



INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

AUDITED ANNUAL ACCOUNTS

FOR THE YEAR ENDED
31ST MARCH 2021

Contents

S.No.	Particulars	Page No.
1.	Annual Accounts for the year ended 31.03.2021	1-64
2.	Separate Audit Report of the Comptroller and Auditor General of India	65-70
3.	Indian Maritime University's Reply to the Separate Audit Report	71-77

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

BALANCE SHEET AS AT 31ST MARCH 2021

(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	4,70,78,09,570	4,88,43,46,689
EARMARKED / ENDOWMENT FUNDS	3	1,99,32,94,159	2,00,00,93,540
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1,32,67,23,461	1,23,58,52,760
TOTAL		8,45,36,37,817	8,54,61,03,616
<u>ASSETS</u>			
FIXED ASSETS	8	4,27,13,27,249	4,29,55,40,332
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	1,59,37,061	1,47,60,576
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS,LOANS, ADVANCES ETC	11	4,16,63,73,507	4,23,58,02,708
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		8,45,36,37,817	8,54,61,03,616
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


AR(F)C/Deputy Registrar (F&A)


Finance Officer i/c


Registrar i/c


Vice Chancellor

12th October 2021

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A) INCOME			
INCOME FROM SALES / SERVICES	12	20,79,089	1,03,90,103
GRANTS / SUBSIDIES	13	-	-
FEES / SUBSCRIPTIONS	14	77,65,37,571	86,18,53,271
INCOME FROM INVESTMENTS	15	-	-
INCOME FROM ROYALTY, PUBLICATION ETC.	16	-	-
INTEREST EARNED	17	5,85,92,798	9,51,53,302
OTHER INCOME	18	1,26,35,403	2,70,33,638
INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	19	-	-
TOTAL (A)		84,98,44,862	99,44,30,314
B) EXPENDITURE			
ESTABLISHMENT EXPENSES	20	49,44,96,992	50,32,49,098
OTHER ADMINISTRATIVE EXPENSES ETC	21	34,61,33,059	62,12,95,081
EXPENDITURE ON GRANT,SUBSIDIES ETC.	22	-	-
INTEREST	23	-	-
DEPRECIATION		9,48,16,947	8,26,80,433
TOTAL (B)		93,54,46,998	1,20,72,24,612
C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C = (A - B)]		(8,56,02,136)	(21,27,94,297)
D) PRIOR PERIOD ADJUSTMENTS		81,27,943	(5,91,35,616)
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENTS		(7,74,74,193)	(27,19,29,913)
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE		(7,74,74,193)	(27,19,29,913)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


AR(F)C/Deputy Registrar (F&A)


