



भारतीय समुद्री विश्वविद्यालय
INDIAN MARITIME UNIVERSITY
(A Central University, Government Of India)

AUDITED ANNUAL ACCOUNTS

FOR THE YEAR ENDED
31st MARCH 2023

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INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

ANNUAL ACCOUNTS

FOR THE YEAR ENDED
31ST MARCH 2023

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**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - SEMMENCHERRY - CHENNAI**

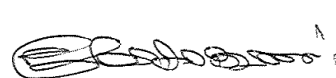
BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

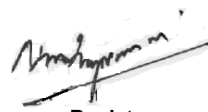
| | Schedule | Current Year | Previous Year |
|--|----------|-----------------------|-----------------------|
| <u>CORPUS/CAPITAL FUND AND LIABILITIES</u> | | | |
| CORPUS / CAPITAL FUND | 1 | 42,58,10,627 | 42,58,10,627 |
| RESERVES AND SURPLUS | 2 | 4,78,16,66,777 | 4,61,39,21,755 |
| EARMARKED / ENDOWMENT FUNDS | 3 | 1,99,72,37,025 | 1,93,01,30,632 |
| SECURED LOANS AND BORROWINGS | 4 | - | - |
| UNSECURED LOANS AND BORROWINGS | 5 | - | - |
| DEFERRED CREDIT LIABILITIES | 6 | - | - |
| CURRENT LIABILITIES AND PROVISIONS | 7 | 1,65,48,16,143 | 1,50,07,58,350 |
| TOTAL | | 8,85,95,30,572 | 8,47,06,21,364 |
| <u>ASSETS</u> | | | |
| FIXED ASSETS | 8 | 4,24,09,17,125 | 4,14,76,55,050 |
| INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS | 9 | 1,92,71,704 | 1,79,50,534 |
| INVESTMENTS - OTHERS | 10 | - | - |
| CURRENT ASSETS,LOANS, ADVANCES ETC | 11 | 4,59,93,41,743 | 4,30,50,15,780 |
| MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) | | - | - |
| TOTAL | | 8,85,95,30,572 | 8,47,06,21,364 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |



AR(F)



Finance Officer i/c



Registrar



Vice Chancellor

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - SEMMENCHERRY - CHENNAI**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

| | Schedule | Current Year | Previous Year |
|---|----------|-----------------------|-----------------------|
| A) INCOME | | | |
| INCOME FROM SALES / SERVICES | 12 | 26,52,103 | 7,07,014 |
| GRANTS / SUBSIDIES | 13 | 22,46,00,000 | - |
| FEES / SUBSCRIPTIONS | 14 | 94,63,09,370 | 1,03,72,29,192 |
| INCOME FROM INVESTMENTS | 15 | - | - |
| INCOME FROM ROYALTY, PUBLICATION ETC. | 16 | - | - |
| INTEREST EARNED | 17 | 6,21,73,235 | 5,74,57,917 |
| OTHER INCOME | 18 | 2,73,30,780 | 1,34,07,678 |
| INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS AND WORKS IN PROGRESS | 19 | - | - |
| TOTAL (A) | | 1,26,30,65,487 | 1,10,88,01,803 |
| B) EXPENDITURE | | | |
| ESTABLISHMENT EXPENSES | 20 | 56,07,36,146 | 52,45,20,344 |
| OTHER ADMINISTRATIVE EXPENSES ETC | 21 | 63,87,00,002 | 46,39,20,132 |
| EXPENDITURE ON GRANT, SUBSIDIES ETC. | 22 | - | - |
| INTEREST | 23 | - | - |
| DEPRECIATION | | 13,17,63,002 | 11,10,96,251 |
| TOTAL (B) | | 1,33,11,99,150 | 1,09,95,36,728 |
| C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C = (A - B)] | | (6,81,33,663) | 92,65,074 |
| D) PRIOR PERIOD ADJUSTMENTS | | 1,45,59,966 | (2,73,34,651) |
| BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENTS | | (5,35,73,697) | (1,80,69,578) |
| BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE | | (5,35,73,697) | (1,80,69,578) |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |




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Finance Officer i/c



Registrar



Vice Chancellor

**INDIAN MARITIME UNIVERSITY
ANNEXURE TO BALANCE SHEET AS AT 31ST MARCH 2023**

(Amount in Rupees)

| Sch | | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | TOTAL | | | |
|-----|--|-----------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|
| | | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | | Kolkata | Vizag | Kochi |
| 1 | CORPUS/CAPITAL FUND AND LIABILITIES | | | | | | | | | | | | | | | | |
| 1 | CORPUS /CAPITAL FUND | 3,14,11,500 | 13,94,48,282 | 7,35,26,743 | 7,35,26,743 | - | 10,79,97,379 | - | 42,58,10,627 | 3,14,11,500 | 13,94,48,282 | 7,35,26,743 | 7,35,26,743 | - | 10,79,97,379 | - | 42,58,10,627 |
| 2 | RESERVES AND SURPLUS | 2,59,79,86,555 | 45,52,12,967 | 12,02,42,376 | (1,11,64,498) | 95,99,31,127 | 46,99,12,134 | 20,55,66,044 | 4,79,16,66,777 | 2,52,83,98,164 | 38,09,22,902 | 36,66,650 | 36,66,650 | 97,60,42,066 | 48,69,49,922 | 18,95,86,231 | 4,61,39,21,755 |
| 3 | EARMARKED / ENDOWMENT FUNDS | 1,53,84,43,195 | 7,29,95,335 | 14,24,43,748 | 3,83,66,182 | 18,64,74,533 | 7,06,850 | 1,79,07,192 | 1,99,72,37,025 | 1,51,24,85,956 | - | 3,75,42,054 | 3,75,42,054 | 22,65,68,844 | 26,76,855 | 1,18,68,397 | 1,93,01,30,632 |
| 4 | SECURED LOANS AND BORROWINGS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | UNSECURED LOANS AND BORROWINGS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | DEFERRED CREDIT LIABILITIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | CURRENT LIABILITIES AND PROVISIONS | 32,08,55,594 | 18,80,71,156 | 9,79,99,203 | 31,16,10,894 | 22,57,62,113 | 35,95,40,906 | 15,10,76,457 | 1,65,48,16,143 | 27,29,63,613 | 18,12,27,623 | 24,81,29,684 | 24,81,29,684 | 21,35,71,475 | 32,03,21,216 | 16,22,28,739 | 1,50,07,56,350 |
| | TOTAL | 4,47,86,76,764 | 85,56,27,720 | 43,41,12,070 | 41,23,39,293 | 1,36,61,67,773 | 93,80,57,269 | 37,45,49,683 | 8,85,95,30,572 | 4,34,52,69,253 | 70,15,98,787 | 36,28,65,137 | 36,28,65,137 | 1,41,61,62,385 | 91,78,45,372 | 36,36,85,361 | 8,47,06,21,364 |
| 8 | ASSETS | | | | | | | | | | | | | | | | |
| 8 | FIXED ASSETS | 1,24,88,95,075 | 61,67,49,073 | 21,23,15,786 | 31,67,16,546 | 82,11,98,000 | 70,08,17,743 | 32,42,24,902 | 4,24,09,17,125 | 1,32,72,01,929 | 49,79,04,128 | 31,02,70,052 | 31,02,70,052 | 85,96,13,015 | 68,47,95,532 | 32,59,09,897 | 4,14,76,55,050 |
| 9 | INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS | - | - | - | - | 1,92,71,704 | - | - | 1,92,71,704 | - | - | - | - | 1,79,50,534 | - | - | 1,79,50,534 |
| 10 | INVESTMENTS - OTHERS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | CURRENT ASSETS-LOANS, ADVANCES ETC | 3,22,97,81,689 | 23,88,79,647 | 22,17,96,294 | 9,56,22,747 | 52,56,98,069 | 23,72,39,526 | 5,03,24,781 | 4,59,93,41,743 | 3,01,90,67,324 | 20,36,94,659 | 5,25,95,079 | 5,25,95,079 | 53,86,18,636 | 23,30,49,840 | 3,78,75,494 | 4,30,50,15,780 |
| | MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | TOTAL | 4,47,86,76,764 | 85,56,27,720 | 43,41,12,070 | 41,23,39,293 | 1,36,61,67,773 | 93,80,57,269 | 37,45,49,683 | 8,85,95,30,572 | 4,34,52,69,253 | 70,15,98,787 | 36,28,65,131 | 36,28,65,131 | 1,41,61,62,386 | 91,78,45,372 | 36,36,85,361 | 8,47,06,21,364 |
| 24 | SIGNIFICANT ACCOUNTING POLICIES | | | | | | | | | | | | | | | | |
| 25 | CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | | | | | | | | | | | | | | | | |

AR(F)

Finance Officer i/c

Registrar

Registrar

Vice Chancellor

Vice Chancellor

INDIAN MARITIME UNIVERSITY

ANNEXURE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

| Sch | | (Amount in Rupees) | | | | | | | | | | | | | | | |
|-----------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|----------------|
| | | CURRENT YEAR | | | | | PREVIOUS YEAR | | | | | TOTAL | | | | | |
| | | HQ | Chennai | NMC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | | MPC | Kolkata | Vizag | Kochi | |
| A) INCOME | | | | | | | | | | | | | | | | | |
| 12 | INCOME FROM SALES / SERVICES | 3,80,000 | 1,20,867 | 53,541 | 7,97,485 | 12,85,600 | - | 26,52,103 | 1,29,106 | 7,620 | 3,79,161 | 51,157 | 1,39,970 | - | - | - | 7,07,014 |
| 13 | GRANTS / SUBSIDIES | 3,04,91,218 | 3,97,25,579 | 2,81,60,947 | 5,49,79,049 | 2,58,79,329 | 1,22,63,486 | 22,46,00,000 | - | - | - | - | - | - | - | - | - |
| 14 | FEES / SUBSCRIPTIONS | 26,25,95,167 | 17,63,31,490 | 12,61,21,754 | 22,92,53,746 | 4,86,93,972 | 5,14,54,373 | 94,63,09,370 | 27,01,45,278 | 19,33,15,537 | 12,91,40,944 | 6,40,86,909 | 25,53,50,717 | 6,23,97,885 | 6,27,91,922 | - | 1,03,72,29,192 |
| 15 | INCOME FROM INVESTMENTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | INCOME FROM ROYALTY, PUBLICATION ETC. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | INTEREST EARNED | 2,89,09,954 | 43,91,869 | 24,02,329 | 1,29,12,154 | 1,10,64,726 | 9,38,535 | 6,21,73,233 | 2,65,34,250 | 29,61,969 | 26,40,330 | 7,56,809 | 1,32,44,610 | 1,05,08,744 | 8,11,205 | 5,74,57,917 | |
| 18 | OTHER INCOME | 56,46,782 | 55,01,074 | 5,67,494 | 50,61,306 | 22,05,681 | 2,17,859 | 2,73,30,780 | 37,57,406 | 38,01,404 | 7,73,803 | 16,10,555 | 19,65,144 | 14,58,565 | 40,802 | 1,34,07,678 | |
| 19 | INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS AND WORKS IN PROGRESS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | TOTAL (A) | 32,80,23,120 | 22,80,70,479 | 15,73,06,065 | 30,30,03,740 | 8,91,26,308 | 6,46,74,253 | 1,26,30,65,487 | 30,05,66,040 | 20,00,86,529 | 13,29,34,329 | 6,65,05,630 | 27,07,00,441 | 7,43,65,194 | 6,36,43,929 | 1,10,88,91,802 | |
| B) EXPENDITURE | | | | | | | | | | | | | | | | | |
| 20 | ESTABLISHMENT EXPENSES | 8,58,41,082 | 10,34,37,735 | 6,70,50,944 | 13,47,27,928 | 5,91,39,086 | 2,82,02,329 | 56,07,36,146 | 7,74,38,585 | 9,60,80,037 | 6,46,74,146 | 7,47,99,850 | 11,89,91,153 | 6,62,42,893 | 2,62,93,680 | 52,45,20,344 | |
| 21 | OTHER ADMINISTRATIVE EXPENSES ETC. | 10,41,90,846 | 13,98,22,623 | 8,05,03,632 | 16,66,26,143 | 5,46,33,770 | 3,03,29,770 | 63,87,00,002 | 8,26,79,976 | 8,25,81,949 | 5,97,02,139 | 6,19,02,554 | 11,83,23,991 | 3,62,40,275 | 2,24,90,248 | 46,39,20,132 | |
| 22 | EXPENDITURE ON GRANT SUBSIDIES ETC. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 23 | INTEREST | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | DEPRECIATION | 2,61,08,114 | 2,31,27,015 | 56,36,268 | 4,55,68,819 | 1,27,07,735 | 70,88,097 | 13,17,63,002 | 2,75,66,924 | 1,73,82,570 | 51,73,911 | 1,10,77,936 | 3,05,92,582 | 1,15,20,459 | 77,81,869 | 11,10,96,251 | |
| | TOTAL (B) | 21,61,40,042 | 26,63,87,372 | 15,31,90,844 | 34,69,22,890 | 12,64,80,591 | 6,56,20,196 | 1,33,11,99,150 | 18,76,84,485 | 18,60,44,556 | 12,95,50,196 | 14,77,80,341 | 26,79,07,726 | 11,40,03,627 | 5,65,65,797 | 1,09,54,36,728 | |
| C) | BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C-(A-B)] | 11,18,83,078 | (4,03,16,894) | 41,15,221 | (4,39,19,150) | (3,73,51,283) | (7,45,943) | (6,81,33,663) | 11,28,81,555 | 40,41,973 | 33,84,042 | (8,12,74,911) | 27,92,715 | (3,96,38,433) | 70,78,132 | 92,65,074 | |
| D) | PRIOR PERIOD ADJUSTMENT | 74,62,094 | 19,26,888 | 1,37,804 | 3,89,420 | 26,04,367 | (9,17,873) | 1,45,99,966 | 7,27,135 | (2,149,454) | 34,68,619 | (2,04,62,178) | 12,33,122 | (40,91,475) | (60,60,421) | (2,73,34,651) | |
| | BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENT | 11,93,45,172 | (3,63,89,996) | 42,53,025 | (4,35,59,730) | (3,47,46,916) | (16,63,816) | (5,35,73,697) | 11,36,09,690 | 18,92,520 | 68,52,661 | (10,17,37,089) | 40,25,837 | (4,37,29,908) | 10,17,711 | (1,80,69,578) | |
| | BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE | 11,93,45,172 | (3,63,89,996) | 42,53,025 | (4,35,59,730) | (3,47,46,916) | (16,63,816) | (5,35,73,697) | 11,36,09,690 | 18,92,520 | 68,52,661 | (10,17,37,089) | 40,25,837 | (4,37,29,908) | 10,17,711 | (1,80,69,578) | |
| 24 | SIGNIFICANT ACCOUNTING POLICIES | | | | | | | | | | | | | | | | |
| 25 | CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | | | | | | | | | | | | | | | | |

AR(F)

Finance Officer /c

Registrar

Vice Chancellor

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| | CURRENT YEAR | | | | | | | PREVIOUS YEAR | | | | | | | | |
|--|-----------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|-------------------------|-----------------------|-----------------------|----------------------|--------------------|-----------------------|---------------------|-----------------------|----------------------|-----------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | 3,14,11,500 | 13,94,48,262 | 7,35,26,743 | 7,35,26,743 | - | 10,78,97,379 | - | 42,58,10,627 | 3,14,11,500 | 13,94,48,262 | 7,35,26,743 | 7,35,26,743 | - | 10,78,97,379 | - | 42,58,10,627 |
| CORPUS / CAPITAL FUND | | | | | | | | | | | | | | | | |
| Balance as at the beginning of the year | 1,38,44,31,438 | 43,94,82,821 | 3,83,30,795 | 28,68,15,049 | 85,01,60,527 | 61,21,77,967 | 25,61,08,640 | 3,86,75,07,236 | 1,45,64,68,161 | 34,79,41,439 | 3,19,80,611 | 30,13,52,192 | 84,07,13,555 | 67,31,91,088 | 28,43,03,747 | 3,93,56,50,793 |
| Add: Addition on account of Assets created out of Plan Funds during the year | 17,20,358 | 20,86,49,972 | 6,72,22,108 | 42,25,242 | 1,66,35,357 | 6,52,57,333 | 3,58,89,630 | 40,00,00,000 | - | 1,00,00,000 | - | - | - | - | - | 1,00,00,000 |
| Add: Contribution from UDF / CDF | 22,54,229 | 45,192 | 56,21,076 | 4,74,13,271 | 5,06,69,907 | 8,85,420 | 66,41,610 | 14,35,30,705 | 49,75,597 | 10,05,99,638 | 1,10,17,173 | 1,18,89,122 | 3,37,33,813 | - | 4,09,086 | 16,26,24,429 |
| Less: Deduction on account of excess depreciation charged in the previous year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 72,370 | - |
| Add: Addition on account of Assets created out of Plan Funds during the previous year | - | - | - | - | - | - | - | - | - | - | - | 25,26,216 | - | - | - | 25,26,216 |
| Add: Net Value of Assets received from Headquarters | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: Transfer to Earmarked Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: Deduction on account of excess credited in earlier years | - | 6,33,35,695 | - | - | - | - | - | 6,33,35,695 | - | - | - | - | - | - | - | - |
| Less: Deduction on account of excess credited in the previous year | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,85,243 | - | 7,85,243 |
| Less: Deduction on account of Depreciation charged during the year on Assets created out of Plan Funds | 6,37,51,378 | 2,92,56,950 | 40,74,030 | 75,79,592 | 4,58,19,113 | 4,84,33,625 | 2,48,89,611 | 22,38,03,299 | 7,11,07,038 | 1,89,58,256 | 46,66,989 | 89,25,976 | 2,37,63,176 | 5,50,19,991 | 2,82,84,876 | 3,20,55,027 |
| Sub-Total | 1,32,46,54,647 | 55,55,85,340 | 10,74,99,949 | 33,08,74,970 | 87,16,46,678 | 62,98,87,095 | 27,37,50,268,50 | 4,09,38,98,946 | 1,38,44,31,438 | 43,94,82,821 | 3,83,30,795 | 28,68,15,049 | 85,01,60,527 | 61,21,77,967 | 25,61,08,640 | 3,86,75,07,236 |
| 2) Revaluation Reserve: | | | | | | | | | | | | | | | | |
| As at the beginning of the year | - | 3,42,47,695 | 1,53,35,254 | 7,95,618 | 2,35,118 | - | - | 5,06,13,685 | - | 9,88,57,614 | 5,23,96,617 | 27,18,425 | 23,99,043 | - | - | 15,63,71,699 |
| Addition during the year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: Deductions during the year | - | 34,22,459 | 15,33,003 | 79,566 | 37,359 | - | - | 50,72,988 | - | 6,46,09,919 | 3,70,61,363 | 19,22,807 | 21,63,925 | - | - | 10,57,59,014 |
| Sub-Total | - | 3,08,25,236 | 1,38,01,651 | 7,16,052 | 1,97,759 | - | - | 4,55,40,698 | - | 3,42,47,695 | 1,53,35,254 | 7,95,618 | 2,35,118 | - | - | 5,06,13,685 |
| 3) Special Reserve: | | | | | | | | | | | | | | | | |
| As at the beginning of the year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Addition during the year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: Deductions during the year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub-Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4) General Reserve: | | | | | | | | | | | | | | | | |
| As at the beginning of the year | 1,14,39,66,745 | (9,28,07,613) | (53,12,249) | (28,39,44,019) | 12,56,46,420 | (12,52,28,046) | (6,65,20,409) | 69,58,00,829 | 1,03,03,58,055 | (15,55,07,851) | (4,75,22,211) | (18,22,06,926) | 11,95,02,248 | (8,14,96,138) | (6,75,38,120) | 61,56,87,058 |
| Addition during the year | 11,93,45,172 | (3,83,89,996) | 42,53,025 | (5,88,11,439) | (4,35,59,730) | (3,47,46,916) | (16,63,816) | (5,55,73,700) | 11,36,08,690 | 18,92,520 | 68,52,661 | (10,17,37,092) | 40,26,637 | (4,37,29,908) | 10,17,711 | (1,80,69,581) |
| Add: Others | - | - | - | - | - | - | - | - | 6,08,07,719 | 3,53,57,301 | - | - | 21,18,334 | - | - | 9,82,83,354 |
| Less: Deductions during the year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub-Total | 1,26,33,11,917 | (13,11,97,609) | (10,59,224) | (34,27,55,458) | 8,20,86,690 | (15,99,74,962) | (6,81,84,224,78) | 64,22,27,129 | 1,14,39,66,745 | (9,28,07,613) | (53,12,249) | (28,39,44,019) | 12,56,46,420 | (12,52,28,046) | (6,65,20,409) | 69,58,00,830 |
| TOTAL | 2,58,79,66,565 | 45,92,12,967 | 12,02,42,376 | (1,11,84,436) | 95,99,31,127 | 46,99,12,134 | 20,55,66,044 | 4,78,16,66,773 | 2,52,85,98,184 | 38,09,22,902 | 4,83,53,800 | 36,66,650 | 97,60,42,066 | 48,69,49,922 | 18,95,88,231 | 4,61,39,21,755 |

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | TOTAL | | | |
|---|-----------------------|--------------------|---------------------|--------------------|---------------------|------------------|--------------------|-----------------------|-----------------------|---------------------|---------------------|--------------------|---------------------|------------------|--------------------|-----------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | | Kolkata | Vizag | Kochi |
| A) Opening Balance of the Funds | 1,51,24,95,956 | - | 13,89,78,526 | 3,75,42,054 | 22,65,68,844 | 26,76,855 | 1,18,68,397 | 1,93,01,30,633 | 1,54,83,71,700 | - | 14,39,78,261 | 3,72,37,502 | 24,98,11,342 | 21,62,693 | 1,17,32,661 | 1,99,32,94,158 |
| B) i) Additions to the Funds | 2,62,53,081 | 7,28,00,000 | - | 4,80,06,039 | - | - | 1,19,92,500 | 15,90,51,620 | 8,54,68,292 | 10,05,99,638 | - | 1,18,89,122 | - | 14,49,467 | 5,43,661 | 11,39,38,227 |
| ii) Income from Investments | 10,50,22,655 | - | 90,78,182 | 2,15,383 | 1,05,75,597 | 8,950 | 6,87,271 | 12,55,88,038 | 6,34,572 | - | 60,16,114 | 2,61,609 | 1,04,91,313 | 3,048 | 5,43,661 | 10,27,84,037 |
| iii) Interest on Savings Bank Accounts | 3,22,041 | 95,335 | 8,115 | 15,975 | - | 22,218 | 1,094 | 4,64,778 | - | 549 | 1,324 | 42,943 | - | - | 1,161 | 6,80,549 |
| iv) Contribution through Capital Reserve | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| v) Contribution through Income & Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Add: Transfer from Navi Mumbai Campus | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less: Transfer to Mumbai Port Campus | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL (A+B) | 1,64,40,83,733 | 7,28,95,335 | 14,80,64,823 | 8,57,79,451 | 23,71,44,441 | 27,08,023 | 2,45,49,262 | 2,21,52,35,069 | 1,63,44,74,564 | 10,06,00,187 | 14,99,95,699 | 4,94,31,776 | 26,03,02,655 | 36,15,208 | 1,22,77,483 | 2,21,06,96,971 |
| C) Utilisation/Expenditure towards Objectives of the Fund | | | | | | | | | | | | | | | | |
| i) Capital Expenditure | | | | | | | | | | | | | | | | |
| a) Fixed Assets | 22,54,229 | - | 56,21,075 | 4,74,13,269 | 5,06,69,907 | 8,85,418 | 66,41,610 | 11,34,85,508 | 49,75,597 | 10,05,99,638 | 1,10,17,173 | 1,18,89,122 | 3,37,33,811 | - | 4,09,086 | 16,26,24,427 |
| b) Others | 10,30,27,561 | - | - | - | - | - | - | 10,30,27,561 | 11,70,03,011 | - | - | - | - | - | - | 11,70,03,011 |
| Total (i) | 10,52,81,790 | - | 56,21,075 | 4,74,13,269 | 5,06,69,907 | 8,85,418 | 66,41,610 | 21,65,13,069 | 12,19,78,608 | 10,05,99,638 | 1,10,17,173 | 1,18,89,122 | 3,37,33,811 | - | 4,09,086 | 27,96,27,438 |
| ii) Revenue Expenditure | | | | | | | | | | | | | | | | |
| a) Salaries, Wages and Allowances, Gratuity etc. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Rent | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Other Administrative Expenditure | - | - | - | - | - | 11,15,755 | - | 11,15,755 | - | 549 | - | - | - | 9,38,353 | - | 9,38,902 |
| d) Others | 3,68,747 | - | - | - | - | - | 470 | 3,69,217 | - | - | - | - | - | - | - | - |
| Total (ii) | 3,68,747 | - | - | - | - | - | 470 | 3,69,217 | - | 549 | - | - | - | 9,38,353 | - | 9,38,902 |
| TOTAL (C) | 10,56,50,537 | - | 56,21,075 | 4,74,13,269 | 5,06,69,907 | 20,01,173 | 66,42,080 | 21,79,98,042 | 12,19,78,608 | 10,06,00,187 | 1,10,17,173 | 1,18,89,122 | 3,37,33,811 | 9,38,353 | 4,09,086 | 28,05,66,340 |
| NET BALANCE AS AT THE YEAR END (A+B-C) | 1,53,84,43,196 | 7,28,95,335 | 14,24,43,748 | 3,83,66,182 | 18,64,74,533 | 7,06,850 | 1,79,07,182 | 1,99,72,37,027 | 1,51,24,95,956 | 10,06,00,187 | 13,89,78,526 | 3,75,42,054 | 22,65,68,844 | 26,76,855 | 1,18,68,397 | 1,93,01,30,633 |

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 4 - SECURED LOANS AND BORROWINGS | CURRENT YEAR | | | | | | | PREVIOUS YEAR | | | | | | | | |
|--|--------------|---------|-----|-----|---------|-------|-------|---------------|----|---------|-----|-----|---------|-------|-------|-------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| 1) Central Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2) State Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3) Financial Institutions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| a) Term Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Interest accrued and due | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4) Banks: | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| a) Term Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Interest accrued and due | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Other Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Interest accrued and due | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) Other Institutions and Agencies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6) Debentures and Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Note: Amounts due within one year | | | | | | | | | | | | | | | | |

| SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS | CURRENT YEAR | | | | | | | PREVIOUS YEAR | | | | | | | | |
|--|--------------|---------|-----|-----|---------|-------|-------|---------------|----|---------|-----|-----|---------|-------|-------|-------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| 1) Central Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2) State Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3) Financial Institutions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4) Banks: | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| a) Term Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Other Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) Other Institutions and Agencies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6) Debentures and Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7) Fixed Deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Note: Amounts due within one year | | | | | | | | | | | | | | | | |

| SCHEDULE 6 DEFERRED CREDIT LIABILITIES | CURRENT YEAR | | | | | | | PREVIOUS YEAR | | | | | | | | |
|---|--------------|---------|-----|-----|---------|-------|-------|---------------|----|---------|-----|-----|---------|-------|-------|-------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| a) Acceptances secured by hypothecation of capital equipment and other assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Note: Amounts due within one year | | | | | | | | | | | | | | | | |

