519	3,73,960	3,09,87,281	-	-	27,52,979	26,39,710	14,79,175	2,19,226	70,91,090
ii) Revenue Expenditure														
a) Salaries, Wages and Allowance/ Gratuity etc	-	-	-	14,89,115	-	-	14,89,115	-	-	-	-3,72,569	-	-	13,72,569
b) Rent	-	-	-	-	-	14,99,401	14,99,401	-	-	-	-	-	-	-
c) Other Administrative Expenditure	4,97,327	-	-	48,000	-	-	5,45,327	1,72,713	8,00,000	7,110	-	-	-	9,79,823
d) Others	1,11,23,860	-	-	-	96,243	35,18,096	1,47,38,199	55,87,005	-	-	33,000	-	14,16,064	70,36,089
Total (ii)	1,16,21,187	-	-	15,37,115	96,243	50,17,497	1,82,72,042	57,59,718	8,00,000	7,110	14,05,569	-	14,16,064	93,88,481
TOTAL (C)	1,20,12,565	-	1,27,91,627	1,83,91,892	6,71,762	53,91,477	4,92,59,323	57,59,718	8,00,000	27,60,089	40,45,279	14,79,175	16,35,310	1,64,79,571
NET BALANCE AS AT THE YEAR-END (A+B-C)	1,94,95,59,011	88,82,329	8,51,83,751	18,64,75,033	3,42,13,645	39,39,050	2,26,82,52,814	1,84,38,00,563	85,42,148	9,47,78,447	17,21,64,795	3,26,47,004	89,02,952	2,16,08,36,005

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 4 -	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
SECURED LOANS AND BORROWINGS														
TOTAL														
Note: Amounts due within one year														

SCHEDULE 5	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
UNSECURED LOANS AND BORROWINGS														
TOTAL														
Note: Amounts due within one year														

SCHEDULE 6	CURRENT YEAR						PREVIOUS YEAR							
	HQ	CHENNAI	MUMBAI	KOLKATA	VIZAG	Kochi	TOTAL	HQ	CHENNAI	MUMBAI	KOLKATA	VIZAG	Kochi	TOTAL
DEFERRED CREDIT LIABILITIES														
TOTAL														
Note: Amounts due within one year														

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 7	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
CURRENT LIABILITIES AND PROVISIONS														
A. CURRENT LIABILITIES:														
1) Acceptances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Sundry Creditors														
a) For Goods	1,11,55,516	-	2,91,28,612	79,47,933	4,47,017	4,19,853	4,90,87,940	-	-	9,76,018	81,59,344	2,67,700	2,35,536	96,38,598
b) For Services	5,09,25,560	1,23,11,047	1,10,51,437	2,59,57,987	89,24,183	28,84,716	11,14,54,939	4,55,19,956	80,89,288	1,16,03,566	2,18,90,406	67,47,559	31,33,463	9,69,84,238
Sub-Total	6,20,79,084	1,23,11,047	4,01,81,049	3,39,05,920	57,71,200	33,04,579	18,05,52,879	4,55,19,956	80,89,288	1,25,79,584	3,00,49,750	70,15,259	33,68,998	10,86,22,836
3) Advances Received	-	1,89,540	-	18,081	-	-	2,05,621	-	1,89,540	-	-	-	-	2,05,621
4) Interest accrued but not due on:														
a) Secured Loans / Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Unsecured Loans/Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Statutory Liabilities														
a) Overdue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Others	15,25,613	11,43,497	18,68,324	3,78,329	5,00,792	5,83,814	60,00,369	38,39,030	5,21,630	12,26,223	4,75,626	1,78,585	€79,695	69,21,269
Sub-Total	15,25,613	11,43,497	18,68,324	3,78,329	5,00,792	5,83,814	60,00,369	38,39,030	5,21,630	12,26,223	4,75,626	1,78,585	€79,695	69,21,269
6) Other Current Liabilities														
a) Deposits Refundable	42,73,783	1,72,30,309	3,10,86,311	2,90,18,754	71,70,245	64,47,360	9,52,26,762	30,81,150	1,36,36,180	2,55,84,152	2,39,86,654	62,66,167	55,12,828	7,88,87,131
b) Scholarship / Prize Liability Payable	56,980	5,05,994	21,12,377	7,73,237	1,35,000	4,15,501	39,99,089	56,980	5,05,994	8,46,814	2,50,307	29,176	-	16,91,271
c) Payable to CPWD / Others	-	-	-	3,45,54,459	14,16,959	-	3,59,71,418	-	-	-	2,13,73,560	14,39,817	-	2,28,13,377
d) Fees / Hostel Fee Received in Advance	-	3,02,60,000	5,59,66,061	6,95,62,483	95,73,324	1,45,91,667	17,99,75,555	-	2,88,20,000	5,37,57,442	6,80,62,810	75,40,000	1,15,20,833	16,87,01,085
e) Unspent Balance of Plan Grant-in-Aid	-	-	-	-	-	-	-	5,83,68,249	-	-	-	-	-	5,83,68,249
f) Unutilised Grants of Non-Plan Grant-in-Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g) Unspent Balance of Sponsored Research Projects/Studies/Schemes	-	-	99,06,762	-	14,94,050	-	1,14,00,812	-	-	99,06,762	-	17,32,529	-	1,16,39,291
h) Plan Fund SEC for R&M Works	-	50,79,768	16,00,558	31,84,149	-	-	98,64,476	-	58,98,891	16,00,558	41,52,469	-	-	1,16,51,918
i) Others	52,16,695	1,37,23,490	1,45,72,711	53,04,354	12,95,669	26,84,875	4,27,99,934	94,34,229	1,80,37,481	1,45,71,487	-	14,45,081	15,93,456	3,89,41,746
j) Inter Office Account	-	-	-	-	11,73,59,940	11,30,86,622	23,04,48,562	8,79,73,639	47,43,673	-	-	7,69,53,772	5,85,46,830	22,79,17,855
Sub-Total	95,49,090	6,67,96,562	11,52,48,300	14,24,17,436	13,84,45,197	13,77,26,015	90,96,88,406	15,29,14,247	7,17,02,189	10,72,69,225	11,78,25,600	9,53,06,542	7,65,73,949	62,15,91,923
TOTAL (A)	7,31,54,305	8,04,43,648	15,72,96,173	17,87,17,766	14,77,17,179	14,11,16,408	77,84,45,477	20,22,73,233	8,05,02,817	12,10,75,032	14,83,67,557	10,25,00,368	8,06,22,643	73,53,41,649

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 7	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
CURRENT LIABILITIES AND PROVISIONS														
B. PROVISIONS														
1) For Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Gratuity	34,67,730	4,11,05,508	14,31,166	36,95,155	2,66,68,505	13,95,887	7,77,85,951	15,55,091	3,16,91,259	7,35,888	35,30,675	2,32,42,579	12,86,362	6,20,39,854
3) Superannuation/Pension/NPS/EPF	-	-	-	30,62,332	-	-	30,62,332	-	-	-	30,62,332	-	-	30,62,332
4) Accumulated Leave Encashment	43,73,457	1,80,76,185	19,07,020	90,63,253	1,77,69,401	17,60,260	5,28,49,576	19,72,123	1,41,80,091	9,40,939	88,31,767	1,41,92,763	14,16,743	4,15,34,426
5) Trade Warranties / Claims	-	-	-	-	-	-	-	-	-	-	77,99,030	-	-	77,99,030
6) Payment of Arrears Salary	-	-	-	3,25,385	-	-	3,25,385	-	-	-	3,25,385	-	-	3,25,385
7) Pension and Leave Salary of Employees / Deemed Deputed Employees	2,96,614	-	-	5,34,52,739	-	-	5,37,49,353	8,11,999	-	-	5,34,52,739	-	-	5,42,64,738
8) FSS payable	-	1,10,011	-	-	-	-	1,10,011	-	1,09,991	-	-	-	-	1,09,991
9) Provision against Electricity Charges from KOPT	-	-	-	14,99,771	-	-	14,99,771	-	-	-	-	-	-	-
10) Provision against PS Bhopal	-	-	-	39,17,385	-	-	39,17,385	-	-	-	-	-	-	-
11) Provision against Lease Rent	-	-	-	48,04,492	-	-	48,04,492	-	-	-	-	-	-	-
TOTAL (B)	81,37,801	5,92,81,704	32,38,186	7,98,20,512	4,44,57,906	31,56,147	19,81,02,256	43,37,213	4,59,81,341	16,76,827	7,70,31,928	3,74,35,342	27,03,105	16,91,35,756
TOTAL (A + B)	8,12,92,106	13,97,35,350	16,05,34,360	25,65,38,278	19,21,75,086	14,42,72,555	97,45,47,733	20,66,10,447	12,54,84,158	12,27,51,860	22,53,89,486	13,99,35,708	8,33,25,748	90,44,77,405

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

ANNEXURE TO SCHEDULE : 7	CURRENT YEAR							PREVIOUS YEAR							(Amount in Rupees)
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	
UNUTILISED PLAN GRANT OF GOVT. OF INDIA															
Balance Brought Forward from Previous Year	5,83,66,249	-	-	-	-	-	5,83,66,249	-	-	-	-	-	-	-	
Add: Receipts from Ministry of Shipping During the Year	30,00,00,000	-	-	-	-	-	30,00,00,000	30,00,00,000	-	-	-	-	-	30,00,00,000	
Add: Transferred from HQ / Campus	-	11,88,85,474	5,49,60,461	8,57,77,182	8,96,90,522	34,88,049	35,30,01,688	-	9,40,115	24,22,555	6,24,71,728	8,44,17,110	7,07,15,935	22,09,67,443	
	35,83,66,249	11,88,85,474	5,49,60,461	8,57,77,182	8,96,90,522	34,88,049	71,13,69,937	30,00,00,000	9,40,115	24,22,555	6,24,71,728	8,44,17,110	7,07,15,935	52,09,67,443	
Less: Transferred to Campuses	35,30,01,688	-	-	-	-	-	35,30,01,688	22,09,67,443	-	-	-	-	-	22,09,67,443	
Less: Plan SFC for R&M Works	-	-	-	-	-	-	-	-	-	-	1,53,35,082	-	18,56,557	1,71,91,639	
Less: Plan SFC for E-Journals / Subscriptions	-	17,21,382	-	-	39,90,522	-	57,11,904	-	-	-	-	12,43,000	-	12,43,000	
Less: Reimbursement of Expenditure for SFC Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Utilised for Creation of Assets	53,66,561	11,71,64,092	5,49,60,461	3,57,77,182	8,59,00,000	34,88,049	35,26,56,345	2,06,64,308	9,40,115	24,22,555	4,71,36,646	6,31,74,110	6,88,59,373	22,31,97,112	
	-	-	-	-	-	-	-	5,83,66,249	-	-	-	-	-	5,83,66,249	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation during the year	Total up to the Year end	As at this Current year-end	As at the Previous year-end
				Up to 30.09.2018	After 30.09.2018				On Operating Balance up to 30.09.2018	On Additions after 30.09.2018				
A)	FIXED ASSETS													
1	LAND													
	HEAD QUARTERS													
a)	Freehold	-	36,37,83,540	-	-	36,37,83,540	-	-	-	-	-	36,37,83,540	-	36,37,83,540
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		36,37,83,540			36,37,83,540						36,37,83,540		36,37,83,540
	CHENNAI CAMPUS													
a)	Freehold	-	13,04,516	-	-	13,04,516	-	-	-	-	-	13,04,516	-	13,04,516
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		13,04,516			13,04,516						13,04,516		13,04,516
	MUMBAI CAMPUS													
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total													
	KOLKATA CAMPUS													
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total													
	VIZAG CAMPUS													
a)	Freehold	-	6,65,83,047	-	-	6,65,83,047	-	-	-	-	-	6,65,83,047	-	6,65,83,047
b)	Leasehold	-	33,200	-	-	33,200	22,140	-	-	-	22,140	11,060	-	11,060
	Total		6,66,16,247			6,66,16,247	22,140				22,140	6,65,94,107		6,65,94,107

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	Rate (%)	GROSS BLOCK					DEPRECIATION				NET BLOCK			
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
KOCHI CAMPUS														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total														
1 LAND - TOTAL														
a) Freehold	-	43,16,71,103	-	-	-	43,16,71,103	-	-	-	-	-	43,16,71,103	-	43,16,71,103
b) Leasehold	-	33,200	-	-	-	33,200	22,140	-	-	-	22,140	11,060	-	11,060
Total		43,17,04,303				43,17,04,303	22,140				22,140	43,16,82,163		43,16,82,163
2 BUILDINGS :														
HEAD QUARTERS														
a) On Freehold Land														
i) Non-Residential Building	10	-	47,56,14,661	-	-	47,56,14,661	-	-	-	4,51,87,165	-	4,51,87,165	-	4,51,87,165
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land:														
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises														
d) Superstructures on Land not belong to entity	-	28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	28,03,653	-	28,03,653
e) Temporary Approach Road	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		28,03,653	47,56,14,661			47,84,19,314	28,03,653			4,51,87,165		7,17,33,824		40,66,84,490

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	Rate (%)	Cost/valuation As at beginning of the year	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			Additions	Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2018	On Additions after 30.09.2018	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
CHENNAI CAMPUS													
a) On Feeehold Land													
i) Non-Residential Building	10	33,67,02,031		3,60,005	36,16,58,875	14,31,25,664	1,93,57,636	12,75,843	2,06,33,479	52,201	16,37,06,942	19,81,51,933	19,35,76,367
ii) Residential Building	5												
b) On Leasehold Land													
i) Non-Residential Building	10												
ii) Residential Building	5												
c) Ownership Flats/Premises	5												
d) Superstructures on Land not belong to entity													
Total		33,67,02,031		3,60,005	36,16,58,875	14,31,25,664	1,93,57,636	12,75,843	2,06,33,479	52,201	16,37,06,942	19,81,51,933	19,35,76,367
MUMBAI CAMPUS													
a) On Feeehold Land													
i) Non-Residential Building	10	5,26,28,291	4,05,89,988		9,32,18,279	1,12,97,376	1,09,37,284		1,09,37,284		2,22,34,680	7,09,83,619	4,13,30,915
ii) Residential Building	5												
b) On Leasehold Land:													
i) Non-Residential Building	10	31,43,25,957	1,29,72,704		32,72,98,661	17,80,19,704	1,49,27,896		1,49,27,896		19,29,47,600	13,43,51,061	13,63,06,253
ii) Residential Building	5												
c) Ownership Flats/Premises	5												
d) Superstructures on Land not belong to entity													
Total		36,69,54,248	5,35,62,692		42,05,16,940	18,93,17,060	2,58,65,180		2,58,65,180		21,51,82,260	20,53,34,680	17,76,37,168

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	Rate (%)	Cost/valuation As at beginning of the year	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			Deductions during the year	Additions		As at the beginning of the year	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end		
				Up to 30.09.2018	After 30.09.2018							On Opening Balance up to 30.09.2018	On Additions after 30.09.2018
KOLKATA CAMPUS													
a) On Freehold Land													
b) Non-Residential Building	10												
c) Residential Building	5												
d) On Leasehold Land													
e) Office Premises and non-residential building	10	44,28,40,474			44,28,40,474			18,63,80,065	2,56,46,041		21,20,26,106	23,08,14,366	25,64,60,409
f) Residential Building	5	3,96,13,500			3,96,13,500			1,32,24,966	13,19,427		1,45,44,393	2,50,68,107	2,63,88,534
g) Ownership Flats/ Premises	5	1,53,38,078			1,53,38,078			98,02,467	2,76,781		1,00,79,248	52,58,830	55,35,611
d) Superstructures on Land not belong to entity													
Total		49,77,92,052			49,77,92,052			20,94,07,498	2,74,42,249		23,66,49,747	26,11,42,305	28,83,84,564
VIZAG CAMPUS													
a) On Freehold Land													
b) Non-residential building	10												
c) Residential Building	5												
d) On Leasehold Land													
e) Non-residential building	10	3,61,11,540			3,61,11,540			2,37,96,255	12,31,529		2,50,27,784	1,10,83,757	1,23,15,285
f) Residential Building	5	1,74,04,062			1,74,04,062			85,46,436	4,42,881		89,89,317	84,14,745	88,57,626
g) Ownership Flats/ Premises	5												
d) Superstructures on Land not belong to entity													
e) Approach Roads		1,93,551			1,93,551			1,93,551			1,93,551		
Total		5,37,09,153			5,37,09,153			3,25,36,242	16,74,410		3,42,10,652	1,94,98,501	2,11,72,911

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
KOCHI CAMPUS														
a) On Freehold Land														
i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land														
i) Non-residential building	10	31,98,90,725	1,93,35,796	12,65,74,008	2,36,49,230	44,21,51,299	6,54,47,541	2,52,62,716	63,28,700	3,15,91,416	1,07,46,078	9,45,41,548	34,76,09,751	25,44,43,184
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		31,98,90,725	1,93,35,796	12,65,74,008	2,36,49,230	44,21,51,299	6,54,47,541	2,52,62,716	63,28,700	3,15,91,416	1,07,46,078	9,45,41,548	34,76,09,751	25,44,43,184
2 BUILDINGS - TOTAL														
a) On Freehold Land														
i) Non-residential building	10	38,93,30,322	51,62,04,649	2,55,16,848	3,60,005	93,08,91,815	15,44,23,040	7,54,82,085	12,75,843	7,67,57,928	52,201	25,48,71,773	67,58,20,042	23,49,07,282
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land														
i) Office Premises and non-residential building	10	1,11,31,68,696	3,23,05,500	12,65,74,008	2,36,49,230	1,24,84,01,974	45,36,43,565	6,70,68,181	63,28,700	7,33,96,852	1,07,46,078	52,45,43,037	72,38,58,937	65,95,25,131
ii) Residential Building	5	5,70,17,562	-	-	-	5,70,17,562	2,17,71,402	17,62,308	-	17,62,308	-	2,35,33,710	3,34,63,652	3,52,46,160
c) Ownership Flats/ Premises	5	1,53,38,078	-	-	-	1,53,38,078	98,02,467	2,76,781	-	2,76,781	-	1,00,79,248	52,58,830	55,35,611
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-
Approach Roads		29,97,204	-	-	-	29,97,204	29,97,204	-	-	-	-	29,97,204	-	-
Total		1,57,78,51,862	54,85,13,149	15,20,90,857	2,40,09,235	2,25,44,46,633	64,28,37,678	14,45,89,356	76,04,543	15,21,93,899	1,07,98,279	81,60,24,972	1,43,84,21,661	93,52,14,184