Finance Officer i/c


Registrar i/c


Vice Chancellor

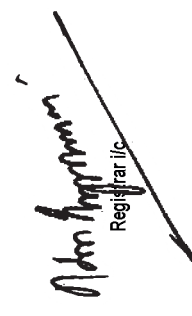
12th October 2021


INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

ANNEXURE TO BALANCE SHEET AS AT 31ST MARCH 2021

Schedule	(Amount in Rupees)														
	CURRENT YEAR						PREVIOUS YEAR								
	HQ	Chennai	Neel Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	TOTAL
CORPUS/CAPITAL FUND AND LIABILITIES															
CORPUS /CAPITAL FUND	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	14,70,53,468	-	10,78,97,379	-	42,58,10,627
RESERVES AND SURPLUS	2,48,68,26,219	29,11,91,210	3,68,55,017	12,18,63,700	96,26,14,850	59,16,92,952	21,67,65,622	4,70,78,09,570	2,35,04,69,571	28,10,53,381	36,45,89,887	91,81,81,916	71,27,32,204	25,73,19,730	4,88,43,46,689
EARMARKED / ENDOWMENT FUNDS	1,54,83,71,700	-	14,39,76,261	3,72,37,502	24,98,11,342	21,62,693	1,17,32,661	1,99,32,94,159	1,71,01,19,916	90,60,848	10,56,21,943	16,39,22,314	87,50,560	26,17,959	2,00,00,93,540
SECURED LOANS AND BORROWINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNSECURED LOANS AND BORROWINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED CREDIT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT LIABILITIES AND PROVISIONS	13,82,28,099	19,09,88,866	11,86,94,115	18,17,65,855	22,05,42,145	31,72,68,555	15,92,55,826	1,32,67,23,461	8,21,00,035	17,71,85,200	29,87,98,842	26,32,89,446	25,39,50,148	16,05,29,289	1,23,56,52,760
TOTAL	4,20,48,37,518	62,16,08,338	37,30,54,136	41,43,93,800	1,43,29,68,337	1,01,90,21,579	38,77,54,109	8,45,36,37,817	4,17,41,01,022	60,67,47,691	91,60,63,958	1,34,53,93,676	1,08,33,30,291	42,04,66,978	8,54,61,03,616
ASSETS															
FIXED ASSETS	1,41,61,06,863	40,02,40,818	16,31,69,593	33,06,56,850	87,52,17,731	73,58,67,798	35,00,68,596	4,27,13,27,249	1,49,29,96,340	35,62,66,612	48,42,51,626	82,36,87,148	75,03,96,320	38,80,43,286	4,29,55,40,332
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	-	-	-	-	1,59,37,061	-	-	1,59,37,061	-	-	-	1,47,60,576	-	-	1,47,60,576
INVESTMENTS - OTHERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	2,76,87,30,655	22,13,67,520	20,98,85,543	8,37,36,950	54,18,13,545	28,31,53,781	3,76,85,513	4,16,63,75,507	2,68,12,05,682	25,04,81,079	43,18,12,332	50,89,45,952	33,29,33,971	3,24,23,692	4,23,56,02,708
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,20,48,37,518	62,16,08,338	37,30,54,136	41,43,93,800	1,43,29,68,337	1,01,90,21,579	38,77,54,109	8,45,36,37,817	4,17,41,01,022	60,67,47,691	91,60,63,958	1,34,53,93,676	1,08,33,30,291	42,04,66,978	8,54,61,03,616
SIGNIFICANT ACCOUNTING POLICIES															
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS															


Vice Chancellor


Registrar /c


Finance Officer /c


AR(F)C/Deputy-Registrar (F&A)

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

ANNEXURE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Schedule	CURRENT YEAR										PREVIOUS YEAR				
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
	(Amount in Rupees)														
A) INCOME															
12 INCOME FROM SALES / SERVICES	2,03,637	-	-	49,348	8,07,918	10,18,186	-	20,79,089	2,53,617	63,75,865	4,224	19,28,752	18,27,645	-	1,03,90,103