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 7 CURRENT LIABILITIES AND PROVISIONS | CURRENT YEAR | | | | | | | PREVIOUS YEAR | | | | | | | | |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | | | | | | | | | | | | | | | | |
| A. CURRENT LIABILITIES: | | | | | | | | | | | | | | | | |
| 1) Acceptances | | | | | | | | | | | | | | | | |
| 2) Sundry Creditors | | | | | | | | | | | | | | | | |
| a) For Goods | 12,38,576 | 25,35,845 | 18,15,500 | 3,81,319 | 54,85,029 | 20,55,037 | 2,99,537 | 1,38,11,143 | 4,81,108 | 27,06,292 | 44,65,897 | 13,56,810 | 1,31,57,588 | 19,26,055 | 2,15,1080 | 2,40,93,750 |
| b) For Services | 1,49,55,082 | 1,12,97,745 | 88,53,716 | 1,38,60,035 | 5,76,18,106 | 67,88,608 | 19,31,095 | 11,53,04,387 | 2,06,78,225 | 1,76,46,544 | 68,33,376 | 1,46,56,593 | 5,23,37,263 | 72,60,736 | 21,51,080 | 12,15,63,976 |
| Sub-Total | 1,61,93,658 | 1,38,33,590 | 1,06,69,216 | 1,42,41,354 | 6,31,03,135 | 88,43,645 | 22,30,632 | 12,91,15,530 | 2,11,59,333 | 2,03,52,836 | 1,12,99,273 | 1,60,13,403 | 6,54,94,851 | 91,86,851 | 21,51,080 | 14,56,57,726 |
| 3) Advances Received | | 8,98,000 | | | | | | 8,98,000 | | | | | | | | 8,98,000 |
| 4) Interest accrued but not due on: | | | | | | | | | | | | | | | | |
| a) Secured Loans / Borrowings | | | | | | | | | | | | | | | | |
| b) Unsecured Loans / Borrowings | | | | | | | | | | | | | | | | |
| Sub-Total | | | | | | | | | | | | | | | | |
| 5) Statutory Liabilities | | | | | | | | | | | | | | | | |
| a) Overdue | | | | | | | | | | | | | | | | |
| b) Others | 20,03,554 | 29,73,472 | 15,55,358 | 14,73,906 | 16,59,473 | 17,90,253 | 2,41,676 | 1,16,97,692 | 15,43,490 | 29,67,510 | 13,37,502 | 7,90,471 | 11,87,122 | 13,93,938 | 11,69,815 | 1,03,89,847 |
| Sub-Total | 20,03,554 | 29,73,472 | 15,55,358 | 14,73,906 | 16,59,473 | 17,90,253 | 2,41,676 | 1,16,97,692 | 15,43,490 | 29,67,510 | 13,37,502 | 7,90,471 | 11,87,122 | 13,93,938 | 11,69,815 | 1,03,89,847 |
| 6) Other Current Liabilities | | | | | | | | | | | | | | | | |
| a) Deposits Refundable | 48,92,759 | 3,74,29,150 | 1,80,50,542 | 79,51,473 | 3,06,37,105 | 1,51,96,818 | 64,88,956 | 12,06,46,803 | 50,38,514 | 3,65,06,802 | 1,87,76,602 | 76,88,607 | 3,02,71,824 | 1,54,99,797 | 71,51,182 | 12,09,33,327 |
| b) Scholarship / Prize Liability Payable | 56,980 | 14,70,290 | 20,55,377 | 1,00,000 | 9,08,737 | 1,00,000 | 2,28,900 | 48,20,284 | 56,980 | 9,55,994 | 20,55,377 | 13,58,737 | 13,58,737 | 70,000 | 1,75,36,576 | 44,97,088 |
| c) Payable to CPWD / Others | 20,52,577 | 39,98,042 | 26,36,327 | 34,58,403 | 3,28,80,718 | 34,58,403 | 1,11,97,503 | 5,62,23,510 | 61,39,318 | 27,75,944 | 13,35,473 | 3,00,40,249 | 3,00,40,249 | 1,36,09,293 | 1,36,09,293 | 16,73,63,099 |
| d) Fees / Hostel Fee Received in Advance | 13,86,250 | 4,55,79,191 | 3,66,11,037 | 1,14,80,011 | 5,53,94,137 | 1,14,80,011 | 1,20,29,150 | 16,24,79,776 | 15,56,250 | 4,07,08,402 | 3,81,23,619 | 1,07,51,205 | 5,18,23,248 | 1,07,91,083 | 69,230 | 7,62,493 |
| e) Course Fee Due | | | 11,15,925 | | | | | 11,15,925 | | | 6,93,263 | | | | | |
| f) Unspent Balance of Plan Grant-in-Aid | | | | | | | | | | | | | | | | |
| g) Unutilised Grants of Non-Plan Grant-in-Aid | | | | | | | | | | | | | | | | |
| h) Unspent Balance of Sponsored Research Projects/Studies/Schemes | 47,77,429 | | 69,94,422 | 67,73,549 | | 33,11,389 | | 2,18,56,789 | 71,97,000 | | 69,94,422 | 67,73,549 | | 13,78,190 | | 2,23,43,150 |
| i) Plan F and SFC for R&M Works | | | | | | | | | | | | | | | | |
| j) Others | 13,54,245 | 1,13,39,718 | 66,09,900 | 1,15,17,138 | | 17,89,436 | 19,03,979 | 3,45,14,417 | 11,99,754 | 1,31,84,507 | 55,41,505 | 64,82,621 | 2,65,000 | 51,26,642 | 6,25,907 | 3,24,25,936 |
| k) Inter Office Account (Headquarters) | 25,39,86,071 | | | 26,32,15,225 | | 26,52,08,746 | 9,98,63,184 | 88,22,53,226 | 20,26,86,192 | | | 19,36,40,022 | | 22,30,37,725 | 10,51,22,107 | 72,44,88,045 |
| l) Inter Office Account (Other Campus) | 26,84,86,251 | 10,17,19,107 | 7,70,04,155 | 28,95,57,385 | 12,58,30,698 | 30,41,42,479 | 13,52,07,851 | 1,30,19,47,925 | 22,38,74,608 | 9,44,31,449 | 8,29,67,886 | 22,55,36,003 | 11,98,12,988 | 25,92,88,603 | 14,76,10,472 | 1,15,35,22,009 |
| Sub-Total | 28,66,83,463 | 11,93,84,169 | 8,92,29,029 | 30,52,72,645 | 19,05,93,306 | 31,47,76,377 | 13,76,80,159 | 1,44,36,19,148 | 24,65,77,431 | 11,86,09,895 | 9,56,04,661 | 24,23,39,876 | 18,64,94,960 | 26,98,69,392 | 15,09,31,367 | 1,31,04,27,583 |
| TOTAL (A) | | | | | | | | | | | | | | | | |

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 7 CURRENT LIABILITIES AND PROVISIONS | CURRENT YEAR | | | | | | | | | | PREVIOUS YEAR | | | | | TOTAL |
|---|----------------------|--------------|-------------|--------------|--------------|--------------|--------------|----------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|----------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | |
| | B. PROVISIONS | | | | | | | | | | | | | | | |
| 1) For Taxation | | | | | | | | | | | | | | | | |
| 2) Gratuity | 1,49,98,638 | 4,06,92,332 | 40,40,470 | 35,72,928 | 79,86,581 | 2,41,17,187 | 70,15,074 | 10,24,23,210 | 1,11,36,550 | 3,85,41,307 | 33,31,115 | 25,29,117 | 49,83,666 | 2,77,67,596 | 58,94,590 | 9,41,83,941 |
| 3) Superannuation/Pension/NPS/EPF | | | | | | | | | | | | | | | | |
| 4) Accumulated Leave encashment | 1,89,61,309 | 2,79,30,754 | 46,29,704 | 27,65,231 | 1,63,32,717 | 2,06,47,342 | 63,81,224 | 9,76,48,281 | 1,50,37,538 | 2,40,11,440 | 33,80,229 | 32,60,890 | 1,26,15,800 | 2,26,84,228 | 54,02,776 | 8,63,92,701 |
| 5) Trade Warranties / Claims | | | | | | | | | | | | | | | | |
| 6) Payment of Salary Arrears | | | | | | | | | | | | | | | | |
| 7) Pension and Leave Salary of Employees / Deemed Deputed Employees | 2,12,094 | | | | 8,94,270 | | | | | | | | | | | |
| 8) FSS payable | | 63,901 | | | | | | 63,901 | | | | | | | | |
| 9) Provision against Electricity Charges from KOPIT | | | | | | | | | | | | | | | | |
| 10) Provision against PS Bhopal | | | | | | | | | | | | | | | | |
| 11) Provision against Lease Rent | | | | | 99,55,240 | | | 99,55,240 | | | | | | | | |
| TOTAL (B) | 3,41,72,041 | 6,86,86,987 | 86,70,174 | 63,38,159 | 3,51,88,808 | 4,47,64,529 | 1,33,96,298 | 21,11,96,996 | 2,63,86,182 | 6,26,17,728 | 67,11,344 | 57,89,807 | 2,70,76,515 | 5,04,51,824 | 1,12,87,366 | 19,03,30,766 |
| TOTAL (A + B) | 32,08,55,504 | 18,80,71,156 | 9,78,99,203 | 31,16,10,804 | 22,57,62,113 | 35,95,40,906 | 15,10,76,457 | 1,65,48,16,144 | 27,29,63,613 | 18,12,27,623 | 10,23,16,005 | 24,81,29,683 | 21,35,71,474 | 32,03,21,216 | 16,22,28,733 | 1,50,07,58,349 |

| ANNEXURE TO SCHEDULE 7 UTILISED PLAN GRANT OF GOVT. OF INDIA | CURRENT YEAR | | | | | | | | | | PREVIOUS YEAR | | | | | TOTAL |
|---|--|--------------|-------------|-----------|-------------|-------------|-------------|--------------|-------------|-------------|---------------|-----|---------|-------|-------|-------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | |
| | Balance brought forward from previous year | | | | | | | | | | | | | | | |
| Add: Receipts from Ministry of Shipping during the year | 40,00,00,000 | | | | | | | 40,00,00,000 | 1,00,00,000 | | | | | | | |
| Add: Transferred from HQ / Campus | 17,20,358 | 20,86,49,972 | 6,76,22,108 | 42,25,242 | 1,66,35,357 | 6,52,57,333 | 3,58,89,630 | 40,00,00,000 | 1,00,00,000 | 1,00,00,000 | | | | | | |
| Less: Transferred to Campuses | 39,82,79,642 | 20,86,49,972 | 6,76,22,108 | 42,25,242 | 1,66,35,357 | 6,52,57,333 | 3,58,89,630 | 1,00,00,000 | 1,00,00,000 | | | | | | | |
| Less: Utilised for Creation of Assets | 17,20,358 | 20,86,49,972 | 6,76,22,108 | 42,25,242 | 1,66,35,357 | 6,52,57,333 | 3,58,89,630 | 40,00,00,000 | 1,00,00,000 | 1,00,00,000 | | | | | | |
| TOTAL | | | | | | | | 40,00,00,000 | 1,00,00,000 | 1,00,00,000 | | | | | | |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| DESCRIPTION | SCHEDULE - 8 FIXED ASSETS - CONSOLIDATED | | | | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | |
|---------------------------|--|--|---------------------------------------|--|----------------------------|--|--|--|--|--|--|--------------------------------|---------------------------------|---|--|
| | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the I half of the FY | Additions during the II half of the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening & on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Balance & on additions | Depreciation on deductions during the year | Prior Period/Regrouping/Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| A) FIXED ASSETS | | | | | | | | | | | | | | | |
| 1 LAND | | | | | | | | | | | | | | | |
| a) Freehold | 0 | 40,91,27,392 | - | - | - | 40,91,27,392 | - | - | - | - | - | - | - | 40,91,27,392 | 40,91,27,392 |
| b) Leasehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 40,91,27,392 | | | | 40,91,27,392 | | | | | | | | 40,91,27,392 | 40,91,27,392 |
| CHENNAI CAMPUS | | | | | | | | | | | | | | | |
| a) Freehold | 0 | 13,04,516 | - | - | - | 13,04,516 | - | - | - | - | - | - | - | 13,04,516 | 13,04,516 |
| b) Leasehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 13,04,516 | | | | 13,04,516 | | | | | | | | 13,04,516 | 13,04,516 |
| NAVY MUMBAI CAMPUS | | | | | | | | | | | | | | | |
| a) Freehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | | | | | | | | | | | | |
| MUMBAI PORT CAMPUS | | | | | | | | | | | | | | | |
| a) Freehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | | | | | | | | | | | | |
| KOLKATA CAMPUS | | | | | | | | | | | | | | | |
| a) Freehold | 0 | 8,62,54,565 | - | - | - | 8,62,54,565 | - | - | - | - | - | - | - | 8,62,54,565 | 8,62,54,565 |
| b) Leasehold | 0 | 1,57,41,893 | - | - | - | 1,57,41,893 | 10,80,446 | 5,23,623 | - | 5,23,623 | - | - | 16,04,069 | 1,41,37,824 | 1,46,61,447 |
| Total | | 10,19,96,458 | | | | 10,19,96,458 | 10,80,446 | 5,23,623 | | 5,23,623 | | | 16,04,069 | 10,03,92,389 | 10,09,16,012 |
| KOCHI CAMPUS | | | | | | | | | | | | | | | |
| a) Freehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | | | | | | | | | | | | |
| 1 LAND - TOTAL | | | | | | | | | | | | | | | |
| a) Freehold | 0 | 49,66,86,473 | - | - | - | 49,66,86,473 | - | - | - | - | - | - | - | 49,66,86,473 | 49,66,86,473 |
| b) Leasehold | 0 | 1,57,41,893 | - | - | - | 1,57,41,893 | 10,80,446 | 5,23,623 | - | 5,23,623 | - | - | 16,04,069 | 1,41,37,824 | 1,46,61,447 |
| Total | | 51,24,28,366 | | | | 51,24,28,366 | 10,80,446 | 5,23,623 | | 5,23,623 | | | 16,04,069 | 51,08,24,297 | 51,13,47,920 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

(Amount in Rupees)

| SCHEDULE - 8 FIXED ASSETS - CONSOLIDATED | | | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | |
|---|----------|--|-------------------------|----------------------------|--|--|---|--|--|--|------------------------------|---------------------------------|---|--|
| DESCRIPTION | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening Balance & on additions | Depreciation on deductions during the year | Prior Period/Resigning/Other | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| 2 BUILDINGS :- | | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 1,14,38,48,374 | 4,53,000 | - | 1,14,43,01,374 | 40,02,10,551 | 7,44,09,082 | - | 7,44,09,082 | - | - | 47,46,19,633 | 66,96,81,741 | 74,36,37,823 |
| ii) Residential Building | 5 | 10,86,96,264 | 1,79,94,817 | - | 12,66,91,081 | 79,69,598 | 59,36,074 | - | 59,36,074 | - | - | 1,39,05,672 | 11,27,85,409 | 10,07,26,666 |
| b) On Leasehold Land: | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Flats/Premises | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belong to the entity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| i) Temporary Approach Road | 0 | 28,03,653 | - | - | 28,03,653 | 28,03,653 | - | - | - | - | - | 28,03,653 | - | - |
| Total | | 1,25,55,48,291 | 1,84,47,817 | - | 1,27,37,96,108 | 41,09,83,801 | 8,03,45,156 | - | 8,03,45,156 | - | - | 49,13,28,957 | 78,24,87,151 | 84,43,64,490 |
| CHENNAI CAMPUS | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 48,91,88,354 | - | 10,12,38,938 | 59,04,27,292 | 22,42,28,718 | 2,64,95,963 | 50,61,947 | 3,15,57,910 | - | - | 25,57,86,628 | 33,46,40,664 | 26,49,59,636 |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Flats/Premises | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belong to the entity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 48,91,88,354 | - | 10,12,38,938 | 59,04,27,292 | 22,42,28,718 | 2,64,95,963 | 50,61,947 | 3,15,57,910 | - | - | 25,57,86,628 | 33,46,40,664 | 26,49,59,636 |
| NAVI MUMBAI CAMPUS | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land: | | | | | | | | | | | | | | |
| i) Non-Residential Building | - | 20,55,86,198 | 34,33,798 | - | 20,90,19,996 | 13,17,52,617 | 77,26,738 | - | 77,26,738 | - | - | 13,94,79,355 | 6,95,40,640 | 7,38,33,580 |
| ii) Residential Building | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Flats/Premises | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belong to the entity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 20,55,86,198 | 34,33,798 | - | 20,90,19,996 | 13,17,52,617 | 77,26,738 | - | 77,26,738 | - | - | 13,94,79,355 | 6,95,40,640 | 7,38,33,580 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

| SCHEDULE - 8 FIXED ASSETS - CONSOLIDATED | | GROSS BLOCK | | | | | | | DEPRECIATION | | | | NET BLOCK | |
|---|----------|--|-------------------------|----------------------------|--|--|---|--|--|--|------------------------------|---------------------------------|---|--|
| DESCRIPTION | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Balance & on additions | Depreciation on deductions during the year | Prior Period/Resigning/Other | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| MUMBAI PORT | | | | | | | | | | | | | | |
| CAMPUS | | | | | | | | | | | | | | |
| a) <u>On Freehold Land</u> | | | | | | | | | | | | | | |
| i) Non-Residential Building | | | | | | | | | | | | | | |
| ii) Residential Building | | | | | | | | | | | | | | |
| b) <u>On Leasehold Land:</u> | | 29,06,84,304 | | | 29,06,84,304 | 15,92,15,808 | 1,31,46,849 | | 1,31,46,849 | | | 17,23,62,657 | 11,83,21,647 | 13,14,68,496 |
| i) Non-Residential Building | | | | | | | | | | | | | | |
| ii) Residential Building | | | | | | | | | | | | | | |
| c) Ownership Flats/Premises Superstructures on Land not belonging to the entity | | | | | | | | | | | | | | |
| d) Total | | 29,06,84,304 | | | 29,06,84,304 | 15,92,15,808 | 1,31,46,849 | | 1,31,46,849 | | | 17,23,62,657 | 11,83,21,647 | 13,14,68,496 |
| KOLKATA CAMPUS | | | | | | | | | | | | | | |
| a) <u>On Freehold Land</u> | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | | | | | | | | | | | | | |
| ii) Residential Building | 5 | | | | | | | | | | | | | |
| b) <u>On Leasehold Land</u> | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 79,96,19,455 | 27,38,29,143 | (15,27,500) | 1,08,03,97,004 | 30,74,14,079 | 7,66,58,837 | 2,71,045 | 7,69,29,882 | (6,98,705) | 2,74,947 | 38,53,17,613 | 69,50,79,391 | 49,22,05,376 |
| ii) Residential Building | 5 | 4,59,74,038 | 9,68,603 | 15,27,500 | 4,54,15,141 | 1,82,78,887 | 13,91,748 | | 13,91,748 | 6,98,705 | | 1,89,71,930 | 2,64,43,211 | 2,76,95,151 |
| c) Ownership Flats/Premises Superstructures on Land not belonging to the entity | 5 | 1,53,38,078 | | | 1,53,38,078 | 1,08,29,289 | 2,25,439 | | 2,25,439 | | | 1,10,54,728 | 42,83,350 | 45,08,789 |
| d) Total | | 86,09,31,571 | 27,47,97,746 | | 1,14,11,50,223 | 33,65,22,255 | 7,82,76,024 | 2,71,045 | 7,85,47,069 | | 2,74,947 | 41,53,44,271 | 72,58,05,952 | 52,44,09,316 |
| VIZAG CAMPUS | | | | | | | | | | | | | | |
| a) <u>On Freehold Land</u> | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 42,65,82,828 | | | 42,65,82,828 | 13,21,81,950 | 2,94,40,088 | | 2,94,40,088 | | | 16,16,22,038 | 26,49,60,790 | 29,44,00,878 |
| ii) Residential Building | 5 | 12,31,63,087 | | | 12,31,63,087 | 2,28,35,682 | 50,16,320 | | 50,16,320 | | | 2,78,53,002 | 9,53,10,085 | 10,03,26,405 |
| b) <u>On Leasehold Land</u> | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 3,61,11,540 | 27,99,248 | | 3,89,10,788 | 2,80,31,482 | 10,87,930 | | 10,87,930 | | | 2,91,19,412 | 97,91,376 | 80,80,058 |
| ii) Residential Building | 5 | 1,74,04,062 | 8,61,287 | | 1,82,65,349 | 1,01,89,470 | 4,03,794 | | 4,03,794 | | | 1,05,93,264 | 76,72,085 | 72,14,592 |
| c) Ownership Flats/Premises Superstructures on Land not belonging to the entity | 5 | | | | | | | | | | | | | |
| d) Approach Roads | | 1,93,551 | | | 1,93,551 | 1,93,551 | | | | | | 1,93,551 | | |
| e) Total | | 60,34,55,068 | 36,60,535 | | 60,71,15,603 | 19,34,33,135 | 3,59,48,132 | | 3,59,48,132 | | | 22,93,81,267 | 37,77,34,336 | 41,00,21,933 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
(Amount in Rupees)

| DESCRIPTION | Rate (%) | GROSS BLOCK | | | | | DEPRECIATION | | | | | NET BLOCK | | | |
|---|----------|--|-------------------------|----------------------------|--|--|---|--|--|--|------------------------------|---------------------------------|---|--|---|
| | | Cost / Valuation as at the beginning of the year | Additions during the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening Balance & on additions | Depreciation on deductions during the year | Prior Period/Resigning/Other | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year | |
| SCHEDULE - 8 FIXED ASSETS - CONSOLIDATED | | | | | | | | | | | | | | | |
| KOCHI CAMPUS | | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 47,30,88,155 | - | 1,90,41,162 | 45,47,95,697 | 19,89,33,158 | 2,67,16,460 | 37,435 | 2,67,53,895 | 1,20,50,762 | - | 21,36,36,291 | 24,11,59,406 | 27,41,54,997 | |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| c) Ownership Flats/Premises | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| d) Superstructures on Land not belong to the entity | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| i) Approach Roads | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | | 47,30,88,155 | - | 1,90,41,162 | 45,47,95,697 | 19,89,33,158 | 2,67,16,460 | 37,435 | 2,67,53,895 | 1,20,50,762 | - | 21,36,36,291 | 24,11,59,406 | 27,41,54,997 | |
| 2 BUILDINGS - TOTAL | | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 2,10,46,04,154 | 4,53,000 | 10,12,38,938 | 2,16,13,11,494 | 77,72,65,016 | 13,03,45,133 | 50,61,947 | 13,54,07,080 | - | - | 89,20,28,299 | 1,26,92,83,195 | 1,32,73,39,138 | |
| ii) Residential Building | 5 | 23,18,59,351 | 1,79,94,817 | - | 24,98,54,168 | 3,08,06,280 | 1,09,52,394 | - | 1,09,52,394 | - | - | 4,17,58,674 | 20,80,95,494 | 20,10,53,071 | |
| b) On Leasehold Land | | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 1,76,01,05,054 | 28,00,62,189 | 61,69,610 | 2,07,38,07,789 | 80,47,03,347 | 12,53,36,814 | 3,08,481 | 12,56,45,294 | 1,13,52,057 | 2,74,947 | 93,99,15,328 | 1,13,38,92,461 | 95,54,01,707 | |
| ii) Residential Building | 5 | 6,33,78,100 | 18,29,890 | - | 6,36,80,490 | 2,84,68,357 | 17,95,542 | - | 17,95,542 | 6,98,705 | - | 2,95,65,194 | 3,41,15,296 | 3,49,09,743 | |
| c) Ownership Flats/Premises | 5 | 1,53,38,078 | - | - | 1,53,38,078 | 1,08,29,289 | 2,25,439 | - | 2,25,439 | - | - | 1,10,54,728 | 42,83,350 | 45,08,789 | |
| d) Superstructures on Land not belong to the entity | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| i) Approach Roads | | 29,97,204 | - | - | 29,97,204 | 29,97,204 | - | - | - | - | - | 29,97,204 | - | - | |
| Total | | 4,17,82,81,940 | 30,03,39,896 | 10,74,08,548 | 4,56,69,89,222 | 1,65,50,89,493 | 26,86,55,322 | 53,70,428 | 27,40,25,749 | 1,20,50,762 | 2,74,947 | 1,91,73,19,427 | 2,64,96,69,796 | 2,52,32,12,448 | |
| 3 PLANT, MACHINERY & EQUIPMENT | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 15 | 22,49,496 | - | 54,356 | 23,03,852 | 5,94,980 | 2,48,178 | 4,077 | 2,52,255 | - | - | 8,47,235 | 14,56,617 | 16,54,516 | |
| CHENNAI | 15 | 15,59,25,905 | 74,33,226 | 1,14,46,140 | 16,76,62,677 | 4,84,49,837 | 1,61,65,005 | 8,58,460 | 1,70,23,465 | 5,35,695 | 5,35,695 | 6,54,73,302 | 10,21,89,374 | 10,74,76,067 | |
| NAVI MUMBAI | 15 | 20,73,652 | 20,160 | 5,08,286 | 26,02,098 | 18,13,110 | 42,105 | 38,121 | 80,226 | - | - | 18,93,336 | 7,08,763 | 2,60,542 | |
| MUMBAI PORT | 15 | 3,37,09,090 | 1,25,690 | 3,72,511 | 3,42,07,291 | 2,30,89,985 | 16,11,720 | 27,938 | 16,39,658 | - | - | 2,47,29,643 | 94,77,648 | 1,06,19,105 | |
| KOLKATA | 15 | 8,27,31,859 | 13,21,228 | 53,43,734 | 8,93,96,821 | 4,17,39,527 | 63,47,034 | 4,00,780 | 67,47,814 | - | - | 4,84,87,341 | 4,09,09,480 | 4,09,92,332 | |
| VIZAG | 15 | 10,14,59,452 | 2,79,541 | 2,79,541 | 10,17,38,993 | 4,04,29,080 | 91,54,556 | 20,966 | 91,75,522 | - | - | 4,96,04,602 | 5,21,34,392 | 6,10,30,373 | |
| KOCHI | 15 | 2,38,96,036 | 29,292 | 4,08,366 | 2,43,33,694 | 1,35,06,997 | 15,62,750 | 30,627 | 15,93,377 | - | - | 1,51,00,374 | 92,33,320 | 1,03,89,039 | |
| Total | | 40,20,45,490 | 89,29,596 | 1,84,12,934 | 42,22,45,426 | 16,96,23,515 | 3,51,31,348 | 13,80,969 | 3,65,12,317 | 5,35,695 | 5,35,695 | 20,61,35,832 | 21,61,09,594 | 23,24,21,975 | |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