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 6 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
3	PLANT, MACHINERY & EQUIPMENT														
	HEAD QUARTERS	15	1,12,500	-	-	1,12,500	69,112	6,508	-	6,508	-	75,620	36,880	43,388	
	CHENNAI	15	3,89,31,971	3,45,592	1,12,25,130	5,05,02,693	2,86,85,120	18,88,867	8,43,522	27,32,389	-	2,94,17,509	2,10,85,184	1,22,46,851	
	MUMBAI	15	2,82,80,210	62,10,415	12,90,166	3,34,48,745	1,39,00,805	30,45,968	96,762	31,42,730	3,41,283	1,70,43,535	1,64,05,210	1,43,79,405	
	KOLKATA	15	3,49,11,713	71,35,852	1,86,05,018	5,82,20,417	1,25,88,148	43,54,088	12,45,376	55,99,464	32,412	1,81,87,612	4,00,32,805	2,23,23,585	
	VIZAG	15	72,96,897	-	-	72,96,897	43,37,968	4,43,839	-	4,43,839	-	47,81,807	25,15,090	29,58,929	
	KOCHI	15	1,70,33,335	28,60,117	9,81,645	2,03,44,301	37,35,194	23,44,119	73,824	24,17,743	39,810	61,52,936	1,41,91,365	1,32,98,141	
	Total		12,65,66,625	1,85,51,976	3,01,01,959	15,99,25,553	6,13,16,347	1,20,83,389	22,59,283	1,43,42,672	4,13,485	7,58,59,019	9,42,66,534	6,52,50,279	
4	VEHICLES														
	HEAD QUARTERS	15	36,34,947	-	-	36,34,947	17,20,067	2,87,233	-	2,87,233	-	20,07,300	16,27,648	19,14,880	
	CHENNAI	15	30,92,783	-	-	30,92,783	25,19,299	86,023	-	86,023	-	26,05,322	4,87,461	5,73,484	
	MUMBAI	15	35,64,863	14,96,371	25,30,313	70,81,247	24,69,343	3,88,739	1,89,773	5,78,512	3,85,367	26,52,488	44,28,759	10,95,220	
	KOLKATA	15	19,09,549	-	27,52,119	36,57,664	15,90,300	28,790	2,06,409	2,33,199	8,63,337	9,60,162	26,97,522	3,19,249	
	VIZAG	15	16,03,871	-	-	16,00,464	11,33,281	70,589	-	70,589	3,407	12,00,463	4,00,002	4,70,590	
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	
	Total		1,38,05,713	14,96,371	52,82,432	1,90,67,125	94,32,290	8,59,372	3,56,182	12,55,555	12,62,111	94,45,734	96,41,391	43,73,423	
5	FURNITURE, FIXTURES														
	HEAD QUARTERS	10	3,63,27,660	1,44,790	51,894	3,65,24,364	1,36,14,629	22,85,784	2,595	22,88,379	-	1,99,03,008	2,06,21,356	2,27,19,051	
	CHENNAI	10	3,11,15,503	29,43,539	14,57,033	3,55,16,075	1,89,86,697	21,38,261	11,90,503	33,28,763	-	2,02,95,460	1,52,20,615	1,41,48,806	
	MUMBAI	10	2,96,28,980	29,000	11,72,282	3,08,30,262	1,34,23,640	16,23,434	58,614	16,82,048	-	1,51,05,688	1,57,24,574	1,62,05,340	
	KOLKATA	10	3,43,05,270	26,21,406	7,79,256	3,70,17,694	1,35,98,500	23,27,351	38,913	23,66,264	4,85,235	1,54,79,529	2,15,38,075	2,07,06,770	
	VIZAG	10	2,38,40,159	5,629	14,76,688	2,53,22,676	1,39,11,764	9,93,402	73,844	10,67,247	-	1,49,79,011	1,03,43,685	99,28,395	
	KOCHI	10	1,54,04,835	-	48,79,070	2,02,83,605	36,24,698	11,77,984	2,43,954	14,21,937	-	50,46,635	1,52,36,970	1,17,79,837	
	Total		17,06,22,127	57,44,364	98,15,423	19,54,94,586	7,51,39,928	1,05,46,216	16,06,422	1,21,54,638	4,85,235	8,66,09,331	9,86,85,255	9,54,82,189	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	Rate (%)	GROSS BLOCK						DEPRECIATION						NET BLOCK	
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end	
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018						
6 OFFICE EQUIPMENT															
HEAD QUARTERS	15	39,63,775	5,11,244	44,175	-	45,19,194	19,32,307	3,81,407	3,313	3,84,720	-	23,17,027	22,02,167	20,31,468	
CHENNAI	15	21,10,735	20,79,280	3,28,276	-	45,18,291	15,11,682	4,01,750	24,621	4,26,371	-	19,38,053	25,80,238	5,99,053	
MUMBAI	15	1,37,82,442	22,98,822	6,03,718	8,92,947	1,57,92,035	64,08,371	14,20,244	45,279	14,65,523	1,03,252	78,73,894	79,18,141	73,74,071	
KOLKATA	15	53,15,564	9,78,853	9,08,152	5,61,462	66,41,107	32,43,884	3,73,361	68,111	4,41,472	42,110	36,85,356	29,55,751	20,71,660	
VIZAG	15	48,99,474	69,600	1,69,794	8,990	51,29,878	33,67,907	2,40,175	12,735	2,52,910	8,990	36,11,827	15,18,051	15,31,567	
KOCHI	15	19,36,911	2,07,970	7,51,246	1,89,470	27,06,657	6,11,980	2,01,515	56,343	2,57,858	14,210	8,69,639	18,36,818	13,24,931	
Total		3,20,08,901	61,45,769	28,05,361	16,52,869	4,93,07,162	1,70,76,131	30,18,452	2,10,402	32,28,854	1,68,562	2,02,95,995	1,90,11,167	1,49,32,770	
7 COMPUTER/ PERIPHERALS															
HEAD QUARTERS	40	2,19,35,660	12,97,957	7,80,618	88,562	2,39,25,673	2,07,24,172	9,68,353	1,56,124	11,24,477	17,712	2,18,48,649	20,77,024	12,11,488	
CHENNAI	40	4,13,03,620	1,04,37,811	18,64,335	-	5,36,05,766	3,72,80,100	57,84,532	3,75,571	61,60,103	-	4,34,40,203	1,01,65,563	40,23,520	
MUMBAI	40	1,82,08,254	94,58,973	1,05,84,135	1,10,999	3,81,40,363	1,46,67,580	91,06,344	21,86,224	1,12,94,568	62,279	2,59,62,148	1,21,78,215	35,40,674	
KOLKATA	40	4,03,16,976	4,30,777	7,61,181	28,76,290	8,86,32,644	2,51,97,626	62,20,051	1,52,236	63,72,287	28,76,290	2,86,93,623	99,39,021	1,51,19,350	
VIZAG	40	7,85,04,657	3,75,000	-	-	7,88,79,657	6,79,88,061	43,56,638	-	43,56,638	-	7,23,44,699	65,34,958	1,05,16,596	
KOCHI	40	58,94,892	9,76,000	-	9,76,000	58,94,892	48,55,395	4,15,799	-	4,15,799	1,95,200	52,71,194	6,23,698	10,39,497	
Total		20,61,64,059	2,29,76,518	1,39,90,269	40,51,851	25,90,78,995	17,07,12,934	2,68,51,718	28,72,155	2,97,23,873	31,51,481	19,75,60,517	4,15,18,478	3,54,51,125	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
		Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year-end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
8 ELECTRIC INSTALLATIONS														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	2,49,67,572	9,01,996	4,88,251	2,63,57,819	66,53,249	19,67,078	27,244	19,94,321	86,47,570	1,77,10,249	1,83,14,323		
MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA	10	7,86,087	-	96,544	8,82,631	5,09,635	27,645	4,827	32,472	5,42,107	3,40,524	2,76,452		
VIZAG	10	56,56,104	-	-	56,56,104	53,85,483	47,062	-	47,062	54,32,545	4,23,559	4,70,621		
KOCHI	10	70,58,113	-	1,20,29,460	86,83,220	25,41,663	4,14,166	6,01,473	10,15,639	35,27,734	1,51,55,496	45,16,430		
Total		3,86,67,876	9,01,996	1,26,14,255	5,17,79,774	1,50,90,050	24,55,951	6,33,544	30,89,495	1,81,49,957	3,36,29,817	2,35,77,826		
9 LIBRARY BOOKS														
HEAD QUARTERS	40	3,14,804	-	-	3,14,804	2,47,027	27,111	-	27,111	2,74,138	40,666	67,777		
CHENNAI	40	1,90,92,971	28,85,880	5,25,548	2,25,04,399	1,35,19,392	44,66,301	3,04,794	47,61,095	1,82,80,487	42,23,912	55,73,579		
MUMBAI	40	42,37,200	9,87,038	5,86,739	48,23,939	25,03,807	7,06,392	2,34,618	9,41,010	34,44,817	13,79,122	17,33,393		
KOLKATA	40	84,37,010	13,43,788	1,43,298	99,24,106	66,12,029	12,67,512	28,660	12,96,171	79,08,200	20,15,906	18,24,981		
VIZAG	40	46,10,490	38,184	-	46,48,674	40,90,102	2,23,429	-	2,23,429	43,13,531	3,35,143	5,20,388		
KOCHI	40	44,87,779	2,13,435	2,03,172	49,04,386	20,42,239	10,65,283	40,634	11,05,917	31,48,216	17,56,170	24,45,480		
Total		4,11,80,254	54,68,335	14,58,757	4,71,20,308	2,90,14,656	77,46,027	6,08,706	83,54,733	3,73,69,389	97,50,919	1,21,65,598		
10 TUBEWELLS & WATER SUPPLY														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	23,09,221	-	99,666	24,07,887	14,57,006	85,121	4,983	90,105	15,47,113	8,60,774	8,51,213		
MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA	10	1	-	-	1	-	-	-	-	-	-	-	-	-
VIZAG	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOCHI	10	3,60,000	3,96,601	-	7,56,601	1,58,052	59,855	-	59,855	2,17,907	5,38,694	2,01,948		
Total		26,69,222	3,96,601	99,666	31,64,489	16,15,060	1,44,976	4,983	1,49,960	17,65,020	13,99,470	10,63,162		

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated	Rate (%)	GROSS BLOCK						DEPRECIATION					NET BLOCK	
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2018	On Additions after 30.09.2018	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018										
11 OTHER FIXED ASSETS														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	75,46,597	-	1,23,900	76,70,497	62,51,295	1,29,530	6,195	1,35,725	-	63,87,020	12,83,477	12,95,302	
MUMBAI	10	-	36,960	-	36,960	-	3,696	-	3,696	-	3,696	33,264	-	
KOLKATA	10	2,19,656	-	-	2,19,656	2,19,656	-	-	-	-	2,19,656	-	-	
VIZAG	10	49,79,968	-	-	49,79,968	9,59,553	4,02,042	-	4,02,042	-	13,61,595	36,18,374	40,20,415	
KOCHI	10	11,31,371	60,295	22,250	12,13,916	4,79,531	71,214	1,113	72,326	-	5,51,657	6,62,059	6,51,840	
Total		1,38,77,552	97,255	1,46,150	1,41,20,997	79,10,035	6,06,461	7,308	6,13,769	-	85,23,824	55,97,173	59,67,557	
CURRENT YEAR														
HEAD QUARTERS		43,28,76,559	47,75,68,662	8,76,667	91,12,33,336	4,11,10,967	4,91,43,560	1,62,031	4,93,05,592	17,712	11,41,59,565	79,70,73,771	39,17,65,592	
CHENNAI		50,84,76,520	1,95,94,098	4,16,28,988	55,93,39,601	25,59,69,506	3,62,95,099	40,53,275	4,03,48,373	52,201	29,62,65,678	27,30,73,923	25,25,07,014	
MUMBAI		46,46,55,897	7,40,80,271	1,67,67,353	55,06,70,491	24,26,90,626	4,21,59,997	28,19,271	4,49,73,268	10,32,466	28,72,68,526	26,34,01,965	22,19,65,271	
KOLKATA		62,39,93,878	1,25,10,686	2,20,44,568	65,29,87,902	27,29,67,276	4,18,39,046	17,44,532	4,35,83,578	42,99,384	31,23,25,992	34,06,61,910	35,10,26,602	
VIZAG		25,19,17,020	4,88,413	16,46,662	25,40,39,718	13,37,32,501	84,51,586	86,579	85,38,165	12,397	14,22,58,269	11,17,81,450	11,81,84,519	
KOCHI		37,31,97,661	2,40,50,214	14,54,40,851	51,69,38,877	8,34,96,373	3,10,12,660	73,45,841	3,83,58,491	1,10,24,886	11,93,27,666	39,76,11,011	28,97,01,288	
TOTAL OF CURRENT YEAR (A)		2,85,51,17,535	60,82,92,334	22,84,05,129	3,45,52,09,825	1,02,99,67,249	20,89,01,938	1,62,05,529	22,51,07,467	1,64,39,046	1,27,16,05,897	2,18,36,04,029	1,62,51,50,286	
B) CAPITAL WORK IN PROGRESS														
HEAD QUARTERS												85,22,86,139	1,25,03,87,824	
CHENNAI												12,50,21,329	2,96,21,541	
MUMBAI												24,99,84,566	25,82,43,613	
KOLKATA												51,06,19,724	28,37,70,480	
VIZAG												70,73,58,713	62,34,50,105	
KOCHI												2,74,17,355	11,75,60,032	
TOTAL OF CURRENT YEAR (B)												2,47,26,87,816	2,56,30,33,595	
C) GRAND TOTAL (A+B)														
HEAD QUARTERS												1,64,93,59,909	1,64,21,63,415	
CHENNAI												39,80,95,254	28,21,28,557	
MUMBAI												51,33,86,521	48,02,08,865	
KOLKATA												85,12,81,633	63,47,97,086	
VIZAG												81,91,40,160	74,16,34,621	
KOCHI												42,50,28,362	40,72,61,319	
GRAND TOTAL												4,65,62,91,838	4,18,81,83,883	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8(A) FIXED ASSETS - Plan funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018			
A) FIXED ASSETS												
1 LAND												
HEAD QUARTERS												
a) Freehold	-	36,37,83,540	-	-	36,37,83,540	-	-	-	-	-	36,37,83,540	36,37,83,540
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total		36,37,83,540			36,37,83,540						36,37,83,540	36,37,83,540
CHENNAI CAMPUS												
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total												
MUMBAI CAMPUS												
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total												
KOLKATA CAMPUS												
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total												

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 6(A) FIXED ASSETS - Plan funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total up to the year-end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018			
VIZAG CAMPUS												
a) Freehold	-	6,65,83,047	-	-	-	6,65,83,047	-	-	-	-	6,65,83,047	6,65,83,047
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total		6,65,83,047	-	-	-	6,65,83,047	-	-	-	-	6,65,83,047	6,65,83,047
KOCHI CAMPUS												
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-
1 LAND - TOTAL												
a) Freehold	-	43,03,66,587	-	-	-	43,03,66,587	-	-	-	-	43,03,66,587	43,03,66,587
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total		43,03,66,587	-	-	-	43,03,66,587	-	-	-	-	43,03,66,587	43,03,66,587
2 BUILDINGS :												
HEAD QUARTERS												
a) On Freehold Land												
i) Non-Residential Building	10	-	47,50,52,055	-	-	47,50,52,055	-	4,51,32,128	-	6,88,82,901	40,61,89,154	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land												
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity												
Approach Roads	-	28,03,653	-	-	-	28,03,653	-	-	-	28,03,653	-	-
Total		28,03,653	47,50,52,055	-	-	47,78,55,708	-	4,51,32,128	-	7,16,86,554	40,81,89,154	-

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (A) FIXED ASSETS - Plant funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/situation at the year-end	As at the beginning of the year	Additions		Total Depreciation	As at the Current year-end	As at the Previous year-end	
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018				
CHENNAI CAMPUS													
a) On Feeehold Land													
i) Non-Residential Building	10	13,74,77,662	-	1,77,66,618	3,60,005	15,48,84,275	4,21,02,738	95,37,492	8,88,331	1,04,25,823	52,201	10,24,07,915	9,53,74,924
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land													
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		13,74,77,662	-	1,77,66,618	3,60,005	15,48,84,275	4,21,02,738	95,37,492	8,88,331	1,04,25,823	52,201	10,24,07,915	9,53,74,924
MUMBAI CAMPUS													
a) On Feeehold Land													
i) Non-Residential Building	10	5,26,28,291	4,05,89,988	-	-	9,32,18,279	1,12,97,376	1,09,37,284	-	1,09,37,284	-	7,09,83,619	4,13,30,915
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land													
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		5,26,28,291	4,05,89,988	-	-	9,32,18,279	1,12,97,376	1,09,37,284	-	1,09,37,284	-	7,09,83,619	4,13,30,915

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 6 (A) FIXED ASSETS - Plan funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
KOLKATA CAMPUS														
a) On Freehold Land														
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land														
i) Office Premises and non-residential building	10	23,67,32,562	-	-	23,67,32,562	6,94,13,933	1,67,31,863	-	1,67,31,863	-	8,61,45,796	15,05,86,766	16,73,18,629	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		23,67,32,562	-	-	23,67,32,562	6,94,13,933	1,67,31,863	-	1,67,31,863	-	8,61,45,796	15,05,86,766	16,73,18,629	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (A) FIXED ASSETS - Plan funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018				
VIZAG CAMPUS													
a) On Freehold Land													
i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land													
i) Non-residential building	10	80,89,035	-	-	-	80,89,035	36,23,429	4,46,561	-	4,46,561	40,69,990	40,19,045	44,65,606
ii) Residential Building	5	55,94,600	-	-	-	55,94,600	15,30,892	2,03,185	-	2,03,185	17,34,077	38,60,523	40,63,708
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Approach Roads	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,36,83,635				1,36,83,635	51,54,321	6,49,746		6,49,746	58,04,667	78,79,568	85,29,314
KOCHI CAMPUS													
a) On Freehold Land													
i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land:													
i) Non-residential building	10	30,01,03,065	1,93,35,796	7,44,44,536	48,61,030	38,90,22,367	5,70,53,951	2,51,77,262	37,22,227	2,88,99,489	9,17,04,698	29,73,17,669	24,30,49,114
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		30,01,03,065	1,93,35,796	7,44,44,536	48,61,030	38,90,22,367	5,70,53,951	2,51,77,262	37,22,227	2,88,99,489	9,17,04,698	29,73,17,669	24,30,49,114