13 GRANTS / SUBSIDIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 FEES / SUBSCRIPTIONS	22,42,76,323	11,55,91,743	9,99,90,345	4,43,86,368	21,46,84,946	4,00,43,166	3,76,62,880	77,65,37,571	23,30,87,419	11,56,77,567	19,49,28,504	22,40,14,562	5,01,91,677	4,37,53,542	86,18,53,271
15 INCOME FROM INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 INCOME FROM ROYALTY, PUBLICATION ETC.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 INTEREST EARNED	2,33,53,484	39,40,088	26,02,410	8,92,199	1,38,27,175	1,31,81,372	7,96,070	5,85,92,798	4,38,87,959	83,76,373	31,12,456	1,72,03,141	2,06,75,130	8,98,243	9,51,53,302
18 OTHER INCOME	38,33,225	44,69,304	50,364	6,62,265	19,74,043	16,07,155	39,047	1,26,35,403	39,80,325	38,89,975	1,19,24,631	32,49,593	23,85,261	16,03,853	2,70,33,638
19 INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (A)	25,16,68,669	12,40,01,135	10,26,43,119	4,59,90,181	23,12,94,082	5,58,49,879	3,83,97,797	84,98,44,862	28,12,09,320	13,55,19,780	20,99,69,815	24,63,96,049	7,50,79,713	4,62,55,638	99,44,30,314
B) EXPENDITURE															
20 ESTABLISHMENT EXPENSES	6,76,97,453	9,30,95,782	6,14,98,645	6,78,19,452	11,22,01,830	6,83,38,992	2,38,44,538	49,44,96,992	6,49,00,814	9,43,74,463	13,63,70,959	11,68,55,056	6,61,74,068	2,45,73,738	50,32,49,098
21 OTHER ADMINISTRATIVE EXPENSES ETC	7,52,28,715	6,09,36,696	4,05,78,857	4,33,13,295	8,02,84,072	2,69,47,442	1,88,43,980	34,61,33,059	14,61,22,459	10,91,02,303	13,99,61,509	14,45,02,449	4,94,00,017	3,22,06,344	62,12,95,081
22 EXPENDITURE ON GRANTS/SUBSIDIES ETC.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	2,57,76,250	1,57,08,480	79,23,223	1,10,49,093	1,81,75,052	87,47,536	74,37,312	9,48,16,947	1,64,16,970	1,92,17,238	1,94,52,220	1,62,22,126	36,47,100	77,22,779	8,26,80,433
TOTAL (B)	16,87,02,419	16,87,40,958	11,00,00,725	12,21,81,840	21,06,60,955	10,40,33,971	5,01,26,130	93,54,46,998	22,74,42,243	22,26,94,004	29,57,84,688	27,75,79,631	11,92,21,185	6,45,02,861	1,20,72,24,612
C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C= (A - B)]	8,29,66,251	(4,57,39,823)	(73,57,606)	(7,61,91,660)	2,06,33,127	(4,81,84,092)	(1,17,28,333)	(8,56,02,136)	5,37,67,077	(8,71,74,224)	(8,58,14,873)	(3,11,83,562)	(4,41,41,472)	(1,82,47,223)	(21,27,94,297)
D) PRIOR PERIOD ADJUSTMENT	(77,61,691)	(53,432)	(16,56,325)	(7,54,305)	2,83,51,596	(82,58,362)	(17,39,538)	81,27,943	(4,12,16,387)	(3,84,341)	(34,98,348)	(1,32,80,034)	(4,42,338)	(3,34,168)	(5,91,35,616)
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENT	7,52,04,560	(4,57,93,255)	(90,13,930)	(7,69,45,964)	4,89,84,723	(5,64,42,454)	(1,34,67,872)	(7,74,74,193)	1,25,50,690	(8,75,58,565)	(8,93,13,221)	(4,44,43,616)	(4,45,83,810)	(1,85,81,391)	(27,19,29,913)
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE	7,52,04,560	(4,57,93,255)	(90,13,930)	(7,69,45,964)	4,89,84,723	(5,64,42,454)	(1,34,67,872)	(7,74,74,193)	1,25,50,690	(8,75,58,565)	(8,93,13,221)	(4,44,43,616)	(4,45,83,810)	(1,85,81,391)	(27,19,29,913)
SIGNIFICANT ACCOUNTING POLICIES															
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS															
24															
25															