(Amount in Rupees)

| SCHEDULE - 8 FIXED ASSETS - CONSOLIDATED | GROSS BLOCK | | | | | | DEPRECIATION | | | | NET BLOCK | | | | | |
|--|---|----------|--|---------------------------------------|--|----------------------------|--|--|--|--|--|--|----------------------------------|---------------------------------|---|--|
| | Description | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the I half of the FY | Additions during the II half of the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening Balance & on additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening Balance & on additions | Depreciation on deductions during the year | Prior Period/Regrouping/Other \$ | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| 4 | VEHICLES | | | | | | | | | | | | | | | |
| | HEAD QUARTERS | 15 | 36,34,947 | - | - | - | 36,34,947 | 1,49,937 | - | - | 1,49,937 | - | - | 27,85,305 | 8,49,642 | 9,99,579 |
| | CHENNAI | 15 | 31,52,793 | - | 1,15,200 | - | 32,67,993 | 50,203 | 8,640 | - | 58,843 | - | - | 28,76,950 | 3,91,043 | 3,34,886 |
| | NAVI MUMBAI | 15 | 32,26,334 | - | - | - | 32,26,334 | 1,49,080 | - | - | 1,49,080 | - | - | 23,81,546 | 8,44,788 | 9,93,868 |
| | MUMBAI PORT | 15 | 25,19,913 | - | - | - | 25,19,913 | 1,59,766 | - | - | 1,59,766 | - | - | 16,14,573 | 9,05,340 | 10,65,106 |
| | KOLKATA | 15 | 28,71,309 | - | - | - | 28,71,309 | 2,38,332 | - | - | 2,38,332 | - | - | 15,20,763 | 13,50,546 | 15,88,878 |
| | VIZAG | 15 | 16,00,464 | - | - | - | 16,00,464 | 36,848 | - | - | 36,848 | - | - | 13,91,662 | 2,08,802 | 2,45,650 |
| | KOCHI | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total | | 1,70,05,760 | - | 1,15,200 | - | 1,71,20,960 | 7,84,166 | 8,640 | 7,92,806 | - | - | - | 1,25,70,800 | 45,50,160 | 52,27,766 |
| 5 | FURNITURE, FIXTURES & FITTINGS | | | | | | | | | | | | | | | |
| | HEAD QUARTERS | 10 | 3,36,30,584 | 2,55,071 | 8,58,219 | - | 3,49,41,874 | 16,17,914 | 42,911 | - | 16,60,825 | - | - | 1,95,65,341 | 1,53,76,553 | 1,59,26,068 |
| | CHENNAI | 10 | 3,77,48,849 | 19,00,995 | 33,28,209 | - | 4,29,78,053 | 14,10,232 | 1,66,410 | - | 15,76,642 | - | - | 2,71,24,170 | 1,58,53,883 | 1,22,01,321 |
| | NAVI MUMBAI | 10 | 1,46,12,230 | - | - | - | 1,46,12,230 | 4,69,263 | - | - | 4,69,263 | - | - | 1,03,88,861 | 42,23,369 | 46,92,632 |
| | MUMBAI PORT | 10 | 1,82,32,685 | - | 8,142 | - | 1,82,40,827 | 9,00,290 | 407 | - | 9,00,697 | - | - | 1,01,30,478 | 81,10,349 | 90,02,904 |
| | KOLKATA | 10 | 3,60,38,349 | 25,77,036 | 18,57,824 | - | 4,02,75,477 | 1,98,37,788 | 92,891 | - | 19,69,527 | 1,86,493 | - | 2,16,20,822 | 1,86,54,655 | 1,62,00,561 |
| | VIZAG | 10 | 3,78,12,801 | - | 71,380 | - | 3,78,84,181 | 17,95,460 | 3,569 | - | 17,99,029 | - | - | 2,16,57,239 | 1,62,26,942 | 1,79,54,591 |
| | KOCHI | 10 | 2,04,21,411 | - | 2,27,476 | - | 2,06,48,887 | 91,83,101 | 11,374 | - | 1,13,55,205 | - | - | 1,03,18,306 | 1,03,30,581 | 1,12,38,310 |
| | Total | | 19,86,96,909 | 47,31,102 | 63,51,250 | 1,97,732 | 20,95,81,529 | 91,93,626 | 3,17,562 | 95,11,188 | - | 1,86,493 | - | 12,08,05,217 | 8,87,76,312 | 8,72,16,387 |
| 6 | OFFICE EQUIPMENT | | | | | | | | | | | | | | | |
| | HEAD QUARTERS | 15 | 1,36,24,730 | 2,49,200 | 2,95,400 | - | 1,41,69,330 | 11,59,209 | 22,155 | - | 11,81,364 | - | - | 73,27,235 | 68,42,095 | 74,78,859 |
| | CHENNAI | 15 | 68,54,308 | 15,694 | 5,70,827 | - | 74,40,829 | 5,65,541 | 42,812 | - | 6,08,353 | - | - | 37,08,081 | 37,32,748 | 37,54,580 |
| | NAVI MUMBAI | 15 | 1,15,59,625 | 1,21,540 | 85,864 | - | 1,17,67,029 | 6,41,674 | 6,440 | - | 6,48,114 | - | - | 80,51,457 | 37,15,572 | 41,56,282 |
| | MUMBAI PORT | 15 | 28,54,800 | - | - | - | 28,54,800 | 2,56,957 | - | - | 2,56,957 | - | - | 13,98,709 | 14,56,091 | 17,13,048 |
| | KOLKATA | 15 | 58,94,885 | 7,401 | 2,14,229 | - | 61,16,515 | 3,84,058 | 16,067 | - | 4,00,125 | - | - | 37,42,020 | 23,74,484 | 25,52,989 |
| | VIZAG | 15 | 1,33,29,218 | - | 20,993 | - | 1,33,29,218 | 8,95,039 | - | - | 8,95,039 | - | - | 82,57,331 | 50,71,888 | 59,66,927 |
| | KOCHI | 15 | 26,44,160 | - | - | - | 26,65,153 | 1,79,273 | 1,574 | - | 1,80,847 | - | - | 16,29,850 | 10,35,302 | 11,95,157 |
| | Total | | 5,67,61,726 | 3,93,835 | 11,87,313 | - | 5,83,42,874 | 40,81,751 | 89,048 | 41,70,799 | - | - | - | 3,41,14,664 | 2,42,28,190 | 2,68,17,841 |
| 7 | COMPUTER PERIPHERALS | | | | | | | | | | | | | | | |
| | HEAD QUARTERS | 40 | 5,59,58,026 | 6,44,310 | 14,94,688 | - | 5,80,97,024 | 34,81,181 | 2,98,938 | - | 37,80,119 | - | - | 5,16,79,502 | 64,17,522 | 80,58,643 |
| | CHENNAI | 40 | 5,89,79,547 | 23,800 | 4,99,217 | - | 5,95,02,564 | 21,06,103 | 99,843 | - | 22,05,946 | - | - | 5,59,44,035 | 35,58,529 | 52,41,458 |
| | NAVI MUMBAI | 40 | 2,30,71,902 | 2,90,089 | 11,61,339 | - | 2,45,23,330 | 7,14,827 | 2,32,268 | - | 9,47,095 | - | - | 2,25,22,016 | 20,01,313 | 14,96,980 |
| | MUMBAI PORT | 40 | 3,55,19,637 | 76,490 | 21,97,825 | - | 3,77,93,952 | 22,89,434 | 4,39,565 | - | 27,28,999 | - | - | 3,26,01,541 | 51,92,411 | 56,47,095 |
| | KOLKATA | 40 | 4,43,07,487 | 12,96,446 | 10,97,154 | - | 4,66,14,379 | 4,01,08,383 | 2,19,431 | - | 24,18,451 | 88,708 | - | 4,24,38,126 | 41,76,253 | 41,98,104 |
| | VIZAG | 40 | 10,30,63,215 | 73,281 | 36,08,042 | - | 10,67,44,538 | 9,52,84,263 | 31,40,894 | - | 38,62,502 | - | - | 9,91,46,765 | 75,97,774 | 77,78,953 |
| | KOCHI | 40 | 73,21,746 | 2,18,919 | 13,56,850 | - | 88,97,515 | 2,98,284 | 2,71,370 | - | 5,69,654 | - | - | 73,64,609 | 15,32,906 | 5,26,791 |
| | Total | | 32,82,21,560 | 26,25,335 | 1,14,15,115 | 88,708 | 34,21,73,302 | 29,52,72,535 | 1,42,29,743 | 22,83,023 | 1,65,12,766 | 88,708 | - | 31,16,96,593 | 3,04,76,709 | 3,29,49,025 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

| DESCRIPTION | Rate (%) | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | | | |
|--|----------|--|-------------------------|----------------------------|--|--|---|---|--|--|------------------------------|---------------------------------|---|--|---------------------|
| | | Cost / Valuation as at the beginning of the year | Additions during the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening Additions during the FY | Depreciation on Additions during the FY | Total Depreciation on Opening Balance & on additions | Depreciation on deductions during the year | Prior Period/Resigning/Other | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year | |
| 8 ELECTRIC INSTALLATIONS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | 35,94,806 | 1,25,342 | - | 37,20,148 | 8,82,322 | 2,83,783 | - | 2,83,783 | - | - | - | 11,86,105 | 25,54,043 | 27,12,484 |
| CHENNAI | 10 | 2,82,82,233 | 1,25,299 | - | 3,16,14,745 | 1,38,94,330 | 14,51,320 | 1,60,361 | 16,11,681 | - | - | - | 1,55,06,011 | 1,61,08,734 | 1,43,87,903 |
| NAVI MUMBAI | 10 | 1,67,90,548 | - | - | 1,67,90,548 | 49,92,061 | 11,79,849 | - | 11,79,849 | - | - | - | 61,71,910 | 1,06,18,638 | 1,17,98,487 |
| MUMBAI PORT | 10 | 8,47,956 | 6,626 | 5,300 | 8,59,882 | 2,91,612 | 56,297 | 265 | 56,562 | - | - | - | 3,48,174 | 5,11,708 | 5,56,344 |
| KOLKATA | 10 | 1,22,25,123 | 2,69,922 | - | 1,24,95,045 | 32,35,529 | 9,25,951 | - | 9,25,951 | - | - | - | 41,81,480 | 83,33,565 | 89,89,594 |
| VIZAG | 10 | 10,76,49,319 | 1,13,47,340 | - | 12,17,88,170 | 37,94,735 | 81,01,193 | 1,39,576 | 82,40,769 | - | - | - | 4,62,25,504 | 7,55,62,666 | 6,96,64,584 |
| KOCHI | 10 | 1,93,86,545 | - | - | 1,93,86,545 | 75,49,815 | 11,83,674 | - | 11,83,674 | - | - | - | 87,33,489 | 1,06,53,056 | 1,18,36,730 |
| Total | | 18,87,76,530 | 1,18,74,529 | 60,04,024 | 20,66,55,083 | 6,88,30,403 | 1,31,82,067 | 3,00,202 | 1,34,82,269 | - | - | - | 8,23,12,672 | 12,43,42,411 | 11,99,46,127 |
| 9 LIBRARY BOOKS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 40 | 3,14,804 | - | - | 3,14,804 | 3,06,020 | 3,514 | - | 3,514 | - | - | - | 3,09,534 | 5,270 | 8,784 |
| CHENNAI | 40 | 2,49,05,208 | - | 26,03,360 | 2,75,08,568 | 2,35,65,741 | 5,35,787 | 5,20,672 | 10,56,459 | - | - | - | 2,46,22,200 | 28,86,368 | 13,39,467 |
| NAVI MUMBAI | 40 | 25,37,604 | - | - | 25,37,604 | 24,28,765 | 43,536 | - | 43,536 | - | - | - | 24,72,301 | 65,303 | 1,08,839 |
| MUMBAI PORT | 40 | 26,78,480 | 863 | 6,45,905 | 33,25,248 | 22,69,298 | 1,64,018 | 1,29,181 | 2,93,199 | - | - | - | 25,62,497 | 7,62,751 | 4,09,182 |
| KOLKATA | 40 | 99,24,106 | - | 19,240 | 99,43,346 | 94,88,671 | 1,74,174 | 3,848 | 1,78,022 | - | - | - | 96,66,693 | 2,76,653 | 4,35,435 |
| VIZAG | 40 | 55,18,151 | 6,60,032 | - | 64,07,390 | 51,93,302 | 3,93,952 | 45,841 | 4,39,793 | - | - | - | 56,33,095 | 7,74,295 | 3,24,849 |
| KOCHI | 40 | 50,02,350 | - | 2,90,516 | 52,92,866 | 45,84,375 | 1,67,190 | 58,103 | 2,25,293 | - | - | - | 48,09,668 | 4,83,198 | 4,17,975 |
| Total | | 5,08,80,703 | 6,60,895 | 37,88,229 | 5,53,29,827 | 4,78,36,171 | 14,82,171 | 7,57,645 | 22,39,816 | - | - | - | 5,00,75,967 | 52,53,839 | 30,44,532 |
| 10 TUBEWELLS & WATER SUPPLY | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | 3,18,66,392 | 5,40,188 | - | 3,18,22,639 | 99,76,781 | 22,02,539 | - | 22,02,539 | 1,79,533 | - | - | 1,19,99,787 | 1,98,22,852 | 2,18,89,611 |
| CHENNAI | 10 | 5,15,819 | - | - | 5,15,819 | 4,17,254 | 9,856 | - | 9,856 | - | - | - | 4,27,110 | 88,709 | 98,565 |
| NAVI MUMBAI | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOLKATA | 10 | 1 | - | - | 1 | - | - | - | - | - | - | - | - | - | 1 |
| VIZAG | 10 | 31,62,020 | - | - | 31,62,020 | 9,60,992 | 2,20,103 | - | 2,20,103 | - | - | - | 11,81,095 | 19,80,925 | 22,01,028 |
| KOCHI | 10 | 42,74,129 | - | - | 42,74,129 | 10,39,476 | 3,23,465 | - | 3,23,465 | - | - | - | 13,62,941 | 29,11,188 | 32,34,653 |
| Total | | 3,98,18,361 | 5,40,188 | - | 3,97,74,608 | 1,23,94,503 | 27,55,963 | - | 27,55,963 | 1,79,533 | - | - | 1,49,70,933 | 2,48,03,675 | 2,74,23,858 |
| 11 OTHER FIXED ASSETS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CHENNAI | 10 | 76,00,635 | - | 61,360 | 76,61,995 | 66,58,624 | 94,201 | 3,068 | 97,269 | - | - | - | 67,55,893 | 9,06,102 | 9,42,011 |
| NAVI MUMBAI | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT | 10 | 36,960 | - | - | 36,960 | 12,710 | 2,425 | - | 2,425 | - | - | - | 15,135 | 21,825 | 24,250 |
| KOLKATA | 10 | 2,19,656 | - | - | 2,19,656 | 2,19,656 | - | - | - | - | - | - | 2,19,656 | - | - |
| VIZAG | 10 | - | - | - | - | 0 | - | - | - | - | - | - | 0 | - | (0) |
| KOCHI | 10 | 2,38,740 | - | 18,000 | 2,56,740 | 1,24,760 | 11,398 | 900 | 12,298 | - | - | - | 1,37,058 | 1,19,662 | 1,13,980 |
| Total | | 80,95,991 | - | 79,360 | 81,75,351 | 70,15,750 | 1,08,024 | 3,968 | 1,11,992 | - | - | - | 71,27,742 | 10,47,609 | 10,80,240 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
(Amount in Rupees)**

| DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | | |
|------------------------------------|-------------|--|-------------------------|--|----------------------------|--|--|--|--|----------------------------------|---------------------------------|---|--|
| | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the FY | Additions during the II half of the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening Balance & on additions | Depreciation on deductions during the year | Prior Period/Regrouping/Other \$ | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| CURRENT YEAR | | | | | | | | | | | | | |
| HEAD QUARTERS | | 1,80,95,49,468 | 2,02,59,928 | 27,02,663 | 5,83,941 | 1,83,19,28,118 | 49,73,29,043 | 8,98,59,492 | 1,79,533 | - | 58,70,09,002 | 1,24,49,19,116 | 1,31,22,20,425 |
| CHENNAI | | 81,44,58,166 | 94,99,014 | 12,30,70,464 | 71,42,594 | 93,98,85,060 | 40,24,17,956 | 5,58,06,424 | 5,35,695 | 5,35,695 | 45,82,24,380 | 48,16,60,670 | 41,20,40,210 |
| NAVI MUMBAI | | 27,94,58,092 | 38,65,587 | 17,55,489 | - | 28,50,79,168 | 18,21,16,880 | 1,12,43,901 | - | - | 19,33,60,781 | 9,17,18,366 | 9,73,41,211 |
| MUMBAI PORT | | 38,70,83,825 | 2,09,669 | 32,29,683 | - | 39,05,23,177 | 22,65,76,296 | 1,85,87,756 | 5,97,356 | - | 24,57,83,408 | 14,47,59,769 | 16,05,05,529 |
| KOLKATA | | 1,05,51,44,345 | 28,02,71,779 | 1,39,53,087 | 2,86,440 | 1,34,90,82,771 | 45,57,76,134 | 9,14,25,291 | 2,75,201 | 2,74,947 | 54,72,01,171 | 80,18,81,600 | 59,93,68,211 |
| VIZAG | | 1,07,90,46,167 | 1,57,41,188 | 69,79,681 | - | 1,10,17,67,036 | 40,29,41,267 | 6,11,41,360 | - | - | 46,40,82,627 | 63,76,84,410 | 67,61,04,901 |
| KOCHI | | 55,62,73,272 | 2,48,211 | 30,70,905 | 1,90,41,162 | 54,05,51,226 | 24,31,65,640 | 3,19,77,708 | 1,20,50,762 | - | 26,30,92,586 | 27,74,58,639 | 31,31,07,631 |
| TOTAL OF CURRENT YEAR (A) | | 5,98,10,13,335 | 33,00,95,376 | 15,47,61,973 | 2,70,54,137 | 6,43,88,16,547 | 2,41,03,25,217 | 36,06,39,288 | 1,30,41,191 | 8,10,642 | 2,75,87,33,956 | 3,68,00,82,590 | 3,57,06,88,118 |
| B) CAPITAL WORK IN PROGRESS | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | |
| CHENNAI | | | | | | | | | | | | 39,75,959 | 1,49,81,503 |
| NAVI MUMBAI | | | | | | | | | | | | 13,50,88,402 | 8,58,63,916 |
| MUMBAI PORT | | | | | | | | | | | | 12,05,97,399 | 4,47,19,285 |
| KOLKATA | | | | | | | | | | | | 17,19,56,777 | 14,97,64,523 |
| VIZAG | | | | | | | | | | | | 1,93,16,400 | 26,02,44,804 |
| KOCHI | | | | | | | | | | | | 6,31,33,333 | 86,90,631 |
| TOTAL OF CURRENT YEAR (B) | | | | | | | | | | | | 4,67,66,263 | 1,27,02,266 |
| TOTAL OF CURRENT YEAR (A+B) | | | | | | | | | | | | 56,08,34,533 | 57,69,66,928 |
| C) GRAND TOTAL (A+B) | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | |
| CHENNAI | | | | | | | | | | | | 1,24,88,95,075 | 1,32,72,01,929 |
| NAVI MUMBAI | | | | | | | | | | | | 61,67,49,073 | 49,79,04,128 |
| MUMBAI PORT | | | | | | | | | | | | 21,23,15,785 | 14,20,60,496 |
| KOLKATA | | | | | | | | | | | | 31,67,16,546 | 31,02,70,062 |
| VIZAG | | | | | | | | | | | | 82,11,98,000 | 85,96,13,014 |
| KOCHI | | | | | | | | | | | | 70,08,17,743 | 68,47,95,532 |
| GRAND TOTAL | | | | | | | | | | | | 32,42,24,902 | 32,58,09,897 |
| | | | | | | | | | | | | 4,24,09,17,124 | 4,14,76,55,049 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

(Amount in Rupees)

| DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | | |
|---------------------------|--|---------------------------------------|--------------------------|--|--|--|--|--|--------------------------|--------------------------------|---------------------------------|---|--|
| | Cost / Valuation as at the beginning of the year | Additions during the I half of the FY | Deductions during the FY | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening & on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on opening balance & on additions | Depreciation on the year | Prior Period/Regrouping/Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| A) FIXED ASSETS | | | | | | | | | | | | | |
| 1 LAND | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | |
| a) Freehold | 34,01,12,717 | - | - | 34,01,12,717 | - | - | - | - | - | - | - | 34,01,12,717 | 34,01,12,717 |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 34,01,12,717 | - | - | 34,01,12,717 | - | - | - | - | - | - | - | 34,01,12,717 | 34,01,12,717 |
| CHENNAI CAMPUS | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NAVI MUMBAI CAMPUS | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT CAMPUS | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOLKATA CAMPUS | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| VIZAG CAMPUS | | | | | | | | | | | | | |
| a) Freehold | 8,19,04,051 | - | - | 8,19,04,051 | - | - | - | - | - | - | - | 8,19,04,051 | 8,19,04,051 |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 8,19,04,051 | - | - | 8,19,04,051 | - | - | - | - | - | - | - | 8,19,04,051 | 8,19,04,051 |
| KOCHI CAMPUS | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LAND - TOTAL | | | | | | | | | | | | | |
| a) Freehold | 42,20,16,768 | - | - | 42,20,16,768 | - | - | - | - | - | - | - | 42,20,16,768 | 42,20,16,768 |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 42,20,16,768 | - | - | 42,20,16,768 | - | - | - | - | - | - | - | 42,20,16,768 | 42,20,16,768 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

| GROSS BLOCK | | | | | | | | | | DEPRECIATION | | NET BLOCK | | |
|---|----------|--|---------------------------------------|--------------------------|--|--|--|--|--|--------------------------|--------------------------------|---------------------------------|---|--|
| DESCRIPTION | Rate (%) | Cost/Valuation as at the beginning of the year | Additions during the I half of the FY | Deductions during the FY | Cost/Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening & on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening balance & on additions | Depreciation on the year | Prior Period/Regrouping/Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| | | | | | | | | | | | | | - | - |
| 2. BUILDINGS - | | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | | |
| a) On Feehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 89,75,17,794 | 4,53,000 | - | 89,79,70,794 | 33,05,62,074 | 5,67,40,872 | - | 5,67,40,872 | 38,73,02,946 | - | 38,73,02,946 | 51,06,67,848 | 56,69,55,720 |
| ii) Residential Building | 5 | 5,64,00,000 | - | - | 5,64,00,000 | 41,59,500 | 26,12,025 | - | 26,12,025 | 67,71,525 | - | 67,71,525 | 4,96,28,475 | 5,22,40,500 |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership | | | | | | | | | | | | | | |
| Flats/Premises Superstructures on Land not belong to the entity | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Land not belong to the entity | | | | | | | | | | | | | | |
| i) Approach Roads | - | 28,03,653 | - | - | 28,03,653 | 28,03,653 | - | - | - | - | - | 28,03,653 | - | - |
| Total | | 95,67,21,447 | 4,53,000 | - | 95,71,74,447 | 33,75,25,227 | 5,93,52,897 | - | 5,93,52,897 | - | - | 39,68,76,124 | 56,02,96,323 | 61,91,96,220 |
| CHENNAI CAMPUS | | | | | | | | | | | | | | |
| a) On Feehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 19,97,19,614 | - | - | 19,97,19,614 | 8,33,01,771 | 1,16,41,784 | 44,81,360 | 1,61,23,144 | 9,94,24,915 | - | 9,94,24,915 | 18,99,21,893 | 11,64,17,843 |
| ii) Residential Building | 5 | - | - | 8,96,27,194 | 28,93,46,808 | 8,33,01,771 | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership | | | | | | | | | | | | | | |
| Flats/Premises Superstructures on Land not belong to the entity | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Land not belong to the entity | | | | | | | | | | | | | | |
| i) Approach Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 19,97,19,614 | - | 8,96,27,194 | 28,93,46,808 | 8,33,01,771 | 1,16,41,784 | 44,81,360 | 1,61,23,144 | - | - | 9,94,24,915 | 18,99,21,893 | 11,64,17,843 |
| NAVI MUMBAI CAMPUS | | | | | | | | | | | | | | |
| a) On Feehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 4,49,84,598 | - | - | 4,49,84,598 | 2,06,43,797 | 24,34,080 | - | 24,34,080 | 2,30,77,877 | - | 2,30,77,877 | 2,19,06,721 | 2,43,40,801 |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership | | | | | | | | | | | | | | |
| Flats/Premises Superstructures on Land not belong to the entity | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Land not belong to the entity | | | | | | | | | | | | | | |
| i) Approach Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 4,49,84,598 | - | - | 4,49,84,598 | 2,06,43,797 | 24,34,080 | - | 24,34,080 | - | - | 2,30,77,877 | 2,19,06,721 | 2,43,40,801 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
(Amount in Rupees)**

| SCHEDULE - 8A FIXED ASSETS - PLAN FUNDS | | GROSS BLOCK | | | | | | | DEPRECIATION | | | | NET BLOCK | |
|--|----|---------------------|--|---------------------------------------|--|----------------------------|--|--|--|---|-------------------------------|---------------------------------|---|--|
| | | Rate (%) | Cost/Valuation as at the beginning of the year | Additions during the I half of the FY | Additions during the II half of the FY | Deductions during the year | Cost/Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening balance & on additions | Depreciation on additions during the year | Prior Period/Reporting Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| MUMBAI PORT CAMPUS | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 9,36,64,110 | - | - | - | 9,36,64,110 | 5,03,07,326 | 43,35,678 | 43,35,678 | - | 5,46,43,004 | 3,90,21,106 | 4,33,56,784 | |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | |
| c) Flats/Premises Superstructures on Land not belong to the entity | 5 | - | - | - | - | - | - | - | - | - | - | - | - | |
| d) Approach Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | | 9,36,64,110 | - | - | - | 9,36,64,110 | 5,03,07,326 | 43,35,678 | 43,35,678 | - | 5,46,43,004 | 3,90,21,106 | 4,33,56,784 | |
| KOLKATA CAMPUS | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 30,58,64,883 | 24,06,33,162 | - | - | 54,64,98,045 | 14,05,21,007 | 4,05,97,704 | 4,05,97,704 | - | 18,11,18,711 | 36,53,79,334 | 16,53,43,876 | |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | |
| c) Flats/Premises Superstructures on Land not belong to the entity | 5 | - | - | - | - | - | - | - | - | - | - | - | - | |
| d) Approach Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | | 30,58,64,883 | 24,06,33,162 | - | - | 54,64,98,045 | 14,05,21,007 | 4,05,97,704 | 4,05,97,704 | - | 18,11,18,711 | 36,53,79,334 | 16,53,43,876 | |
| VIZAG CAMPUS | | | | | | | | | | | | | | |
| a) On Feeehold Land | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 39,53,71,590 | - | - | - | 39,53,71,590 | 12,43,30,419 | 2,71,04,117 | 2,71,04,117 | - | 15,14,34,536 | 24,39,37,054 | 27,10,41,171 | |
| ii) Residential Building | 5 | 12,30,94,436 | - | - | - | 12,30,94,436 | 2,28,33,249 | 50,13,059 | 50,13,059 | - | 2,78,46,308 | 9,52,48,128 | 10,02,61,187 | |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 80,89,035 | - | - | - | 80,89,035 | 51,59,151 | 2,92,988 | 2,92,988 | - | 54,52,139 | 26,36,896 | 29,29,884 | |
| ii) Residential Building | 5 | 55,94,600 | - | - | - | 55,94,600 | 22,84,685 | 1,65,496 | 1,65,496 | - | 24,50,181 | 31,44,419 | 33,09,915 | |
| c) Flats/Premises Superstructures on Land not belong to the entity | 5 | - | - | - | - | - | - | - | - | - | - | - | - | |
| d) Approach Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | | 53,21,49,661 | - | - | - | 53,21,49,661 | 15,46,07,504 | 3,25,75,660 | 3,25,75,660 | - | 18,71,83,164 | 34,49,66,497 | 37,75,42,157 | |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

| SCHEDULE - 8A FIXED ASSETS - PLAN FUNDS | | GROSS BLOCK | | | | | | DEPRECIATION | | | | NET BLOCK | | | |
|---|--|-------------|--|---|--|--|--|---|---|--|--|--------------------------------|---------------------------------|---|--|
| | | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the 1st half of the FY | Deductions during the 1st half of the FY | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the 1st half of the FY | Depreciation on Opening Additions during the 1st half of the FY | Total Depreciation on Opening balance & on additions | Depreciation on deductions during the year | Prior Period/Regrouping/Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| KOCHI CAMPUS | | | | | | | | | | | | | | | |
| a) | On Feeehold Land | | | | | | | | | | | | | | |
| i) | Non-residential building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) | Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) | On Leasehold Land: | | | | | | | | | | | | | | |
| i) | Non-residential building | 10 | 38,49,53,431 | | 1,90,41,162 | 36,59,12,269 | 17,05,15,023 | 2,07,44,801 | 2,07,44,801 | 1,20,50,762 | | 17,92,09,062 | 18,67,03,207 | 21,44,38,408 | |
| ii) | Residential Building | 5 | | | | | | | | | | | | | |
| c) | Flats/Premises | 5 | | | | | | | | | | | | | |
| d) | Superstructures on Land not belong to the entity | 5 | | | | | | | | | | | | | |
| i) | Approach Roads | | | | | | | | | | | | | | |
| Total | | | 38,49,53,431 | - | 1,90,41,162 | 36,59,12,269 | 17,05,15,023 | 2,07,44,801 | 2,07,44,801 | 1,20,50,762 | - | 17,92,09,062 | 18,67,03,207 | 21,44,38,408 | |
| 2 BUILDINGS - TOTAL | | | | | | | | | | | | | | | |
| a) | On Feeehold Land | | | | | | | | | | | | | | |
| i) | Non-residential building | 10 | 1,53,75,93,596 | 4,53,000 | 8,96,27,194 | 1,58,26,89,192 | 55,88,38,061 | 9,54,86,773 | 44,81,360 | 9,99,68,133 | | 63,81,62,397 | 94,45,26,795 | 97,87,55,535 | |
| ii) | Residential Building | 5 | 17,94,94,436 | - | - | 17,94,94,436 | 2,69,92,749 | 76,25,084 | - | 76,25,084 | | 3,46,17,833 | 14,48,76,603 | 15,25,01,687 | |
| b) | On Leasehold Land | | | | | | | | | | | | | | |
| i) | Non-residential building | 10 | 79,25,71,459 | 24,06,33,162 | - | 1,05,91,48,057 | 36,65,02,507 | 6,84,05,251 | - | 6,84,05,251 | | 44,35,00,793 | 61,56,47,264 | 42,60,68,952 | |
| ii) | Residential Building | 5 | 55,94,600 | - | - | 55,94,600 | 22,84,685 | 1,65,496 | - | 1,65,496 | | 24,50,181 | 31,44,419 | 33,09,915 | |
| c) | Flats/Premises | 5 | | | | | | | | | | | | | |
| d) | Superstructures on Land not belong to the entity | 5 | | | | | | | | | | | | | |
| i) | Approach Roads | | | | | | | | | | | | | | |
| Total | | | 2,51,80,57,744 | 24,10,86,162 | 8,96,27,194 | 2,82,97,29,938 | 95,74,21,655 | 17,16,82,604 | 44,81,360 | 1,20,50,762 | - | 1,12,15,34,857 | 1,70,81,95,081 | 1,56,06,36,089 | |
| 3 PLANT, MACHINERY & EQUIPMENT | | | | | | | | | | | | | | | |
| | HEAD QUARTERS | 15 | 1,43,500 | 71,42,594 | 1,05,50,206 | 1,43,500 | 1,14,209 | 4,394 | - | 4,394 | | 1,18,603 | 24,897 | 29,291 | |
| | CHENNAI | 15 | 7,37,11,115 | - | - | 9,14,03,915 | 1,99,09,319 | 90,61,304 | 7,91,265 | 98,52,569 | | 3,02,97,583 | 6,11,06,332 | 5,38,01,796 | |
| | NAVI MUMBAI | 15 | 1,82,25,169 | - | - | 1,82,25,169 | 1,13,30,685 | 10,34,173 | - | 10,34,173 | | 1,23,64,858 | 58,60,311 | 68,94,484 | |
| | MUMBAI PORT | 15 | 4,76,62,006 | - | - | 4,96,32,783 | 2,80,09,490 | 29,47,877 | 1,47,808 | 30,95,685 | | 3,11,05,175 | 1,85,27,608 | 1,96,52,516 | |
| | KOLKATA | 15 | 4,89,92,066 | - | - | 4,89,92,066 | 2,33,57,384 | 38,45,202 | - | 38,45,202 | | 2,72,02,586 | 2,17,89,480 | 2,56,34,682 | |
| | VIZAG | 15 | 2,07,60,984.00 | - | - | 2,10,16,388 | 1,19,76,919.00 | 13,17,610.00 | 19,155.00 | 13,36,765.00 | | 1,33,13,684.00 | 77,02,704.00 | 87,84,065 | |
| Total | | | 20,94,94,840 | 71,42,594 | 1,27,76,387 | 22,94,13,821 | 9,46,98,006 | 1,82,10,560 | 9,58,228 | 1,91,68,788 | - | 5,35,695 | 11,50,11,332 | 11,47,96,634 | |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