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (A) FIXED ASSETS - Plan funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
2 BUILDINGS - TOTAL														
a) On Freehold Land														
i) Non-residential building	10	19,01,05,953	51,56,42,043	1,77,66,618	3,60,005	72,31,54,609	5,34,00,114	6,56,06,904	8,88,331	6,64,95,235	52,201	14,35,73,921	57,95,80,688	13,67,05,839
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land														
i) Office Premises and non-residential building	10	54,49,24,662	1,93,35,796	7,44,44,536	48,61,030	63,38,43,964	13,00,91,313	4,23,55,686	37,22,227	4,60,77,942	24,97,410	18,19,20,484	45,19,23,480	41,48,33,349
ii) Residential Building	5	55,94,600	-	-	-	55,94,600	15,30,892	2,03,185	-	2,03,185	-	17,34,077	38,60,523	40,63,708
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Approach Roads		28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	28,03,653	-	-
Total		74,34,28,668	53,49,77,839	9,22,11,154	52,21,035	1,36,53,96,826	19,78,25,912	10,81,65,775	46,10,558	11,27,76,333	25,45,611	33,00,32,135	1,03,53,64,691	55,56,02,696
3 PLANT MACHINERY & EQUIPMENT														
HEAD QUARTERS	15	1,12,500	-	-	-	1,12,500	69,112	6,508	-	6,508	-	75,620	36,880	43,388
CHENNAI	15	1,30,01,783	-	1,11,23,860	-	2,41,25,643	91,52,511	5,77,391	8,34,290	14,11,681	-	1,05,64,192	1,35,61,451	38,49,272
MUMBAI	15	1,23,87,764	44,31,293	17,712	-	1,68,36,769	54,21,813	17,13,458	1,328	17,14,786	-	71,36,599	97,00,170	69,65,951
KOLKATA	15	2,92,07,205	57,67,792	47,25,046	-	3,97,01,043	1,04,39,501	36,75,463	3,54,453	40,29,916	-	1,45,01,829	2,51,99,214	1,87,67,704
VIZAG	15	27,95,788	-	-	-	27,95,788	9,11,588	2,82,630	-	2,82,630	-	11,94,218	16,01,570	18,84,200
KOCHI	15	1,63,25,517	28,60,117	6,12,305	-	1,97,97,939	36,68,331	23,23,124	45,923	23,69,047	-	60,67,188	1,37,30,751	1,26,67,186
Total		7,38,30,557	1,30,59,202	1,64,79,923	-	10,33,69,652	2,96,52,856	85,79,574	12,35,994	98,14,568	-	3,95,39,646	6,38,30,036	4,41,77,701

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE - 4 (A) FIXED ASSETS - Plant funds		GROSS BLOCK										DEPRECIATION			NET BLOCK	
		Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during this year	Total up to the Year end	As at the Current year-end	As at the Previous year-end	
				Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018						
4	VEHICLES															
	HEAD QUARTERS	15	20,52,063	-	-	-	20,52,063	13,31,713	1,06,053	-	1,06,053	14,39,766	6,12,297	7,20,350		
	CHENNAI	15	-	-	-	-	-	-	-	-	-	-	-	-		
	MUMBAI	15	-	-	-	-	-	-	-	-	-	-	-	-		
	KOLKATA	15	-	-	-	-	-	-	-	-	-	-	-	-		
	VIZAG	15	-	-	-	-	-	-	-	-	-	-	-	-		
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-		
	Total		20,52,063	-	-	-	20,52,063	13,31,713	1,06,053	-	1,06,053	14,39,766	6,12,297	7,20,350		
5	FURNITURE, FIXTURES															
	HEAD QUARTERS	10	3,63,09,474	49,490	-	-	3,63,58,964	1,35,96,423	22,76,254	-	22,76,254	1,58,72,677	2,04,86,287	2,27,13,051		
	CHENNAI	10	1,22,70,061	-	70,912	-	1,23,40,973	48,54,092	7,41,597	3,546	7,45,143	55,99,235	67,41,739	74,15,969		
	MUMBAI	10	41,11,279	-	-	-	41,11,279	11,70,789	2,94,049	-	2,94,049	14,64,838	26,46,441	29,40,490		
	KOLKATA	10	2,74,43,539	5,32,115	1,59,755	-	2,81,35,409	84,43,821	19,67,926	7,988	19,75,914	1,04,19,735	1,77,15,674	1,89,99,718		
	VIZAG	10	1,23,13,517	5,629	14,11,255	-	1,37,30,401	41,77,818	8,14,133	70,563	8,84,696	50,62,514	86,67,887	81,35,699		
	KOCHI	10	1,40,73,316	-	48,79,070	-	1,89,52,386	34,78,872	10,59,444	2,43,954	13,03,398	47,82,270	1,41,70,116	1,05,94,444		
	Total		10,65,21,106	5,87,234	65,20,992	-	11,38,29,412	3,57,21,815	71,53,403	3,26,050	74,79,453	4,32,01,268	7,04,28,144	7,07,99,371		

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (A) FIXED ASSETS - Plan funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
6 OFFICE EQUIPMENT														
HEAD QUARTERS	15	38,02,464	2,81,244	44,175	-	41,27,883	18,79,968	3,30,561	3,313	3,33,874	-	22,13,842	19,14,041	19,22,496
CHENNAI	15	20,190	-	-	-	20,190	14,560	845	-	845	-	15,405	4,766	5,630
MUMBAI	15	38,14,056	9,63,707	2,21,840	-	49,99,603	14,06,096	4,75,060	16,638	4,91,698	-	16,97,794	31,01,809	24,07,960
KOLKATA	15	12,98,635	9,34,362	-	-	22,33,197	6,40,588	2,32,575	-	2,32,575	-	9,15,273	13,17,924	6,58,247
VIZAG	15	21,55,468	69,600	-	-	22,25,068	14,42,797	1,17,341	-	1,17,341	-	15,60,138	6,84,830	7,12,671
KOCHI	15	14,06,248	1,89,470	3,26,388	-	19,22,106	5,27,389	1,56,118	24,479	1,82,597	-	7,24,196	11,97,910	8,78,859
Total		1,24,97,261	24,38,383	5,92,403	-	1,55,28,047	59,11,398	13,14,499	44,430	13,58,929	-	73,26,647	82,01,400	65,95,663
7 COMPUTER / PERIPHERALS														
HEAD QUARTERS	40	2,11,20,541	12,97,957	7,80,618	-	2,31,99,116	2,03,37,368	8,25,367	1,56,124	9,81,491	-	2,13,36,571	18,82,545	7,83,173
CHENNAI	40	1,45,04,485	-	-	-	1,45,04,485	1,08,60,922	14,57,425	-	14,57,425	-	1,23,18,947	2,18,613	36,43,563
MUMBAI	40	1,09,37,005	93,52,702	1,04,10,199	-	3,06,99,906	78,87,193	88,67,491	21,46,964	1,10,14,455	-	1,89,01,646	1,17,96,258	30,49,812
KOLKATA	40	3,14,26,294	19,177	-	-	3,14,45,471	1,67,31,650	58,85,528	-	58,85,528	-	2,26,17,178	88,28,293	1,46,94,644
VIZAG	40	3,63,43,568	-	-	-	3,63,43,568	2,59,30,677	41,65,156	-	41,65,156	-	3,00,95,833	62,47,735	1,04,12,891
KOCHI	40	46,84,014	9,76,000	-	-	56,60,014	45,17,011	3,79,121	-	3,79,121	-	50,91,332	5,68,682	1,67,003
Total		11,90,15,907	1,16,45,836	1,11,90,817	-	14,18,52,560	8,62,64,821	2,15,80,089	23,03,088	2,38,83,177	-	11,03,60,910	3,14,91,650	3,27,51,086
8 ELECTRIC INSTALLATIONS														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	1,81,74,050	-	-	-	1,81,74,050	29,26,786	15,24,726	-	15,24,726	-	44,51,512	1,37,22,538	1,52,47,264
MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	-
VIZAG	10	1,18,374	-	-	-	1,19,374	48,884	7,049	-	7,049	-	55,933	63,441	70,490
KOCHI	10	54,15,000	-	1,20,29,460	-	1,70,40,107	23,77,372	2,66,286	6,01,473	8,67,759	29,568	32,15,543	1,38,24,564	30,37,628
Total		2,37,08,424	-	1,20,29,460	-	3,53,33,531	59,53,042	17,98,061	6,01,473	23,99,534	29,568	77,22,988	2,76,10,543	1,93,55,382

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (A) FIXED ASSETS - Plain funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year-end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
9 LIBRARY BOOKS														
HEAD QUARTERS	40	2,94,844	-	-	-	2,94,844	2,37,247	23,039	-	23,039	-	2,60,286	34,588	57,597
CHENNAI	40	64,20,004	-	-	-	64,20,004	10,95,691	10,95,691	-	10,95,691	-	47,76,467	16,43,537	27,39,228
MUMBAI	40	-	9,87,038	5,86,739	-	15,73,777	-	13,035	2,34,618	2,47,653	-	2,47,653	13,26,124	-
KOLKATA	40	8,51,342	-	-	-	8,51,342	6,07,778	97,426	-	97,426	-	7,05,204	1,46,138	2,43,564
VIZAG	40	-	-	-	-	-	-	-	-	-	-	-	-	-
KOCHI	40	8,65,638	-	-	-	8,65,638	6,43,049	86,036	-	89,036	-	7,32,085	1,33,553	2,22,589
Total		84,31,828	9,87,038	5,86,739	-	1,00,05,605	51,66,850	13,18,226	2,34,618	15,52,844	-	67,21,694	32,83,911	32,62,978
10 TUBEWELLS & WATER SUPPLY														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	4,25,072	-	-	-	4,25,072	2,46,392	17,868	-	17,868	-	2,64,260	1,60,812	1,76,680
MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	-
VIZAG	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOCHI	10	3,60,000	3,96,601	-	-	7,56,601	1,58,052	59,855	-	59,855	-	2,17,907	5,38,684	2,01,948
Total		7,85,072	3,96,601	-	-	11,81,673	4,04,444	77,723	-	77,723	-	4,62,167	6,96,566	3,80,628
11 OTHER FIXED ASSETS														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	6,89,326	-	-	-	6,89,326	3,91,016	29,831	-	29,831	-	4,20,847	2,69,479	2,98,310
MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	-
VIZAG	10	37,83,845	-	-	-	37,83,845	8,68,747	2,91,510	-	2,91,510	-	11,60,257	26,23,588	29,15,098
KOCHI	10	9,83,625	-	-	-	9,83,625	4,52,305	53,132	-	53,132	-	5,05,437	4,76,186	5,31,320
Total		54,56,796	-	-	-	54,56,796	17,12,068	3,74,473	-	3,74,473	-	20,86,541	33,70,255	37,44,728

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (A) FIXED ASSETS - Plan funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductors during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
CURRENT YEAR														
HEAD QUARTERS		43,02,79,079	47,66,80,746	8,24,793	-	90,77,84,618	4,02,55,484	4,87,01,910	1,59,437	4,88,61,347	-	11,28,85,316	79,49,19,302	39,00,23,595
CHENNAI		20,29,82,633	-	2,89,61,390	3,60,005	23,15,84,018	7,42,29,793	1,49,82,866	17,26,167	1,67,09,033	52,201	9,08,86,625	14,06,97,353	12,87,52,840
MUMBAI		8,38,78,395	5,63,24,728	1,12,36,490	-	15,14,39,613	2,71,83,267	2,23,00,377	23,99,548	2,46,99,925	-	5,18,83,192	9,95,56,421	5,66,95,128
KOLKATA		32,69,59,777	72,53,446	48,85,801	-	33,90,99,024	10,62,77,271	2,85,90,781	3,62,441	2,89,53,222	-	13,53,05,015	20,37,94,009	22,06,82,506
VIZAG		13,77,78,242	75,229	14,11,255	-	13,92,64,726	3,85,34,832	63,27,565	70,563	63,98,127	-	4,49,32,959	9,43,31,767	9,92,43,410
KOCHI		34,42,16,423	2,37,57,984	9,22,91,759	52,65,383	45,50,00,783	7,28,86,332	2,95,65,378	46,38,065	3,42,03,433	25,26,998	11,30,40,655	34,19,60,128	27,13,50,091
TOTAL OF CURRENT YEAR (A)		1,82,60,94,549	56,40,92,133	13,96,11,488	56,25,388	2,22,41,72,782	35,93,46,979	15,04,68,877	99,56,210	15,98,25,087	25,79,99	54,89,13,762	1,67,52,59,020	1,16,67,47,570
B) CAPITAL WORK IN PROGRESS														
HEAD QUARTERS													51,52,29,355	98,76,54,831
CHENNAI													11,66,51,351	2,80,88,684
MUMBAI													23,10,36,012	24,88,92,978
KOLKATA													30,97,81,055	23,97,36,070
VIZAG													70,73,68,713	62,94,50,105
KOCHI													2,74,17,355	11,75,60,032
TOTAL OF CURRENT YEAR (B)													1,90,74,74,101	2,24,53,82,700
C) GRAND TOTAL (A+B)														
HEAD QUARTERS													1,31,01,48,834	1,37,76,78,426
CHENNAI													25,73,48,784	15,68,41,524
MUMBAI													33,05,92,433	30,55,88,106
KOLKATA													51,35,75,104	46,04,18,576
VIZAG													80,16,90,478	72,26,93,515
KOCHI													36,93,77,483	38,89,10,124
GRAND TOTAL													3,58,27,93,116	3,41,21,90,271

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year-end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
A) FIXED ASSETS														
1 LAND														
HEAD QUARTERS														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI CAMPUS														
a) Freehold	-	13,04,516	-	-	-	13,04,516	-	-	-	-	-	13,04,516	-	13,04,516
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	13,04,516	-	-	-	13,04,516	-	-	-	-	-	13,04,516	-	13,04,516
MUMBAI CAMPUS														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA CAMPUS														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIZAG CAMPUS														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	33,200	-	-	-	33,200	22,140	-	-	-	22,140	11,060	-	11,060
Total	-	33,200	-	-	-	33,200	22,140	-	-	-	22,140	11,060	-	11,060

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	Ratio (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Cost/valuation at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total up to the Year-end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018			
KOCHI CAMPUS												
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-
1 LAND - TOTAL												
a) Freehold	-	13,04,516	-	-	-	13,04,516	-	-	-	-	-	13,04,516
b) Leasehold	-	33,200	-	-	-	33,200	22,140	-	-	22,140	-	11,060
Total		13,37,716	-	-	-	13,37,716	22,140	-	-	22,140	-	13,15,576
2 BUILDINGS :												
HEAD QUARTERS												
a) On Freehold Land												
i) Non-Residential Building	10	-	5,62,606	-	-	5,62,606	-	55,037	-	55,037	-	4,95,336
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land												
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to the entity		-	-	-	-	-	-	-	-	-	-	-
e) Approach Road	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	5,62,606	-	-	5,62,606	-	55,037	-	55,037	-	4,95,336

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
CHENNAI CAMPUS														
a) On Feehold Land														
i) Non-Residential Building	10	19,92,24,369		77,50,231	-	21,69,74,600	10,10,22,926	98,20,144	3,87,512	1,02,07,656	-	11,12,30,582	9,57,44,018	9,82,01,443
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land														
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to the entity	*	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		19,92,24,369		77,50,231	-	21,69,74,600	10,10,22,926	98,20,144	3,87,512	1,02,07,656	-	11,12,30,582	9,57,44,018	9,82,01,443