 AR(F)/C/Deputy Registrar (F&A)


 Finance Officer i/c


 Registrar i/c


 Vice Chancellor

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE 1- CORPUS / CAPITAL FUND	(Amount in Rupees)														
	CURRENT YEAR					PREVIOUS YEAR					Total				
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai		Mumbai	Kolkata	Vizag	Kochi
Balance as at the beginning of the year	3,14,11,500	13,94,48,262	14,70,53,486	-	-	10,78,97,379	-	42,58,10,627	3,14,11,500	13,94,48,262	14,70,53,486	-	10,78,97,379	-	42,58,10,627
<u>Add:</u> Transfer from Navi Mumbai (As per Bifurcation)	-	-	-	7,35,26,743	-	-	-	7,35,26,743	-	-	-	-	-	-	-
<u>Less:</u> Transfer to Mumbai Port (As per Bifurcation)	-	-	7,35,26,743	-	-	-	-	7,35,26,743	-	-	-	-	-	-	-
BALANCE AS THE YEAR -END	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	14,70,53,486	-	10,78,97,379	-	42,58,10,627

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 2 RESERVE AND SURPLUS	CURRENT YEAR										PREVIOUS YEAR					Total
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi		
	(Amount in Rupees)															
1) Capital Reserve: As per last Account	1,39,53,16,073	29,69,90,124	52,47,48,617	4,26,63,431	84,52,65,345	73,19,53,110	31,10,97,778	4,14,80,33,877	1,27,33,95,336	26,27,28,322	56,78,65,725	83,17,19,994	80,41,79,030	34,07,51,347	4,08,06,39,754	
Add: Addition on account of Assets created out of Plan Funds during the year	-	-	-	-	-	-	-	-	-	-	-	45,47,720	-	-	45,47,720	
Add: Contribution from UDF / CDF	13,85,88,598	6,50,81,812	27,97,558	1,81,37,807	2,20,30,895	86,96,960	32,83,427	25,86,16,757	26,69,52,110	5,00,00,000	1,88,82,735	3,68,77,814	2,52,17,371	55,02,585	40,14,32,615	
Add: Addition on account of excess depreciation charged in previous Year	-	-	-	-	-	-	14,55,176	14,55,176	8,15,661	-	-	-	-	2,07,296	10,22,957	
Add: Addition on account of Assets created out of Plan Funds during the previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Add: Net Value of Assets received from Headquarters	-	-	-	-	-	-	-	-	-	51,245	13,850	-	36,80,356	31,855	37,77,306	
Add: Transfer from Navi Mumbai	-	-	-	-	-	-	-	24,85,28,859	-	-	-	-	-	-	-	
Less: Transfer to Earmarked Fund	-	-	24,06,39,224	-	-	-	-	24,06,39,224	-	-	-	-	-	-	-	
Less: Transfer to Mumbai Port	-	-	24,85,28,859	-	-	-	-	24,85,28,859	-	-	-	-	-	-	-	
Less: Deduction on account of excess credited in earlier years	-	-	-	-	-	90,860	-	90,860	-	-	-	-	-	-	-	
Less: Deduction on account of excess credited in Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Deduction on account of Depreciation charged for previous Years on Assets created out of Plan Funds	-	-	-	-	-	39,81,924	-	39,81,924	5,74,67,309	-	12,19,582	-	2,99,59,526	-	8,86,46,417	
Less: Net Value of Asset Transferred to Campus	-	-	-	-	-	-	-	-	36,48,501	-	-	-	-	1,75,063	38,23,563	
Less: Deduction on account of Depreciation Charged during the year on Assets created out of Plan Funds	7,74,36,510	1,42,30,487	63,97,480	79,77,905	2,65,82,684	6,33,85,698	3,15,32,034	22,75,43,009	8,47,31,224	1,57,89,443	1,61,30,680	2,78,80,183	7,11,64,121	3,52,20,843	25,09,16,494	
Sub-Total	1,45,64,68,161	34,78,41,439	3,19,80,611	30,13,52,092	84,07,13,555	67,31,91,088	28,43,03,747	3,93,58,50,793	1,39,53,16,073	29,69,90,124	56,74,12,048	84,52,65,345	73,19,53,110	31,10,97,178	4,14,80,33,878	
2) Revaluation Reserve: As per last Account	-	9,88,57,614	5,51,15,042	-	23,99,043	-	-	15,63,71,699	-	9,88,57,614	5,51,15,042	23,99,043	-	-	15,63,71,699	
Addition during the year	-	-	-	27,18,425	-	-	-	27,18,425	-	-	-	-	-	-	-	
Less: Deductions during the year	-	-	27,18,425	-	-	-	-	27,18,425	-	-	-	-	-	-	-	
Sub-Total	-	9,88,57,614	5,23,96,617	27,18,425	23,99,043	-	-	15,63,71,699	-	9,88,57,614	5,51,15,042	23,99,043	-	-	15,63,71,699	
3) Special Reserves: As per last Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Deductions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4) General Reserve: As per last Account	95,51,53,495	(11,47,94,365)	(7,70,16,562)	(18,09,20,651)	7,05,17,525	(1,92,20,907)	(5,37,77,443)	57,99,41,091	94,26,02,804	(2,72,35,800)	(16,86,23,992)	11,49,61,140	2,53,62,903	(3,52,76,988)	85,17,90,067	
Addition during the year	7,52,04,560	(4,57,93,255)	(90,13,930)	(7,69,45,964)	4,89,84,723	(5,64,42,454)	(1,34,67,872)	(7,74,74,192)	1,25,50,690	(8,15,58,959)	(8,93,13,221)	(4,44,43,616)	(4,45,83,810)	(1,85,81,391)	(27,19,29,913)	
Add: Others	-	50,79,769	11,41,67,971	-	-	-	-	11,92,47,740	-	-	-	-	-	-	-	
Less: Deductions during the year	-	-	3,85,08,281	(3,85,08,281)	-	58,34,777	2,92,605	61,27,581	-	-	-	-	-	80,936	80,936	
Sub-Total	1,03,03,58,055	(15,55,07,852)	(4,75,22,211)	(18,22,06,295)	11,95,02,249	(6,14,98,138)	(6,75,38,120)	61,55,87,058	95,51,53,495	(11,47,94,365)	(25,79,37,213)	7,05,17,525	(1,92,20,907)	(5,37,77,443)	57,99,41,090	
TOTAL	2,48,68,26,219	29,11,91,210	3,68,55,017	12,18,63,700	96,26,14,850	59,16,92,952	21,67,65,622	4,70,78,09,569	2,35,04,69,571	28,10,53,381	36,45,89,887	91,81,81,916	71,27,32,204	25,73,19,730	4,88,43,46,689	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