(Amount in Rupees)

| DESCRIPTION | Rate (%) | SCHEDULE - 8A FIXED ASSETS - PLAN FUNDS | | | | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|---|----------|--|---|----------------------------|--|--|---|--|--|--|--------------------------------|---------------------------------|---|--|--|
| | | Cost / Valuation as at the beginning of the year | Additions during the 1st half of the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening & Additions during the 1st half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening balance & on additions | Depreciation on deductions during the year | Prior Period/Regrouping/Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year | |
| 4 VEHICLES | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 15 | 20,52,063 | - | - | 20,52,063 | 16,76,036 | 56,404 | - | 56,404 | 56,404 | 17,32,440 | 3,19,623 | - | 3,76,027 | |
| CHENNAI | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| NAVY MUMBAI | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| MUMBAI PORT | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| KOLKATA | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| VIZAG | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| KOCHI | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | | 20,52,063 | - | - | 20,52,063 | 16,76,036 | 56,404 | - | 56,404 | 56,404 | 17,32,440 | 3,19,623 | - | 3,76,027 | |
| 5 FURNITURE, FIXTURES & FITTINGS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | 2,98,54,998 | 4,97,708 | - | 3,03,52,706 | 1,75,80,252 | 12,27,475 | 24,885 | 12,52,360 | 1,88,32,612 | 79,17,719 | 1,15,20,094 | - | 1,23,74,746 | |
| CHENNAI | 10 | 1,23,40,973 | - | - | 1,23,40,973 | 74,26,246 | 4,91,473 | - | 4,91,473 | 4,91,473 | 13,84,489 | 44,23,254 | - | 49,14,727 | |
| NAVY MUMBAI | 10 | 23,48,969 | - | - | 23,48,969 | 12,77,325 | 1,07,164 | - | 1,07,164 | 1,07,164 | 9,90,460 | 7,71,850 | - | 10,71,644 | |
| MUMBAI PORT | 10 | 17,62,310 | - | - | 17,62,310 | 9,04,699 | 85,761 | - | 85,761 | 85,761 | 11,00,904 | 99,08,137 | - | 1,10,09,041 | |
| KOLKATA | 10 | 2,47,00,566 | - | - | 2,47,00,566 | 1,36,91,525 | 11,00,904 | - | 11,00,904 | 11,00,904 | 5,96,073 | 53,64,653 | - | 59,60,726 | |
| VIZAG | 10 | 1,32,76,272 | - | - | 1,32,76,272 | 73,15,546 | 5,96,073 | - | 5,96,073 | 5,96,073 | 10,40,982 | 94,48,528 | - | 1,03,30,134 | |
| KOCHI | 10 | 1,89,38,586 | 1,59,376 | - | 1,90,97,962 | 86,08,452 | 10,33,013 | 7,969 | 10,40,982 | 10,40,982 | 6,14,76,762 | 4,24,00,996 | - | 4,64,18,629 | |
| Total | | 10,32,22,674 | 6,57,084 | - | 10,38,79,758 | 5,68,04,045 | 46,41,863 | 32,854 | 46,74,717 | 46,74,717 | 6,14,76,762 | 4,24,00,996 | - | 4,64,18,629 | |
| 6 OFFICE EQUIPMENT | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 15 | 1,18,02,742 | - | - | 1,18,02,742 | 52,40,867 | 9,84,283 | - | 9,84,283 | 62,25,140 | 17,69,440 | 55,77,602 | - | 65,61,885 | |
| CHENNAI | 15 | 20,190 | - | - | 20,190 | 17,251 | 441 | - | 17,251 | 2,498 | 33,80,440 | 16,19,163 | - | 19,04,898 | |
| NAVY MUMBAI | 15 | 49,99,603 | - | - | 49,99,603 | 30,94,705 | 2,85,735 | - | 2,85,735 | 33,80,440 | 14,05,285 | 6,51,505 | - | 7,66,476 | |
| MUMBAI PORT | 15 | - | - | - | - | - | - | - | - | - | 55,73,176 | 43,62,548 | - | 51,55,939 | |
| KOLKATA | 15 | 20,56,790 | - | - | 20,56,790 | 12,90,314 | 1,14,971 | - | 1,14,971 | 11,39,051 | 5,93,131 | 1,28,26,447 | - | 1,50,89,938 | |
| VIZAG | 15 | 99,55,724 | - | - | 99,55,724 | 47,98,785 | 7,73,391 | - | 7,73,391 | 1,04,670 | 1,77,40,784 | 1,28,26,447 | - | 1,50,89,938 | |
| KOCHI | 15 | 17,32,182 | - | - | 17,32,182 | 10,34,381 | 1,04,670 | - | 1,04,670 | 22,63,491 | 22,63,491 | 1,28,26,447 | - | 1,50,89,938 | |
| Total | | 3,05,67,231 | - | - | 3,05,67,231 | 1,54,77,293 | 22,63,491 | - | 22,63,491 | 22,63,491 | 1,77,40,784 | 1,28,26,447 | - | 1,50,89,938 | |
| 7 COMPUTER / PERIPHERALS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 40 | 4,80,51,407 | 12,22,650 | - | 4,92,74,057 | 4,34,17,586 | 18,53,524 | 2,44,530 | 20,98,054 | 4,56,15,650 | 37,58,407 | 16,73,613 | - | 27,89,355 | |
| CHENNAI | 40 | 1,74,00,921 | - | - | 1,74,00,921 | 1,46,11,566 | 11,15,742 | - | 11,15,742 | 1,57,27,308 | 2,70,443 | 2,70,443 | - | 3,95,992 | |
| NAVY MUMBAI | 40 | 1,46,98,886 | - | - | 1,46,98,886 | 1,42,48,148 | 1,80,295 | - | 1,80,295 | 1,44,28,443 | 35,75,867 | 35,75,867 | - | 19,07,403 | |
| MUMBAI PORT | 40 | 2,85,18,364 | 15,04,340 | - | 3,00,22,704 | 2,45,64,372 | 15,81,597 | 3,00,868 | 18,82,465 | 3,06,10,352 | 16,76,106 | 16,76,106 | - | 76,58,197 | |
| KOLKATA | 40 | 3,16,21,878 | 6,64,580 | - | 3,22,86,458 | 2,97,14,475 | 7,62,961 | 1,32,916 | 8,95,877 | 5,61,62,054 | 62,94,118 | 13,18,575 | - | 3,88,492 | |
| VIZAG | 40 | 6,03,32,172 | 21,24,000 | - | 6,24,56,172 | 5,26,73,975 | 30,63,279 | 4,24,800 | 34,88,079 | 66,03,276 | 19,54,93,920 | 1,85,67,129 | - | 2,17,81,988 | |
| KOCHI | 40 | 65,65,001 | 13,56,850 | - | 79,21,851 | 61,76,509 | 1,55,397 | 2,71,370 | 4,26,767 | 1,00,87,279 | 1,85,67,129 | 1,85,67,129 | - | 2,17,81,988 | |
| Total | | 20,71,88,629 | 68,72,420 | - | 21,40,61,049 | 16,54,06,641 | 87,12,795 | 13,74,484 | 1,00,87,279 | 19,54,93,920 | 1,85,67,129 | 1,85,67,129 | - | 2,17,81,988 | |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
(Amount in Rupees)**

| SCHEDULE - 8A FIXED ASSETS - PLAN FUNDS | | | GROSS BLOCK | | | | | DEPRECIATION | | | NET BLOCK | | | |
|---|----------|--|---------------------------------------|----------------------------|--|--|--|--|--|--|--------------------------------|---------------------------------|---|--|
| DESCRIPTION | Rate (%) | Cost/Valuation as at the beginning of the year | Additions during the I half of the FY | Deductions during the year | Cost/Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening & on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on balance & on additions | Depreciation on deductions during the year | Prior Period/Regrouping/Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| 8 ELECTRIC INSTALLATIONS | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CHENNAI | 10 | 1,81,74,050 | - | - | 1,81,74,050 | 81,70,321 | 10,00,373 | 10,00,373 | 10,00,373 | - | - | 91,70,694 | 90,03,356 | 1,00,03,729 |
| NAVI MUMBAI | 10 | 1,51,15,022 | - | - | 1,51,15,022 | 48,33,556 | 10,28,147 | 10,28,147 | 10,28,147 | - | - | 58,61,703 | 92,53,319 | 1,02,81,466 |
| MUMBAI PORT | 10 | 8,47,956 | - | - | 8,47,956 | 2,91,612 | 55,634 | 55,634 | 55,634 | - | - | 3,47,246 | 5,00,710 | 5,56,344 |
| KOLKATA | 10 | 21,600 | - | - | 21,600 | 8,137 | 1,346 | 1,346 | 1,346 | - | - | 9,483 | 12,117 | 13,463 |
| VIZAG | 10 | 10,19,12,589 | - | - | 10,19,12,589 | 3,25,10,530 | 69,40,206 | 69,40,206 | 69,40,206 | - | - | 3,94,50,736 | 6,24,61,863 | 6,94,02,059 |
| KOCHI | 10 | 1,59,21,977 | - | - | 1,59,21,977 | 66,24,012 | 9,29,797 | 9,29,797 | 9,29,797 | - | - | 75,53,809 | 83,68,168 | 92,97,965 |
| Total | | 15,19,93,194 | - | - | 15,19,93,194 | 5,24,38,168 | 99,55,503 | 99,55,503 | 99,55,503 | - | - | 6,23,93,671 | 8,95,99,623 | 9,95,55,026 |
| 9 LIBRARY BOOKS | | | | | | | | | | | | | | |
| HEAD QUARTERS | 40 | 2,94,844 | - | - | 2,94,844 | 2,87,379 | 2,986 | 2,986 | 2,986 | - | - | 2,90,365 | 4,479 | 7,465 |
| CHENNAI | 40 | 64,20,004 | - | - | 89,78,172 | 60,65,000 | 1,42,002 | 5,11,634 | 6,53,636 | - | - | 67,16,636 | 22,59,536 | 3,55,004 |
| NAVI MUMBAI | 40 | 8,19,286 | - | - | 8,19,286 | 7,22,764 | 38,609 | - | 38,609 | - | - | 7,61,373 | 57,913 | 96,522 |
| MUMBAI PORT | 40 | 7,54,491 | - | - | 13,82,552 | 6,06,318 | 59,269 | 1,25,612 | 1,84,881 | - | - | 7,91,189 | 5,91,353 | 1,48,173 |
| KOLKATA | 40 | 8,51,342 | - | - | 8,51,342 | 8,19,776 | 12,626 | - | 12,626 | - | - | 8,32,402 | 18,940 | 31,566 |
| VIZAG | 40 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOCHI | 40 | 8,65,638 | - | - | 8,65,638 | 8,36,791 | 11,539 | - | 11,539 | - | - | 8,48,330 | 17,308 | 28,847 |
| Total | | 1,00,05,605 | - | - | 1,31,91,834 | 93,38,028 | 2,67,031 | 6,37,246 | 9,04,277 | - | - | 1,02,42,305 | 29,49,529 | 6,67,577 |
| 10 TUBEWELLS & WATER SUPPLY | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CHENNAI | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NAVI MUMBAI | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOLKATA | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| VIZAG | 10 | 30,99,192 | - | - | 30,99,192 | 9,49,054 | 2,15,014 | - | 2,15,014 | - | - | 11,64,068 | 19,35,124 | 21,50,138 |
| KOCHI | 10 | 37,38,437 | - | - | 37,38,437 | 8,69,405 | 2,86,903 | - | 2,86,903 | - | - | 11,56,308 | 25,82,129 | 28,69,032 |
| Total | | 68,37,629 | - | - | 68,37,629 | 18,18,459 | 5,01,917 | - | 5,01,917 | - | - | 23,20,376 | 45,17,253 | 50,19,170 |
| 11 OTHER FIXED ASSETS | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CHENNAI | 10 | 6,89,326 | - | - | 6,89,326 | 4,93,605 | 19,572 | - | 19,572 | - | - | 5,13,177 | 1,76,149 | 1,95,721 |
| NAVI MUMBAI | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOLKATA | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| VIZAG | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOCHI | 10 | 1,58,630 | - | - | 1,76,630 | 93,759 | 6,487 | 900,00 | 7,387 | - | - | 1,01,146 | 75,484 | 64,871 |
| Total | | 8,47,956 | - | - | 8,65,956 | 5,87,364 | 26,059 | 900 | 26,959 | - | - | 6,14,323 | 2,51,633 | 2,60,592 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

| DESCRIPTION | GROSS BLOCK | | | | | | | | | | NET BLOCK | | | | |
|------------------------------------|-------------|--|---------------------------------------|--|----------------------------|--|--|---|--|--|--|--------------------------------|---------------------------------|---|--|
| | Rate (%) | Cost/Valuation as at the beginning of the year | Additions during the I half of the FY | Additions during the II half of the FY | Deductions during the year | Cost/Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening balance & on additions | Depreciation on deductions during the year | Prior Period/Regrouping/Others | Depreciation up to the year end | Net block as at the end of the Current year | Net block as at the end of the Previous year |
| CURRENT YEAR | | | | | | | | | | | | | | | |
| HEAD QUARTERS | | 1,38,90,33,718 | 4,53,000 | 17,20,358 | - | 1,39,12,07,076 | 40,58,41,556 | 6,34,81,963 | 2,69,415 | 6,37,51,378 | - | - | 46,95,92,934 | 92,16,14,142 | 98,31,92,162 |
| CHENNAI | | 32,84,76,193 | 71,42,594 | 10,27,35,568 | - | 43,83,54,355 | 13,99,95,079 | 2,34,72,691 | 57,84,259 | 2,92,96,950 | - | 5,35,695 | 16,97,87,724 | 26,85,66,631 | 18,84,81,114 |
| NAVI MUMBAI | | 8,29,66,365 | - | - | - | 8,29,66,365 | 4,48,20,295 | 40,74,030 | - | 40,74,030 | - | - | 4,88,94,325 | 3,40,72,039 | 3,81,46,069 |
| MUMBAI PORT | | 14,37,72,400 | - | 21,32,401 | - | 14,59,04,801 | 8,80,05,012 | 71,52,112 | 4,26,480 | 75,78,592 | - | - | 9,55,83,604 | 5,03,21,197 | 5,57,67,388 |
| KOLKATA | | 41,27,79,065 | 24,06,33,162 | 26,35,357 | - | 65,60,47,584 | 21,40,54,724 | 4,55,38,389 | 2,80,724 | 4,58,19,113 | - | - | 25,98,73,837 | 39,61,73,747 | 19,87,24,341 |
| VIZAG | | 85,16,21,727 | - | 21,24,000 | - | 85,37,45,727 | 27,62,13,778 | 4,80,08,825 | 4,24,800 | 4,84,33,625 | - | - | 32,46,47,403 | 52,90,98,324 | 57,54,07,949 |
| KOCHI | | 45,36,34,866 | - | 17,69,630 | 1,90,41,162 | 43,63,83,334 | 20,67,35,251 | 2,45,90,217 | 2,99,394 | 2,48,89,611 | 1,20,50,762 | - | 21,95,74,100 | 21,65,09,234 | 24,65,99,615 |
| TOTAL OF CURRENT YEAR (A) | | 3,66,22,84,334 | 24,82,28,756 | 11,31,37,314 | 1,90,41,162 | 4,00,46,09,242 | 1,37,56,65,695 | 21,63,18,227 | 74,85,072 | 22,38,03,299 | 1,20,50,762 | 5,35,695 | 1,58,79,53,927 | 2,41,66,55,314 | 2,28,66,18,638 |
| B) CAPITAL WORK IN PROGRESS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | | 39,75,959 | 44,28,856 |
| CHENNAI | | | | | | | | | | | | | | 12,64,90,175 | 1,17,38,325 |
| NAVI MUMBAI | | | | | | | | | | | | | | 11,24,57,021 | 4,46,26,073 |
| MUMBAI PORT | | | | | | | | | | | | | | 11,67,94,788 | 11,17,94,788 |
| KOLKATA | | | | | | | | | | | | | | 1,40,15,612 | 24,06,48,774 |
| VIZAG | | | | | | | | | | | | | | 6,31,33,333 | 1,17,752 |
| KOCHI | | | | | | | | | | | | | | 4,67,66,263 | 1,27,00,264 |
| TOTAL OF CURRENT YEAR (B) | | | | | | | | | | | | | | 48,36,33,151 | 42,60,54,932 |
| C) GRAND TOTAL (A+B) | | | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | | 82,55,90,101 | 88,76,21,118 |
| CHENNAI | | | | | | | | | | | | | | 39,50,56,806 | 20,02,19,439 |
| NAVI MUMBAI | | | | | | | | | | | | | | 14,65,29,060 | 8,27,72,142 |
| MUMBAI PORT | | | | | | | | | | | | | | 16,71,15,985 | 16,75,62,176 |
| KOLKATA | | | | | | | | | | | | | | 41,01,89,359 | 43,93,73,115 |
| VIZAG | | | | | | | | | | | | | | 59,22,31,657 | 57,55,25,701 |
| KOCHI | | | | | | | | | | | | | | 26,35,75,497 | 25,95,99,879 |
| GRAND TOTAL | | | | | | | | | | | | | | 2,90,02,88,465 | 2,71,26,73,570 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

SCHEDULE - 8(B) - FIXED ASSETS - OWN FUNDS

GROSS BLOCK

DEPRECIATION

(Amount in Rupees)

| DESCRIPTION | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the 1st half of the FY | Deductions during the 2nd half of the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Operating & on Additions during the 1st half of the FY | Depreciation on Additions during the 2nd half of the FY | Total Depreciation on Opening balance & additions | Depreciation on deductions during the year | Prior Period/Regrouping /Others | Depreciation up to the year end | NET BLOCK | | |
|------------------------|----------|--|---|--|----------------------------|--|--|--|---|---|--|---------------------------------|---------------------------------|---|--|---|
| | | | | | | | | | | | | | | Net block as at the end of the current year | Net block as at the end of the previous year | |
| A) FIXED ASSETS | | | | | | | | | | | | | | | | |
| 1 LAND | | | | | | | | | | | | | | | | |
| HEAD-QUARTERS | | | | | | | | | | | | | | | | |
| a) Freehold | - | 6,90,14,675 | - | - | - | 6,90,14,675 | - | - | - | - | - | - | - | 6,90,14,675 | 6,90,14,675 | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 6,90,14,675 | - | - | - | 6,90,14,675 | - | - | - | - | - | - | - | 6,90,14,675 | 6,90,14,675 | - |
| 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 | - |
| NAVI MUMBAI | | | | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT | | | | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOLKATA CAMPUS | | | | | | | | | | | | | | | | |
| a) Freehold | - | 43,50,514 | - | - | - | 43,50,514 | - | - | - | - | - | - | - | 43,50,514 | 43,50,514 | - |
| b) Leasehold | - | 1,57,41,893 | - | - | - | 1,57,41,893 | 10,80,446 | 5,23,623 | 5,23,623 | 5,23,623 | 16,04,089 | - | 16,04,089 | 1,41,37,824 | 1,46,61,447 | - |
| Total | | 2,00,92,407 | - | - | - | 2,00,92,407 | 10,80,446 | 5,23,623 | 5,23,623 | 5,23,623 | 16,04,089 | - | 16,04,089 | 1,84,88,338 | 1,90,11,961 | - |
| KOCHI CAMPUS | | | | | | | | | | | | | | | | |
| a) Freehold | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1 LAND - TOTAL | | | | | | | | | | | | | | | | |
| a) Freehold | - | 7,46,69,705 | - | - | - | 7,46,69,705 | - | - | - | - | - | - | - | 7,46,69,705 | 7,46,69,705 | - |
| b) Leasehold | - | 1,57,41,893 | - | - | - | 1,57,41,893 | 10,80,446 | 5,23,623 | 5,23,623 | 5,23,623 | 16,04,089 | - | 16,04,089 | 1,41,37,824 | 1,46,61,447 | - |
| Total | | 9,04,11,598 | - | - | - | 9,04,11,598 | 10,80,446 | 5,23,623 | 5,23,623 | 5,23,623 | 16,04,089 | - | 16,04,089 | 8,88,07,529 | 8,93,31,152 | - |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

| SCHEDULE - 8(B), FIXED ASSETS - OWN FUNDS | | GROSS BLOCK | | | | | | | DEPRECIATION | | | NET BLOCK | | | | | |
|--|----|---------------------|---|---|---|----------------------------|---|--|---|---|---|--|---------------------------------|---------------------------------|---|--|---|
| | | Rate (%) | Cost/ Valuation as at the beginning of the year | Additions during the 1st half of the FY | Additions during the 2nd half of the FY | Deductions during the year | Cost/ Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the 1st half of the FY | Depreciation on Additions during the 2nd half of the FY | Total Depreciation on Opening balance & additions | Depreciation on deductions during the year | Prior Period/Regrouping /Others | Depreciation up to the year end | Net block as at the end of the current year | Net block as at the end of the previous year | |
| 2 BUILDINGS : | | | | | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | | | | | |
| a) On Feehold Land | | | | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 24,63,30,580 | | | | 24,63,30,580 | 6,96,48,477 | 1,76,68,210 | - | 1,76,68,210 | - | - | 8,73,16,687 | 15,90,13,893 | 17,66,82,103 | | |
| ii) Residential Building | 5 | 5,22,96,264 | 1,79,94,817 | | | 7,02,91,081 | 38,10,098 | 33,24,049 | - | 33,24,049 | - | - | 71,34,147 | 6,31,56,934 | 4,84,86,166 | | |
| b) On Leasehold Land | | | | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership Flats/Premises | | | | | | | | | | | | | | | | | |
| Superstructures on Land not belong to the entity | 5 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belong to the entity | | | | | | | | | | | | | | | | | |
| i) Approach Road | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 29,86,26,844 | 1,79,94,817 | - | - | 31,66,21,661 | 7,34,58,574 | 2,09,92,259 | 2,09,92,259 | 2,09,92,259 | - | - | 9,44,50,833 | 22,21,70,828 | 22,51,68,270 | | |
| CHENNAI CAMPUS | | | | | | | | | | | | | | | | | |
| a) On Feehold Land | | | | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 28,94,68,740 | | | | 30,10,80,484 | 14,09,26,947 | 1,48,54,179 | 5,80,587 | 1,54,34,766 | | | 15,63,61,713 | 14,47,18,771 | 14,85,41,793 | | |
| ii) Residential Building | 5 | - | 1,16,11,744 | | | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership Flats/Premises | | | | | | | | | | | | | | | | | |
| Superstructures on Land not belong to the entity | 5 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belong to the entity | | | | | | | | | | | | | | | | | |
| i) Approach Road | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 28,94,68,740 | - | 1,16,11,744 | - | 30,10,80,484 | 14,09,26,947 | 1,48,54,179 | 5,80,587 | 1,54,34,766 | - | - | 15,63,61,713 | 14,47,18,771 | 14,85,41,793 | | |
| NAVI MUMBAI CAMPUS | | | | | | | | | | | | | | | | | |
| a) On Feehold Land | | | | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 16,06,01,599 | 34,33,798 | | | 16,40,35,397 | 11,11,08,820 | 52,92,658 | - | 52,92,658 | - | - | 11,64,01,478 | 4,76,33,919 | 4,94,92,779 | | |
| ii) Residential Building | 5 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership Flats/Premises | | | | | | | | | | | | | | | | | |
| Superstructures on Land not belong to the entity | 5 | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belong to the entity | | | | | | | | | | | | | | | | | |
| i) Approach Road | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 16,06,01,599 | 34,33,798 | - | - | 16,40,35,397 | 11,11,08,820 | 52,92,658 | - | 52,92,658 | - | - | 11,64,01,478 | 4,76,33,919 | 4,94,92,779 | | |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | |
|---|-------------|--|---------------------------------------|----------------------------|--|--|---|---|---------------------------------|---------------------------------|---|--|
| | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the I half of the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening balance & additions | Depreciation on additions during the year | Prior Period/Regrouping /Others | Depreciation up to the year end | Net block as at the end of the current year | Net block as at the end of the previous year |
| MUMBAI PORT CAMPUS | | | | | | | | | | | | |
| a) On Freehold Land | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | 19,70,20,194 | - | - | 19,70,20,194 | 10,89,08,482 | 88,11,171 | 88,11,171 | - | 11,77,19,653 | 7,93,00,541 | 8,81,11,712 |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership Flats/Premises | 5 | - | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belong to the entity | 0 | - | - | - | - | - | - | - | - | - | - | - |
| i) Approach Road | | | | | | | | | | | | |
| Total | | 19,70,20,194 | - | - | 19,70,20,194 | 10,89,08,482 | 88,11,171 | 88,11,171 | - | 11,77,19,653 | 7,93,00,541 | 8,81,11,712 |
| KOLKATA CAMPUS | | | | | | | | | | | | |
| a) On Freehold Land | | | | | | | | | | | | |
| i) Non-Residential Building | 10 | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | |
| i) Non-residential building | 10 | 49,37,54,572 | 3,31,95,981 | (15,27,500) | 53,36,98,959 | 16,68,93,072 | 3,60,61,133 | 2,71,045 | 2,74,947 | 20,41,98,902 | 32,87,00,057 | 32,68,61,500 |
| ii) Residential Building | 5 | 4,59,74,038 | 9,68,603 | 15,27,500 | 4,54,15,141 | 1,82,78,887 | 13,91,748 | - | 6,98,705 | 1,88,71,930 | 2,64,43,211 | 2,76,95,151 |
| c) Ownership Flats/Premises | 5 | 1,53,38,078 | - | - | 1,53,38,078 | 1,08,29,289 | 2,25,439 | - | - | 1,10,54,728 | 42,83,350 | 45,08,789 |
| d) Superstructures on Land not belong to the entity | - | - | - | - | - | - | - | - | - | - | - | - |
| i) Approach Road | | | | | | | | | | | | |
| Total | | 55,50,66,688 | 3,41,64,584 | - | 59,46,52,178 | 19,60,01,248 | 3,76,78,320 | 2,71,045 | 2,74,947 | 23,42,25,560 | 36,04,26,618 | 35,90,65,440 |
| VIZAG CAMPUS | | | | | | | | | | | | |
| a) On Freehold Land | | | | | | | | | | | | |
| i) Non-residential building | 10 | 3,12,11,238 | - | - | 3,12,11,238 | 78,51,531 | 23,35,971 | - | - | 1,01,87,502 | 2,10,23,736 | 2,33,59,707 |
| ii) Residential Building | 5 | 68,651 | - | - | 68,651 | 3,433 | 3,261 | - | - | 6,694 | 61,957 | 65,218 |
| b) On Leasehold Land | | | | | | | | | | | | |
| i) Non-residential building | 10 | 2,80,22,505 | 27,99,248 | - | 3,08,21,753 | 2,28,72,331 | 7,94,942 | - | - | 2,36,67,273 | 71,54,480 | 51,50,174 |
| ii) Residential Building | 5 | 1,18,09,462 | 8,61,287 | - | 1,26,70,749 | 79,04,785 | 2,38,298 | - | - | 81,43,083 | 45,27,666 | 39,04,677 |
| c) Ownership Flats/Premises | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 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 | | 7,13,05,407 | 36,60,535 | - | 7,49,65,942 | 3,88,25,631 | 33,72,472 | - | - | 4,21,98,103 | 3,27,67,839 | 3,24,79,776 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