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 3 (B) FIXED ASSETS - Own funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
		Cost/valuation at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
MUMBAI CAMPUS														
a) On Freehold Land														
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land														
i) Non-Residential Building	10	31,43,25,957	1,29,72,704	-	32,72,98,661	17,80,19,704	1,49,27,896	-	1,49,27,896	-	19,29,47,600	13,43,51,061	13,63,06,263	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to the entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		31,43,25,957	1,29,72,704	-	32,72,98,661	17,80,19,704	1,49,27,896	-	1,49,27,896	-	19,29,47,600	13,43,51,061	13,63,06,263	
KOLKATA CAMPUS														
a) On Freehold Land														
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land														
i) Office Premises and non-residential building	10	20,61,07,912	-	-	20,61,07,912	11,89,66,132	89,14,178	-	89,14,178	-	12,58,80,310	8,02,27,602	8,91,41,780	
ii) Residential Building	5	3,96,13,500	-	-	3,96,13,500	1,32,24,966	13,19,427	-	13,19,427	-	1,45,44,393	2,50,69,107	2,63,88,534	
c) Ownership Flats/ Premises	5	1,53,38,078	-	-	1,53,38,078	98,02,487	2,76,781	-	2,76,781	-	1,00,79,248	52,59,830	55,35,611	
d) Superstructures on Land not belong to the entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		26,10,59,490	-	-	26,10,59,490	13,99,93,565	1,05,10,386	-	1,05,10,386	-	16,05,03,951	11,05,55,539	12,10,65,925	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE - 4 (B) FIXED ASSETS - Own funds		GROSS BLOCK						DEPRECIATION				NET BLOCK			
		Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2018	On Additions after 30.09.2018	Total Depreciation	On Deductions during the year	Total up to the Year-end	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2018	After 30.09.2018										
VIZAG CAMPUS															
a) On Feehold Land															
ii) Non-residential building	10														
ii) Residential Building	5														
b) On Leasehold Land															
i) Non-residential building	10	2,80,22,505				2,80,22,505	2,01,72,826	7,84,968		7,84,968		2,09,57,794	70,64,711	78,49,679	
ii) Residential Building	5	1,18,09,462				1,18,09,462	70,15,544	2,39,696		2,39,696		72,55,240	45,54,222	47,93,918	
c) Ownership Flats/ Premises	5														
d) Superstructures on Land not belong to the entity															
f) Approach Roads		1,93,551				1,93,551	1,93,551					1,93,551			
Total		4,00,25,518				4,00,25,518	2,73,81,921	10,24,664		10,24,664		2,84,05,555	1,16,18,933	1,26,43,587	
KOCHI CAMPUS															
a) On Feehold Land															
ii) Non-residential building	10														
ii) Residential Building	5														
b) On Leasehold Land															
i) Non-residential building	10	1,97,87,660				1,97,87,660	83,93,590	85,454	26,06,474	26,91,928	82,48,668	28,36,850	5,02,92,092	1,13,94,070	
ii) Residential Building	5														
c) Ownership Flats/ Premises	5														
d) Superstructures on Land not belong to the entity															
Total		1,97,87,660				1,97,87,660	83,93,590	85,454	26,06,474	26,91,928	82,48,668	28,36,850	5,02,92,092	1,13,94,070	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	Rate (%)	GROSS BLOCK					DEPRECIATION				NET BLOCK			
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2018	On Additions after 30.09.2018	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018										
2 BUILDINGS - TOTAL														
a) On Freehold land														
i) Non-residential building	10	19,92,24,369	5,62,606	77,50,231	-	20,75,37,206	10,10,22,926	3,87,512	1,02,62,693	-	11,12,97,892	9,62,39,354	9,82,01,443	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
b) On Leasehold Land														
i) Office Premises and non-residential building	10	56,82,44,034	1,29,72,704	5,21,29,472	1,87,88,200	61,45,58,010	32,35,52,292	2,47,12,496	26,06,474	2,73,19,969	34,26,22,563	27,19,35,457	24,46,91,782	
ii) Residential Building	5	5,14,22,962	-	-	-	5,14,22,962	2,02,40,510	15,59,123	-	15,59,123	2,17,99,633	2,96,23,329	3,11,82,452	
c) Ownership Flats/ Premises	5	1,53,38,078	-	-	-	1,53,38,078	98,02,467	2,76,781	-	2,76,781	1,00,79,248	52,58,630	55,35,611	
d) Superstructures on Land not belong to the entity														
i) Approach Roads		1,93,551	-	-	-	1,93,551	1,93,551	-	-	-	1,93,551	-	-	
Total		83,44,22,994	1,35,35,310	5,98,79,703	1,87,88,200	88,90,49,807	45,48,11,706	3,64,23,591	29,93,966	3,94,17,566	48,59,92,837	40,30,56,970	37,96,11,288	
3 PLANT, MACHINERY & EQUIPMENT														
HEAD QUARTERS	15	-	-	-	-	-	-	-	-	-	-	-	-	
CHENNAI	15	2,59,30,188	3,45,592	1,01,270	-	2,63,77,050	1,75,32,609	13,11,476	9,232	13,20,708	1,86,53,317	75,23,733	83,97,579	
MUMBAI	15	1,58,92,446	17,79,122	12,72,454	23,32,046	1,66,11,976	84,78,992	13,32,510	95,434	14,27,944	99,06,936	67,05,040	74,13,454	
KOLKATA	15	57,04,508	13,68,060	1,18,78,972	4,32,166	1,85,19,374	21,48,647	6,78,625	8,90,923	15,69,548	36,85,783	1,48,33,591	35,55,861	
VIZAG	15	45,01,109	-	-	-	45,01,109	34,26,380	1,61,209	-	1,61,209	35,87,589	9,13,520	10,74,729	
KOCHI	15	7,07,818	-	3,69,340	5,30,796	5,46,362	76,663	20,995	27,701	48,696	85,749	4,60,614	6,30,955	
Total		5,27,36,069	34,92,774	1,36,22,036	32,95,008	6,65,55,871	3,16,63,491	35,04,815	10,25,289	45,28,104	3,61,19,373	3,04,36,498	2,10,72,578	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
4 VEHICLES														
HEAD QUARTERS	15	15,82,864	-	-	15,82,864	3,86,354	1,79,180	-	1,79,180	-	5,67,534	10,15,351	11,94,530	
CHENNAI	15	30,92,793	-	-	30,92,793	25,19,299	86,023	-	86,023	-	26,05,322	4,87,461	5,73,484	
MUMBAI	15	35,64,563	14,96,371	25,30,313	70,81,247	24,69,343	3,88,739	1,89,773	5,78,512	3,95,367	26,52,488	44,28,753	10,95,220	
KOLKATA	15	19,09,549	-	27,52,119	36,67,664	15,90,300	26,790	2,06,409	2,33,199	8,63,337	9,60,162	26,97,522	3,19,249	
VIZAG	15	16,03,871	-	-	16,00,464	11,33,281	70,569	-	70,569	3,407	12,00,463	4,00,002	4,70,560	
KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,17,53,650	14,96,371	52,82,432	1,70,15,062	81,00,577	7,51,319	3,96,182	11,47,502	12,62,111	79,85,968	90,29,094	36,53,073	
5 FURNITURE, FIXTURES														
HEAD QUARTERS	10	18,206	95,300	51,894	1,65,400	18,206	9,630	2,595	12,125	-	30,331	1,35,069	-	
CHENNAI	10	1,88,45,442	29,43,539	13,86,121	2,31,75,102	1,21,12,605	13,96,664	11,86,957	25,83,621	-	1,49,96,226	84,78,875	67,32,837	
MUMBAI	10	2,55,17,701	29,000	11,72,282	2,67,18,983	1,22,52,851	13,29,385	58,614	13,87,999	-	1,36,40,850	1,30,78,133	1,32,84,850	
KOLKATA	10	68,61,731	20,89,291	6,18,501	88,82,195	51,54,679	3,59,425	30,925	3,90,350	4,85,235	50,59,794	38,22,401	17,07,052	
VIZAG	10	1,15,26,642	-	65,633	1,15,92,275	97,33,946	1,79,270	3,282	1,82,551	-	99,16,497	16,75,778	17,92,696	
KOCHI	10	13,31,219	-	-	13,31,219	1,45,826	1,18,539	-	1,18,539	-	2,64,365	10,66,854	11,85,393	
Total		6,41,00,941	51,57,130	32,94,431	7,18,65,174	3,94,18,113	33,92,813	12,82,373	46,75,185	4,85,235	4,36,08,063	2,82,57,111	2,46,82,828	
6 OFFICE EQUIPMENT														
HEAD QUARTERS	15	1,61,311	2,30,000	-	3,91,311	52,339	50,846	-	50,846	-	1,03,185	2,88,126	1,08,972	
CHENNAI	15	20,90,545	20,79,280	3,28,276	44,98,101	14,97,122	4,00,905	24,621	4,25,526	-	19,22,648	25,75,453	5,93,423	
MUMBAI	15	99,65,366	13,35,115	3,81,878	1,07,92,432	50,02,275	9,45,184	26,641	9,73,825	1,03,252	59,76,100	48,16,332	49,66,111	
KOLKATA	15	40,16,729	44,491	9,08,152	44,07,910	26,03,296	1,40,786	68,111	2,08,897	42,110	27,70,083	16,37,827	14,13,433	
VIZAG	15	27,44,006	-	1,69,794	29,04,810	19,25,110	1,22,834	12,735	1,35,569	8,590	20,51,689	8,53,121	8,18,896	
KOCHI	15	5,30,663	18,500	4,24,858	7,84,551	84,591	43,397	31,864	75,261	14,210	1,45,642	6,38,909	4,46,072	
Total		1,95,11,640	37,07,386	22,12,958	2,37,79,115	1,11,64,733	17,03,953	1,65,972	18,69,524	1,68,552	1,29,69,347	1,08,09,768	83,46,907	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	GROSS BLOCK						DEPRECIATION					NET BLOCK		
	Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
7														
COMPUTER / PERIPHERALS														
HEAD QUARTERS	40	8,15,119	-	-	88,562	7,26,557	3,86,804	1,42,986	-	1,42,986	17,72	5,12,078	2,14,479	4,28,315
CHENNAI	40	2,67,99,135	1,04,37,811	18,64,335	-	3,91,01,281	2,64,19,178	43,27,107	3,75,571	47,02,678	-	3,11,21,856	79,79,425	3,79,957
MUMBAI	40	72,71,249	1,06,271	1,73,936	1,10,999	74,40,457	67,80,387	2,38,853	41,260	2,80,113	62,279	70,60,500	3,79,957	4,90,862
KOLKATA	40	88,90,682	4,11,600	7,61,181	28,76,290	71,87,173	84,65,976	3,34,522	1,52,236	4,86,759	28,76,260	60,76,445	11,10,725	4,24,706
VIZAG	40	4,21,61,089	3,75,000	-	-	4,25,36,089	4,20,57,384	1,91,482	-	1,91,482	-	4,22,48,866	2,87,222	1,03,705
KOCHI	40	12,10,878	-	-	9,76,000	2,34,878	3,38,384	36,678	-	36,678	1,95,200	1,79,862	55,016	8,72,494
Total		8,71,48,152	1,13,30,682	27,99,452	40,51,851	9,72,26,435	8,44,46,113	52,71,629	5,69,067	59,40,696	31,51,481	8,71,99,607	1,00,26,626	27,00,039
8														
ELECTRIC INSTALLATIONS														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	67,93,522	9,01,996	4,38,251	-	81,83,769	37,26,463	4,42,352	27,244	4,69,595	-	41,96,068	39,87,711	30,67,059
MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA	10	7,86,087	-	96,544	-	8,82,631	5,09,635	27,645	4,827	32,472	-	5,42,107	3,40,524	2,76,452
VIZAG	10	57,36,730	-	-	-	57,36,730	53,36,599	40,013	-	40,013	-	53,76,612	3,60,116	4,00,131
KOCHI	10	16,43,113	-	-	-	16,43,113	1,64,311	1,47,880	-	1,47,880	-	3,12,191	13,30,922	14,78,802
Total		1,49,59,452	9,01,996	5,84,795	40,51,851	1,64,46,243	97,37,008	6,57,890	32,071	6,89,961	-	1,04,26,969	60,19,274	52,22,444
9														
LIBRARY BOOKS														
HEAD QUARTERS	40	19,960	-	-	-	19,960	9,780	4,072	-	4,072	-	13,852	6,106	10,180
CHENNAI	40	1,26,72,967	28,85,880	5,25,548	-	1,60,84,395	98,36,616	33,60,610	3,04,794	36,65,403	-	1,35,04,019	25,80,376	28,34,351
MUMBAI	40	42,37,200	-	-	9,87,038	32,50,162	25,03,807	6,93,357	-	6,93,357	1,30,385	31,97,164	52,988	17,33,393
KOLKATA	40	75,85,668	13,43,798	1,43,298	-	90,72,764	60,04,251	11,70,086	28,660	11,98,746	-	72,02,997	16,69,767	15,81,417
VIZAG	40	46,10,490	38,184	-	-	46,48,674	40,90,102	2,23,429	-	2,23,429	-	43,13,531	3,35,143	5,20,388
KOCHI	40	36,22,141	2,13,435	2,03,172	-	40,38,748	13,99,250	9,76,247	40,634	10,16,881	-	24,16,131	16,22,617	22,22,891
Total		3,27,48,426	44,81,297	8,72,018	9,87,038	3,71,14,703	2,38,45,806	64,27,801	3,74,068	65,01,868	1,30,385	3,06,47,694	64,67,009	89,02,620
10														
TUBEWELLS & WATER SUPPLY														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	18,83,149	-	99,866	-	19,82,815	12,10,616	67,253	4,983	72,237	-	12,82,853	6,99,962	6,72,533
MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOLKATA	10	1	-	-	-	1	-	-	-	-	-	-	-	1
VIZAG	10	-	-	-	-	-	-	-	-	-	-	-	-	-
KOCHI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		18,83,150	-	99,866	-	19,82,816	12,10,616	67,253	4,983	72,237	-	12,82,853	6,99,963	6,72,534

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
11 OTHER FIXED ASSETS														
HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
CHENNAI	10	68,57,271	1,23,900	-	69,81,171	58,60,279	99,689	6,195	1,05,894	-	59,66,173	10,14,998	9,96,992	
MUMBAI	10	-	36,960	-	36,960	-	3,696	-	3,696	-	3,696	33,264	-	
KOLKATA	10	2,19,656	-	-	2,19,656	2,19,656	-	-	-	-	2,19,656	-	-	
VIZAG	10	11,96,123	-	-	11,96,123	90,806	1,10,532	-	1,10,532	-	2,01,338	9,94,785	11,05,317	
KOCHI	10	1,47,746	60,295	22,250	2,30,291	27,226	18,082	1,113	19,194	-	46,420	1,83,871	1,20,620	
Total		84,20,796	97,255	1,46,150	86,64,201	61,97,967	2,32,008	7,308	2,39,316	-	64,37,283	22,26,918	22,22,829	
CURRENT YEAR														
HEAD QUARTERS		25,97,480	8,87,906	51,894	34,48,718	8,55,483	4,41,650	2,595	4,44,245	17,712	12,94,249	21,54,469	17,41,997	
CHENNAI		30,54,93,887	1,95,94,098	1,26,67,598	33,77,55,583	18,17,39,713	2,13,12,232	23,27,108	2,36,39,341	-	20,53,79,054	13,23,76,530	12,37,54,174	
MUMBAI		38,07,77,502	1,77,55,543	55,30,863	39,92,30,878	21,55,07,359	1,98,59,620	4,13,723	2,02,73,343	10,32,466	23,53,85,334	16,38,45,544	16,52,70,143	
KOLKATA		29,70,34,101	52,57,240	1,71,58,767	31,38,88,878	16,65,90,005	1,32,48,266	13,82,091	1,46,30,357	42,99,384	17,70,20,978	13,68,67,900	13,03,44,096	
VIZAG		11,41,36,778	4,13,184	2,35,427	11,47,74,992	9,51,97,669	21,24,021	15,016	21,40,037	12,397	9,73,25,309	1,74,49,683	1,89,41,109	
KOCHI		2,69,61,238	2,92,230	5,31,49,092	6,19,38,094	1,06,30,041	14,47,272	27,07,785	41,55,057	84,97,888	62,67,210	5,56,50,864	1,83,51,197	
TOTAL OF CURRENT YEAR (A)		1,12,90,22,986	4,42,00,201	8,87,93,641	1,23,10,37,143	67,06,20,270	5,84,33,061	69,49,319	6,52,82,380	1,38,59,847	72,26,92,135	50,83,45,009	45,84,02,716	

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE - 8 (B) FIXED ASSETS - Own funds	GROSS BLOCK					DEPRECIATION					NET BLOCK			
	Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2018	After 30.09.2018				On Opening Balance up to 30.09.2018	On Additions after 30.09.2018					
B) CAPITAL WORK IN PROGRESS														
HEAD QUARTERS													33,70,56,004	26,27,32,993
CHENNAI													83,69,938	15,32,857
MUMBAI													1,89,48,544	93,50,635
KOLKATA													20,08,38,629	4,40,34,410
VIZAG													-	-
KOCHI													-	-
TOTAL OF CURRENT YEAR (B)													56,52,13,715	31,74,50,895
C) GRAND TOTAL (A+B)														
HEAD QUARTERS													33,92,11,073	26,44,74,990
CHENNAI													14,07,46,468	12,52,87,031
MUMBAI													18,27,94,088	17,46,20,778
KOLKATA													33,77,06,529	17,43,78,507
VIZAG													1,74,49,682	1,89,41,109
KOCHI													5,56,50,880	1,83,51,196
GRAND TOTAL													1,07,35,58,719	77,60,53,611

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 9	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Ko kata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS														
1) In Government Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Other approved Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Debentures and Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Subsidiaries and Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6) Term Deposits with Nationalised Banks/ Others including LIC of India	-	-	-	1,35,84,091	-	-	1,35,84,091	-	-	-	1,20,83,278	-	-	1,20,83,278
Less: Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	1,35,84,091	-	-	1,35,84,091	-	-	-	1,20,83,278	-	-	1,20,83,278
SCHEDULE 10 - INVESTMENTS - OTHERS:														
1) In Government Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Other approved Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Debentures and Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Subsidiaries and Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6) Term Deposits with Nationalised Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE '1'	CURRENT YEAR						PREVIOUS YEAR				Total			
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai		Kolkata	Vizag	Kochi
A. CURRENT ASSETS														
1) Inventories:	5,98,911	9,54,428	-	13,73,867	1,83,835	1,11,199	32,22,240	4,92,934	6,17,075	-	7,36,992	1,94,889	73,153	21,12,043
a) Stores and Spares														
Sub Total	5,98,911	9,54,428	-	13,73,867	1,83,835	1,11,199	32,22,240	4,92,934	6,17,075	-	7,36,992	1,94,889	73,153	21,12,043
2) Sundry Debtors:	10,23,433	19,86,100	23,79,000	8,18,578	66,53,043	-	1,28,60,154	10,23,433	20,11,500	23,79,000	8,68,138	66,53,043	-	1,29,35,114
a) Debts Outstanding for a period exceeding Six Months														
Less: Provision for Doubtful Debts	10,23,433	19,86,100	23,79,000	-	66,53,043	-	1,20,41,576	10,23,433	19,86,100	23,79,000	49,560	66,53,043	-	1,20,91,136
b) Others	-	-	-	8,18,578	-	-	8,18,578	-	25,400	-	8,18,578	-	-	8,43,978
	-	54,14,424	-	9,53,219	-	-	63,67,643	-	-	52,600	4,68,195	-	-	5,20,795
Sub Total	-	54,14,424	-	17,71,797	-	-	71,86,221	-	25,400	52,600	12,86,773	-	-	13,64,773
3) Cash balances in hand:	-	-	1,03,300	20,205	-	-	1,23,505	7,059	94,270	50,000	78,602	-	-	2,29,931
(Including Cheques/Drafts and Imprest)														
4) Bank Balances:	99,988	-	94,75,542	-	7,96,778	16,83,062	1,20,55,370	1,00,644	-	2,07,53,331	15,80,055	19,09,474	15,07,755	2,58,51,259
a) With Schedules Banks:														
- On Current Accounts														
- On Term Deposit Accounts (Other than Earmarked/Endowments Funds)	67,22,56,245	17,28,80,091	4,86,27,395	19,12,42,685	27,70,75,056	76,08,630	1,36,98,92,102	61,66,37,146	24,18,85,352	3,49,82,777	27,97,74,403	25,95,32,775	61,33,245	1,43,89,48,688