(Amount in Rupees)

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	CURRENT YEAR										PREVIOUS YEAR				
	HQ	Chennai	Navli Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
A) Opening Balance of the Funds	1,71,01,19,916	90,60,848	5,97,82,800	4,58,39,143	16,39,22,315	87,50,560	26,17,959	2,00,00,93,540	1,94,95,59,011	88,82,229	8,51,83,751	18,64,75,033	3,42,13,645	39,39,050	2,26,82,52,819
B) i) Additions to the Funds	3,71,97,000	5,60,00,000	-	-	9,00,00,000	60,35,424	1,15,30,933	20,07,63,357	-	-	-	-	-	-	-
ii) Income from Investments	10,15,70,969	-	66,06,979	5,63,450	1,30,24,894	3,88,403	8,70,992	12,30,27,688	8,45,05,054	1,78,519	3,73,20,928	1,41,67,611	16,32,497	2,00,623	13,80,05,232
iii) Interest on Savings Bank	4,16,882	20,964	6,697	75,805	-	42,018	-	5,62,366	-	-	-	-	-	-	-
iv) Contribution through Capital Reserve	-	-	24,06,39,224	-	-	-	-	24,06,39,224	-	-	-	-	-	-	-
v) Contribution through Income & Expenditure	-	-	-	-	48,95,028	-	-	48,95,028	-	-	-	31,20,676	-	-	31,20,676
Add: Transfer from Navli Mumbai Campus	-	-	-	12,30,64,882	-	-	-	12,30,64,882	-	-	-	-	-	-	-
Less: Transfer to Mumbai Port Campus	-	-	12,30,64,882	-	-	-	-	12,30,64,882	-	-	-	-	-	-	-
TOTAL (A+B)	1,84,93,04,767	6,50,81,812	18,39,72,819	16,95,43,280	27,18,42,237	1,52,16,405	1,50,19,884	2,56,99,81,203	2,03,40,64,065	90,60,848	12,25,04,679	20,37,63,320	3,58,46,142	41,39,674	2,40,93,78,728
C) <u>Utilisation/Expenditure towards objectives of Funds</u>															
i) <u>Capital Expenditure</u>															
a) Fixed Assets	13,85,88,598	6,50,81,812	27,97,558	1,81,37,807	2,20,30,895	86,96,660	32,83,427	25,86,16,757	26,69,52,110	-	1,68,82,735	3,68,77,814	2,52,17,371	15,02,585	34,74,32,615
b) Others	15,75,30,933	-	-	-	-	-	-	15,75,30,933	5,42,35,450	-	-	-	-	-	5,42,35,450
Total (i)	29,61,19,531	6,50,81,812	27,97,558	1,81,37,807	2,20,30,895	86,96,660	32,83,427	41,61,47,690	32,11,87,560	-	1,68,82,735	3,68,77,814	2,52,17,371	15,02,585	40,16,68,065
ii) <u>Revenue Expenditure</u>															
a) Salaries, Wages and Allowance/Gratuity etc	-	-	-	-	-	-	-	-	-	-	-	28,94,191	2,67,032	-	31,61,223
b) Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Other Administrative Expenditure	3,10,006	-	-	-	-	43,57,052	-	46,67,058	27,56,589	-	-	69,000	16,01,179	19,130	44,45,898
d) Others	45,03,530	-	3,71,97,000	11,41,67,971	-	-	3,796	15,58,72,297	-	-	-	-	10,000	-	10,000
Total (ii)	48,13,536	-	3,71,97,000	11,41,67,971	-	43,57,052	3,796	16,05,39,355	27,86,589	-	-	29,63,191	18,78,211	19,130	76,17,121
TOTAL (C)	30,09,33,067	6,50,81,812	3,99,94,558	13,23,05,778	2,20,30,895	1,30,53,712	32,87,223	57,66,87,045	32,39,44,149	-	1,68,82,735	3,98,41,005	2,70,95,582	15,21,715	40,92,85,186
NET BALANCE AS AT THE YEAR-END (A+B-C)	1,54,83,71,700	-	14,39,78,261	3,72,37,502	24,98,11,342	21,62,693	1,17,32,661	1,99,32,94,160	1,71,01,19,916	90,60,848	10,56,21,943	16,39,22,315	87,50,560	26,17,959	2,00,00,93,540