SCHEDULE - (8B) - FIXED ASSETS - OWN FUNDS

GROSS BLOCK

DEPRECIATION

NET BLOCK

(Amount in Rupees)

| DESCRIPTION | Rate (%) | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | | |
|---|----------|--|---------------------------------------|---|--|--|---|--|---|--|---------------------------------|---------------------------------|---|--|
| | | Cost / Valuation as at the beginning of the year | Additions during the I half of the FY | Deductions during the II half of the FY | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening balance & additions | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening balance & additions | Depreciation on deductions during the year | Prior Period/Regrouping /Others | Depreciation up to the year end | Net block as at the end of the current year | Net block as at the end of the previous year |
| KOCHI CAMPUS | | | | | | | | | | | | | | |
| a) On Freehold Land | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 8,81,34,724 | | 7,48,704 | 8,88,83,428 | 2,84,18,135 | 59,71,659 | 37,435 | 60,09,094 | | 3,44,27,229 | 5,44,56,199 | 5,97,16,589 | |
| ii) Residential Building | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Ownership Flats/Premises | | | | | | | | | | | | | | |
| i) Superstructures on Land not belong to the entity | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ii) Approach Road | | | | | | | | | | | | | | |
| Total | | 8,81,34,724 | - | 7,48,704 | 8,88,83,428 | 2,84,18,135 | 59,71,659 | 37,435 | 60,09,094 | - | 3,44,27,229 | 5,44,56,199 | 5,97,16,589 | |
| 2 BUILDINGS - TOTAL | | | | | | | | | | | | | | |
| a) On Freehold Land | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 56,70,10,568 | - | 1,16,11,744 | 57,86,22,302 | 21,84,26,955 | 3,48,58,360 | 5,80,587 | 3,54,36,947 | - | 25,38,65,902 | 32,47,56,400 | 34,85,83,603 | |
| ii) Residential Building | 5 | 5,23,64,915 | 1,79,94,817 | - | 7,03,59,732 | 38,13,531 | 33,27,310 | - | 33,27,310 | - | 71,40,841 | 6,32,18,891 | 4,85,51,384 | |
| b) On Leasehold Land | | | | | | | | | | | | | | |
| i) Non-residential building | 10 | 96,75,33,595 | 3,94,29,027 | 61,69,610 | 1,01,46,59,732 | 43,82,00,840 | 5,69,31,563 | 3,08,481 | 5,72,40,043 | (6,98,705) | 49,64,14,535 | 51,82,45,197 | 52,93,32,755 | |
| ii) Residential Building | 5 | 5,77,83,500 | 18,29,890 | - | 5,80,85,890 | 2,61,83,672 | 16,30,046 | - | 16,30,046 | 6,98,705 | 2,71,15,013 | 3,09,70,877 | 3,15,99,828 | |
| c) Ownership Flats/Premises | | | | | | | | | | | | | | |
| i) Superstructures on Land not belong to the entity | 0 | 1,53,38,078 | - | - | 1,53,38,078 | 1,08,29,289 | 2,25,439 | - | 2,25,439 | - | 1,10,54,728 | 42,83,350 | 45,08,789 | |
| ii) Approach Roads | | | | | | | | | | | | | | |
| Total | | 1,66,02,24,196 | 5,92,53,734 | 1,77,81,354 | 1,73,72,59,284 | 69,76,47,838 | 9,69,72,718 | 8,89,068 | 9,78,61,765 | - | 2,74,947 | 94,14,74,715 | 96,25,76,359 | |
| 3 PLANT, MACHINERY & EQUIPMENT | | | | | | | | | | | | | | |
| HEAD QUARTERS | 15 | 21,05,996 | | 54,356 | 21,60,352 | 4,80,771 | 2,43,784 | 4,077 | 2,47,861 | | 7,28,632 | 14,31,720 | 16,25,225 | |
| CHENNAI | 15 | 8,22,14,790 | 2,90,632 | 8,95,934 | 7,62,58,762 | 2,85,40,518 | 71,03,701 | 67,195 | 71,70,896 | 5,35,685 | 3,51,75,719 | 4,10,83,042 | 5,36,74,271 | |
| NAVI MUMBAI | 15 | 20,73,652 | 20,160 | 5,08,286 | 26,02,098 | 18,13,110 | 42,105 | 38,121 | 80,226 | | 18,93,336 | 7,08,763 | 2,60,542 | |
| MUMBAI PORT | 15 | 1,54,83,921 | 1,25,690 | 3,72,511 | 1,59,82,122 | 1,17,59,300 | 5,77,547 | 27,938 | 6,05,485 | | 1,23,64,785 | 36,17,337 | 37,24,621 | |
| KOLKATA | 15 | 3,50,69,853 | 13,21,228 | 33,72,957 | 3,97,64,038 | 1,37,30,037 | 33,89,157 | 2,52,972 | 36,52,129 | | 1,79,82,166 | 2,23,81,872 | 2,13,39,816 | |
| VIZAG | 15 | 5,24,67,386 | - | 2,79,541 | 5,27,46,927 | 1,70,71,686 | 53,09,354 | 20,966 | 53,30,320 | | 2,24,02,016 | 3,03,44,912 | 3,53,95,691 | |
| KOCHI | 15 | 31,35,052 | 29,292 | 1,52,962 | 33,17,306 | 15,30,078 | 2,46,140 | 11,472 | 2,56,612 | | 17,86,690 | 15,30,616 | 16,04,974 | |
| Total | | 19,25,50,650 | 17,87,002 | 56,36,547 | 19,26,31,605 | 7,49,25,509 | 1,69,20,788 | 4,22,741 | 1,73,43,529 | 5,35,685 | 9,17,33,343 | 10,10,98,262 | 11,76,25,141 | |

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

INDIAN MARITIME UNIVERSITY

(Amount in Rupees)

| DESCRIPTION | Rate (%) | GROSS BLOCK | | | | | | DEPRECIATION | | | | NET BLOCK | | | | |
|--|----------|--|---------------------------------------|----------------------------|--|--|---|--|---|--|---------------------------------|---------------------------------|---|--|--------------------|--------------------|
| | | Cost / Valuation as at the beginning of the year | Additions during the I half of the FY | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the I half of the FY | Depreciation on Additions during the II half of the FY | Total Depreciation on Opening balance & additions | Depreciation on deductions during the year | Prior Period/Regrouping /Others | Depreciation up to the year end | Net block as at the end of the current year | Net block as at the end of the previous year | | |
| 4. VEHICLES | | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 15 | 15,82,884 | - | - | 15,82,884 | - | 9,59,332 | - | 93,533 | - | 8,640 | - | 93,533 | 10,52,865 | 5,30,019 | 6,23,552 |
| CHENNAI | 15 | 31,52,793 | - | - | 32,67,993 | - | 28,18,107 | 8,640 | 58,843 | 8,640 | - | 67,483 | 28,76,950 | 3,91,043 | 3,34,686 | |
| NAVI MUMBAI | 15 | 32,26,334 | - | - | 32,26,334 | - | 22,32,466 | - | 1,49,080 | - | - | - | 1,49,080 | 23,81,546 | 8,44,788 | 9,93,868 |
| MUMBAI PORT | 15 | 25,19,913 | - | - | 25,19,913 | - | 14,54,807 | - | 1,59,766 | - | - | - | 1,59,766 | 16,14,573 | 9,05,340 | 10,65,106 |
| KOLKATA | 15 | 28,71,309 | - | - | 28,71,309 | - | 12,82,431 | - | 2,38,332 | - | - | - | 2,38,332 | 15,20,763 | 13,50,546 | 15,88,878 |
| VIZAG | 15 | 16,00,464 | - | - | 16,00,464 | - | 13,54,814 | - | 36,848 | - | - | - | 36,848 | 13,91,662 | 2,08,802 | 2,45,650 |
| KOCHI | 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 1,49,53,697 | - | - | 1,50,68,897 | - | 1,01,01,958 | 8,640 | 7,27,762 | 8,640 | 7,36,402 | - | 1,06,38,360 | 42,30,537 | 48,51,739 | 48,51,739 |
| 5. FURNITURE, FIXTURES & FITTINGS | | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | 39,75,586 | 2,53,071 | - | 45,89,168 | - | 3,24,264 | 18,026 | 3,90,439 | 1,66,410 | 4,08,465 | - | 7,32,729 | 38,56,439 | 1,14,30,629 | 36,51,322 |
| CHENNAI | 10 | 2,54,07,876 | 19,00,995 | - | 3,06,37,080 | - | 1,81,21,282 | 1,66,410 | 9,18,759 | 1,66,410 | 10,85,169 | - | 1,92,06,451 | 1,14,30,629 | 72,86,594 | |
| NAVI MUMBAI | 10 | 1,22,63,261 | - | - | 1,22,63,261 | - | 86,42,273 | - | 3,62,099 | - | 3,62,099 | - | 90,04,372 | 32,58,889 | 36,20,988 | |
| MUMBAI PORT | 10 | 1,64,70,375 | - | 8,142 | 1,64,78,517 | 8,142 | 83,25,082 | 407 | 8,14,936 | 407 | 8,14,936 | - | 91,40,018 | 73,38,489 | 81,45,293 | |
| KOLKATA | 10 | 1,13,37,783 | 25,77,036 | 1,97,732 | 1,55,74,911 | 1,97,732 | 61,46,263 | 92,891 | 7,75,372 | 92,891 | 8,68,623 | 1,86,493,00 | 68,28,393 | 87,46,518 | 51,91,520 | |
| VIZAG | 10 | 2,45,36,529 | - | - | 2,46,07,909 | - | 1,25,42,664 | 3,569 | 11,99,387 | 3,569 | 12,02,956 | - | 1,37,45,620 | 1,08,62,289 | 1,19,93,865 | |
| KOCHI | 10 | 14,82,825 | - | 68,100 | 15,50,925 | 68,100 | 5,74,649 | 90,818 | 90,818 | 3,405 | 94,223 | - | 6,68,872 | 8,62,053 | 9,08,176 | |
| Total | | 9,54,74,235 | 47,31,102 | 1,97,732 | 10,57,01,771 | 1,97,732 | 5,46,76,477 | 2,84,708 | 45,51,763 | 2,84,708 | 48,36,471 | 1,86,493 | 5,93,26,455 | 4,63,75,316 | 4,07,97,758 | 4,07,97,758 |
| 6. OFFICE EQUIPMENT | | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 15 | 18,21,988 | 2,49,200 | - | 23,66,588 | - | 9,05,014 | 22,155 | 1,74,926 | 22,155 | 1,97,081 | - | 11,02,095 | 12,64,493 | 9,16,974 | |
| CHENNAI | 15 | 68,34,118 | 15,694 | - | 74,20,639 | - | 30,82,477 | 42,812 | 5,65,100 | 42,812 | 6,07,912 | - | 36,90,389 | 37,30,250 | 37,51,641 | |
| NAVI MUMBAI | 15 | 65,60,022 | 1,21,540 | 85,864 | 67,67,426 | 85,864 | 43,08,638 | 6,440 | 3,55,939 | 6,440 | 3,62,379 | - | 46,71,017 | 20,96,409 | 22,51,384 | |
| MUMBAI PORT | 15 | 28,54,800 | 7,401 | - | 28,54,800 | - | 11,41,752 | - | 2,56,957 | - | 2,56,957 | - | 13,98,709 | 14,56,091 | 17,13,048 | |
| KOLKATA | 15 | 38,38,095 | - | 2,14,229 | 40,59,725 | 2,14,229 | 20,51,581 | 16,067 | 2,69,087 | 16,067 | 2,85,154 | - | 23,36,735 | 17,22,989 | 17,86,513 | |
| VIZAG | 15 | 33,73,494 | - | - | 33,73,494 | - | 25,62,507 | 1,21,648 | 1,21,648 | 1,21,648 | 1,21,648 | - | 26,84,155 | 6,89,340 | 8,10,988 | |
| KOCHI | 15 | 9,11,978 | - | 20,993 | 9,32,971 | 20,993 | 4,14,622 | 74,603 | 74,603 | 1,574 | 76,177 | - | 4,90,799 | 4,42,171 | 4,97,356 | |
| Total | | 2,61,94,495 | 3,93,835 | 11,87,313 | 2,77,75,643 | 11,87,313 | 1,44,66,592 | 89,048 | 18,18,260 | 89,048 | 19,07,308 | - | 1,65,73,900 | 1,14,01,743 | 1,17,27,903 | |
| 7. COMPUTER / PERIPHERALS | | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 40 | 79,06,619 | 6,44,310 | 2,72,038 | 86,22,967 | 2,72,038 | 44,81,787 | 54,408 | 16,27,657 | 54,408 | 16,82,065 | - | 61,63,852 | 26,59,115 | 34,24,832 | |
| CHENNAI | 40 | 4,15,78,626 | 23,800 | 4,99,217 | 4,21,01,643 | 4,99,217 | 3,91,26,523 | 99,843 | 9,90,361 | 99,843 | 10,90,204 | - | 4,02,16,727 | 18,84,916 | 24,52,103 | |
| NAVI MUMBAI | 40 | 83,73,015 | 2,90,089 | 11,61,339 | 96,24,443 | 11,61,339 | 73,26,773 | 2,32,268 | 5,34,532 | 2,32,268 | 7,66,800 | - | 80,93,573 | 17,30,870 | 10,46,242 | |
| MUMBAI PORT | 40 | 70,01,273 | 76,490 | 6,93,485 | 77,71,248 | 6,93,485 | 53,08,170 | 1,38,697 | 7,07,837 | 1,38,697 | 8,46,534 | - | 61,54,704 | 16,16,544 | 16,93,103 | |
| KOLKATA | 40 | 1,26,85,609 | 12,98,446 | 4,32,574 | 1,43,27,921 | 4,32,574 | 1,03,93,908 | 86,515 | 14,36,059 | 86,515 | 15,22,574 | 88,708 | 1,18,27,774 | 25,00,147 | 22,91,701 | |
| VIZAG | 40 | 4,27,31,044 | 73,281 | 14,84,042 | 4,42,88,367 | 14,84,042 | 4,26,10,288 | 77,615 | 2,96,808 | 77,615 | 3,74,423 | - | 4,28,84,711 | 13,03,656 | 1,20,756 | |
| KOCHI | 40 | 7,56,745 | 2,18,919 | - | 9,75,664 | - | 6,18,446 | - | 1,42,887 | - | 1,42,887 | - | 7,61,333 | 2,14,331 | 1,38,299 | |
| Total | | 12,10,32,931 | 26,25,335 | 45,42,695 | 12,81,12,253 | 45,42,695 | 10,98,65,894 | 9,06,539 | 55,16,948 | 9,06,539 | 64,25,487 | 88,708 | 11,62,02,673 | 1,19,09,580 | 1,11,67,037 | |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

(Amount in Rupees)

| DESCRIPTION | Rate (%) | GROSS BLOCK | | | | | | DEPRECIATION | | | | NET BLOCK | | | |
|--|----------|---|---|---|----------------------------|---|--|--|---|---|--|----------------------------------|---------------------------------|---|--|
| | | Cost/ Valuation as at the beginning of the year | Additions during the 1st half of the FY | Additions during the 2nd half of the FY | Deductions during the year | Cost/ Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Opening & on Additions during the 1st half of the FY | Depreciation on Additions during the 2nd half of the FY | Total Depreciation on Opening balance & additions | Depreciation on deductions during the year | Prior Period/Regrouping (Others) | Depreciation up to the year end | Net block as at the end of the current year | Net block as at the end of the previous year |
| 8 ELECTRIC INSTALLATIONS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | 35,94,806 | 1,25,342 | - | - | 37,20,148 | 8,82,322 | 2,83,783 | - | 2,83,783 | - | - | 11,66,105 | 25,54,043 | 27,12,484 |
| CHENNAI | 10 | 1,01,08,183 | 1,25,299 | 32,07,213 | - | 1,34,40,695 | 57,24,009 | 4,50,947 | 1,60,361 | 6,11,308 | - | - | 63,35,317 | 71,05,378 | 43,84,174 |
| NAVI MUMBAI | 10 | 16,75,526 | - | - | - | 16,75,526 | 1,58,505 | 1,51,702 | - | 1,51,702 | - | - | 3,10,207 | 13,65,319 | 15,17,021 |
| MUMBAI PORT | 10 | - | 6,626 | 5,300 | - | 11,926 | - | 663 | 265 | 928 | - | - | 10,998 | - | - |
| KOLKATA | 10 | 1,22,03,523 | 2,69,922 | - | - | 1,24,73,445 | 32,27,392 | 9,24,605 | - | 9,24,605 | - | - | 41,51,997 | 83,21,448 | 89,76,131 |
| VIZAG | 10 | 57,36,730 | 1,13,47,340 | 27,91,511 | - | 1,98,75,581 | 54,74,205 | 11,60,987 | 1,39,576 | 13,00,563 | - | - | 67,74,768 | 1,31,00,813 | 2,62,525 |
| KOCHI | 10 | 34,64,568 | - | - | - | 34,64,568 | 9,25,803 | 2,53,877 | - | 2,53,877 | - | - | 11,79,680 | 22,84,888 | 25,38,765 |
| Total | | 3,67,83,336 | 1,18,74,529 | 60,04,024 | - | 5,46,61,889 | 1,63,92,235 | 32,26,564 | 3,00,202 | 35,26,766 | - | - | 1,99,19,001 | 3,47,42,888 | 2,03,91,101 |
| 9 LIBRARY BOOKS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 40 | 19,960 | - | - | - | 19,960 | 18,641 | 528 | - | 528 | - | - | 19,169 | 791 | 1,319 |
| CHENNAI | 40 | 1,84,85,204 | - | 45,192 | - | 1,85,30,396 | 1,75,00,741 | 3,93,785 | 9,038 | 4,02,823 | - | - | 1,79,03,564 | 6,26,832 | 9,84,463 |
| NAVI MUMBAI | 40 | 17,18,318 | - | - | - | 17,18,318 | 17,06,001 | 4,927 | - | 4,927 | - | - | 17,10,928 | 7,390 | 12,317 |
| MUMBAI PORT | 40 | 19,23,989 | 863 | 17,844 | - | 19,42,696 | 16,62,980 | 1,04,749 | 3,569 | 1,08,318 | - | - | 17,71,298 | 1,71,398 | 2,61,009 |
| KOLKATA | 40 | 90,72,764 | 19,240 | - | - | 90,92,004 | 86,68,895 | 1,61,548 | 3,848 | 1,65,396 | - | - | 86,34,291 | 2,57,713 | 4,03,869 |
| VIZAG | 40 | 55,18,151 | 6,60,032 | 2,29,207 | - | 64,07,390 | 51,93,302 | 3,93,952 | 45,841 | 4,39,793 | - | - | 56,33,095 | 7,74,295 | 3,24,849 |
| KOCHI | 40 | 41,36,712 | - | 2,90,516 | - | 44,27,228 | 37,47,584 | 1,65,651 | 58,103 | 2,13,754 | - | - | 39,61,338 | 4,65,890 | 3,89,128 |
| Total | | 4,08,75,098 | 6,60,895 | 6,01,999 | - | 4,21,37,992 | 3,84,98,143 | 12,15,140 | 1,20,399 | 13,35,539 | - | - | 3,96,33,682 | 23,04,310 | 23,76,955 |
| 10 TUBEWELLS & WATER SUPPLY | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | 3,18,66,392 | 5,40,188 | - | - | 3,18,22,639 | 99,76,781 | 22,02,539 | - | 22,02,539 | - | - | 1,19,99,787 | 1,98,22,862 | 2,18,89,611 |
| CHENNAI | 10 | 5,15,819 | - | - | - | 5,15,819 | 4,17,254 | 9,856 | - | 9,856 | - | - | 4,27,110 | 88,709 | 98,565 |
| NAVI MUMBAI | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KOLKATA | 10 | 1 | - | - | - | 1 | - | - | - | - | - | - | - | 1 | 1 |
| VIZAG | 10 | 62,828 | - | - | - | 62,828 | 11,938 | 5,089 | - | 5,089 | - | - | 17,027 | 45,801 | 50,890 |
| KOCHI | 10 | 5,35,692 | - | - | - | 5,35,692 | 1,70,071 | 36,562 | - | 36,562 | - | - | 2,06,633 | 3,29,059 | 3,65,621 |
| Total | | 3,29,80,732 | 5,40,188 | - | - | 3,29,36,979 | 1,05,76,044 | 22,54,046 | - | 22,54,046 | - | - | 1,26,50,557 | 2,02,86,422 | 2,24,04,888 |
| 11 OTHER FIXED ASSETS | | | | | | | | | | | | | | | |
| HEAD QUARTERS | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CHENNAI | 10 | 69,11,309 | - | 61,360 | - | 69,72,669 | 61,65,019 | 74,629 | 3,068 | 77,697 | - | - | 62,42,716 | 7,29,953 | 7,46,290 |
| NAVI MUMBAI | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MUMBAI PORT | 10 | 36,960 | - | - | - | 36,960 | 12,710 | 2,425 | - | 2,425 | - | - | 21,825 | 24,250 | |
| KOLKATA | 10 | 2,19,656 | - | - | - | 2,19,656 | 2,19,656 | - | - | - | - | - | 2,19,656 | - | - |
| VIZAG | 10 | - | - | - | - | - | 0 | 0 | - | 0 | - | - | 0 | 0 | 0 |
| KOCHI | 10 | 80,110 | - | - | - | 80,110 | 31,001 | 4,911 | - | 4,911 | - | - | 44,198 | 49,109 | |
| Total | | 72,48,035 | - | 61,360 | - | 73,09,395 | 64,28,396 | 81,965 | 3,068 | 85,033 | - | - | 65,13,419 | 7,95,976 | 8,19,649 |

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

| DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | | |
|------------------------------------|-------------|--|---------------------------|----------------------------|--|--|---|---|---|---------------------------------|---------------------------------|---|--|
| | Rate (%) | Cost / Valuation as at the beginning of the year | Additions during the year | Deductions during the year | Cost / Valuation as at the end of the year | Depreciation as at the beginning of the year | Depreciation on Additions during the year | Total Depreciation on Opening balance & additions | Depreciation on Additions during the year | Prior Period/Regrouping/ Others | Depreciation up to the year end | Net block as at the end of the current year | Net block as at the end of the previous year |
| CURRENT YEAR | | | | | | | | | | | | | |
| HEAD QUARTERS | | 42,05,15,750 | 1,96,06,928 | 9,82,305 | 5,83,941 | 44,07,21,042 | 9,14,87,487 | 2,60,09,448 | 98,666 | - | 11,74,16,068 | 32,33,04,974 | 32,90,28,263 |
| CHENNAI | | 48,59,81,973 | 23,56,420 | 2,03,34,896 | 71,42,594 | 50,15,30,695 | 26,24,22,877 | 2,54,11,520 | 11,37,954 | - | 28,84,36,656 | 21,30,94,039 | 22,35,59,096 |
| NAVI MUMBAI | | 19,64,91,728 | 38,65,587 | 17,55,489 | - | 20,21,12,804 | 13,72,96,585 | 68,93,042 | 2,76,829 | - | 14,44,86,456 | 5,76,46,347 | 5,91,95,142 |
| MUMBAI PORT | | 24,33,11,425 | 2,09,669 | 10,97,282 | - | 24,46,18,376 | 13,85,73,284 | 1,14,35,644 | 1,70,876 | - | 15,01,79,804 | 9,44,38,572 | 10,47,38,141 |
| KOLKATA | | 64,23,65,280 | 3,96,38,617 | 1,13,17,730 | 2,86,440 | 69,30,35,187 | 24,17,21,410 | 4,48,82,840 | 7,23,338 | 2,74,947 | 28,73,27,334 | 40,57,07,853 | 40,06,43,870 |
| VIZAG | | 22,74,24,441 | 1,57,41,188 | 48,55,681 | - | 24,80,21,310 | 12,67,27,489 | 1,22,00,975 | 5,06,760 | - | 13,94,35,224 | 10,85,86,086 | 10,06,96,952 |
| KOCHI | | 10,26,38,405 | 2,48,211 | 12,81,275 | - | 10,41,67,891 | 3,64,30,389 | 69,76,108 | 1,11,989 | - | 4,35,18,486 | 6,06,49,405 | 6,62,08,016 |
| TOTAL OF CURRENT YEAR (A) | | 2,31,87,29,002 | 8,18,86,620 | 4,16,24,668 | 80,12,975 | 2,43,42,07,305 | 1,03,46,59,522 | 13,38,09,577 | 30,26,412 | 2,74,947 | 1,17,07,80,029 | 1,26,34,27,276 | 1,28,40,69,480 |
| B) CAPITAL WORK IN PROGRESS | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | |
| CHENNAI | | | | | | | | | | | | | 1,05,52,547 |
| NAVI MUMBAI | | | | | | | | | | | | | 7,41,25,592 |
| MUMBAI PORT | | | | | | | | | | | | | 93,212 |
| KOLKATA | | | | | | | | | | | | | 3,79,69,735 |
| VIZAG | | | | | | | | | | | | | 1,95,96,030 |
| KOCHI | | | | | | | | | | | | | 85,72,879 |
| TOTAL OF CURRENT YEAR (B) | | | | | | | | | | | | 7,72,01,382 | 15,09,11,997 |
| C) GRAND TOTAL (A+B) | | | | | | | | | | | | | |
| HEAD QUARTERS | | | | | | | | | | | | | |
| CHENNAI | | | | | | | | | | | | | 33,95,80,810 |
| NAVI MUMBAI | | | | | | | | | | | | | 29,76,84,688 |
| MUMBAI PORT | | | | | | | | | | | | | 5,92,88,354 |
| KOLKATA | | | | | | | | | | | | | 14,27,07,876 |
| VIZAG | | | | | | | | | | | | | 42,02,99,900 |
| KOCHI | | | | | | | | | | | | | 10,92,69,831 |
| GRAND TOTAL | | | | | | | | | | | | 1,34,06,28,659 | 1,43,49,81,477 |