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 11	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
CURRENT ASSETS, LOANS, ADVANCES														
- On Term Deposit/Accounts (Earmarked/ Endowments Funds)	1,66,37,66,931	1,00,00,000	6,62,76,089	4,05,72,914	3,27,59,080	37,31,678	1,81,72,06,692	1,76,51,33,064	85,42,148	10,44,28,435	3,80,61,931	3,07,17,112	96,39,340	1,95,64,92,030
- On Sweep Deposit	-	-	1,13,547	22,33,13,185	-	-	22,34,26,732	-	-	-	21,62,03,837	-	-	21,62,03,837
- On Savings Accounts	7,15,07,028	1,13,45,815	1,52,56,449	-	1,27,47,933	14,95,951	11,23,53,176	14,53,36,226	3,08,63,734	3,71,96,435	-	1,19,54,083	4,19,141	22,57,89,617
	2,40,76,32,192	19,42,25,906	13,99,49,022	45,52,28,764	32,33,78,847	1,45,19,321	3,53,49,34,072	2,52,72,07,080	28,12,89,234	19,73,80,975	53,56,20,226	30,41,13,444	1,76,75,481	3,86,32,86,441
Less: Provision	-	-	10,25,783	-	-	-	10,25,783	-	-	10,25,785	-	-	-	10,25,783
Sub Total	2,40,76,32,192	19,42,25,906	13,89,23,239	45,52,28,764	32,33,78,847	1,45,19,321	3,53,39,08,289	2,52,72,07,080	28,12,89,234	19,63,35,193	53,56,20,226	30,41,13,444	1,76,75,481	3,86,22,40,658
b) With Non-Schedules Banks:														
- On Current Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- On Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- On Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Post Office-Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (A)	2,40,82,31,103	20,05,94,758	13,90,26,539	45,33,94,853	32,35,92,692	1,46,30,520	3,54,44,40,255	2,52,77,07,073	28,20,25,979	19,64,37,793	53,77,22,593	30,43,08,333	1,77,45,634	3,86,59,47,405

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rupees)

	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
SCHEDULE 11														
CURRENT ASSETS, LOANS, ADVANCES														
B. LOANS, ADVANCES AND OTHER ASSETS:														
1) Loans:														
a) Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Other Entities engaged in activities/ objectives similar to that of the Entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Advances and other amounts recoverable in cash or in kind or for value to be received														
a) Advances to Contractors / Suppliers	12,34,000	-	-	47,11,149	-	-	59,45,149	2,27,000	-	-	-	-	-	2,27,000
b) Prepayments	16,04,949	-	9,440	1,93,64,641	9,97,761	8,86,136	2,28,62,927	9,33,482	-	-	82,61,752	14,39,346	12,73,135	1,19,07,715
c) Income Tax Deducted at Source	-	11,10,646	7,18,132	13,29,924	79,29,068	-	1,07,87,770	-	11,10,646	7,18,132	10,14,596	79,29,068	-	1,07,72,442
d) Deposits & Receivables	2,66,92,870	18,43,865	5,52,350	23,83,527	24,82,892	1,02,318	3,40,57,822	2,27,75,493	18,43,865	5,52,350	23,45,677	24,62,922	1,00,000	3,00,80,307
e) Advances to Employees	31,755	5,62,235	6,86,848	4,999	32,243	-	13,16,080	20,250	5,19,264	10,52,813	16,489	26,931	42,950	16,78,897
f) Advances to CPWD	6,13,98,582	89,36,276	4,66,32,056	1,43,12,778	-	1,15,06,911	14,32,88,603	4,14,35,552	1,70,79,986	1,91,89,215	97,54,365	-	1,75,48,303	10,50,07,421
g) Course Fee Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
h) Affiliation Fee Receivable	3,00,000	-	-	-	-	-	3,00,000	10,00,000	-	-	-	-	-	10,00,000
i) Other Advances	-	4,43,164	6,16,325	-	3,84,982	1,44,730	15,89,201	7,435	7,87,746	5,98,612	-	3,70,243	4,72,454	22,36,490
Sub Total	9,12,62,156	1,28,98,186	4,92,15,151	4,23,07,019	1,18,26,946	1,26,40,095	22,01,49,553	6,63,99,212	2,13,41,507	2,21,11,122	2,13,92,879	1,22,28,510	1,94,36,842	16,29,10,072
3) Income Accrued:														
a) On Investments from Earmarked/ Endowment Funds	5,03,80,270	3,37,806	26,05,639	53,28,498	7,29,810	2,08,275	6,00,90,298	4,66,00,978	3,01,444	44,80,798	85,50,274	6,62,039	3,37,190	6,09,92,723
b) On Investments / Deposits / Others	1,18,45,423	70,08,127	12,06,109	18,32,097	73,45,981	2,63,960	2,85,01,697	1,18,76,762	92,46,276	29,32,198	17,24,470	67,63,408	2,09,838	3,27,52,972
c) On Loans and Advances	-	-	-	-	73,483	-	73,483	-	-	-	54,42,722	73,712	-	55,16,434
Sub Total	6,22,25,693	73,45,933	38,11,748	76,60,595	81,49,274	4,72,235	8,96,65,478	5,84,77,760	95,47,720	74,12,996	1,57,17,466	74,99,159	6,07,028	9,92,62,129
4) Claims Receivable:														
a) Claims receivables	-	-	7,75,251	3,956	14,29,727	9,14,747	31,23,681	-	-	11,84,164	-	2,80,747	-	14,64,911
Less: Provision	-	-	10,000	-	2,80,747	9,14,747	2,90,747	-	-	10,000	-	2,80,747	-	2,90,747
b) Inter Office Account	6,71,81,898	34,81,951	14,09,23,171	1,88,61,543	-	-	23,04,48,563	-	-	17,48,82,447	5,30,35,408	-	-	22,79,17,855
Sub Total	6,71,81,898	34,81,951	14,16,88,422	1,88,65,499	11,48,980	9,14,747	23,32,81,497	12,48,76,972	3,08,89,227	20,55,80,729	9,01,45,753	1,97,27,669	2,00,43,870	48,12,64,220
TOTAL (B)	22,06,65,747	2,37,25,070	19,47,15,321	6,84,33,112	2,11,25,200	1,40,27,077	54,30,96,527	12,48,76,972	3,08,89,227	20,55,80,729	9,01,45,753	1,97,27,669	2,00,43,870	48,12,64,220
TOTAL (A + B)	2,62,89,00,850	22,43,20,828	33,37,41,860	52,72,27,766	34,46,87,883	2,86,57,596	4,08,75,36,783	2,65,25,84,045	31,29,15,206	40,20,19,522	62,76,66,347	32,40,36,002	3,77,89,504	4,35,72,11,625

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 12	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
INCOME FROM SALES / SERVICES														
1) Income from Sales:														
a) Sale of Scrap	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Income from Services:														
a) Professional/Consultancy Services	-	1,08,89,326	-	16,85,000	6,86,441	-	1,32,60,767	-	77,33,068	-	20,11,835	1,82,204	-	99,27,107
b) Overheads recovered on Research Projects	-	-	-	-	50,117	-	50,117	-	-	-	-	34,642	-	34,642
c) Other Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	1,08,89,326	-	16,85,000	7,36,558	-	1,33,10,884	-	77,33,068	-	20,11,835	2,16,846	-	99,61,749
SCHEDULE 13	CURRENT YEAR							PREVIOUS YEAR						
GRANTS / SUBSIDIES	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) Central Government														
a) Non Plan Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Plan SFC for R&M Works/E Journals	-	8,19,122	-	-	34,38,872	-	42,57,994	-	28,99,592	-	1,32,60,703	48,71,951	10,51,557	2,20,83,803
2) State Government(s)														
3) Government Agencies														
4) Institutions / Welfare Bodies														
5) International Organizations														
TOTAL	-	8,19,122	-	-	34,38,872	-	42,57,994	-	28,99,592	-	1,32,60,703	48,71,951	10,51,557	2,20,83,803

**INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019**

(Amount in Rupees)

SCHEDULE 14	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
FEES / SUBSCRIPTIONS														
1) Course Fee	-	9,43,07,226	19,54,35,860	21,04,23,427	4,05,20,943	3,96,86,667	58,03,54,123	-	9,17,76,492	19,69,64,661	20,37,96,918	3,78,74,264	3,66,43,750	56,70,56,075
2) Programme Fees	12,62,77,370	65,87,500	1,07,37,500	1,32,50,010	26,37,500	32,75,000	16,27,64,870	12,49,75,000	59,00,000	1,04,75,000	1,27,75,000	23,37,500	27,87,500	15,92,50,000
3) Seminar / MDP Program Fees	-	-	-	21,88,565	-	-	21,88,585	-	-	-	34,90,518	-	-	34,90,518
4) Course Fee from IMU(K) & FIMIRO Collaboration	-	-	-	6,11,610	-	-	6,11,600	-	-	-	11,81,860	-	-	11,81,860
5) Exam Fees / Counselling Fees	10,86,44,161	-	-	-	-	-	10,86,44,161	11,21,70,010	-	-	-	-	-	11,21,70,010
6) Affiliation Income	16,30,000	-	-	-	-	-	16,30,000	1,55,000	-	-	-	-	-	1,55,000
TOTAL	23,65,51,531	10,08,94,726	20,61,73,360	22,64,73,612	4,31,56,443	4,29,41,667	85,61,93,339	23,73,00,010	9,76,76,492	20,74,39,661	22,12,44,296	4,02,11,754	3,94,31,250	84,33,03,463

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 15	Investment from Earmarked Fund												Investment - Others											
	Current Year						Previous Year						Current Year						Previous Year					
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total			
INCOME FROM INVESTMENTS:																								
(Income on Investment from Earmarked/ Endowments funds transferred to Funds)																								
1) Interest:																								
a) On Government Securities																								
b) Other Bonds/ Debentures																								
2) Dividends																								
a) On Shares																								
b) On Mutual Fund Securities																								
3) Rents																								
4) Interest on Term Deposits	15,89,14,831	1,53,96,462	91,05,063	3,67,08,604	2,03,25,528	8,97,342	24,13,48,030	16,25,66,602	1,87,97,665	2,01,07,346	3,29,74,283	1,94,88,675	11,12,134	25,50,46,996										
TOTAL	15,89,14,831	1,53,96,462	91,05,063	3,67,08,604	2,03,25,528	8,97,342	24,13,48,030	16,25,66,602	1,87,97,665	2,01,07,346	3,29,74,283	1,94,88,675	11,12,134	25,50,46,996										
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	11,75,04,120	3,37,806	28,92,199	1,98,63,072	21,46,667	4,18,679	14,31,82,743	11,00,59,253	3,01,444	91,12,273	1,84,07,618	11,24,602	7,66,899	13,97,72,079										
TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT	4,14,10,711	1,50,58,656	62,12,864	1,68,25,732	1,81,78,661	4,78,663	9,81,65,287	5,25,07,349	1,84,96,512	1,09,95,073	1,45,66,665	1,83,64,073	3,45,245	11,52,74,917										

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 16	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
INCOME FROM ROYALTY, PUBLICATION ETC:														
1) Income from Royalty	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Income from Publications	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SCHEDULE 17	CURRENT YEAR						PREVIOUS YEAR							
INTEREST EARNED:	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) On Term Deposits:														
a) With Scheduled Banks	4,14,10,711	1,50,59,656	62,12,884	1,68,25,732	1,81,78,661	4,78,663	9,81,65,287	5,25,07,349	1,94,96,512	1,09,95,073	1,45,66,665	1,83,64,073	3,45,245	11,52,74,917
b) With Non-Scheduled Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) With Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) On Savings Accounts:														
a) With Scheduled Banks	9,35,196	3,66,579	16,51,281	-	8,86,518	1,15,347	39,56,921	20,41,826	3,02,788	14,90,498	-	12,56,704	1,24,193	52,18,009
b) With Non-Scheduled Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Post Office Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) On Loans:														
a) Employees / Staff	-	22,974	-	-	-	-	22,974	-	-	-	-	-	-	-
b) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Interest on Debtors and Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Interest on Electricity Deposits	-	-	-	-	73,483	-	73,483	-	-	-	-	72,910	-	72,910
TOTAL	4,23,45,907	1,54,50,209	78,64,145	1,68,25,732	1,91,38,662	5,94,010	10,22,16,665	5,45,49,175	1,87,99,300	1,24,85,571	1,45,66,665	1,96,95,687	4,69,438	12,05,65,936

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 18	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
OTHER INCOME:														
1) Gain on Sale / Disposal of Assets:														
a) Owned Assets	-	-	6,14,618	-	500	-	6,15,118	-	-	-	42,220	1,15,770	-	1,57,930
b) Assets acquired out of grants, or received free of cost ¹⁾														
2) Miscellaneous Income	3,92,620	4,09,228	12,15,403	3,19,697	11,356	20,449	23,68,653	11,23,754	1,19,189	7,42,309	14,24,084	8,09,895	21,500	42,40,731
3) Income from Accommodation / Guest House	-	34,000	1,03,58,741	7,15,361	15,600	4,26,000	1,15,49,702	-	70,000	1,25,94,234	6,21,735	12,000	15,34,612	1,48,32,781
4) Income from Sale of Applications / Tender Documents ²⁾														
			32,500	1,000	2,000	-	91,983	-	29,500	40,235	20,000	3,500	-	93,235
5) Late Fees / Fines / Penalties	18,115	-	1,85,600	9,72,110	52,200	71,533	12,99,568	1,210	-	2,25,855	2,39,763	52,400	45,056	5,64,284
6) License Fee Recovery	61,800	31,889	-	1,93,748	40,560	-	3,27,997	46,612	26,358	-	1,87,263	43,690	-	3,05,923
7) Water Charges Recovery	1,152	2,364	-	-	12,000	-	15,516	1,160	2,208	-	-	12,000	-	15,368
8) Transport Recovery	26,160	52,680	-	-	31,032	-	1,09,872	33,160	51,480	-	-	30,204	-	1,14,844
9) Electricity Recovery	98,122	3,57,196	-	-	-	-	4,55,318	83,771	4,75,772	-	-	-	-	5,59,543
10) Hostel Fee	-	16,20,000	-	-	10,40,000	-	26,60,000	-	10,29,200	-	-	-	-	10,29,200
11) Examination Fee / Other Fees	30,05,596	-	6,84,350	-	-	-	36,89,946	29,43,532	-	10,87,500	-	-	-	40,31,032
12) Rent received from letout premises	-	-	-	11,48,548	-	-	11,48,548	-	3,79,080	-	9,43,203	-	-	13,22,283
13) Provisions / Payables Written Back	-	-	-	-	-	-	-	-	-	-	-	32,448	-	32,448
14) Others	-	-	-	-	-	15,00,648	15,00,648	-	-	-	-	-	-	-
TOTAL	36,03,465	25,39,857	1,31,15,195	35,50,464	12,05,248	20,18,630	2,58,32,859	42,35,199	21,82,787	1,46,90,133	34,76,268	11,11,847	16,01,368	2,72,99,602

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 19	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS														
NET INCREASE/(DECREASE) [a-b]	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE 20	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
ESTABLISHMENT EXPENSES														
1) Salaries and Wages	5,24,61,974	8,22,08,055	12,85,33,506	7,80,06,879	3,69,02,126	2,08,36,098	39,27,48,636	4,53,83,904	5,86,27,473	11,25,50,934	6,74,69,944	3,37,36,961	1,66,73,662	33,44,42,878
2) Allowances and Bonus	1,66,559	5,76,475	32,89,860	2,21,26,300	9,56,410	3,03,423	2,74,19,017	4,59,959	4,51,718	26,81,995	1,67,86,221	14,61,460	5,09,019	2,23,50,372
3) Contribution to Provident Fund / Other Fund	31,83,425	63,88,741	15,46,721	34,60,380	34,94,183	13,62,205	1,94,45,655	26,59,919	40,14,196	11,30,393	17,35,978	32,30,053	9,92,301	1,37,52,845
4) Staff Welfare Expenses	23,33,861	27,213	9,44,417	17,34,573	2,97,509	-	53,37,573	22,84,582	69,105	2,48,383	22,73,198	2,68,653	-	51,43,926
5) Expenses on Employees Retirement and Terminal Benefits	47,79,931	1,55,51,652	17,62,106	4,163,172	77,22,344	4,53,042	3,44,32,447	23,74,699	42,82,193	9,16,680	1,26,80,441	15,78,036	3,39,848	2,21,71,897
TOTAL	6,29,35,750	10,47,52,336	13,60,76,600	10,82,91,304	4,93,72,572	2,29,54,769	47,93,83,331	5,31,65,063	6,74,44,685	11,75,28,395	10,09,55,782	4,02,75,163	1,85,14,830	39,78,61,918