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

(Amount in Rupees)

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

SCHEDULE 5 - <u>UNSECURED LOANS AND BORROWINGS</u>	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
TOTAL	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Note: Amounts due within one year															

SCHEDULE 6 - <u>DEFERRED CREDIT LIABILITIES</u>	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
TOTAL	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Note: Amounts due within one year															

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

(Amount in Rupees)

SCHEDULE Z CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR						PREVIOUS YEAR										
	HQ	Chennai	Navli Mumbai	Mumbai Port	Kolkata		Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata		Vizag	Kochi	Total
A. CURRENT LIABILITIES:																	
1) Acceptances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Sundry Creditors																	
a) For Goods	3,48,709	2,27,24,121	-	1,01,46,959	22,07,639	38,46,270	-	3,92,73,898	1,74,664	79,36,263	1,52,14,859	29,58,694	21,01,933	-	-	-	2,83,86,412
b) For Services	2,89,28,304	1,29,414	78,37,767	77,828	4,77,46,666	73,81,776	17,65,486	9,38,47,242	5,66,57,770	2,07,52,048	96,31,659	2,20,46,082	1,26,56,111	16,27,667	-	-	12,33,71,337
Sub-Total	2,92,77,013	2,28,53,535	78,37,767	1,02,24,787	4,99,54,306	1,12,08,046	17,65,486	13,31,20,940	5,66,32,434	2,06,88,311	2,48,46,518	2,50,04,776	1,47,58,044	16,27,667	-	-	15,17,57,749
3) Advances Received	-	8,58,000	-	-	-	-	-	8,58,000	-	1,89,540	-	16,081	-	-	-	-	2,05,621
4) Interest accrued but not due on:																	
a) Secured Loans / Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Unsecured Loans/Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Statutory Liabilities																	
a) Overage	16,89,225	16,00,731	6,81,360	11,93,912	10,19,528	11,42,042	11,03,973	84,30,771	14,94,113	15,89,346	14,54,981	12,09,862	8,36,360	8,90,375	-	-	74,75,037
b) Others	16,89,225	16,00,731	6,81,360	11,93,912	10,19,528	11,42,042	11,03,973	84,30,771	14,94,113	15,89,346	14,54,981	12,09,862	8,36,360	8,90,375	-	-	74,75,037
Sub-Total	16,89,225	16,00,731	6,81,360	11,93,912	10,19,528	11,42,042	11,03,973	84,30,771	14,94,113	15,89,346	14,54,981	12,09,862	8,36,360	8,90,375	-	-	74,75,037
6) Other Current Liabilities																	
a) Deposits Refundable	46,25,231	2,40,69,867	1,93,34,341	92,27,464	3,06,76,487	1,39,85,380	73,60,931	10,92,79,701	54,39,280	2,20,24,644	2,92,21,180	3,17,46,346	1,21,04,706	67,95,684	-	-	10,73,31,641
b) Scholarship / Prize Liability Payable	56,980	25,00,994	27,20,377	-	7,08,737	70,000	17,500	60,74,588	58,980	5,05,994	29,94,277	4,33,737	70,000	-	-	-	40,60,988
c) Payable to CPWD/ Others	-	-	-	-	5,06,27,948	10,47,031	-	5,16,74,979	-	-	-	5,26,14,455	14,12,239	-	-	-	5,40,26,694
d) Fees / Hostel Fee Received in Advance	11,05,633	3,39,56,292	1,53,00,000	-	4,25,92,444	1,54,83,686	1,06,81,628	11,91,29,883	56,30,000	4,15,83,333	5,09,86,907	6,81,70,262	1,19,19,272	1,48,40,825	-	-	19,31,30,599
e) Course Fee Due	-	-	3,04,64,048	-	-	-	15,26,317	3,19,90,365	-	-	-	-	-	-	-	-	-
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	-	-	67,73,549	67,73,549	-	13,44,139	-	1,48,91,236	-	-	1,28,01,757	-	12,73,767	-	-	-	1,40,75,544
i) Plan Fund SFC for R&M Works	-	-	-	-	1,65,000	1,84,64,972	6,46,088	6,30,27,012	11,14,523	1,39,00,689	1,49,31,286	11,21,242	15,07,218	47,53,719	-	-	3,73,28,737
j) Others	13,71,613	1,39,91,395	1,08,77,302	1,75,08,441	1,47,55,956	20,05,89,398	12,58,81,020	58,52,30,046	-	-	15,59,88,781	-	15,74,16,189	12,37,86,547	-	-	43,71,91,517
k) Inter Office Account (Headquarters)	8,12,44,011	2,86,87,583	-	13,40,72,078	-	-	34,96,178	2,32,03,854	-	-	-	-	-	-	-	-	-
l) Inter Office Account (Other Campus)	-	-	1,97,07,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	8,84,03,868	10,32,06,132	10,51,77,293	16,75,81,532	13,95,26,572	25,09,94,607	14,96,11,682	1,00,45,01,666	1,22,40,783	8,30,94,429	26,85,24,746	15,72,83,701	18,57,03,412	15,01,76,635	-	-	85,70,23,706
TOTAL (A)	11,93,70,106	12,85,18,398	11,36,86,420	17,90,00,231	19,05,00,406	26,33,44,695	15,24,81,122	1,14,69,11,376	7,05,67,330	11,35,61,626	29,48,26,245	18,35,14,421	20,12,97,815	15,26,94,676	-	-	1,01,64,62,113