Annexure - Schedule 8 B - Apportionment of Depreciation

| Transfer to Revaluation Reserve | Total Depreciation for the CY | Transferred to Revaluation Reserve | Transferred to I&E Ac. |
|---------------------------------|-------------------------------|------------------------------------|------------------------|
| HEAD QUARTERS | 2,61,08,114 | 34,22,459 | 2,61,08,114 |
| CHENNAI | 2,65,49,474 | 15,33,603 | 2,31,27,015 |
| NAVI MUMBAI | 71,69,871 | 79,566 | 56,36,288 |
| MUMBAI PORT | 1,16,06,520 | 37,359 | 1,15,26,954 |
| KOLKATA | 4,56,06,178 | 1,27,07,735 | 4,55,68,819 |
| VIZAG | 1,27,07,735 | 70,88,097 | 1,27,07,735 |
| KOCHI | 70,88,097 | 50,72,987 | 70,88,097 |
| Total | 13,68,35,989 | 50,72,987 | 13,17,63,002 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 9 INVESTMENTS FROM EARMARKED/ LENDING FUNDS | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|---|--------------|---------|------|-----|-------------|-------|---------------|-------------|----|---------|------|-----|-------------|-------|-------|-------------|
| | HQ | Chennai | NIMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NIMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| 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 | - | - | - | - | 1,92,71,704 | - | - | 1,92,71,704 | - | - | - | - | 1,79,50,534 | - | - | 1,79,50,534 |
| Less: Provision | - | - | - | - | 1,92,71,704 | - | - | 1,92,71,704 | - | - | - | - | 1,79,50,534 | - | - | 1,79,50,534 |
| TOTAL | - | - | - | - | 1,92,71,704 | - | - | 1,92,71,704 | - | - | - | - | 1,79,50,534 | - | - | 1,79,50,534 |

| SCHEDULE 10 - INVESTMENTS - OTHERS: | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|--|--------------|---------|------|-----|---------|-------|---------------|-------|----|---------|------|-----|---------|-------|-------|-------|
| | HQ | Chennai | NIMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NIMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| 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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 11 | CURRENT YEAR | | | | | PREVIOUS YEAR | | | | | TOTAL | Kochi | Vizag | Kochi | TOTAL | |
|---|----------------|--------------|-------------|-------------|--------------|---------------|-------------|----------------|----------------|--------------|--------------|-------------|--------------|--------------|-------------|----------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | | | | | | NMC |
| CURRENT ASSETS, LOANS, ADVANCES | | | | | | | | | | | | | | | | |
| A. CURRENT ASSETS | | | | | | | | | | | | | | | | |
| 1) Inventories: | | | | | | | | | | | | | | | | |
| a) Stores and Spares | 12,73,169 | 8,22,391 | 80,933 | 1,35,730 | 70,524 | 3,50,728 | 92,418 | 34,56,893 | 12,12,470 | 11,82,883 | 1,13,461 | 2,64,307 | 5,96,042 | 2,29,212 | 87,571 | 36,85,946 |
| Sub Total | 12,73,169 | 8,22,391 | 80,933 | 1,35,730 | 70,524 | 3,50,728 | 92,418 | 34,56,893 | 12,12,470 | 11,82,883 | 1,13,461 | 2,64,307 | 5,96,042 | 2,29,212 | 87,571 | 36,85,946 |
| 2) Sundry Debtors: | | | | | | | | | | | | | | | | |
| a) Debts Outstanding for a period exceeding Six months | 10,23,433 | 19,81,100 | - | - | 14,65,927 | 65,99,974 | 61,950 | 1,11,22,384 | 10,23,433 | 19,81,100 | - | 23,79,000 | 11,05,382 | 67,79,281 | - | 1,32,68,196 |
| Less: Provision for Doubtful Debts | 10,23,433 | 19,81,100 | - | - | 9,56,702 | 63,00,286 | 61,950 | 1,02,81,521 | 10,23,433 | 19,81,100 | - | 23,79,000 | 9,56,702 | 66,53,043 | - | 1,29,93,278 |
| b) Others | 20,540 | 2,42,337 | - | - | 5,09,225 | 2,89,688 | 2,89,688 | 8,60,863 | 1,44,336 | 4,84,803 | 50,000 | - | 1,48,680 | 1,26,238 | - | 2,74,918 |
| Sub Total | 20,540 | 2,42,337 | - | - | 1,69,588 | 2,61,783 | 61,950 | 6,94,248 | 1,44,336 | 4,84,803 | 50,000 | - | 1,48,680 | 10,70,723 | 19,19,138 | 36,69,000 |
| 3) Cash Balances in Hand: (Cash including Cheques/ Drafts and Cash Imprest) | 20,540 | 2,42,337 | - | - | 5,51,471 | 5,51,471 | 61,950 | 15,55,111 | 1,44,336 | 4,84,803 | 50,000 | - | 1,48,680 | 11,96,961 | 19,19,138 | 39,43,918 |
| 4) Bank Balances: | | | | | | | | | | | | | | | | |
| a) With Scheduled Banks: | | | | | | | | | | | | | | | | |
| - On Current Accounts | 55,29,950 | 379 | 53,80,343 | 40,700 | 5,02,827 | 99,96,099 | 22,79,430 | 2,37,29,728 | 72,95,408 | - | 48,08,069 | 78,420 | 2,17,715 | 22,75,992 | 4,98,182 | 1,51,71,786 |
| - On Term Deposit Accounts (Other than Earmarked/ Endowments Funds) | 56,16,74,505 | 7,14,99,998 | 5,08,09,201 | 1,70,75,687 | 9,62,68,749 | 18,61,47,998 | 2,21,66,328 | 1,00,56,45,466 | 64,35,02,332 | 9,91,81,691 | 4,91,95,874 | 98,06,114 | 4,76,42,347 | 18,86,89,873 | 1,47,46,410 | 1,05,27,64,641 |
| - On Term Deposit Accounts (Earmarked/ Endowments Funds) | 1,89,53,63,078 | 7,28,00,000 | 3,86,45,266 | 40,91,724 | 17,48,75,646 | 2,50,000 | 1,56,85,026 | 2,20,17,10,730 | 1,69,24,75,099 | - | 4,96,84,463 | 38,89,529 | 15,54,72,022 | 2,50,000 | 1,27,45,691 | 1,91,45,16,794 |
| - On Sweep Deposit | - | - | - | - | 14,28,27,768 | 1,36,53,482 | - | 15,64,81,250 | - | - | - | - | 24,44,70,696 | 2,08,01,651 | - | 26,52,72,347 |
| - On Savings Accounts | 4,77,54,365 | 18,99,654 | 34,011 | 1,86,47,800 | 81,45,380 | 81,45,380 | 19,80,336 | 7,84,81,545 | 8,47,91,599 | 84,54,510 | 15,39,857 | 87,82,548 | 15,39,857 | 3,42,385 | - | 10,39,11,199 |
| Sub Total | 2,51,03,21,897 | 14,62,00,031 | 9,48,68,810 | 3,98,59,911 | 41,44,74,990 | 21,81,92,959 | 4,21,11,120 | 3,46,60,28,719 | 2,42,80,64,438 | 10,76,36,501 | 10,52,26,254 | 2,25,56,610 | 44,78,02,780 | 21,20,17,516 | 2,83,32,668 | 3,35,16,36,768 |
| Less: Provision | 2,51,03,21,897 | 14,62,00,031 | 9,48,68,810 | 3,98,59,911 | 41,44,74,990 | 21,81,92,959 | 4,21,11,120 | 3,46,60,28,719 | 2,42,80,64,438 | 10,76,36,501 | 10,52,26,254 | 2,25,56,610 | 44,78,02,780 | 21,20,17,516 | 2,83,32,668 | 3,35,16,36,768 |
| b) With Non-Scheduled Banks: | | | | | | | | | | | | | | | | |
| - On Current Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - On Deposit Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - On Savings Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) Post Office - Savings Accounts | 2,51,16,15,606 | 14,72,64,759 | 9,49,49,743 | 4,01,64,229 | 41,56,85,739 | 21,90,95,157 | 4,22,65,488 | 3,47,10,40,722 | 2,42,94,21,244 | 10,93,04,188 | 10,53,89,715 | 2,28,20,917 | 44,85,47,502 | 21,34,43,689 | 3,03,39,377 | 3,35,92,66,632 |
| TOTAL (A) | | | | | | | | | | | | | | | | |

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 11 CURRENT ASSETS/LOANS/ADVANCES B. LOANS, ADVANCES AND OTHER ASSETS: | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|---|-----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|-----------------------|-----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|-----------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | | | | | | | | | | | | | | | | |
| 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 | 27,32,985 | 53,711 | 56,511 | 92,096 | 7,36,604 | 33,00,847 | 6,91,809 | 76,64,563 | 17,28,613 | 20,202 | 3,75,748 | 59,595 | 18,84,932 | 33,85,023 | 7,99,380 | 3,267 |
| b) Prepayments | 79,081 | 11,86,886 | 3,61,700 | 71,425 | 1,52,394 | 18,18,202 | 2,02,746 | 38,72,434 | 30,048 | 10,92,146 | 3,61,700 | 71,425 | 2,29,428 | 18,25,056 | 22,590 | 82,53,483 |
| c) Income Tax Deducted at Source | 1,28,20,294 | 14,10,405 | 7,61,650 | 4,54,911 | 63,06,289 | 28,42,271 | 13,52,026 | 2,59,47,846 | 1,28,26,603 | 13,19,456 | 5,52,350 | 2,23,595 | 61,30,994 | 26,08,171 | 4,03,410 | 36,32,393 |
| d) Deposits & Receivables | 36,450 | 8,99,937 | - | 1,87,283 | 39,104 | - | - | 11,62,774 | 87,077 | 2,15,883 | - | - | 49,983 | 88,784 | - | 2,38,40,983 |
| e) Advances to Employees | 82,00,543 | 58,61,001 | 32,74,311 | 4,98,63,714 | 2,15,92,024 | 49,82,116 | 15,50,951 | 9,53,24,660 | 43,98,924 | 2,75,62,720 | 26,73,425 | 1,86,67,984 | 2,85,53,785 | 65,01,879 | 25,37,863 | 6,65,322 |
| f) Advances to CPWD | | | | | | | | | | | | | | | | |
| g) Course Fee Receivable | | | | | | | | | | | | | | | | |
| h) Affiliation Fee Receivable | | | | | | | | | 1,105 | | 2,97,164 | | | | | 2,98,269 |
| i) Other Advances | | 23,56,629 | 40,000 | 6,21,693 | | 3,15,861 | | 33,34,183 | | 13,26,387 | 42,000 | 3,40,901 | | 3,70,540 | | 25,79,828 |
| Sub Total | 2,38,69,353 | 1,17,68,569 | 44,94,172 | 5,12,91,122 | 2,88,26,415 | 1,32,59,297 | 37,97,532 | 13,73,06,460 | 1,90,70,370 | 3,20,36,794 | 43,02,387 | 1,93,63,400 | 3,68,49,121 | 1,47,82,720 | 37,63,243 | 13,01,68,035 |
| 3) Income Accrued: | | | | | | | | | | | | | | | | |
| a) On Investments from Earmarked/ Endowment Funds | 5,84,52,746 | 45,761 | 82,059 | 4,92,495 | 43,39,900 | - | 5,81,041 | 6,39,94,002 | 3,75,39,437 | | 5,36,009 | 1,30,591 | 32,37,447 | | 2,19,070 | 4,16,62,554 |
| b) On Investments / Deposits / Others | 75,66,828 | 33,27,754 | 16,24,663 | 38,40,291 | 81,80,576 | 38,40,291 | 5,17,366 | 2,50,47,778 | 1,02,36,420 | 24,36,071 | 17,58,300 | 33,614 | 59,00,445 | 31,13,342 | 3,73,236 | 2,38,51,428 |
| c) On Loans and Advances | | | 1,063 | | 94,159 | | 15,794 | 1,11,016 | | | 707 | | | 82,387 | 14,254 | 97,348 |
| Sub Total | 6,60,09,574 | 33,73,515 | 1,07,08,655 | 4,92,495 | 1,25,20,476 | 39,34,450 | 11,14,201 | 8,91,52,796 | 4,77,75,857 | 24,36,071 | 22,95,016 | 1,64,205 | 91,37,892 | 31,95,729 | 6,06,560 | 6,56,11,330 |
| 4) Claims Receivable: | | | | | | | | | | | | | | | | |
| a) Claims receivables | | | | 41,060 | 28,675 | 3,63,122 | 49,020 | 15,61,041 | | | 10,79,164 | | 3,23,916 | 11,40,202 | 67,745 | 26,11,027 |
| Less: Provision | | | | | | | | 10,000 | | | | | 10,000 | | | 10,000 |
| b) Inter Office Account (HQ with Campuses) | 62,82,87,156 | 6,96,53,988 | 11,56,75,320 | 41,060 | 28,675 | 3,63,122 | 49,020 | 15,51,041 | | | 10,69,164 | | 3,23,916 | 11,40,202 | 67,745 | 26,01,027 |
| c) Inter Office Account (Other Campuses) | 62,82,87,156 | 7,64,71,803 | 12,06,44,284 | 36,33,841 | 6,86,36,763 | 5,87,500 | 30,98,540 | 88,22,53,227 | 52,17,99,853 | 5,30,67,291 | 10,58,58,497 | | 4,37,60,405 | 4,87,500 | 30,98,540 | 72,44,85,045 |
| Sub Total | 71,81,66,083 | 9,16,13,888 | 12,69,46,540 | 5,54,58,518 | 11,00,12,329 | 1,81,44,569 | 80,59,293 | 1,12,63,01,020 | 58,86,46,080 | 9,43,90,871 | 11,57,24,863 | 2,97,74,161 | 9,00,71,334 | 1,96,06,151 | 75,36,088 | 94,57,49,148 |
| TOTAL (A + B) | 3,22,97,81,689 | 23,88,78,647 | 22,17,96,284 | 9,56,22,747 | 52,56,98,069 | 23,72,39,526 | 5,03,24,781 | 4,59,93,41,743 | 3,01,80,67,324 | 20,36,94,660 | 22,11,14,578 | 5,25,95,079 | 53,86,18,836 | 23,30,49,840 | 3,78,75,464 | 4,30,50,15,780 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

| | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|---------------------------------------|--------------------|-----------------|---------------|---------------|-----------------|------------------|---------------|------------------|-----------------|--------------|-----------------|---------------|-----------------|----------|----------|-----------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | (Amount in Rupees) | | | | | | | | | | | | | | | |
| INCOME FROM SALES / SERVICES | | | | | | | | | | | | | | | | |
| 1) Income from Sales: | | | | | | | | | | | | | | | | |
| a) Sale of Scrap | - | 1,20,667 | 53,541 | 14,810 | 1,37,405 | - | - | 3,26,424 | 9,106 | 7,620 | 3,79,161 | 51,157 | 1,14,980 | - | - | 5,62,024 |
| 2) Income from Services: | | | | | | | | | | | | | | | | |
| a) Professional/ Consultancy Services | 3,80,000 | - | - | - | 6,60,079 | 12,85,600 | - | 23,25,679 | 1,20,000 | - | - | - | 24,990 | - | - | 1,44,990 |
| b) Overheads Recovered on Projects | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Other Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 3,80,000 | 1,20,667 | 53,541 | 14,810 | 7,97,485 | 12,85,600 | - | 26,52,103 | 1,29,106 | 7,620 | 3,79,161 | 51,157 | 1,39,970 | - | - | 7,07,014 |

| | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | Total | HQ | Chennai | NMC | Mumbai | Kolkata | Vizag | Kochi | Total |
| | (Amount in Rupees) | | | | | | | | | | | | | | | |
| GRANTS / SUBSIDIES | | | | | | | | | | | | | | | | |
| 1) Central Government | | | | | | | | | | | | | | | | |
| a) Grant in Aid-Salaries | 3,04,91,218 | 3,97,25,579 | 2,81,60,947 | 3,31,00,392 | 5,49,79,049 | 2,58,79,329 | 1,22,63,486 | 22,46,00,000 | - | - | - | - | - | - | - | - |
| 2) State Government(s) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3) Government Agencies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4) Institutions / Welfare Bodies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) International Organizations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 3,04,91,218 | 3,97,25,579 | 2,81,60,947 | 3,31,00,392 | 5,49,79,049 | 2,58,79,329 | 1,22,63,486 | 22,46,00,000 | - | - | - | - | - | - | - | - |

| | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|--|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|------------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | (Amount in Rupees) | | | | | | | | | | | | | | | |
| FEES / SUBSCRIPTIONS | | | | | | | | | | | | | | | | |
| 1) Course Fee | 1,91,65,000 | 15,91,11,990 | 11,89,94,254 | 3,49,89,297 | 21,32,71,746 | 4,49,48,572 | 4,76,66,873 | 63,81,37,732 | 2,88,14,583 | 17,77,26,217 | 12,24,28,444 | 5,34,63,239 | 24,16,52,217 | 5,87,90,385 | 5,87,66,922 | 74,16,42,007 |
| 2) Programme Fee | 11,80,75,000 | 1,14,50,000 | 71,37,500 | 19,62,500 | 1,36,87,500 | 31,00,000 | 37,87,500 | 15,92,00,000 | 12,45,37,501 | 1,09,62,500 | 67,12,500 | 22,75,000 | 1,34,37,500 | 29,25,000 | 40,25,000 | 16,48,75,001 |
| 3) MDP / Seminar / Short Term Course Fee | 6,46,050 | 57,69,500 | - | 1,49,07,072 | 22,94,500 | 6,45,400 | - | 2,42,62,522 | 1,26,000 | 46,26,820 | 83,48,670 | 83,48,670 | 2,61,000 | 6,82,500 | - | 1,40,44,990 |
| 4) Course Fee from IMU(K) & FMRO Collaboration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) Exam Fee / Counselling Fee | 12,37,54,117 | - | - | - | - | - | - | 12,37,54,117 | 11,60,27,194 | - | - | - | - | - | - | 11,60,27,194 |
| 6) Affiliation Income | 9,55,000 | - | - | - | - | - | - | 9,55,000 | 6,40,000 | - | - | - | - | - | - | 6,40,000 |
| TOTAL | 26,25,95,167 | 17,63,31,490 | 12,61,21,754 | 5,18,58,869 | 22,92,53,746 | 4,86,93,972 | 5,14,54,373 | 94,63,09,370 | 27,01,45,278 | 19,33,15,537 | 12,91,40,944 | 6,40,86,909 | 25,53,50,717 | 6,23,97,885 | 6,27,91,922 | 1,03,72,229,192 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

| | Investment from Earmarked Fund | | | | | | | | | | | | | | | |
|---|--------------------------------|-----------|-------------|-----------|-------------|---------------|-----------|--------------|--------------|-----------|-----------|----------|-------------|-----------|-----------|--------------|
| | Current Year | | | | | Previous Year | | | | | | | | | | |
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| SCHEDULE 15 | | | | | | | | | | | | | | | | |
| INCOME FROM INVESTMENTS: | | | | | | | | | | | | | | | | |
| (Income on Investment from Earmarked/ Endowment 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | | | |
| SCHEDULE 15 | | | | | | | | | | | | | | | | |
| INCOME FROM INVESTMENTS: | | | | | | | | | | | | | | | | |
| (Income on Investment from Earmarked/ Endowment 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | | | |
| SCHEDULE 15 A | | | | | | | | | | | | | | | | |
| INCOME FROM SHORT TERM DEPOSITS (For Apportionment) | | | | | | | | | | | | | | | | |
| 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 | 13,29,35,243 | 38,23,753 | 1,14,05,735 | 10,30,058 | 2,30,90,900 | 1,01,27,766 | 15,73,924 | 18,39,87,379 | 11,11,31,721 | 24,28,501 | 85,81,617 | 7,54,371 | 2,35,17,421 | 95,06,160 | 12,49,039 | 15,71,68,830 |
| TOTAL | 13,29,35,243 | 38,23,753 | 1,14,05,735 | 10,30,058 | 2,30,90,900 | 1,01,27,766 | 15,73,924 | 18,39,87,379 | 11,11,31,721 | 24,28,501 | 85,81,617 | 7,54,371 | 2,35,17,421 | 95,06,160 | 12,49,039 | 15,71,68,830 |
| TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS | 10,50,22,655 | - | 90,78,182 | 2,15,383 | 1,05,75,597 | 8,950 | 6,87,271 | 12,55,88,038 | 8,54,68,292 | 24,28,501 | 60,16,114 | 2,61,609 | 1,04,91,313 | 3,048 | 5,43,661 | 10,27,84,037 |
| TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT | 2,79,12,589 | 38,23,753 | 23,27,553 | 8,14,675 | 1,25,15,303 | 1,01,18,816 | 8,86,653 | 5,83,99,341 | 2,56,63,429 | 24,28,501 | 25,65,503 | 4,92,762 | 1,30,26,108 | 95,03,112 | 7,05,378 | 5,43,84,793 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

| SCHEDULE 16 INCOME FROM ROYALTY, PUBLICATION ETC: | CURRENT YEAR | | | | | PREVIOUS YEAR | | | | | | | | | | |
|--|------------------------|---------|-----|-----|---------|---------------|-------|-------|----|---------|-----|-----|---------|-------|-------|-------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | 1) Income from Royalty | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2) Income from Publications | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

(Amount in Rupees)

| SCHEDULE 17 INTEREST EARNED: | CURRENT YEAR | | | | | PREVIOUS YEAR | | | | | | | | | | |
|--|----------------------|------------------|------------------|------------------|--------------------|--------------------|-----------------|--------------------|--------------------|------------------|------------------|-----------------|--------------------|--------------------|-----------------|--------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | 1) On Term Deposits: | | | | | | | | | | | | | | | |
| a) With Scheduled Banks | 2,79,12,589 | 38,23,753 | 23,27,553 | 8,14,675 | 1,25,15,303 | 1,01,18,816 | 8,86,653 | 5,83,99,344 | 2,56,63,429 | 24,28,501 | 25,65,503 | 4,92,762 | 1,30,26,108 | 95,03,112 | 7,05,378 | 5,43,84,793 |
| b) With Non-Scheduled Banks | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) With Institutions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2) On Savings Accounts: | | | | | | | | | | | | | | | | |
| a) With Scheduled Banks | 9,33,034 | 5,38,409 | 74,776 | 7,39,193 | - | 8,51,751 | 36,082 | 31,73,245 | 8,13,419 | 5,06,897 | 74,827 | 2,64,047 | - | 9,23,444 | 89,989 | 26,72,623 |
| b) With Non-Scheduled Banks | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Post Office Savings Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| d) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3) On Loans: | | | | | | | | | | | | | | | | |
| a) Employees / Staff | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4) Interest on Debtors and Other Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) Interest on Electricity Deposits | 64,331 | 29,807 | - | - | 3,96,851 | 94,159 | 15,800 | 6,00,648 | 57,402 | 26,571 | 26,403 | - | 2,18,502 | 82,188 | 15,538 | 4,00,501 |
| TOTAL | 2,89,09,954 | 43,91,669 | 24,02,329 | 15,53,868 | 1,29,12,154 | 1,10,64,726 | 9,39,535 | 6,21,73,235 | 2,65,34,250 | 29,61,969 | 26,40,330 | 7,56,809 | 1,32,44,610 | 1,05,08,744 | 8,11,205 | 5,74,57,917 |

| SCHEDULE 18 OTHER INCOME: | CURRENT YEAR | | | | | PREVIOUS YEAR | | | | | | | | | | |
|--|---------------------------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|--------------------|------------------|------------------|-----------------|------------------|------------------|------------------|---------------|--------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | 1) Gain on Sale / Disposal of Assets: | | | | | | | | | | | | | | | |
| a) Owned Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Assets Acquired out of Grants, or Received Free of Cost | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2) Miscellaneous Income | - | 4,78,628 | 3,16,356 | 1,13,121 | 37,819 | 1,19,026 | 19,613 | 10,84,562 | - | 1,137 | 11,969 | 21,846 | 90,396 | 8,608 | 8,402 | 1,42,358 |
| 3) Income from Accommodation / Guest House | - | 24,500 | - | - | 63,800 | - | - | 88,300 | - | 16,000 | - | - | 41,635 | - | - | 57,635 |
| 4) Income from Sale of Applications / Tender Documents | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5) Late Fees / Fines / Penalties | 1,19,157 | 7,90,203 | 2,33,466 | 2,04,783 | 29,23,996 | 64,800 | 1,27,747 | 43,44,994 | 75,208 | 1,88,745 | 3,16,800 | 1,66,548 | 3,65,869 | 58,836 | 32,400 | 11,31,198 |
| 6) License Fee Recovery | - | 1,21,743 | - | - | 80,283 | - | - | 3,21,183 | - | 79,521 | - | - | 1,16,451 | - | - | 2,71,180 |
| 7) Water Charges Recovery | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8) Transport Charges Recovery | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9) Electricity Charges Recovery | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10) Hostel Fee | - | 23,70,000 | - | 72,52,090 | 1,20,000 | 18,00,005 | 70,500 | 1,16,12,995 | - | 18,00,000 | - | 9,73,441 | 2,54,704 | 12,30,000 | - | 42,58,145 |
| 11) Examination Fee / Other Fees | 49,47,981 | - | 17,000 | 5,60,590 | 8,55,441 | - | - | 55,25,571 | 34,74,032 | 17,16,000 | 6,000 | 4,46,720 | 8,36,188 | - | - | 39,26,752 |
| 12) Rent Received from Letout Premises | - | 17,16,000 | - | - | - | - | - | 25,71,441 | - | 17,16,000 | - | - | - | - | - | 2,55,218 |
| 13) Provisions / Payables Written Back | - | - | - | - | 9,79,967 | - | - | 9,87,629 | 1,92,417 | - | - | - | 58,319 | - | - | 2,50,736 |
| 14) Liquidity Damages / Penalties | 7,662 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15) Interest on Income Tax Refund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16) Others | 5,71,982 | - | 672 | - | - | 2,21,850 | - | 7,94,504 | 15,749 | - | 574 | - | - | 1,61,121 | - | 1,77,444 |
| TOTAL | 56,46,782 | 55,01,074 | 5,67,494 | 81,30,584 | 50,81,306 | 22,05,681 | 2,17,859 | 2,73,30,780 | 37,57,406 | 38,01,404 | 7,73,803 | 16,10,555 | 19,65,144 | 14,58,565 | 40,802 | 1,34,07,678 |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

| | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|--|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| | SCHEDULE 19 | | | | | | | | | | | | | | | |
| INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS | | | | | | | | | | | | | | | | |
| a) Closing Stock: | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Finished Goods | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Work-in-Progress | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Less: Opening Stock | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Finished Goods | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Work-in-Progress | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NET INCREASE / (DECREASE) [a-b] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SCHEDULE 20 | | | | | | | | | | | | | | | | |
| ESTABLISHMENT EXPENSES | | | | | | | | | | | | | | | | |
| 1) Salaries and Wages | 6,75,12,847 | 8,25,11,192 | 5,97,62,309 | 7,64,59,652 | 11,63,33,899 | 4,76,13,843 | 2,30,74,402 | 47,32,88,144 | 6,12,28,634 | 7,38,05,775 | 5,81,89,920 | 6,65,84,900 | 10,67,36,568 | 5,00,50,335 | 2,13,33,581 | 43,79,29,712 |
| 2) Allowances and Bonus | 14,08,087 | 22,74,589 | 17,45,426 | 29,94,464 | 31,50,087 | 19,05,111 | 6,69,517 | 1,41,47,291 | 10,61,059 | 16,90,060 | 17,61,590 | 31,20,607 | 42,28,963 | 30,22,203 | 8,37,585 | 1,57,22,067 |
| 3) Contribution to Provident Fund / Other Fund | 70,20,754 | 88,06,078 | 25,16,235 | 18,03,096 | 61,62,676 | 47,58,259 | 22,66,582 | 3,33,33,880 | 60,27,928 | 89,08,028 | 28,31,313 | 19,90,313 | 51,82,128 | 50,41,134 | 25,59,465 | 3,25,40,309 |
| 4) Staff Welfare Expenses | 19,29,721 | 45,34,9 | 21,000 | 36,019 | 1,88,487 | 2,53,040 | 92,886 | 25,66,512 | 15,14,545 | 15,27,9 | 23,240 | 79,848 | 45,854 | 78,336 | 51,428 | 18,08,530 |
| 5) Expenses on Employees Retirement and Terminal Benefits | 79,69,673 | 98,00,526 | 30,05,974 | 10,43,812 | 88,92,769 | 46,08,833 | 20,98,932 | 3,74,20,519 | 76,06,419 | 1,16,60,895 | 18,68,083 | 30,24,183 | 27,97,640 | 80,50,885 | 15,11,622 | 3,65,19,727 |
| TOTAL | 8,58,41,082 | 10,34,37,735 | 6,70,50,944 | 8,23,37,043 | 13,47,27,928 | 5,91,39,086 | 2,82,02,329 | 56,07,36,146 | 7,74,38,585 | 9,60,80,037 | 6,46,74,146 | 7,47,99,850 | 11,89,91,153 | 6,62,42,893 | 2,62,93,680 | 52,45,20,344 |