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 21	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
OTHER ADMINISTRATIVE EXPENSES ETC														
1) Electricity and Power	78,20,282	62,39,380	1,53,97,035	86,65,356	42,99,404	14,97,553	4,38,19,010	59,30,985	45,11,489	1,47,50,255	94,65,821	53,92,269	13,29,125	4,13,79,644
2) Water Charges	4,70,635	1,71,000	12,17,697	-	6,47,083	8,13,202	33,19,617	-	-	12,90,426	-	8,18,820	7,12,268	28,21,544
3) Insurance	75,026	60,691	-	54,157	72,696	-	2,62,570	90,553	1,697	-	22,674	85,865	-	2,00,789
4) Repairs and Maintenance	50,26,273	42,84,489	1,47,81,074	2,15,84,338	11,14,327	15,64,169	4,83,55,170	19,98,188	21,89,589	35,13,940	30,65,822	19,22,557	12,18,252	1,39,08,388
5) Repairs and Maintenance (Plan-SFC)	-	8,19,122	-	-	-	-	8,19,122	-	28,99,592	-	1,20,84,058	9,92,339	-	1,59,75,989
6) Rent, Rates and Taxes	-	-	64,33,880	83,62,990	1	23,15,821	1,71,12,672	-	-	41,86,839	91,35,300	1	29,40,126	1,62,62,266
7) Vehicles Running and Maintenance	13,59,456	23,50,564	6,40,813	3,75,685	3,77,352	-	51,03,870	26,01,002	11,36,330	13,39,435	3,48,568	1,97,679	-	56,18,004
8) Postage, Telephone and Communication Charges	25,65,193	3,19,168	40,00,482	19,16,072	25,02,671	61,691	1,13,65,267	25,04,474	1,92,345	23,59,669	18,81,823	29,56,076	16,62,969	1,15,57,356
9) Printing and Stationery	12,99,673	2,85,132	12,18,352	3,88,527	1,19,507	2,85,109	36,94,300	13,53,164	9,51,109	11,15,443	7,68,649	1,03,295	3,97,643	46,89,303
10) Travelling and Conveyance Expenses	50,89,833	13,10,872	71,98,039	14,09,190	7,95,372	10,21,187	1,66,24,493	49,28,277	9,88,475	53,55,282	1,75,176	8,05,143	10,27,379	1,32,79,732
11) Subscription Expenses	2,05,120	1,15,855	2,05,872	2,602	28,594	19,218	5,77,261	91,893	1,53,304	4,66,853	2,37,751	47,224	18,413	10,15,438
12) Subscription Expenses E- Journals (Plan SFC)	-	-	-	-	34,38,872	-	34,38,872	-	-	-	-	-	-	38,79,612
13) Audit / Legal / Professional Charges	31,04,912	1,47,500	16,59,900	15,88,524	2,35,423	1,30,400	68,66,659	45,77,306	-	6,26,557	10,66,354	9,290	35,400	63,14,907
14) Advertisement and Publicity	11,43,429	1,71,732	7,74,410	2,05,029	1,11,596	1,78,079	25,84,275	39,35,440	2,17,369	9,36,475	1,60,175	74,494	4,59,600	57,83,553
15) Security Service Charges	1,46,98,532	1,35,46,000	1,73,48,483	1,08,81,736	47,40,138	48,73,773	6,60,88,662	81,16,203	67,91,195	88,63,356	96,04,198	44,28,358	25,32,887	4,03,36,197
16) Housekeeping Service Charges	26,26,337	99,01,174	1,33,32,388	86,35,003	43,92,213	28,30,059	4,17,17,254	19,59,141	38,95,116	57,06,275	60,67,182	37,36,541	23,76,084	2,57,41,319
17) Computer / Peripherals Maintenance	12,25,912	9,12,366	1,97,378	9,64,997	56,56,817	1,82,562	91,40,032	13,69,744	4,73,859	7,03,438	3,23,185	37,30,180	57,098	67,19,304
18) Academic Exam Expenses	3,57,57,397	4,45,33,315	8,31,28,965	5,98,67,203	2,17,40,700	1,49,48,544	25,99,76,124	2,92,94,456	4,21,61,349	8,24,60,202	7,02,54,103	2,17,28,877	1,63,78,077	26,22,77,064
19) Performance Rewards to Meritorious Students	4,77,32,500	-	-	-	-	-	4,77,32,500	4,97,52,500	-	-	-	-	-	4,97,52,500
20) Project / Consultancy Expenses	-	-	-	1,44,844	5,88,961	-	7,33,905	-	2,33,987	-	3,11,237	3,95,819	-	9,41,043
21) Provision for Doubtful Debts / Claims Receivable	-	-	-	23,060	-	-	23,060	-	-	-	48,560	12,35,457	-	12,85,047
22) Expenses on Governing Body and Other Meetings	27,21,496	74,820	-	-	1,39,004	1,96,856	31,32,176	34,73,650	22,064	-	-	50,578	2,27,595	37,73,967
23) Expenses on Official Functions	30,20,771	5,26,243	-	-	2,08,187	45,185	38,00,386	51,48,606	5,82,061	-	-	1,88,366	3,47,211	62,66,243
24) Expenses on Gazetting of Ordinances	32,58,000	-	-	-	-	-	32,58,000	6,36,596	-	-	-	-	-	6,36,596
25) Expenses on Recruitment	-	-	-	-	-	-	-	8,61,549	-	-	-	-	-	8,61,549
26) Expenditure on Horticulture	-	14,83,500	1,866	-	8,61,749	1,83,703	25,50,818	7,99,760	15,99,560	2,090	-	13,85,126	2,77,000	40,63,556
27) Miscellaneous and Contingencies	5,12,618	8,37,396	2,23,877	14,31,814	3,32,141	45,120	33,82,966	4,47,115	3,14,427	2,33,873	75,680	1,64,835	59,843	12,95,373
28) Shifting Charges to New Campus	-	-	-	2,82,227	-	-	2,82,227	-	-	-	3,96,325	-	-	4,470
29) Expenses on Outsourcing of Manpower	3,69,322	24,07,267	-	28,06,764	-	19,949	56,03,302	-	-	-	-	-	-	4,00,795
30) Irrecoverable Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31) Expenses on Swatchha Bharat Abhiyan	-	-	2,03,738	-	22,960	-	2,26,698	-	-	-	17,820	15,000	-	32,820
32) Loss on Sale of Assets	-	-	-	74,467	-	-	74,467	1,44,758	-	-	78,651	1,34,064	-	8,57,473
33) Lease Premium to CIDCO	-	-	58,83,557	-	-	-	58,83,557	-	-	-	-	-	-	-
TOTAL	14,02,82,717	9,04,97,576	17,38,47,766	12,96,65,285	5,24,45,768	3,10,12,180	61,77,51,292	13,00,15,359	6,93,15,717	13,39,10,208	-275,86,782	5,48,44,726	3,20,61,509	54,77,34,301

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

SCHEDULE 22	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
EXPENDITURE ON GRANTS, SUBSIDIES ETC														
TOTAL														

SCHEDULE 23	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
INTEREST														
TOTAL														

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(PRIOR PERIOD ADJUSTMENTS)

(Amount in Rupees)

PRIOR PERIOD ADJUSTMENTS (Consolidated)	CURRENT YEAR						PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
(A) Credit														
1) Initial Affiliation Fee Receivable	-	-	-	-	-	-	-	(4,50,000)	-	-	-	-	-	(4,50,000)
2) Excess Booking of AR & M	11,07,072	-	-	-	-	-	11,07,072	-	-	-	-	-	-	-
3) Leave Encashment	-	-	-	-	-	-	-	-	65,317	-	-	-	3,65,779	4,51,096
4) Late Fee and Penalties	-	3,87,404	-	-	-	-	3,87,404	-	-	-	-	-	-	-
5) Webhosting Charges	1,80,540	-	-	-	-	-	1,80,540	-	-	-	-	-	-	-
6) Course Fee	-	-	-	-	-	-	-	-	-	(1,86,967)	-	-	-	(1,86,967)
7) Re-totalling Fee(CRT/Covocation)/ Semester Exam Fee	-	-	-	-	-	-	-	-	-	-	5,30,148	-	-	5,30,148
8) Excess Depreciation	17,712	-	6,37,099	-	-	-	6,54,811	-	-	-	-	-	-	-
9) ITEC 2018-Receipts	-	8,24,150	-	-	-	-	8,24,150	-	-	-	-	-	-	-
10) Interest	5,20,851	-	-	-	-	-	5,20,851	-	-	-	-	-	-	-
11) Salaries and Wages	46,988	-	-	-	-	-	46,988	11,75,683	6,67,976	-	57,96,802	1,03,182	-	19,50,103
12) Uncleared / Unpresent Cheques	-	-	-	-	20,000	435	20,435	13,96,128	3,77,641	-	80,347	2,41,979	-	20,96,095
13) Excess Provision reversed	-	-	19,827	41,148	-	-	4,30,975	-	2,16,526	-	-	1,44,247	-	3,90,773
14) Provision for Leave Encashment / Gratuity	-	-	-	17,09,883	-	-	17,09,883	-	34,517	-	-	11,12,624	-	11,47,141
15) Provision for taxes on DGS Project written back	-	-	-	-	-	-	-	-	-	-	-	33,35,798	-	33,35,798
16) Academic Expenses	2,00,000	-	3,70,000	-	-	64,520	5,37,094	-	-	-	-	-	6,148	6,148
17) internet Leased line charges	-	-	-	-	2,72,574	-	-	-	-	-	-	-	8,05,000	8,05,000
18) Travelling Expenses	-	-	-	-	-	-	-	-	-	-	-	-	7,982	7,982
19) Transportation Charges	-	-	-	-	-	2,10,300	2,10,300	-	-	-	-	-	-	-
20) Depreciation	-	-	-	74,522	-	-	74,522	-	-	-	-	-	-	-
21) Others	625	20,000	18,264	3,511	4,97,568	795	5,50,763	(18,350)	-	-	5,73,650	1,71,040	1,34,329	8,60,669
Total (A)	20,73,788	16,01,554	6,75,190	18,39,064	7,90,162	2,76,050	72,55,808	21,03,471	13,61,977	(1,86,967)	69,84,199	51,08,870	13,39,258	1,67,10,798
(B) Debit														
22) AMC of Sewage Treatment Plant	2,10,000	-	-	-	-	-	2,10,000	-	-	-	-	-	-	-
23) Outsourcing of Manpower	-	-	84,762	-	-	-	84,762	-	-	-	-	-	-	-
24) Leave Salary and Pension Contribution	-	-	-	-	-	-	-	-	-	-	2,272	-	-	2,272
25) Advertisement	9,49,593	-	-	12,035	-	-	9,61,628	-	-	-	-	-	-	-
26) Statutory Audit Fee (C&A)	61,53,950	-	-	-	-	-	61,53,950	-	-	-	-	-	-	-
27) Salaries and Wages	15,023	31,859	-	1,94,050	5,619	-	2,46,551	1,22,551	-	-	449	55,992	-	1,78,992
28) Equipment Maintenance	-	-	12,500	-	-	-	12,500	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF INCORPORATION

- 1.1 Indian Maritime University, (hereinafter referred to as IMU), A Central University was formed by the Indian Maritime University Act, 2008 and came into existence w e f 14.11.2008.
- 1.2 The following organizations were subsumed into the Indian Maritime University as per clause 49 of the Act.
 - a) Lal Bahadur Shastri College of Advanced Maritime Studies and Research, Mumbai;
 - b) Training Ship Chanakya, Navi Mumbai;
 - c) Marine Engineering & Research Institute, Kolkata and
 - d) Marine Engineering & Research Institute, Mumbai.
 - e) National Maritime Academy, Chennai
 - f) Indian Institute of Port Management, Kolkata
 - g) National Ship Design and Research Centre, Visakhapatnam
- 1.3 The University is having its Head Quarters at Chennai and Campuses at Mumbai, Kolkata, Chennai, Visakhapatnam and Kochi. The Mumbai Campus has been bi-furcated as Navi Mumbai Campus (NMC) and Mumbai Port Campus (MPC) effective from 7th August 2017. The Financial Statements of NMC and MPC have been reflected under Mumbai Campus for the Financial Year 2018-2019 and also correspondingly for the year 2017-2018.
- 1.4 The Financial Statements of the University is maintained from the Financial Year 2009-2010.

2. SIGNIFICANT ACCOUNTING POLICIES

- 2.1. Financial Statements of IMU have been presented as proximate to the Financial Statements for the Central Autonomous Bodies (Non-Profit Organizations and similar institutions) format and suitably adapted, for more appropriate presentation of events or transactions in the financial statements of IMU.

2.2 Accounting Convention

The Financial Statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting except otherwise stated and showing voluntary compliance to the accounting standards issued by "The Institute of Chartered Accountants of India", wherever applicable.

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

2.3 Use of Estimates

The preparation of the financial statements is made in conformity with the accounting standards requirements. The University makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements, and the reported amounts of revenue and expenses during the reported year. Actual results could differ from those of estimates.

2.4 Inventory Valuation

Stores and Spares (including Machinery Spares) are valued at cost. Inventory valuing up to Rs.5000/- is charged to Expenditure.

2.5 Investments

Investments are shown at cost.

2.6 Fixed Assets

Fixed Assets are stated at actual cost less accumulated depreciation. The actual cost capitalized includes cost of the asset, freight, installation cost, duties and taxes and other incidental expenses until fixed assets are ready for use. In some campuses fixed assets have been revalued and presented accordingly.

2.7. Depreciation

Depreciation is provided on the basis of written-down value method at the rates prescribed in and in the manner laid down by the Income Tax Act, 1961 specified below.

1.	Buildings Residential	-	5%
2.	Buildings Other than Residential	-	10%
3.	Plant, Machinery & Equipment	-	15%
4.	Office Equipment	-	15%
5.	Furniture and Fittings	-	10%
6.	Vehicles	-	15%
7.	Electrical Installations	-	10%
8.	Tube Wells	-	10%
9.	Computer Peripherals	-	40%
10.	Other Fixed Assets	-	10%
11.	Library Books	-	40%

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

Assets costing less than Rs.5000/- have been written off in the same year.

Depreciation on the assets created out of Plan grant-in-aid is charged to the Capital Reserve Account on a systematic and rational basis over the useful life of depreciable asset by way of a reduced depreciation charge for systematic adjustment of the Plan grant-in-aid fund used for assets creation.

2.8 Revenue Recognition

2.8.1 Grant-in-Aid

- i. Grants in aid are accounted on actual receipt basis. The classification as to Non-Plan Grant (Revenue Grant-in-Aid) and Plan Grant for Capital Outlay is made as per sanction orders for respective grants.
- ii. Grants in Aid received in kind are accounted for on receipt of the Asset at the estimated market value and the same is credited to Capital Reserve Account. An amount equal to the depreciation charged during the year on these Assets is credited to asset account and debited to the Capital Reserve Account - Grant in aid (assets in kind).
- iii. Expenditure incurred on carrying out specified Research Projects sponsored either by Central Government or other organizations is debited to Research Grants Account and the unspent balance is shown under the head Current Liabilities.
- iv. Expenditure (including purchase of fixed assets) relating to grants received / receivable has been adjusted against the amount of the said grant. Unspent balances of Grants-in-Aid are carried forward to subsequent year under the head Current Liabilities and Provisions for adjustment against expenses in those years.
- v. Assets created out of Plan grant-in-aid have been credited to the Capital Reserve Account - Grant in assets (cash grant) instead of treating it as a promoter's contribution (i.e. Capital Fund); Resultant Surplus/ Deficit of operation have been credited/debited to General Reserve Account instead of treating it as a promoter's contribution (i.e. Capital Fund) and Unspent balance of Plan grant-in-aid is shown under the head Current liabilities and provisions.

2.8.2 Fees from Students

Fees collected from students for various courses (Long term/Short term) of the University are recognized on accrual basis and spread over the tenure of the course.

2.8.3 Professional /Consultancy Services

Fees received from Professional/Consultancy Services is recognized on percentage of completion of project / assignment.

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

2.8.4 Income other than that listed above is recognized as per Accounting Standard 9 issued by the Institute of Chartered Accountants of India.

2.8.5 Interest on Plan Grant-In-aid

Interest on unspent balance of Plan grant-in-aid (if any) is recognized as income in the Income and Expenditure account, subject to other applicable norms.

2.8.6 Surplus/(Deficit)

Surplus/ (Deficit) is transferred to the General Reserve Account.

2.8.7 Investment / Term deposits

Presently IMU does not hold any investments. It deploys the surplus funds in term deposits with nationalized banks. Term deposits out of earmarked/ endowment funds are shown under the head Deposits from Earmarked / Endowment Fund instead of Cash and Cash equivalent, as these investments cannot be utilized for the purpose of Working Capital. Term deposits from reserves / funds, other than dedicated / earmarked purpose, are shown under Current Assets as Cash and Cash equivalent.

3 SERVICE/RETIREMENT BENEFITS

3.1 General Provident Fund / Employees Provident Fund / New Pension Scheme is followed in IMU.

3.2 Liability towards Gratuity payable on death/retirement in respect of Kolkata Campus (IIPM unit) is managed by Life Insurance Corporation of India.

Liability towards Gratuity payable on death/retirement of employees (except employees on deputation/employees of erstwhile IIPM/Deemed Deputationists) and leave encashment in respect of others (except Deemed Deputationists) computed on the basis of Actuarial Valuation.

4. PRIOR PERIOD ADJUSTMENTS

Prior Period Items, if any, are disclosed separately under Income and Expenditure in the Income and Expenditure account as per AS 5.

5. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

These are made / recognized as per Accounting Standard 29 issued by the Institute of Chartered Accountants of India.

6. The unbilled services / Projects Work-in-Progress at the end of the year are valued at estimated realizable value.

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

SCHEDULE-25 CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

A. CONTINGENT LIABILITIES

KOLKATA CAMPUS

a) Disputed demand of Rs. 1,10,23,933/- in respect of damage u/s 14B & 7Q of Employees Provident Fund Act.

As per decision of the Executive Council of erstwhile IIPM Society, IIPM Society was registered with Regional Provident Fund Commissioner w.e.f 1st September 2004. However after inspection and 7A assessment done by the EPF authority , the date of coverage of IIPM Society with EPFO was preponed to 1st September, 1984 (vide EPFO's letter dated 09.04.2007). An amount of Rs. 1,27,67,697/- has been deposited by the erstwhile IIPM Society.

EPF authority has claimed an amount of Rs. 76,12,134/- for damage u/s 14B and Rs.34,11,799/- for interest u/s 7Q of EPF Act vide their letter dated 28.09.2007. The erstwhile IIPM has disagreed to pay their claim on certain valid grounds and conveyed the same to the EPF Authority along with the ground of disagreement. Accordingly, the hearing u/s 14B and u/s 7Q are going on.

Thus the liabilities for damage, interest and penalty could not be ascertained during the year. However an amount of Rs. 27,22,658/- is lying with IMU-Kolkata Campus (carried forward from IIPM Society) for settlement of EPF liabilities of erstwhile IIPM Society. Subsequently an amount of Rs.3,39,674/- added to the provision from interest earned on deposit of fund.

b) Likely Liability to Kolkata Port Trust on account of Lease Rent / Compensation Bill for Training Ship P S Bhopal

The Training Ship P S Bhopal belonging to the Kolkata Port Trust (KoPT) was leased out to the erstwhile Indian Institute of Port Management (IIPM) for on board training of officers of the collaboration between IIPM and FOSMA on and from 02.03.2000. The leases continued between IMU-Kolkata Campus and KoPT after IIPM was subsumed into IMU- Kolkata Campus.

From the inception of the lease, the monthly lease rent was being separately paid from IIPM-FMIRO collaboration Account. However, since 2009, FMIRO have discontinued payment of lease rent/ compensation bill for reasons unknown. There was also a considerable period of time during which KoPT did not furnish lease rent/compensation bills for TS Bhopal.

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

The vessel which was exclusively used for the collaboration was no longer necessary for the collaboration activities and IMU requested KoPT to discontinue the lease wef 01-11-2015. However, KoPT have preferred to raise lease rent/compensation bill up to January 2016. The total liability on this account till 30-10-2015 was Rs.30,71,304/- as per Secretary, KoPT bill dated 30-10-2015. Adding up further bills Nov15, Dec15 and Jan16, total liability comes to Rs.32,15,042/-.

The matter was not included earlier in Annual Statement of Accounts as it was expected that FMIRO would meet the outstanding due for P S Bhopal as they had been doing till 2009. They had also not denied their liability on this account. IMU Authorities have taken up the matter with FMIRO on numerous occasions between the year 2011 and 2016.