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023
 (Amount in Rupees)

| | CURRENT YEAR | | | | | | | | | | PREVIOUS YEAR | | | | | | | | | |
|--|---------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--|--|--|--|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| OTHER ADMINISTRATIVE EXPENSES ETC | | | | | | | | | | | | | | | | | | | | |
| 1) Electricity and Power | 74,11,113 | 86,07,130 | 66,15,182 | 33,83,759 | 1,01,14,271 | 80,50,621 | 14,67,525 | 4,56,49,901 | 51,54,813 | 49,11,902 | 43,90,191 | 23,15,276 | 46,36,906 | 50,27,696 | 9,60,812 | 2,73,97,396 | | | | |
| 2) Water Charges | 12,83,571 | 10,52,828 | 6,20,720 | 1,96,716 | 31,00,236 | 4,23,761 | 4,34,115 | 71,11,947 | 10,86,064 | 62,838 | 5,72,936 | 1,37,594 | 6,44,904 | 17,750 | 1,42,816 | 26,64,902 | | | | |
| 3) Insurance | 39,911 | 22,940 | 53,447 | 94,765 | 37,427 | 13,629 | - | 2,62,119 | 54,993 | 12,097 | 62,422 | 1,04,485 | 43,955 | 14,149 | - | 2,92,102 | | | | |
| 4) Repairs and Maintenance | 76,34,704 | 82,81,777 | 37,11,386 | 96,96,388 | 1,33,05,555 | 86,65,917 | 5,32,403 | 5,18,28,129 | 83,28,177 | 38,81,644 | 35,05,387 | 92,15,391 | 1,25,98,133 | 52,47,566 | 4,93,424 | 4,32,69,742 | | | | |
| 5) Rent, Rates and Taxes | - | 14,94,787 | 14,94,787 | 43,790 | 1,27,728 | 15,429 | 30,47,781 | 47,29,515 | - | - | 8,08,882 | 45,758 | 1,04,076 | 15,445 | 32,63,359 | 42,37,520 | | | | |
| 6) Vehicle Running and Maintenance | 10,33,134 | 6,10,113 | 5,68,892 | 2,41,243 | 2,40,762 | 2,40,786 | - | 29,34,930 | 7,80,020 | 6,58,443 | 3,77,276 | 3,16,904 | 2,39,474 | 74,146 | - | 24,46,263 | | | | |
| 7) Postage, Telephone and Communication Charges | 27,16,197 | 3,08,030 | 8,20,421 | 7,02,811 | 19,62,340 | 10,92,886 | 10,90,228 | 86,92,813 | 20,67,428 | 2,99,957 | 8,44,797 | 10,28,136 | 19,42,866 | 15,40,231 | 10,99,155 | 88,22,570 | | | | |
| 8) Printing and Stationery | 10,30,801 | 9,50,426 | 1,53,176 | 10,71,860 | 9,35,761 | 1,74,932 | 1,03,292 | 44,20,249 | 4,13,033 | 3,69,193 | 1,51,970 | 6,69,066 | 4,98,731 | 92,521 | 80,459 | 22,74,972 | | | | |
| 9) Travelling and Conveyance Expenses | 26,66,151 | 9,41,255 | 16,42,599 | 5,44,681 | 16,86,344 | 25,46,668 | 9,48,341 | 1,09,76,040 | 7,86,354 | 4,89,117 | 1,42,766 | 8,11,301 | 2,11,639 | 24,06,921 | 1,94,392 | 50,42,490 | | | | |
| 10) Subscription Expenses | 6,22,169 | 1,14,252 | 3,98,113 | 79,248 | 4,86,473 | 2,25,906 | 19,608 | 19,45,789 | 1,62,975 | 1,17,789 | 1,16,194 | 79,004 | 2,19,143 | 80,877 | - | 7,75,982 | | | | |
| 11) Audit / Legal / Professional Charges | 50,74,023 | 14,500 | 3,52,444 | 6,60,588 | 5,27,452 | 61,360 | 16,520 | 67,06,887 | 35,01,728 | 55,000 | 16,23,490 | 6,17,180 | 7,06,903 | 25,370 | 81,420 | 66,11,091 | | | | |
| 12) Advertisement and Publicity | 71,48,229 | 41,385 | 36,900 | 1,11,415 | 1,26,092 | 1,98,348 | 58,416 | 77,20,785 | 97,16,921 | 2,17,817 | 16,565 | 1,36,019 | 28,504 | - | 24,022 | 1,01,39,849 | | | | |
| 13) Security Service Charges | 1,63,11,008 | 1,96,63,695 | 98,91,078 | 49,19,263 | 1,45,84,395 | 53,79,873 | 33,71,570 | 7,41,20,882 | 1,47,94,068 | 1,62,45,415 | 91,75,066 | 87,64,620 | 1,01,86,453 | 46,00,247 | 27,60,942 | 6,65,26,810 | | | | |
| 14) Housekeeping Service Charges | 43,54,786 | 1,50,47,547 | 55,93,980 | 70,71,615 | 1,41,41,118 | 63,25,616 | 22,58,714 | 5,47,92,777 | 29,33,347 | 1,41,36,322 | 60,72,926 | 76,82,042 | 1,13,21,077 | 58,70,771 | 25,77,258 | 5,05,93,744 | | | | |
| 15) Computer / Peripherals Maintenance | 30,86,667 | 2,71,948 | 80,543 | - | 5,13,966 | 45,68,115 | 1,56,670 | 86,77,909 | 28,66,487 | 4,52,980 | 26,201 | - | 5,68,072 | 41,51,427 | 2,12,255 | 82,77,422 | | | | |
| 16) Academic/ Exam Expenses | 2,34,77,905 | 6,81,61,095 | 3,57,62,265 | 2,39,89,099 | 9,14,94,892 | 1,60,61,075 | 1,32,94,588 | 27,22,40,918 | 1,55,90,531 | 2,85,27,216 | 2,39,89,147 | 2,00,73,371 | 6,50,94,118 | 64,88,222 | 82,35,443 | 16,79,97,749 | | | | |
| 17) Performance Rewards to Meritorious Students | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 18) Project / Consultancy Expenses / Training Expenses | 8,18,696 | - | - | 1,04,054 | 2,30,911 | 71,472 | 3,500,000 | 12,28,633 | 14,16,646 | - | - | 1,26,634 | 2,20,239 | - | 47,617 | 18,11,136 | | | | |
| 19) Provision for Doubtful Debts / Claims Receivable | - | - | - | - | 89,634 | - | - | 89,634 | - | - | - | - | 1,55,824 | - | - | 1,55,824 | | | | |
| 20) Expenses on Governing Body and Other Meetings | 41,06,128 | 19,632 | - | - | - | 10,122 | 83,239 | 42,19,121 | 24,71,247 | 12,500 | - | - | - | - | 24,153 | 25,07,900 | | | | |
| 21) Expenses on Official Functions | 52,49,094 | 1,13,789 | 42,40,999 | 4,960 | 1,07,952 | 2,47,150 | 1,86,477 | 1,01,50,421 | 14,47,690 | 2,41,067 | - | 5,050 | 21,829 | 3,14,592 | 1,11,965 | 21,42,193 | | | | |
| 22) Expenses on Gazetting of Ordinances | 3,30,656 | - | - | - | - | - | - | 3,30,656 | 1,22,108 | - | - | - | - | - | - | 1,22,108 | | | | |
| 23) Expenses on Recruitment | 4,91,982 | - | - | - | - | - | - | 4,91,982 | 6,97,358 | - | - | - | - | - | - | 6,97,358 | | | | |
| 24) Expenditure on Horticulture | 40,47,303 | 42,71,670 | 43,958 | - | - | - | 1,16,597 | 84,79,528 | 50,00,000 | 39,66,133 | 62,853 | - | 1,89,436 | 2,33,074 | 1,80,083 | 92,09,069 | | | | |
| 25) Miscellaneous and Contingencies | 6,72,105 | 7,57,405 | 21,567 | 62,188 | 1,06,132 | 1,62,565 | 67,715 | 18,49,677 | 5,59,593 | 7,09,463 | 10,442 | 39,942 | 1,89,436 | - | 86,082 | 18,27,031 | | | | |
| 26) Shifting Charges | - | - | - | - | - | 23,940 | - | 23,940 | - | - | - | - | - | - | - | - | | | | |
| 27) Expenses on Outsourcing of Manpower | 45,84,514 | 1,05,71,205 | 84,01,774 | 96,14,775 | 1,27,06,703 | 73,599 | 23,52,339 | 4,83,04,909 | 27,28,395 | 72,15,056 | 77,52,626 | 97,34,783 | 86,91,709 | 39,250 | 19,15,092 | 3,80,37,661 | | | | |
| 28) Expenses on Swatchha Bharat Abhiyan | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| 29) Loss on Sale of Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| TOTAL | 10,41,90,846 | 13,96,22,623 | 8,05,03,632 | 6,25,89,219 | 16,66,26,143 | 5,46,33,770 | 3,03,29,770 | 63,87,00,002 | 8,26,76,976 | 8,25,81,949 | 5,97,02,139 | 6,19,02,554 | 11,83,23,991 | 3,62,40,275 | 2,24,90,248 | 46,39,20,132 | | | | |

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

| SCHEDULE 22 EXPENDITURE ON GRANTS, SUBSIDIES ETC | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|---|--------------|---------|-----|-----|---------|-------|---------------|-------|----|---------|-----|-----|---------|-------|-------|-------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| a) Grants given to Institutions / Organisations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) Subsidies given to Institutions / Organisations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| SCHEDULE 23 INTEREST | CURRENT YEAR | | | | | | PREVIOUS YEAR | | | | | | | | | |
|--|--------------|---------|-----|-----|---------|-------|---------------|-------|----|---------|-----|-----|---------|-------|-------|-------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| a) On Fixed Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| b) On Other Loans (including Bank Charges) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| c) Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023 - (PRIOR PERIOD ADJUSTMENTS)

(Amount in Rupees)

| | Current Year | | | | | | Previous Year | | | | | | | | | |
|---|------------------|------------------|-----------------|------------------|------------------|------------------|-------------------|--------------------|------------------|--------------------|----------------------|------------------|--------------------|--------------------|--------------------|----------------------|
| | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | TOTAL |
| PRIOR PERIOD ADJUSTMENTS | | | | | | | | | | | | | | | | |
| (A) Credit | | | | | | | | | | | | | | | | |
| AR & MO | - | - | - | - | - | 8,01,965 | - | 8,01,965 | - | - | - | - | - | - | - | 27,34,159 |
| Depreciation | 1,79,533 | - | - | - | - | - | - | 1,79,533 | 30,99,357 | - | - | - | - | - | 2,85,889 | 33,85,246 |
| Course Fee / Application Fee / | - | - | - | 1,00,000 | - | - | - | 3,87,500 | - | 16,95,192 | - | 7,00,000 | - | - | - | 23,95,192 |
| Semester Exam Fee / Retolling Fee / Hostel Fees | - | 2,87,500 | - | - | - | - | - | - | - | - | - | - | - | - | 28,317 | 28,317 |
| Interest | - | - | - | - | - | 10,02,697 | - | 10,02,697 | - | - | - | 1,42,901 | 32,43,633 | 2,58,296 | - | 36,44,830 |
| Salaries and Wages | - | 33,748 | - | - | - | - | - | 10,36,445 | - | - | - | - | - | - | - | - |
| CEMS Share Receivable. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provision Reversal | 61,51,940 | - | 1,77,023 | - | - | 7,36,829 | 27,000 | 70,92,392 | - | - | 10,78,123 | 11,32,260 | - | 43,166 | - | 22,53,549 |
| Academic Expenses | 24,93,049 | - | 20,000 | - | - | - | - | 25,13,049 | - | - | - | 24,08,667 | - | - | - | 24,08,667 |
| Civil and Electrical Maintenance | - | - | - | 49,26,082 | - | - | - | 49,26,082 | - | - | - | 5,04,563 | - | - | - | 5,04,563 |
| Transportation Charges | 38,348 | - | - | - | - | - | - | 38,348 | - | - | - | - | - | - | - | - |
| Statutory Audit Fee (C&AG) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| KoPT Provision for Electricity Charges | - | 21,34,112 | 6,000 | - | 13,68,434 | 4,69,027 | 5,453 | 40,73,530 | 14,25,774 | 24,701 | 33,666 | 5,07,147 | - | - | - | 19,91,288 |
| Others | 90,504 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total (A) | 89,52,974 | 24,55,360 | 2,03,023 | 50,26,082 | 13,68,434 | 30,10,518 | 32,453 | 2,10,48,844 | 45,25,131 | 17,19,893 | 49,22,057 | 37,50,760 | 3,01,462 | 3,14,206 | 3,14,206 | 1,93,45,810 |
| (B) Debit | | | | | | | | | | | | | | | | |
| Electricity Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Professional Charges | - | - | - | - | - | - | - | - | - | 70,800 | - | - | - | - | - | 70,800 |
| Land Filling | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Advertisement | - | - | - | - | - | 3,267 | - | 3,267 | - | - | - | - | - | 450 | - | 450 |
| Salaries and Wages | 7,99,061 | - | - | 20,36,826 | - | 2,91,793 | - | 31,29,680 | 1,40,000 | - | 53,14,206 | 1,23,111 | - | 60,332 | - | 57,18,649 |
| Equipment Maintenance | - | - | 4,855 | - | - | - | - | 4,855 | 4,800 | - | - | - | - | - | - | - |
| Telephone Reimbursement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,800 |
| Course Fee / Application Fee / | 25,000 | 5,17,500 | - | - | - | - | - | 5,42,500 | - | - | - | - | - | - | - | 12,782 |
| Semester Exam Fee / Retolling Fee / Hostel Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Telephone/Leased Line Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Honorarium / Remuneration | - | - | - | - | 95,550 | - | - | 95,550 | - | - | 3,338 | 14,400 | - | - | - | 3,338 |
| Travelling Expenses | - | - | - | - | - | - | - | - | - | - | 29,368 | - | - | - | - | 14,400 |
| Provision of Interest | - | - | 60,364 | - | 228 | 14,835 | - | 75,427 | - | - | 29,368 | - | - | 3,460 | - | 29,368 |
| Provision for Doubtful Recovery of TDS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,40,591 |
| Semester Exam Expenses | - | - | - | - | - | - | - | - | 68,700 | - | - | - | - | - | - | - |
| Software Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 68,700 |
| Security Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housekeeping Charges / Horticulture | - | - | - | - | - | - | - | - | 18,54,384 | - | - | - | - | - | - | 18,54,384 |
| Computer / Peripherals Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | 6,20,420 | 10,962 | - | - | - | - | - | 10,962 | 10,15,147 | 10,82,943 | 47,349 | 14,400 | - | 26,64,953 | 62,52,744 | 1,11,81,605 |
| Academic Expenses | - | - | - | - | - | - | - | - | - | 1,08,979 | 6,75,988 | - | - | - | - | 7,84,566 |
| Civil Maintenance | - | - | - | 95,088 | - | - | - | 95,088 | - | 2,23,339 | 1,92,27,886 | - | - | - | - | 1,94,51,225 |
| Provision Written back | - | - | - | - | - | 110 | - | 110 | - | - | - | - | - | 640 | - | 640 |
| Water Charges | - | - | - | - | - | 110 | - | 110 | - | - | - | - | - | - | - | - |
| Interest on Project Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Legal Charges / Professional Charges | - | - | - | - | - | - | - | - | 7,14,965 | 24,92,265 | 1,500 | 19,43,015 | - | 16,50,320 | 1,21,883 | 69,59,163 |
| Others | 46,399 | - | - | - | 9,13,236 | 1,058 | 9,42,016 | 19,02,709 | - | - | 85,000 | - | - | - | - | 85,000 |
| Total (B) | 14,90,880 | 5,28,462 | 65,219 | 20,38,826 | 10,09,014 | 4,06,151 | 9,50,326 | 64,88,878 | 37,97,996 | 38,69,347 | 2,53,84,235 | 25,17,657 | 43,92,937 | 63,74,627 | 63,74,627 | 4,66,80,461 |
| Total (Net) | 74,62,094 | 19,26,898 | 1,37,804 | 29,87,256 | 3,59,420 | 26,04,367 | (9,17,873) | 1,45,59,966 | 7,27,135 | (21,49,454) | (2,04,62,178) | 12,33,122 | (40,91,475) | (60,60,421) | (60,60,421) | (2,73,34,651) |

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD- CHENNAI**

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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
 - 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 are presented separately from the Financial Year 2020-2021.
- 1.4 The Financial Statements of the University are maintained from the Financial Year 2009-2010.

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD- CHENNAI**

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

2. SIGNIFICANT ACCOUNTING POLICIES

2.1. Financial Statements of IMU are 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.

2.3 Use of Estimates

The preparation of the financial statements is made in conformity with the accounting standards requirements that 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. Inventories valuing up to Rs.5000/- are charged to Expenditure, only in case of items with practical constraints in valuation.

2.5 Investments

Investments are shown at cost.

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD- CHENNAI**

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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 were revalued during the initial years of IMU 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% |

Assets costing less than Rs.5000/- are written off in the same year, only in case of items with practical constrains in computation of depreciation.

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

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD- CHENNAI**

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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 are adjusted against the amount of the said grant. Unspent balances of Grants-in-Aid are carried forward to subsequent years under the head Current Liabilities and Provisions for adjustment against expenses in such years.
- (v) Assets created out of Plan grant-in-aid are 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 are credited/debited to

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD- CHENNAI**

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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.

2.8.4 Incomes other than that listed above are 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 returned to the Government, as per applicable norms.

2.8.6 Surplus/(Deficit)

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

2.8.7 Investment / Term deposits

Presently, IMU deploys the surplus funds in term deposits with nationalized banks. Long term Investments 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

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Capital. Short Term deposits from reserves / funds 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 are 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 employees (except Deemed Deputationists) are 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.

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**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 advanced to 1st September, 1984 (vide EPFO's letter dated 09.04.2007). An amount of Rs. 1,27,67,697 was 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 disagreed to pay their claim on certain valid grounds and conveyed the same to the EPF Authority along with the ground of disagreement. 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 was added to the provision from interest earned on deposit of fund. Since there is no demand / communication from EPF authorities since long, the provision has been reversed during the FY 2019-20 and the item is shown as Contingent liability in this schedule.

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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 belong 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 continue 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 had 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 PS Bhopal.

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 further bills Nov.15, Dec.15 and Jan.16, total liability comes to Rs.32,15,042, the final provision as per the books of 2018-19 was Rs.39,17,385.

IMU Authorities have taken up the matter with FIMRO on numerous occasions. Collaboration with FIMRO is discontinued.

Since there was no claim from KoPT since long, the provision was reversed during the FY 2019-20 and shown as Contingent liability in this Schedule.

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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 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. For more appropriate presentation and as part of the exercise for implementation of the fixed assets software, certain assets have been regrouped during the year 2021-22 and accordingly depreciation has been accounted.
7. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2023 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 Transport & Highways) got land to the extent 300 Acres on 25-09-

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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 (Acre) | Classification | Boundaries | | | |
|--------------|----------------|---------|----------------------------|--------------------------|----------------------|--------------------|---|---------------------------|
| | | | | | North | East | South | West |
| 1 | Sholinganallur | 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 was 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 No.s 3/2B2 and 2/2B2 in UTHANDI Village, Saidapet Taluk and Chengalpattu District, the land measuring 20 acres split as under:

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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' on 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.

- 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.

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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 is made.

NAVI MUMBAI CAMPUS

Term Deposit Accounts (Earmarked/Endowment Funds) shown in Schedule 11-Bank Balances includes an amount of Rs.51,68,013-80, lying in PL Account No GA28/115/76 operated by PAO, Mumbai. The PL account has been lying dormant since 24th September 2005. The sum in this account is largely the fees and sponsorship collected at TS Chanakya. In accordance to para 49 of the IMU Act 2008, all the assets of TS Chanakya were to be transferred to IMU. The matter is being taken up for transfer of Rs.51,68,013-80 to IMU in coordination with PAO Shipping, Directorate General of Shipping, Ministry of Ports, Shipping and Waterways and Principal CCA, New Delhi.

Ministry of Ports, Shipping and Waterways communicated that the Ministry has no objection for closing of PL Account of Legacy Institute (TS Chanakya) and transferring funds to the tune of Rs.51,68,013-80 to IMU in accordance with Section 49 of IMU Act, 2008. Principal CCA issued direction to PAO Shipping Mumbai vide Letter No.Pr.AO(5H)/Transfer of fund to IMU/2020-21/738 dated 24.06.2021 for transfer of funds to IMU. IMU is coordinating with PAO Shipping, Mumbai who in turn coordinating with Bankers for effecting the transfer. PAO Shipping, Mumbai issued Letter to the Branch Manager, Canara Bank No.PAO/Shipping/Admin/2021-22/85 dated 13.07.2021 regarding transfer of funds to IMU.

IMU also in correspondence with branch manager of Canara bank, Fort Branch Mumbai who had provided the information that the bank account

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having the above balance was closed on 10.07.2010 and they are further taking up the issue with their Nagpur Govt. Link Cell. As per officials of Nagpur Govt. Link Cell Rs. 51,68,013-80 were transferred to RBI as the account was inoperative for many years and they are trying to retrieve it back from RBI. IMU is in regular correspondence with bank officials for recovering the said amount.

NAVI MUMBAI CAMPUS AND MUMBAI PORT CAMPUS

Fixed Assets as set out in the Schedule-8 do not include assets purchased out of sponsored project funds which are held and used by Navi Mumbai and Mumbai Port Campuses, 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 01.04.2022 | Additions during the year | Total | Notional Depreciation as on 31-03-2023 | Total Book value as on 31-03-2023 |
|--------------|------------------------------|---------------------------------------|---------------------------|--------------------|---|--|
| 1 | Buildings | 41,97,855 | - | 41,97,855 | 26,85,465 | 15,12,390 |
| 2 | Simulator Systems | 99,26,324 | - | 99,26,324 | 98,25,897 | 1,00,427 |
| 3 | Furniture | 30,34,167 | - | 30,34,167 | 16,78,439 | 13,55,728 |
| 4 | Books | 50,299 | - | 50,299 | 48,146 | 2,153 |
| 5 | Plant, Machinery & Equipment | 28,84,593 | - | 28,84,593 | 24,48,608 | 4,35,985 |
| Total | | 2,00,93,238 | - | 2,00,93,238 | 1,66,86,555 | 34,06,683 |

VISAKHAPATNAM CAMPUS

(a) Fixed Assets as set out in the Schedule-8 do not include assets purchased from the 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.

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The details of such assets are –

| Amount in Rupees | | | | | | |
|-------------------------|-------------------|---------------------------------------|---------------------------|--------------------|---|--|
| Sl. No | Assets | Original Cost As on 01.04.2023 | Additions during the year | Total | Notional Depreciation as on 31-03-2023 | Total Book value as on 31-03-2023 |
| 1 | Computer Hardware | 57,18,453 | 0 | 57,18,453 | 57,10,328 | 8,125 |
| 2 | Computer Software | 53,23,589 | 0 | 53,23,589 | 53,21,381 | 2,208 |
| 3 | Equipment | 1,97,53,560 | 0 | 1,97,53,560 | 1,67,25,149 | 30,28,411 |
| 4 | Buildings | 10,76,092 | 0 | 10,76,092 | 6,80,037 | 3,96,055 |
| 5 | Books | 1,56,975 | 0 | 1,56,975 | 1,52,583 | 4,392 |
| Total | | 3,20,28,669 | 0 | 3,20,28,669 | 2,85,89,478 | 34,39,191 |

(b) The Lease Agreement with Visakhapatnam Port Trust for the Lease of Land of 5.00 Acres situated in Zone IV (old Zone III B1) at Malkapuram vide Agreement No.1206 of 1991 Registered under the jurisdiction of the Sub Registrar Office of Visakhapatnam and Supplementary Agreement No.85 of 2018 Registered under the jurisdiction of Joint Sub Registrar Office, Gajuwaka, Visakhapatnam expired on 31st July 2020 and a new lease from Visakhapatnam Port Trust for land measuring Acs 3.234 cts for a period of thirty (30) years was approved w.e.f 01.08.2020. Registration of the same is under process. All the assets in the said lease land were included in the Fixed Assets Schedule as at 31st March 2023 and the Depreciation has been charged for the year 2022-23. The adjustments in Assets and Depreciation on account of fresh lease, if any, shall be adjusted in the Account of the Financial Year 2023-2024.

c) Fixed Assets as set out in the Schedule-8 include the cost of Ford Fiesta Car bearing No. AP31BA5584 valuing Rs.7,48,460-00 (Gross Block) and Rs.76,918-99 (Net Block) declared as unserviceable and the approval of the competent authority of the University is accorded on 6th April 2023 for disposal. Pending disposal, the cost of the Car (Gross

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Block and Net Block) is depicted in the Fixed Assets Schedule. Necessary accounting will be taken up on completion of the disposal process.

KOCHI CAMPUS

Handing over of 2.6 Acres Land to Cochin Port Trust (CoPT)

Cochin Port Trust (CoPT) allotted 2.6 acres of land to IMU Kochi Campus on lease for a period of 30 years in the year 2010. Vide letter no. EM8/IMU/Lease/2011/2018-S dated 05.11.2018 Cochin Port Trust has demanded to surrender the 2.6 acres land for developing a Multi Skill Development Centre (SDC) under the SAGARMALA Project which is being implemented by the Ministry of Ports, Shipping and Waterways. An external valuer appointed by the Cochin Port has conducted the valuation of the existing structures of 2.6 acres land on 15.11.2019. CoPT vide its letter no. EM8/IMU/Lease/2011/2018-S dated 03.01.2020, intimated that the net depreciated assessed value of the existing structures in the 2.6 acres land, based on the report of the valuer, amounts to Rs. 62.70 lakhs. The net book value of the structures after depreciation as on 01.04.2022 was Rs. 69.90 lakhs.

A letter was sent to Cochin Port Trust on 02.11.2020 informing the readiness to surrender the 2.6 acres land for a consideration of the above agreed depreciated value. COPT vide letter no. EM8/IMU/2.6 Acres/ 2010 dated 14.06.2021, intimated that, based on the willingness of IMU to surrender the above land, COPT has floated tender for lease of the land with buildings. CoPT vide its letter no. EM8/IMU/Lease/2011/2018-S dated 29.03.2022, intimated that, since the earlier attempt for tendering the plot with building was unsuccessful, COPT had again tendered the plot along with building on 17.03.2022.

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As intimated by COPT vide its letter no. EM8/IMU/Lease/2011/2018-S dated 23.08.2022, IMU has handed over the building to CoPT on 31.08.2022. CoPT on 13.10.2022 has remitted an amount of Rs. 52.93 lakhs as the depreciated cost of the building after withholding Rs. 9.77 Lakhs towards the anticipated amount of property tax on the building payable to Corporation of Cochin till 31.08.2022. The amount of Rs.9.77 lakhs is shown as receivable from CoPT under Current Assets. A provision is created for an equivalent amount in the books towards property tax payable. Rs.7.20 lakhs, being the difference between assessed value of the building and net book value as on 01.04.2022 is shown as loss on transfer of assets in the financial statements.

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CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST MARCH 2023

| Sl No. | RECEIPTS | Current Year | | | | | | Previous Year | | | | | | | |
|------------|---|----------------|-------------|-------------|-------------|--------------|--------------|---------------|----------------|--------------|--------------|-------------|--------------|--------------|-------------|
| | | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi |
| | | | | | | | | | | | | | | | |
| I | Opening Balances | | | | | | | | | | | | | | |
| 1) | Cash in hand | | | | | | | | | | | | | | |
| 2) | Bank Balances | | | | | | | | | | | | | | |
| | (i) In Current accounts | 72,95,408 | | 48,06,069 | 78,420 | 24,46,88,411 | 22,75,992 | 4,98,182 | 98,235 | 1,51,66,019 | 56,28,690 | 5,46,862 | 30,21,59,694 | 53,34,663 | 77,454 |
| | (ii) In Deposit accounts | 2,33,59,77,431 | 9,91,81,691 | 9,88,80,327 | 1,36,95,641 | 20,31,14,369 | 18,89,39,873 | 2,74,92,101 | 2,08,46,71,118 | 5,91,81,693 | 10,47,45,804 | 2,14,44,770 | 20,15,77,688 | 21,53,33,893 | 3,02,99,226 |
| | (iii) Savings accounts | 8,47,91,599 | 84,54,810 | 15,39,857 | 87,71,515 | | 2,08,01,661 | 3,42,385 | 12,19,72,283 | 1,99,74,803 | 33,41,101 | 64,23,194 | | 1,76,65,070 | 99,057 |
| | (iv) Unreconciled Balance | | | 10,69,164 | | | | | | | 11,69,164 | | | | |
| II | Grants Received | | | | | | | | | | | | | | |
| 1) | From Government of India | | | | | | | | | | | | | | |
| | (i) Grant-in-Aid (Creation of Capital Assets) | 40,00,00,000 | | | | | | | 1,00,00,000 | | | | | | |
| | (ii) Grant-in-Aid (General) | 22,46,00,000 | | | | | | | 70,52,300 | | | | | | |
| | (iii) Grant-in-Aid (Salary) | | | 2,81,60,947 | | | | | | | | | | | |
| 2) | From State Government | | | | | | | | | | | | | | |
| 3) | From Other Sources | | | | | | 18,99,168 | | | 13,53,46,200 | | | | | |
| III | Income on Investments from | | | | | | | | | | | | | | |
| 1) | Equity / Endowment Funds | 4,64,77,327 | 70,572 | 9,76,973 | 1,84,556 | 9,52,267 | 31,028 | 3,26,394 | 4,85,13,275 | | 1,49,060 | 2,70,939 | 4,59,01,485 | 6,63,109 | 5,07,724 |
| 2) | Own Funds (other Investment) | | | | | 86,09,635 | | | | | | | 12,28,38,071 | | |
| 3) | Encashment of Deposits /Sweep Deposits | | | | | 43,32,737 | | | | | | | 47,91,997 | | |
| IV | Interest Received | | | | | | | | | | | | | | |
| 1) | On Bank Deposits | | | | | | | | | | | | | | |
| | (i) On Savings Accounts | 9,36,382 | 5,29,902 | 82,535 | 7,39,193 | 34,06,448 | 8,51,751 | 35,969 | 8,26,464 | 5,07,446 | 76,497 | 2,64,047 | 9,23,444 | 9,23,444 | 89,911 |
| | (ii) On term Deposits | 6,83,13,557 | 29,47,386 | 19,90,990 | 3,66,982 | 10,86,060 | 94,26,048 | 7,48,088 | 5,84,56,489 | 38,74,851 | 6,03,282 | 17,52,680 | 1,04,78,800 | 1,04,78,800 | 6,25,653 |
| 2) | Loans, Advances etc. | | | | | | | | | | | | | | |

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CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST MARCH 2023

(Amount in Rupees)

| Sl No. | RECEIPTS | Current Year | | | | | Previous Year | | | | | | | | |
|--------------|--|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| | | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi |
| V | Other Income | | | | | | | | | | | | | | |
| 1) | Course Fee | 1,89,37,660 | 18,19,58,802 | 11,82,79,863 | - | 24,47,36,774 | 5,03,21,108 | 5,29,83,950 | 2,90,95,000 | 21,27,50,141 | 12,68,69,812 | 60,53,131 | 27,79,95,660 | 6,14,96,350 | 6,51,27,308 |
| 2) | Affiliation Fee | 11,87,444 | - | - | - | - | - | - | 12,20,000 | - | - | - | - | - | - |
| 3) | Common Entrance Test | 5,81,90,139 | - | - | - | - | - | - | 5,95,06,000 | - | - | - | - | - | - |
| 4) | Semester / Practical Examination Fee | 6,92,98,528 | - | - | - | - | - | - | 6,02,98,892 | - | - | - | - | - | - |
| 5) | Convocation Fee | 71,250 | - | - | - | - | - | - | 94,250 | - | - | - | - | - | - |
| 6) | Programme Fee | 10,06,00,000 | - | 87,00,000 | - | - | - | - | 11,48,26,417 | - | - | - | - | - | - |
| 7) | Application Fee for Online CRT | 5,34,340 | - | - | - | - | - | - | 59,45,983 | - | - | - | - | - | - |
| 8) | Other Academic Receipts | 89,12,492 | 6,88,000 | - | 1,62,28,243 | - | - | - | 45,399 | 13,08,035 | 1,66,318 | 92,024 | 9,09,890 | - | |
| 9) | Income from Miscellaneous Services | - | 7,32,654 | - | 1,64,205 | - | - | 1,07,072 | - | 21,93,620 | - | 20,33,996 | - | - | |
| 10) | Miscellaneous Income | - | 18,56,140 | - | - | - | - | - | - | - | - | - | - | - | |
| 11) | Rent Received | - | - | - | - | 1,22,344 | 22,63,898 | 1,07,072 | - | - | - | - | - | - | |
| 12) | Gratuity Fund | - | - | - | - | 24,07,241 | - | - | - | - | - | - | - | - | |
| 13) | Project Consultancy / IES Programme | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 14) | Workshops / Conference | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 15) | Income Tax Refund | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 16) | CEMS Expenditure Share | - | - | - | - | - | 6,50,855 | - | 8,45,584 | - | - | - | 14,33,441 | - | |
| 17) | IAFS Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 18) | IES Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 19) | Professional Charges Received | 11,21,650 | - | - | - | - | - | - | 1,41,600 | - | - | - | - | - | |
| 20) | Sale of Fixed Assets | - | - | - | - | 2,23,638 | - | 52,93,284 | - | - | - | 4,28,097 | - | - | |
| VI | Amount Borrowed | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| VII | Any Other Receipts | | | | | | | | | | | | | | |
| 1) | Transfer from / to Campuses (Inter Office) | 75,90,72,470 | 12,49,73,890 | - | 14,97,94,629 | 28,15,27,315 | 10,87,31,857 | 7,58,95,242 | 87,97,67,304 | 86,14,247 | 12,70,26,341 | 15,88,12,420 | 21,31,14,000 | 8,89,90,160 | 5,09,84,750 |
| 2) | Refund of deposits by CPWD | - | - | - | - | - | - | 3,1965 | - | - | - | - | - | - | 11,28,744 |
| 3) | Deposits Refundable | 8,92,397 | 7,44,313 | 56,68,868 | 2,06,907 | 4,41,226 | 22,60,050 | 25,67,000 | 23,73,533 | 1,54,94,127 | 50,31,400 | 2,95,415 | 41,29,920 | 27,33,000 | |
| 4) | Other Receipts | 5,82,929 | 36,63,187 | 6,43,635 | 4,12,75,697 | 4,41,226 | - | 24,47,188 | 4,57,386 | 10,54,82,547 | 9,16,545 | 33,047 | 41,29,920 | 1,66,58,019 | |
| 5) | Prior Period Receipts | 43,243 | - | 26,000 | - | - | - | - | 94,622 | - | - | 93,903 | - | - | |
| 6) | Fee Receivable / Sundry Debtors | - | - | - | - | - | 23,57,038 | - | - | - | - | 6,71,43,907 | - | 11,76,460 | |
| 7) | Scholarships Received from Govt.etc | - | - | - | - | 8,43,819 | 4,25,000 | 54,17,700 | - | 1,95,867 | - | 4,50,000 | - | 51,67,600 | |
| 8) | Performance Based Rewards to Students | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 9) | Miscellaneous Receipts | - | - | 9,50,000 | - | - | - | - | - | - | - | - | - | - | |
| 10) | Refunds or Deposits (CPT & CSL) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 11) | Receipt for Official Function | - | - | - | - | - | - | - | - | 10,00,000 | - | - | - | - | |
| TOTAL | | 4,18,78,36,246 | 42,58,01,348 | 27,17,75,228 | 23,15,07,988 | 99,64,92,283 | 39,36,13,425 | 17,41,86,120 | 3,48,63,02,105 | 57,72,14,546 | 37,89,29,266 | 26,38,60,949 | 1,17,91,59,377 | 42,05,77,516 | 17,34,98,447 |

V/A

AR(F)

[Signature]

Finance Officer i/c

[Signature]

Registrar

[Signature]

Vice Chancellor

INDIAN MARITIME UNIVERSITY

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST MARCH 2023

| Sl No. | PAYMENTS | Current Year | | | | | | | Previous Year | | | | | | |
|------------|---|--------------|-------------|-------------|-----------|--------------|-------------|-------------|---------------|-------------|-------------|-------------|--------------|-------------|-------------|
| | | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi |
| I | Expenses | | | | | | | | | | | | | | |
| 1) | Establishment Expenses | 5,93,24,712 | 1,15,72,677 | 5,91,78,440 | 39,48,731 | 14,51,44,737 | 5,41,63,383 | 1,45,08,911 | 5,52,49,931 | 7,07,60,162 | 6,39,99,805 | 5,89,71,939 | 9,72,36,101 | 5,56,96,041 | 1,78,30,147 |
| 2) | Administrative Expenses | 10,56,86,866 | 34,64,665 | 8,19,16,863 | 7,23,846 | 12,74,73,613 | 5,37,41,603 | 2,84,81,294 | 8,10,08,180 | 6,44,56,786 | 5,74,55,168 | 53,39,703 | 9,12,68,517 | 6,35,61,388 | 2,05,84,997 |
| II | Payments Made Against Funds for Various Projects | - | - | - | - | - | - | - | - | 98,000 | - | - | - | - | - |
| III | Investments and Deposits Made | | | | | | | | | | | | | | |
| 1) | Out of Earmarked/Endowment Funds | - | - | - | - | - | - | - | - | - | - | - | 4,98,92,217 | - | - |
| 2) | Out of Own Funds (Investments - others) | - | - | - | - | - | - | - | - | - | - | - | 12,94,41,588 | - | - |
| 3) | Encashment Deposits / Sweep Deposits | - | - | - | - | - | - | - | - | - | - | - | 1,51,18,136 | - | - |
| IV | Expenditure on Fixed Assets & Capital Work in Progress | | | | | | | | | | | | | | |
| 1) | Purchase of Fixed Assets | 45,14,774 | 29,400 | 25,24,464 | 50,00,000 | 1,29,83,929 | 16,05,039 | 5,62,170 | 40,87,327 | - | 17,14,704 | - | 79,43,973 | 1,41,931 | - |
| 2) | Expenditure on Capital Work-in Progress | - | - | - | - | 1,00,00,000 | - | 61,07,175 | - | - | 1,13,470 | - | 5,01,69,679 | 1,52,583 | 3,03,500 |
| 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) | | | | | | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

(Amount in Rupees)

INDIAN MARITIME UNIVERSITY

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST MARCH 2023

| Sl No. | PAYMENTS | Current Year | | | | | | Previous Year | | | | | | (Amount in Rupees) | |
|--------|--|----------------|--------------|--------------|--------------|--------------|--------------|---------------|----------------|--------------|--------------|--------------|----------------|--------------------|--------------|
| | | HQ | Chennai | NMC | MPC | Kolkata | Vizag | Kochi | HQ | Chennai | NMC | MPC | Kolkata | | Vizag |
| VII | Other Payments | | | | | | | | | | | | | | |
| 1) | Transfer to / from Campuses (Inter Office) | 1,46,52,90,788 | - | 67,97,550 | - | 27,04,70,838 | 5,31,86,982 | 6,12,30,556 | 88,71,08,125 | 22,11,46,294 | 13,59,17,482 | 8,74,59,338 | 28,25,16,650 | 6,78,80,367 | 7,24,01,832 |
| 2) | Refund of Programme Fee | 2,25,000 | - | - | - | - | - | - | 35,26,416 | - | - | - | - | - | - |
| 3) | Refund of Counselling / Registration Fee | 81,58,146 | - | - | - | - | - | - | 2,22,009 | - | - | - | - | - | - |
| 4) | Refund of Semester Fee | 2,01,078 | - | - | - | - | - | - | 92,189 | - | - | - | - | - | - |
| 5) | Other Refunds / Payments | | 5,16,33,415 | 9,50,000 | 40,400 | - | - | 17,82,500 | - | 4,50,58,187 | 4,05,000 | 5,02,67,294 | 24,46,88,411 | 32,15,130 | 1,57,90,000 |
| 6) | Prior period payments / Adjustments | 6,72,420 | - | 65,219 | 3,39,349 | - | - | - | 2,25,020 | 2,25,194 | 2,25,194 | 1,500 | 20,31,14,369 | - | 7,548 |
| 7) | Advances to Employees | 9,29,930 | 11,26,370 | 19,14,754 | 19,14,754 | - | - | 7,73,913 | 1,76,629 | 6,24,238 | 2,18,976 | 7,59,793 | 18,89,39,873 | 2,74,82,101 | |
| 8) | Deposits to CPWD | 1,41,57,933 | 3,88,76,781 | 91,29,901 | 4,82,19,014 | - | - | 59,31,500 | 1,01,75,471 | 15,25,467 | 1,84,35,539 | 1,84,35,539 | - | 4,35,249 | |
| 9) | Prepaid Expenses | 19,472 | - | 56,511 | - | - | - | - | 36,773 | - | - | - | - | 1,54,17,868 | - |
| 10) | Statutory Liabilities | 1,72,93,377 | 2,85,88,466 | 1,00,95,508 | 84,49,652 | 1,54,44,176 | 9,83,163 | 97,09,381 | 1,49,30,966 | 1,38,81,348 | 71,74,911 | 81,22,118 | 18,94,717 | 86,97,360 | |
| 11) | Salary Recovery Liabilities | - | 75,57,201 | - | - | - | - | - | 22,470 | 2,47,13,354 | - | 96,12,552 | - | - | |
| 12) | Deposits Refunded | 10,37,852 | - | 50,82,808 | 5,95,51,144 | - | - | 31,16,582 | 13,76,160 | 1,54,38,241 | 54,09,139 | 21,64,477 | 54,57,171 | 29,34,347 | |
| 13) | Other Payments | 2,000 | 13,67,52,341 | - | 6,26,12,787 | - | 2,800 | 6,13,717 | - | 1,17,37,659 | - | 2,70,085 | 4,27,850 | 8,53,770 | |
| 14) | Scholarships from Endowment Fund | - | - | - | - | 5,00,000 | - | - | - | - | - | - | - | - | - |
| 15) | Other Deposits | - | - | - | 4,49,013 | - | 6,00,289 | - | - | - | - | - | - | - | 51,85,100 |
| 16) | Advance to Contractor / Suppliers | - | - | - | 4,00,388 | - | - | - | - | - | - | - | - | - | - |
| 17) | Scholarship from Govt etc. | - | - | - | - | - | 3,25,000 | 51,88,800 | - | 1,38,310 | - | - | - | - | - |
| 18) | Research Projects/ Studies/ Schemes | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19) | Performance Based Rewards to Students | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| VIII | Closing Balances | | | | | | | | | | | | | | |
| 1) | Cash in hand | | | | | | | | | | | | | | |
| 2) | Bank Balance | | | | | | | | | | | | | | |
| i) | In Current accounts | 55,29,950 | 379 | 54,20,343 | 40,700 | 14,33,30,595 | 99,96,099 | 22,79,430 | 72,95,408 | - | 48,06,069 | 78,420 | 24,46,88,411 | 22,75,992 | 4,98,182 |
| ii) | In Deposit accounts | 2,45,70,37,583 | 14,42,99,998 | 8,94,54,457 | 2,11,70,411 | 27,11,44,395 | 18,63,97,998 | 3,78,51,354 | 2,33,59,77,431 | 9,91,81,691 | 9,88,80,327 | 1,36,95,643 | 20,31,14,369 | 18,89,39,873 | 2,74,82,101 |
| iii) | Savings accounts | 4,77,54,365 | 18,99,654 | 34,011 | 1,86,47,799 | - | 2,17,96,862 | 19,80,336 | 8,47,91,599 | 84,54,810 | 15,39,657 | 87,82,548 | - | 2,08,01,651 | 3,42,385 |
| 3) | Unreconciled Balance | | | 10,69,164 | - | - | - | - | - | - | 10,69,164 | - | - | - | - |
| | TOTAL | 4,18,78,36,246 | 42,58,01,348 | 27,17,75,228 | 23,15,07,988 | 99,64,92,283 | 39,36,13,425 | 17,41,86,120 | 3,48,63,02,105 | 57,72,14,546 | 37,89,29,266 | 26,38,60,949 | 1,17,91,59,377 | 42,05,77,516 | 17,34,98,447 |

AR(F)

AR(F)

Finance Officer i/c

[Signature]

Registrar

[Signature]

Vice Chancellor

[Signature]



भारतीय लेखा तथा लेखापरीक्षा विभाग
प्रधान निदेशक वाणिज्यिक लेखापरीक्षा का कार्यालय, चेन्नै

*Indian Audit and Accounts Department
Office of the Principal Director of Commercial
Audit, Chennai*

No. PDCA/CA-II/4-65/IMU-Acs/2023-24/444

Date: 04.09.2023

To
The Secretary,
Ministry of Ports, Shipping & Waterways,
Parivahan 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 2022-23- Reg.

I am to forward herewith the Separate Audit Report on the accounts of Indian
Maritime University, Chennai, for the year 2022-23.

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-I),
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/-

(S. Velliangiri)

Principal Director of Commercial Audit

Encl.: As stated.

इंडियन ऑयल भवन, स्तर - 2,139, महात्मा गाँधी मार्ग, चेन्नै- 600034

Indian Oil Bhavan, Level- 2, 139, Mahatma Gandhi Road, Chennai - 600034

Tel: 044-28330147 Fax: 044-28330142/145 e-mail: pdcachennai@cag.gov.in

Endt. No. PDCA/CA-II/4-65/IMU-Acs/2023-24/445

Date: 04.09.2023

✓ Copy of the Separate Audit Report for the year 2022-23 forwarded to the Vice Chancellor, Indian Maritime University, Uthandi, Chennai for placing the same before the Executive Council. Management Letter is being forwarded separately. Five copies of English and Hindi version of the Accounts, Audit Report and Audit Certificate may be arranged to be sent.

S. Velliangiri
(S. Velliangiri)

Principal Director of Commercial Audit

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 2023

We have audited the attached Balance Sheet of Indian Maritime University as at 31 March 2023 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 are the responsibility of the management of Indian Maritime University. Our responsibility is to express an opinion on these financial statements based on our audit.

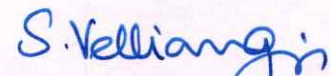
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and 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 | BALANCE SHEET - LIABILITIES |
| A.1 | <p>Current Liabilities and Provisions – ₹18,80,71,156</p> <p>Current Liabilities and Provisions include ₹81,95,248 being unidentified Sundry receipts pertaining to the period from 2012 to 2020. These receipts are unreconciled and pending for a long period, resulting in an overstatement of Current Liabilities.</p> <p>The issue was brought to the notice of Management during 2021-22 and it was assured that efforts would be made to reconcile/ unidentified old balances. However, the long pending sundry receipts are yet to be reconciled. The Accounting Policy is also silent about long pending receipts/ payments.</p> <p>Failure to reconcile receipts pending for more than three years resulted in overstatement of Other Current Liabilities.</p> |
| B | BALANCE SHEET- ASSETS |
| B.1 | <p>Current Assets, Loans and Advances (Schedule-11)</p> <p>With Scheduled Banks – ₹9,48,68,810 (Navi Mumbai Campus)</p> <p>The above (current account No. 33995446639) includes ₹60,200 being demand drafts received from students towards lodging charges and others deposited in the above current account for collection during 2014-15 and 2015-16 but not credited by the bank for more than seven years till date.</p> <p>As the demand drafts could not be encashed and those students had already left the institute, the chance of recovery of the fees is remote. Hence, provision should have been created for bad debts.</p> <p>This has resulted in overstatement of bank balance and understatement of Excess of Expenditure over Income (Deficit) by ₹60,200.</p> |
| C | INCOME AND EXPENDITURE |
| | Nil |
| D | Notes on Accounts |
| D.1 | <p>Fixed Assets - Schedule 8</p> <p>IMU, Navi Mumbai Campus, executed (1983) lease agreements with City and Industrial Development Corporation of Maharashtra Limited (CIDCO) for 99 years in Kharghar, Navi Mumbai and the agreement was modified in August 2018. IMU paid ₹69.25 lakh in 1983 as lease premium at the time of lease agreement, ₹58.84 lakh in August 2018 for extension for construction of building period and ₹6.73 lakh in October 2022 for further extension for construction building. Thus, IMU has paid total lease premium of ₹134.82 lakh to CIDCO so far (October 2022).</p> <p>As per Uniform Accounts for Central Autonomous Bodies, leasehold land should be amortized over the period of lease unless the lease is in perpetuity.</p> <p>The fact that IMU, Navi Mumbai Campus did not charge amortization and expense was fully charged for the above lease land in the accounts was not disclosed in the Notes on Accounts.</p> |

| | |
|----------|---|
| E | Grants in Aid: Opening balance of Grants in Aid was nil. During the year, ₹62,46,00,000 was received and the same was fully utilised. Closing balance of Grant in Aid was nil. |
|----------|---|

- i. 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.
- ii. 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:
 - 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 2023 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.

**For and on behalf of the
Comptroller and Auditor General of India**



(S. Velliangiri)

Principal Director of Commercial Audit

Annexure - I

1. Adequacy of Internal Control System

The internal control system in IMU is adequate

2. Adequacy of Internal Audit System

Internal Audit is carried out by an external agency (Chartered Accountant firm).
Internal Audit was carried out for the period from 01.04.2022 to 31.03.2023.
Review of Internal Audit Reports did not reveal any major audit observation.

3. System of Physical Verification of Fixed Assets

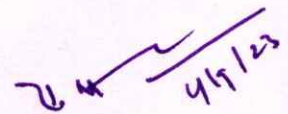
Physical verification of fixed assets is conducted once in a year by all Campus and Headquarters. Physical verification Report of 2022-23 of Fixed Assets relating to Navi Mumbai Campus did not show comparison between book balance and actual available assets.

4. System of Physical Verification of Inventory

Physical verification of inventories for 2022-23 was conducted at the respective campuses.

5. Regularity in payment of Statutory dues

IMU was regular in depositing undisputed statutory dues

 4/5/23

Director (CA)

**REPLIES TO SEPARATE AUDIT REPORT OF
THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF
INDIAN MARITIME UNIVERSITY, CHENNAI FOR THE YEAR ENDED 31 MARCH 2023**

| Para No | Separate Audit Report Comments | IMU's Reply |
|---------|---|---------------------|
| 1 | <p>We have audited the attached Balance Sheet of Indian Maritime University, as at 31st March 2023 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 are the responsibility of the management of Indian Maritime University. Our responsibility is to express an opinion on these financial statements based on our audit.</p> | <p>General Para</p> |
| 2 | <p>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.</p> | <p>General Para</p> |



| Para No | Separate Audit Report Comments | IMU's Reply |
|---------|---|---------------------|
| 3 | <p>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 statement. 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.</p> | <p>General Para</p> |
| 4 | <p>Based on our audit, we report that:</p> | |
| (i) | <p>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;</p> | <p>General Para</p> |
| (ii) | <p>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.</p> | <p>General Para</p> |
| (iii) | <p>In our opinion, proper books of accounts and relevant records have been maintained by the Indian Maritime University as required under Section 33 of Indian</p> | <p>General Para</p> |



| Para No | Separate Audit Report Comments | IMU's Reply |
|------------|---|---|
| (iv) | Maritime University Act, 2008 in so far as it appears from our examination of such books. | |
| A | We further report that: | |
| A.1 | BALANCE SHEET - LIABILITIES | |
| | <p>Current Liabilities and provisions- Rs.18,80,71,156/-</p> <p>Current Liabilities and Provisions include Rs.81,95,248/- being unidentified Sundry receipts pertaining to the period from 2012 to 2020. These receipts are unreconciled and pending for a long period, resulting in an overstatement of Current Liabilities.</p> <p>The issue was brought to the notice of Management during 2021-22 and it was assured that efforts would be made to reconcile/unidentified old balances. However, the long pending sundry receipts are yet to be reconciled. The Accounting Policy is also silent about long pending receipts/ payments.</p> <p>Failure to reconcile receipts pending for more than three years resulted in overstatement of Other Current Liabilities.</p> | <p>IMU's efforts to resolve the old differences were partially successful and accordingly it could reduce the differences. Yet another comprehensive attempt is under way to resolve the remaining old, unidentified items by engaging a firm of professional Chartered Accountant(s). The professional firm had commenced further reconciliation already. It is expected that these pending reconciliation of old aspects will be addressed through this exercise within the next 4 or 5 months.</p> |
| B | BALANCE SHEET - ASSETS | |
| B.1 | Current Assets, Loans and Advances (Schedule-11) With Scheduled Banks-Rs. 9,48,68,810 (Navi | |

| Para No | Separate Audit Report Comments | IMU's Reply |
|------------|---|--|
| | <p>Mumbai Campus)</p> <p>The above (current account No. 33995446639) includes ₹60,200 being demand drafts received from students towards lodging charges and others deposited in the above current account for collection during 2014-15 and 2015-16 but not credited by the bank for more than seven years till date.</p> <p>As the demand drafts could not be encashed and those students had already left the institute, the chance of recovery of the fees is remote. Hence, provision should have been created for bad debts.</p> <p>This has resulted in overstatement of bank balance and understatement of Excess of Expenditure over Income (Deficit) by ₹60,200.</p> | <p>IMU is making persistent efforts to resolve such differences with the banks. The subject has also been escalated to a higher level in the bank with communication to the Banking Ombudsman. With the above efforts, IMU could partially resolve some of such old issues with banks. Accordingly, the balances were shown under current assets. However, the suggestion of the audit and further outcome of IMU's persistent efforts will be factored accordingly and suitable action will be taken.</p> |
| C | INCOME AND EXPENDITURE | |
| | - Nil - | |
| D | NOTES ON ACCOUNTS | |
| D.1 | <p>Fixed Assets - Schedule 8</p> <p>IMU, Navi Mumbai Campus, executed (1983) lease agreements with City and Industrial Development Corporation of Maharashtra Limited (CIDCO)</p> | <p>It is submitted that IMU was formed in 2008 by an Act of Parliament subsuming 4 Government Institutions and 3 Societies</p> |



| Para No | Separate Audit Report Comments | IMU's Reply |
|---------|--|---|
| | <p>for 99 years in Kharghar, Navi Mumbai and the agreement was modified in August 2018. IMU paid Rs. 69.25 lakh in 1983 as lease premium at the time of lease agreement, Rs. 58.84 lakh in August 2018 for extension for construction of building period and Rs. 6.73 lakh in October 2022 for further extension for construction building. Thus, IMU has paid total lease premium of Rs. 134.82 lakh to CIDCO so far (October 2022).</p> <p>As per Uniform Accounts for Central Autonomous Bodies, leasehold land should be amortized over the period of lease unless the lease is in perpetuity.</p> <p>The fact that IMU, Navi Mumbai Campus did not charge amortization and expense was fully charged for the above lease land in the accounts was not disclosed in the Notes on Accounts.</p> | <p>across India. The Initial payment cited by Audit in 1983 is by one such Government Institutions which got merged upon its inception. It may be noted that Government of India does not follow accrual system of accounting and followed cash basis accounting. Hence, no such opening capital expenditure available with IMU for amortization as suggested by Audit, upon its inception in 2008-09.</p> <p>Payments made post IMU's inception in 2018 & 2022 are in the nature of revenue expenditure, hence, the expenditure was not capitalized.</p> |
| E | <p>Grants in Aid: Opening balance of Grants in Aid was nil. During the year, 62,46,00,000 was received and the same was fully utilized. Closing balance of Grant in Aid was nil.</p> | Noted |
| i. | Subject to our observations in the preceding | |



| Para No | Separate Audit Report Comments | IMU's Reply |
|---------|---|---------------------|
| | <p>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.</p> | <p>General Para</p> |
| ii. | <p>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:</p> <p>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 2023 and</p> <p>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.</p> | <p>General Para</p> |

ANNEXURE-1 TO SEPARATE AUDIT REPORT

| Para No | Separate Audit Report observations | IMU's Reply |
|---------|---|-------------|
| 1 | <p>Adequacy of Internal Control System</p> | |



| | | |
|---|---|---|
| | The internal control system in IMU is adequate | Noted |
| 2 | <p>Adequacy of Internal Audit System</p> <p>Internal Audit is carried out by an external agency (Chartered Accountant Firm). Internal Audit was carried out for the period from 01-04-2022 to 31-03-2023. Review of Internal Audit Reports did not reveal any major audit observation</p> | Noted |
| 3 | <p>System of Physical Verification of Fixed Assets</p> <p>Physical verification of fixed assets is conducted once in a year by all Campus and Headquarters. Physical verification Report of 2022-23 of Fixed Assets relating to Navi Mumbai Campus did not show comparison between book balance and actual available assets.</p> | <p>It is submitted that a committee has been formed by IMU NMC to physically verify all the assets in the campus. In this context following is clarified: -</p> <ol style="list-style-type: none"> 1. Before starting their physical verification, the committee was provided a list of assets group wise indicating the current position of assets as per records with quantity. 2. After receipt of this report the committee started their work and physically checked |

| | | |
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| | | <p>all the items as per location provided in the list.</p> <p>3. The committee submitted their report in the same format as provided by us at the initial stage and signed having verified physically. No individual line item wise comparison was depicted since all the line items were matching individually. A certificate to the effect that the assets were matching has also been submitted to the Audit.</p> |
| 4 | <p>System of Physical verification of Inventory</p> <p>Physical verification of inventories for 2022-23 was conducted at the respective campuses.</p> | Noted |
| 5 | <p>Regularity in payment of Statutory dues</p> <p>IMU was regular in depositing undisputed statutory dues</p> | Noted |





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