Since the vessels lease was between IMU-KC & KoPT, IMU may have to finally meet the liability in future and hence, the matter is kept on record under provision for liabilities on accrual basis.

B. NOTES ON ACCOUNTS

1. Current Assets, Loans and Advances

In the opinion of the Management, the current assets, loans and advances have a value on realisation in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

2. Accrued Interest on investments is taken on the basis of certification provided by the Bankers. In case where no certification is provided by the bankers the same is calculated on simple interest basis as per rates appearing in the instruments.
3. Stores and Spares are valued at cost and included in the current assets wherever the closing stocks are available.
4. IMU is exempted u/s 10(23C) of the Income Tax Act, 1961.
5. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.
6. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2019 and the Income and Expenditure Account for the year ended on that date.

HEAD QUARTERS

The Department of Shipping, Government of India (Ministry of Shipping, Road Trans-

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

port & Highways) purchased land to the extent 300 Acres on 25-09-2006 as per the Schedule of Property given below from Salt Department, Govt. of India at Sholinganallur and Semmenjeri Village of Tambaram Taluk, Kancheepuram District, Chennai Tamilnadu for setting up of Maritime Complex.

S. No	Village	RS No	Extent for Transfer Acres	Classification	Boundaries			
					North	East	South	West
1	Sholinganllur	720	53.32	Central Govt. Salt Deptt	236	243/Pt of Uthandi	721	235,405
2	Sholinganallur	721	20.68	Central Govt. Salt Deptt	720	243/Pt.of Uthandi	337 of Semmenjeri	405
3	Semmenjeri	337/Pt.	226.00	Central Govt. Salt Deptt	721 Of Sholingnallur	243/Pt.of Uthandi	337/Pt. of Semmenchy 243/Pt. of Uthandi	1, 15, 16-19, 25, 337/ Pt.
	Total		300.00					

Subsequently Indian Maritime University, A Central University was formed through Indian Maritime University Act, 2008 (No.22 of 2008) and the Headquarters of the University has been constructed in the said land as a part of Maritime Complex. Since the land is in the name of Ministry of Shipping, Govt. of India, which is the Administrative Ministry of Indian Maritime University, the University possess effective title on the land. Hence this disclosure has been made.

CHENNAI CAMPUS

The National Institute of Port Management purchased land to the extent of 20 Acres on 21-07-1986 and 0.25 Acres on 31-03-1992 as per the Schedule of Property given below:

- a) All that piece and parcel of land bearing Survey Nos. 3/2B2 and 2/2B2 in UTHANDI Village, Saidapet Taluk and Chengalpattu District, the land measuring 20 acres split as under:

9.44 acres in Survey No.3/2B2 measuring 350' on the West and East and 1170' on the North and 1200 on the South and 10.56 acres in Survey No.2/2B2 measuring 350' on the West and East, and 1310' on the North and 1320' the South bounded on the West by the Coastal Highway, East by the sea (Bay of Bengal), on the North by the land belonging to the Vendor and on the South by the land belonging to Smt. Malini Ravindran, within the Sub-Registration District of Adyar and Registration District of Madras South.

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

- b) All that piece and parcel of land bearing Survey No.s 3/2B2 and 2/2B2 in UTHANDI Village, Saidapet Taluk and Chengalpattu District, the land measuring 10890 Sq.feet (0.25 acres) split as under:

0.229 acres In Survey No.3/2B2 measuring 33 ft. on the West and East and 302 feet on the North and South; and 0.021 acres in Survey No.2/2B2 measuring 33 feet on East and West and 28 feet on the North and South bounded on the West and East by the land belonging to the Vendor and on the South by the land belonging to National Institute of Port Management and on the North by the land belonging to the Vendor within the Sub Registration District of Adyar and Registration District of Madras South.

The name of National Institute of Port Management (NIPM) got changed into National Maritime Academy (NMA) under proper certificate of registration of Societies (49/2006) under Tamilnadu Societies Registration Rules, 1978 and similarly NMA was subsumed into IMU by an explicit provision under Section 49 of IMU Act, 2008 passed by Parliament transferring all assets and liabilities of NMA to IMU.

As the name change is mere technical requirement/formality of ownership of land, the Chennai Campus of IMU possess effective title on the land. Hence this disclosure has been made.

MUMBAI CAMPUS

- a) Fixed Assets as set out in the Schedule-8 do not include assets purchased out of funds of sponsored project held and used by the Campus, as project sanction include stipulation that all such assets purchased out of project funds will remain the property of the sponsors. The details of such assets are

Amount in Rupees

Sl. No	Assets	Original Cost As on 01.04.2018	Additions during the year	Total	Notional Depreciation as on 31-03-2019	Total Book value as on 31-03-2019
1	Buildings	41,97,855	-	41,97,855	18,92,734	23,05,121
2	Computer Hardware	99,26,324	-	99,26,324	93,79,336	5,46,988
3	Furniture	30,34,167	-	30,34,167	9,67,822	20,66,345
4	Books	50,299	-	50,299	33,689	16,610
5	Plant, Machinery & Equipment	28,84,593	-	28,84,593	20,49,382	8,35,211
Total		2,00,93,238		2,00,93,238	1,43,22,963	57,70,275

- b) An amount of Rs.4,32,423 shown under MSTC Deposit on Sale of Assets is grouped under Other Current Liabilities is shown for the presentation of income received on account of Sale of Scrap (Vehicles and Furniture). The amount received could not be accounted

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR YEAR ENDED 31ST MARCH 2019

under corresponding heads, in view of the bifurcation of IMU Mumbai Campus and pending bifurcation of assets to that extent.

VISAKHAPATNAM CAMPUS

Fixed Assets as set out in the Schedule-8 do not include assets purchased out of funds of Sponsored Research Projects / Studies / Schemes held and used by the Campus, as project sanctions include stipulations that all such assets purchased out of project funds will remain the property of the sponsors. The details of such assets are –

Amount in Rupees

Sl. No	Assets	Original Cost As on 01.04.2018	Additions during the year	Total	Notional Depreciation as on 31-03-2019	Total Book value as on 31-03-2019
1	Computer Hardware	57,18,453	-	57,18,453	56,55,763	62,690
2	Computer Software	53,23,589	-	53,23,589	53,06,550	17,039
3	Equipment	1,97,53,560	-	1,97,53,560	1,29,28,284	68,25,276
4	Buildings	10,76,092	-	10,76,092	4,05,369	6,70,723
5	Books	1,56,975	-	1,56,975	1,23,089	33,886
	Total	3,20,28,669		3,20,28,669	2,44,19,055	76,09,614

KOCHI CAMPUS

IMU Kochi Campus had filed a Writ Petition (WP(C) No. 8810/2015 in the High Court of Kerala in which the first respondent was Cochin Port Trust (COPT) against wrongfully revising and recategorising the Electricity Tariff from L.T. IVC (educational institutions) to L.T.VIIA, which is applicable to commercial institutions during the period 2012-2013 to 2015-2016. The Single Bench of High Court vide judgement dated 11.09.2018, ordered that the categorisation of IMU under L.T.VII A was illegal and hence IMU is entitled to get refund within three months, of the difference in charges realised from it under L.T.VIIA tariff. A writ Appeal (W No. 2249 of 2018) was filed by COPT against the order of the Single Bench, but vide order dated 20.12.2018, the Division Bench upheld the order of the Single Bench stating that the original judgement of the learned Single Judge holds valid and the appeal stands dismissed. However the order allows COPT to adjust the excess payments in the future electricity bills ensuring that the entire excess amounts collected is adjusted. COPT had collected an amount of Rs.15,00,647/- as excess electricity charges during the period 2012-2013 to 2015-2016. Vide court order referred above, the amount is treated as Other Income in the books of account of IMU Kochi Campus. As on 31.03.2019, electricity charges of Rs. 5,87,377/- is adjusted from the excess collected amount.

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI CONSOLIDATED RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

Sl No.	RECEIPTS	Current Year							Previous Year					
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	
I	Opening Balances													
1)	Cash in hand	7,059	94,270	50,000	93,602	-	-	58,882	29,361	-	2,696	-	10,000	
2)	Bank Balances													
	i) In Current accounts	1,00,644	-	2,07,53,331	2,77,83,892	19,09,474	15,07,755	6,07,08,750	28,000	3,32,59,747	19,47,26,363	42,88,946	18,51,222	
	ii) In Deposit accounts	2,38,17,021	25,04,25,500	13,83,75,429	3,78,36,334	29,02,49,887	1,57,48,585	2,37,37,57,736	26,04,27,630	34,19,82,290	29,50,18,938	35,21,41,226	1,68,89,306	
	iii) Savings accounts	14,53,36,226	3,08,63,734	3,71,96,433	-	1,19,54,083	4,19,141	1,08,01,206	71,05,719	2,60,27,962	-	93,31,264	3,30,868	
	iv) Unreconciled Balance	-	-	11,84,164	-	-	-	-	-	11,79,164	-	-	-	
II	Grants Received													
1)	From Government of India													
	i) Grant-in-Aid (Plan)	30,00,00,000	10,77,61,614	4,19,67,394	5,57,77,182	8,59,00,000	34,88,049	30,00,00,000	-	13,95,105	4,68,72,258	8,31,74,110	6,90,85,754	
	ii) Grant-in-Aid (Plan) (Online Journals)	-	-	-	-	39,90,522	-	-	-	-	-	10,35,000	-	
	iii) Grant-in-Aid (Non Plan)	-	-	-	-	-	-	-	-	-	-	-	-	
2)	From State Government	-	-	-	-	-	-	-	-	-	-	-	-	
3)	From Other sources	-	-	-	-	-	-	-	-	-	-	-	-	
III	Income on Investments from													
1)	earmarked / Endowment Funds	7,13,85,709	2,375	5,56,712	31,08,958	20,79,096	6,16,491	6,37,42,918	8,651	42,67,379	17,71,153	4,84,133	8,06,942	
2)	Own Funds (other Investment)	-	-	-	44,14,75,154	-	-	-	-	-	10,66,565	-	-	
3)	Encashment of Deposits/Sweep Deposits	-	-	-	29,53,96,556	-	-	-	-	-	2,95,03,334	-	-	
IV	Interest Received													
1)	On Bank deposits													
	i) On Savings Accounts	50,42,602	3,68,579	16,60,631	-	9,66,832	1,15,503	20,49,252	3,02,788	15,78,49	-	13,10,332	1,24,037	
	ii) On Term Deposits	8,37,05,278	1,75,98,249	1,03,62,442	4,56,148	1,76,51,241	4,24,385	10,77,00,589	1,85,45,191	2,65,78,962	26,81,643	2,21,75,636	2,36,522	
2)	Loans, Advances etc.	-	-	-	-	-	-	-	-	-	-	28,22,708	-	

[Signature]
Head F&A

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Finance Officer i/c

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI

CONSOLIDATED RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

Sl No.	RECEIPTS	Current Year					Previous Year						
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi
V	Other Income												
1)	Course Fee	-	10,64,72,560	20,88,93,792	21,02,29,365	4,51,40,000	5,10,44,214	-	9,95,65,589	21,49,70,798	22,54,03,045	4,09,45,000	4,73,56,727
2)	Affiliation Fee	23,18,400	-	-	-	-	-	4,05,000	-	-	-	-	-
3)	Common Entrance Test	7,65,73,835	-	-	-	-	-	6,96,84,673	-	-	-	-	-
4)	Semester / Practical Examination Fee	4,34,29,616	-	-	-	-	-	4,10,27,905	-	-	-	-	-
5)	Convocation Fee	1,32,287	-	-	-	-	-	2,69,000	-	-	-	-	-
6)	Programme Fee	11,39,35,571	-	-	-	-	-	11,52,50,000	-	-	-	-	-
7)	Application Fee for online CRT	6,77,742	-	-	-	-	-	-	-	-	-	-	-
8)	Other Academic Receipts	50,13,769	1,84,449	5,95,700	-	-	-	36,14,202	1,45,785	5,51,500	-	-	69,667
9)	Garden Maintenance Receipts from SBI	-	-	-	-	-	-	7,50,000	-	-	-	-	-
10)	Income from Miscellaneous Services	163	-	-	-	2,54,267	-	1,02,500	-	-	-	2,54,254	-
11)	Miscellaneous Income	-	-	1,12,90,258	6,74,392	16,10,358	26,392	33,813	-	45,34,433	7,04,046	97,502	19,379
12)	Rent Received	-	3,79,080	-	19,39,642	-	-	-	3,79,080	-	20,64,484	-	-
13)	Gratuity Fund	-	-	-	-17,46,323	-	-	-	-	-	13,77,785	-	-
14)	Project Consultancy / IES Programme	-	2,48,420	-	-	-	-	-	16,32,553	-	-	-	-
VI	Amount Borrowed	-	-	-	-	-	-	-	-	-	-	-	-
VII	Any other receipts	-	-	-	-	-	-	-	-	-	-	-	-
1)	Transfer from Campuses (Inter Office)	70,09,90,997	9,53,06,805	27,32,76,101	26,69,60,000	8,67,90,680	10,16,23,065	91,96,70,061	15,60,30,146	34,65,45,629	23,12,61,251	29,56,12,263	6,56,38,191
2)	Refund of deposits by CPWD	-	-	-	-	-	8,95,708	-	-	-	-	-	14,25,678
3)	Deposit Refundable	35,37,938	1,28,49,949	2,19,96,259	35,69,449	19,25,347	9,19,130	24,59,196	68,90,254	1,64,78,083	22,19,674	21,49,756	8,93,140
4)	Other Receipts	11,291	8,42,557	27,19,830	2,66,436	1,36,652	15,99,461	9,02,656	21,79,393	35,83,384	1,19,711	81,686	14,25,903
5)	Prior Period Receipts	3,11,213	-	-	-	-	-	5,39,932	34,517	-	-	-	-
6)	ITEC Programme	-	8,24,150	-	-	-	-	-	95,58,750	-	-	-	-
7)	Fee Receivable (Sundry Debtors)	-	-	-	-	5,82,585	-	-	-	-	-	7,06,520	-
8)	Scholarships Received from Govt etc	-	1,74,000	45,47,423	32,84,342	10,16,432	18,57,693	-	36,05,571	17,04,680	13,08,400	13,09,400	1,66,692
9)	Received from other Campuses	-	-	-	-	-	15,62,800	-	-	-	-	-	44,60,000
10)	Receipt from HQ towards Performance Based Rewards to Students	-	96,20,000	33,62,500	1,24,25,000	49,25,000	-	-	38,00,000	16,75,000	1,35,80,257	21,50,000	21,25,000
	TOTAL	3,83,42,80,550	63,40,16,311	77,99,40,396	1,85,95,52,126	55,70,83,456	18,18,48,071	4,07,35,28,251	57,02,70,177	1,02,63,32,855	1,04,97,01,623	82,00,69,736	21,29,14,448

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Head F&A

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Finance Officer i/c

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI CONSOLIDATED RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

Sl No.	PAYMENTS	Current Year					Previous Year						
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi
I	Expenses												
1)	Establishment Expenses	4,57,32,330	6,52,68,562	10,05,56,830	11,14,89,125	4,14,69,479	2,07,66,426	3,91,73,041	4,63,63,097	8,84,15,202	7,57,55,623	4,16,69,433	1,68,82,370
2)	Administrative Expenses	17,70,87,115	10,37,74,147	16,21,55,045	9,21,89,660	4,99,42,092	3,59,56,887	12,69,35,849	8,38,53,001	15,70,43,962	12,34,98,735	4,48,42,842	3,50,27,059
II	Payments made against funds for various projects	-	-	-	-	-	-	-	-	-	-	-	-
III)	Investments and deposits made												
1)	Out of Earmarked/Endowment funds	-	-	-	-	-	-	-	-	-	-	-	-
2)	Out of Own Funds (Investments- others)	-	-	-	32,63,99,870	-	-	-	-	-	-	-	-
3)	Encashment/Deposits/Sweep Deposits	-	-	-	37,05,65,000	-	-	-	-	-	-	-	-
IV	Expenditure on Fixed Assets & Capital work in progress												
1)	Purchase of Fixed Assets	15,550	54,46,175	1,30,721	1,45,31,678	6,83,868	22,250	3,20,161	93,928	56,003	3,52,25,533	97,99,795	55,42,849
2)	Expenditure on Capital Work-in Progress	43,70,490	10,60,40,232	2,88,73,083	23,71,87,338	8,59,00,000	5,34,01,891	77,68,435	-	91,33,176	3,75,90,790	28,59,93,566	8,26,64,532
V	Refund of Surplus money / Loans												
1)	To the Government of India	-	-	-	-	-	-	-	-	-	-	-	-
2)	To the State Government	-	-	-	-	-	-	-	-	-	-	-	-
3)	To Other Providers of Funds	-	-	-	-	-	-	-	-	-	-	-	-
VI	Finance Charges (Interest)												
VII	Other Payments												
1)	Transfer to Campuses (Inter Office)	87,09,76,722	10,63,97,829	24,31,57,002	24,00,94,630	4,73,57,459	4,90,62,600	1,13,52,16,645	10,20,14,643	51,52,51,662	23,27,64,519	4,15,48,129	4,60,60,584
2)	Refund of Programme Fee	1,49,255	-	-	-	-	-	2,00,000	-	-	-	-	-
3)	Refund of Counselling/Registration Fee	3,29,500	-	-	-	-	-	4,94,439	-	-	-	-	-
4)	Refund of Semester Fee	5,400	-	-	-	-	-	27,050	-	-	-	-	-
5)	Other Refunds / Payments	-	-	-	-	-	3,82,739	3,600	-	-	-	19,400	7,59,491


Head F&A


Finance Officer i/c

INDIAN MARITIME UNIVERSITY EAST COAST ROAD - UTHANDI - CHENNAI CONSOLIDATED RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

Sl No.	PAYMENTS	Current Year						Previous Year					
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi
6)	Prior Period Payments / Adjustments	75,555	31,659	29,72,120	-	-	-	76,663	-	4,12,224	-	-	-
7)	Advances to Employees	1,99,833	6,35,900	9,55,467	-	-	16,95,542	4,74,461	57,32,640	20,78,539	-	-	18,08,770
8)	Deposits to CPWD	10,39,40,889	37,95,812	5,68,81,762	-	-	-	7,94,91,423	2,11,29,467	1,55,59,677	-	-	-
9)	Prepaid Expenses	10,29,455	-	-	-	-	8,26,000	25,206	-	-	-	-	-
10)	Statutory liabilities	1,29,45,540	2,22,94,940	86,26,546	1,18,84,819	-	12,50,575	81,93,956	1,47,70,174	28,30,078	91,52,595	-	19,81,000
11)	Salary Recovery Liabilities	5,11,555	8,29,618	1,07,19,411	-	-	-	16,08,164	4,82,035	1,61,30,811	-	-	7,73,795
12)	Deposits Refunded	23,45,236	87,15,883	1,65,26,623	-	22,69,608	24,70,643	13,59,340	63,74,442	1,03,92,029	-	31,60,888	-
13)	Other Payments	-	66,95,238	4,28,150	-	-	49,005	1,56,021	6,62,775	4,54,160	-	-	1,97,822
14)	Scholarships from Endowment Fund	-	-	-	-	10,000	-	-	-	-	-	-	12,49,003
15)	Grant-in-Aid (Plan)	30,18,74,894	-	-	-	-	-	13,99,54,148	-	-	-	-	-
16)	Other Deposits	42,51,970	-	-	-	-	-	45,98,610	-	-	-	-	-
17)	Advance to Contractor / Suppliers	8,07,010	-	4,03,675	-	-	-	2,37,000	-	13,61,314	-	-	-
18)	Scholarship from Govt etc.	-	2,44,200	28,63,860	-	9,02,608	14,42,193	-	36,10,571	23,85,961	-	13,09,400	1,66,882
19)	DG Shipping Ph-II payment	-	-	-	-	-	-	-	-	-	-	8,54,62,839	-
20)	Research Projects/Studies/Schemes	-	-	-	-	2,34,494	-	-	-	-	-	-	-
21)	Disbursement of Performance Based Rewards to Students	-	96,20,000	33,62,500	-	49,25,000	-	-	38,00,000	72,66,500	-	21,50,000	21,25,000
VIII	Closing Balances	-	-	-	-	-	-	-	-	-	-	-	-
1)	Cash in hand	-	-	1,03,300	20,205	-	-	7,059	94,270	50,000	93,602	-	-
2)	Bank Balance	-	-	-	-	-	-	-	-	-	-	-	-
3)	In Current accounts	99,988	-	94,75,542	22,33,13,165	7,96,778	16,83,062	1,00,644	-	2,07,53,332	21,77,63,892	19,09,474	15,07,755
4)	In Deposit accounts	2,33,60,25,176	18,28,80,091	11,41,91,248	23,19,15,599	30,98,34,136	1,13,40,308	2,38,17,70,210	25,04,25,600	13,83,75,425	31,78,36,334	29,02,49,887	1,57,48,585
5)	Savings accounts	7,15,07,028	1,13,45,815	1,52,56,449	-	1,27,47,933	14,95,951	14,53,36,226	3,08,63,734	3,71,96,432	-	1,19,54,083	4,19,141
6)	Unreconciled Balance	-	-	11,69,164	-	-	-	-	-	11,84,164	-	-	-
	TOTAL	3,93,42,60,550	63,40,16,311	77,88,10,398	1,85,95,92,128	55,70,83,456	18,18,48,071	4,07,35,28,251	57,02,70,177	1,02,63,32,855	1,04,97,01,623	82,00,69,736	21,29,14,448


Head F&A

Finance Officer i/c



भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय महानिदेशक वाणिज्यिक लेखा परीक्षा
तथा पदेन मदम्य लेखा परीक्षा बोर्ड, चेन्नै

Indian Audit and Accounts Department
*Office of the Director General of Commercial Audit
and Ex-Officio Member Audit Board, Chennai*

No. DDCA/CHENNAI/CA 2/2-161/IMU/Accounts 18-19/2019-20/

Date: 07.11.2019
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To

The Secretary to Government, Government of India
Ministry of Shipping,
Transport Bhawan,
No.1 Parliament Street,
New Delhi 110 001.

Sir,

Sub: Separate Audit Report on the accounts of Indian Maritime University, Chennai
for the year 2018-19 – Regarding.

I forward herewith the Separate Audit Report on the accounts of Indian Maritime
University, Chennai for the year 2018-19.

A copy of the Audit Report and the Accounts as presented to Parliament may be sent
to this office and four copies thereof may be sent to the Director General (Commercial),
O/o the Comptroller and Auditor General of India, Pocket 9, Deendayal Upadhyaya Marg,
New Delhi 110 124.

The dates of presentation of the Accounts and Audit Report to Parliament may kindly
be intimated to this office.

The receipt of this letter with enclosures may be acknowledged.

Yours faithfully,
(Sd)

(R. AMBALAVANAN)
DIRECTOR GENERAL OF COMMERCIAL AUDIT AND
EX-OFFICIO MEMBER, AUDIT BOARD, CHENNAI.

Encl.: As stated.

No. DDCA/CHENNAI/CA 2/2-161/IMU/Accounts 18-19/2019-20/465 Date: 07.11.2019

Copy of the Separate Audit Report for the year 2018-19 along with Management Letter forwarded to the Vice Chancellor, Indian Maritime University, Uthandi, Chennai for placing the same before the Board. Five copies of English and Hindi version of the Accounts, Audit Report and Audit Certificate may be arranged to be sent.


08/11/19
(R. AMBALAVANAN)

DIRECTOR GENERAL OF COMMERCIAL AUDIT AND
EX-OFFICIO MEMBER, AUDIT BOARD, CHENNAI.

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA ON THE ACCOUNTS OF INDIAN MARITIME UNIVERSITY, CHENNAI
FOR THE YEAR ENDED 31 MARCH 2019**

We have audited the attached Balance Sheet of Indian Maritime University as at 31 March 2019 and the Income and Expenditure Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33 of the Indian Maritime University Act, 2008. These financial statements include the accounts of five campuses viz. Chennai, Mumbai, Kolkata, Cochin and Visakhapatnam of Indian Maritime University. These financial statements are the responsibility of the Indian Maritime University'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 Reports/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 disclosure 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 and Income and Expenditure Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
 - iii. In our opinion, proper books of accounts and relevant records have been maintained by Indian Maritime University as required under Section 33 of Indian Maritime University

Act, 2008 in so far as it appears from our examination of such books.

iv. We further report that:

A.1 Balance Sheet

Assets – Fixed Assets

Land : Freehold - ₹43.17 crore

Above includes an amount of ₹2.86 crore paid as compensation to M/s SRC Contractors towards interest on delay payments and Charges of Original Arbitral Tribunal which should not be capitalized being not directly attributable cost of bringing the asset in use.

This has resulted in overstatement of Fixed Assets and understatement of Excess of Expenditure over Income by ₹2.86 crore. **The comment was also raised in SAR for the year 2017-18, however, no corrective action taken by IMU.**

A.2 Land: Leasehold

Above does not include the value of land admeasuring 12.6 acres leased to IMU for 30 years by Cochin Port Trust.

Also the fact regarding non-signing of lease agreement for 2.6 acres was not disclosed in the Notes on accounts.

A.3.(i) Fixed Assets - ₹ 465.63 crore

Above is overstated by ₹ 0.24 crore due to delayed capitalization of assets (Construction of Sub-station and Renovation of Guest House) which were put to use during 2016-17. The belated capitalization and non-charging of depreciation, on these fixed assets, for the year 2016-17, resulted in understatement of prior period expenses by the same amount.

A.3(ii) Gross Block is understated by an amount of ₹ 32.59 crore due to non-capitalisation of five assets which were put to use during 2017-18. This has resulted in understatement of Net Block (₹27.87 crore), prior period items (₹1.62 crore), depreciation (₹3.10 crore) and overstatement Capital Work in Progress by ₹32.59 crore.

A.3(iii) Gross Block is understated by ₹ 22.77 crore due to non-capitalization of three assets which were put to use during 2018-19. This has resulted in

overstatement of Capital Work in Progress by ₹ 22.77 crore and understatement of Net Block by ₹ 21.99 crore as well as Depreciation by ₹ 0.78 crore.

B.1 Expenditure

Other Administrative Expenses etc. - ₹61.78 crore

Above includes an amount of ₹ 1.38 crore being the expenses of prior period relating to the Mumbai Port Campus made during the year. This has resulted in understatement of prior period expenditure and overstatement of Expenditure for the current year.

C Grant in Aid

Opening balance of Grant in Aid was ₹ 5.84 crore. During the year 2018-19, IMU received an amount of ₹30 Crore as Grant in Aid. An amount of ₹ 35.84 crore was utilized during the financial year 2018-19, leaving the closing balance as Nil as on 31 March 2019.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure 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 I** to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Maritime University as at 31 March 2019 and
 - In so far as it relates to Income and Expenditure Account of the excess of Expenditure over Income for the year ended on that date.

For and on behalf of the C & AG of India


08/11/19

(R. AMBALAVANAN)
DIRECTOR GENERAL OF COMMERCIAL AUDIT AND
EX-OFFICIO MEMBER, AUDIT BOARD, CHENNAI.

Place: Chennai

Date: 07.11.2019

Annexure - I

1. Adequacy of Internal Control System

There was difference in the bank balance in respect of one account, due to un-cleared Cheques/Demand Drafts received by IMU during 2015 and 2017. The adequacy of the Internal Control needs to be strengthened at campuses.

2. Adequacy of Internal Audit System

Internal Audit is done on half-yearly basis by a Chartered Accountant firm and the reports are placed before the Finance Committee and Executive Council of the Authority.

3. System of Physical Verification of Fixed Assets

Physical Verification of Fixed Assets was conducted at the respective campuses for the year 2018-19. However, the Physical Verification Report contains only the fixed assets physically available on the verification date in respect of Mumbai Campus. The report did not show comparison of physical balance with book balance. The Physical Verification report was deficient to that extent.

4. System of Physical Verification of Inventory

Physical verification of inventories was conducted at the respective campuses.

5. Regularity in payment of Statutory dues

IMU was regular in depositing undisputed statutory dues.


DIRECTOR (ADMN)

INDIAN MARITIME UNIVERSITY


EAST COAST ROAD - UTHANDI - CHENNAI

REPLIES TO THE SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON THE ACCOUNTS OF INDIAN MARITIME UNIVERSITY, CHENNAI FOR THE YEAR ENDED 31ST MARCH 2019

Para No	Separate Audit Report Comments	IMU's Reply
1	We have audited the attached Balance Sheet of Indian Maritime University, Chennai as at 31st March 2019 and the Income and Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33 of the Indian Maritime University Act, 2008. These Financial Statements include the accounts of five campuses viz., Chennai, Mumbai, Kolkata, Cochin and Visakhapatnam of Indian Maritime University. These Financial Statements are the responsibility of the Indian Maritime University's Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.	General Para
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.	General Para
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 disclosure 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.	General Para
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.	General Para
(ii)	The Balance Sheet and Income & Expenditure Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.	General Para
(iii)	In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Maritime University, as required under Section 33 of Indian Maritime University Act in so far as it appears from our examination of such books.	General Para
(iv)	We further report that	
A-1	Balance Sheet Asset Fixed Assets Land: FREE HOLD-Rs.43.17 Cr	
	Above includes an amount of Rs.2.86 crore paid as compensation to M/s SRC Contractors towards interest on delayed payments and Charges of Original Arbitral Tribunal which should not be capitalised being not directly attributable cost of bringing the asset in use.	Accounting entries, as suggested by Audit have been passed in the books of accounts in the current Financial Year 2019-20.

	This has resulted in overstatement of Fixed Assets and understatement of Excess of Expenditure over Income by Rs.2.86 crore. The comment was also raised in SAR for the year 2017-18, however, no corrective action taken by IMU.	The accounting treatment was not reviewed since the matter is sub-judice. The interpretation, based on which entries were passed during 2017-18 were given against the Audit para for that year.
A.2	Land: Leasehold Above does not include the value of the land measuring 12.6 acres leased to IMU for 30 years by Cochin Port Trust. Also the fact of non-signing of lease agreement for 2.6 acres was not disclosed in the Notes on accounts.	Cochin Port Trust allotted land only on annual lease rent payable basis, which is not a capital expenditure. The annual lease rent paid to Cochin Port Trust is being accounted every year, as revenue expenditure and the expenditure was reflected under Rent, Rates & Taxes under Schedule 21- Other Administrative Expenses. Both Cochin Port Trust and IMU are Government entities under the same Ministry. Hence, a separate disclosure in the notes was not felt necessary with respect to the leasing arrangement for the 2.6 acre land. However, as suggested by audit, necessary disclosures will be given in current financial year.
A.3(i)	Fixed Assets - Rs.465.63 crore Above is overstated by Rs.0.24 crore due to delayed capitalization of assets (Construction of Sub-station and Renovation of Guest House) which were put to use during 2016-17. The belated capitalization and non-charging of depreciation, on these fixed assets, for the year 2016-17, resulted in understatement of prior period expenses by the same amount.	This is due to the reason that the details and documents essential for capitalization have been received subsequently. Necessary entries for the remaining depreciation will be passed during Current Financial Year 2019-20.
A.3(ii)	Gross Block is understated by an amount of Rs.32.59 crore due to non-capitalisation of five assets which were put to use during 2017-18. This has resulted in understatement of Net Block (Rs.27.87 crore), prior period items (Rs.1.62 crore), depreciation (Rs.3.10 crore) and overstatement Capital Work in Progress by Rs.32.59 crore.	For Capitalization of deposit works under CWIP the following documents are required from CPWD. (i) Work Completion Certificate for Civil and Electrical from the respective divisions. (ii) List of assets along with the inventory for each of the CWIP items. (iii) Joint survey report by IMU officials and CPWD officials. (iv) Handing and Taking over certificate. (v) Final Bill / account settlement status. (vi) As built drawing of the completed buildings and other documents. The above documents, details and processes are constantly being followed up with CPWD. On receipt of the above documents and details in respect of the said works, the Asset(s) will be capitalized and the applicable depreciation will be provided during 2019-20.

A.3(iii)	Gross Block is understated by an amount of Rs.22.77 crore due to non-capitalisation of three assets which were put to use during 2018-19. This has resulted in overstatement of Capital Work in Progress by Rs.22.77 crore and understatement of Net Block by Rs.21.99 crore as well as Depreciation by Rs.0.78 crore.	IMU's reply to the para No. A.3 (ii) holds good for this para also. On receipt of the work completion certificates and other relevant documents, the same will be capitalized and applicable depreciation entries will be passed in the year i.e. 2019-20.
B.1	Expenditure Other Administrative Expenses etc. Rs.61.78 crore Above includes an amount of Rs.1.38 crore being the expenses of prior period relating to the Mumbai Port Campus made during the year. This has resulted in understatement of prior period expenditure and overstatement of Expenditure for the current year	IMU Mumbai Campus was bifurcated in the year 2017-18 as IMU NMC and MPC. These were bills / claims received by IMU Mumbai Port Campus and Navi Mumbai Campus, kept pending for want of clarity as to which campus needs to settle the bills and on funding. Subsequently, on receipt of funds from IMU HQ in the FY 2018-19, Mumbai Port Campus has booked the Bills to current year expenditure. Necessary provisioning for 2018-19 for outstanding liabilities have been made for correct classification and subsequently accounted in 2019-20.
C	Grant in Aid Opening balance of Grant in Aid was Rs.5.84 crore. During the year 2018-19, IMU received an amount of Rs.30 crore as Grant in Aid. An amount of Rs.35.84 crore was utilized during Financial Year 2018-19, leaving the closing balance as Nil as on 31 March 2019.	General Para
V.	Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.	General Para
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-1 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 the Indian Maritime University as at 31 March 2019 and b. In so far as it relates to Income and Expenditure Account of the excess of Expenditure over Income for the year ended on that date	General Para


M Saravanan
 Finance Officer i/c

INDIAN MARITIME UNIVERSITY

EAST COAST ROAD - UTHANDI - CHENNAI

Annexure-1 to Separate Audit Report

Para No	Separate Audit Report Comments	IMU's Reply
1	<p>Adequacy of Internal Control System:</p> <p>There was difference in the bank balance in respect of one account, due to un-cleared Cheques / Demand Drafts received by IMU during 2015 and 2017. The adequacy of the Internal Control needs to be strengthened at campuses.</p>	<p>This audit observation is based on the draft Separate Audit Report, according to which there was a difference of Rs. 60200/- as per the confirmation of bank balance in respect of SBI IMU Navi Mumbai Campus Current A/c No. 33995446639. The difference was due to uncleared cheques / demand draft received by IMU in 2015 – Rs. 50000 & Rs. 10200/- in 2017.</p> <p>IMU – Navi Mumbai Campus is making continuous follow-up with the SBI for the realization of un-cleared cheque and Demand Draft for Rs.60200/-.</p> <p>IMU has also moved to digital modes for fee collection like SBI I-Collect, Software integrated Payment Gateway, NEFT, RTGS, ECS, UPI, PoS terminals, etc., to overcome the limitations of Demand Drafts / Cheques. IMU achieved more than 90% of banking transactions through digital receipts and payments. To reduce cash transactions, SBI Easy pre-paid pay cards are being used. IMU also ensured that Cash transactions have been phased out drastically and made systemic improvements for adequate internal control.</p>
2	<p>Adequacy of Internal Audit System:</p> <p>Internal Audit is done on half-yearly basis by a Chartered Accountant firm and the reports are placed before the Finance Committee and Executive Council of the Authority.</p>	General Para
3	<p>System of Physical Verification of Fixed Assets:</p> <p>Physical Verification of Fixed Assets was conducted at the respective campuses for the year 2018-19. However, the Physical Verification Report contains only the fixed assets physically available on the verification date in respect of Mumbai Campus. The report did not show comparison of physical balance with books balance. The Physical Verification report was deficient to that extent.</p>	<p>IMU HQ Kochi, Kolkata, Visakhapatnam Campuses have submitted the Physical Verification Report with comparison of book balance and physical balance while reconciliation of book quantity is underway in Mumbai campus by engaging a professional Chartered Accountant Audit firm.</p> <p>To improve the system, a Fixed Asset management software was bought during 2018-19 and implementation of Fixed Asset Software had already been commenced.</p> <p>Professional Audit firms also have been engaged for completion of the implementation in different campuses. The Physical Verification Report as prescribed by the audit, can be generated in a centralized manner, from the software itself from 2019-20 onwards.</p>

4	System of Physical verification of Inventory Physical verification of inventories was conducted at the respective campuses.	Noted
5	Regularity in payment of Statutory dues. IMU was regular in depositing undisputed statutory dues	Noted


M Saravanan
Finance Officer i/c