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE 7 CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR										PREVIOUS YEAR					Total		
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi				
B. PROVISIONS																		
1) For Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Gratuity	77,16,542	4,09,81,812	20,98,235	14,52,332	54,05,388	3,05,96,110	32,83,286	9,15,33,705	51,83,231	4,35,65,640	18,42,646	48,29,173	3,13,46,204	39,57,838	9,07,44,732			
3) Superannuation/Pension/NPS/EPF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4) Accumulated Leave Encashment	1,09,29,357	2,13,83,845	28,99,460	13,13,292	1,65,23,161	2,33,27,750	34,91,418	7,98,68,283	60,91,883	1,99,32,723	21,29,750	1,45,67,523	2,13,06,129	38,76,775	6,79,04,783			
5) Trade Warranties / Claims	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6) Payment of Arrears Salary	-	-	-	-	-	-	-	-	-	-	-	3,25,385	-	-	3,25,385			
7) Pension and Leave Salary of Employees / Deemed Deputed Employees	2,12,094	-	-	-	5,61,630	-	-	7,73,724	2,57,591	-	-	5,36,40,824	-	-	5,36,98,415			
8) FSS payable	-	84,811	-	-	-	-	-	84,811	-	1,05,211	-	-	-	-	1,05,211			
9) Provision against Electricity Charges from KOPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10) Provision against PS Bhopal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
11) Provision against Lease Rent	-	-	-	-	75,51,561	-	-	75,51,561	-	-	-	64,12,120	-	-	64,12,120			
TOTAL (B)	1,88,57,993	6,24,50,468	49,97,695	27,65,624	3,00,41,740	5,39,23,860	67,74,704	17,98,12,084	1,15,32,705	6,36,23,674	39,72,396	7,97,75,025	5,26,52,333	78,34,613	21,93,90,646			
TOTAL (A + B)	13,82,28,099	19,09,68,866	11,86,94,115	18,17,65,855	22,05,42,145	31,72,68,555	15,92,55,826	1,32,67,23,460	8,21,00,035	17,71,85,200	29,87,98,642	26,32,89,446	25,39,50,148	16,05,29,289	1,23,58,52,760			

(Amount in Rupees)

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

(Amount in Rupees)

ANNEXURE TO SCHEDULE : 7 UNUTILISED PLAN GRANT OF GOVT. OF INDIA	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
	Balance Brought Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Add:</u> Receipts from Ministry of Shipping During the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Add:</u> Transferred from HQ / Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Less:</u> Transferred to Campuses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Less:</u> Utilised for Creation of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2020	After 30.09.2020				On Opening Balance up to 30.09.2020	On Additions after 30.09.2020				
A) FIXED ASSETS														
1	LAND													
	HEAD QUARTERS													
a)	Freehold	-	1,12,020	-	-	41,64,93,344	-	-	-	-	-	41,64,93,344	41,63,81,324	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	
	Total		1,12,020			41,64,93,344						41,64,93,344	41,63,81,324	
CHENNAI CAMPUS														
a)	Freehold	-	-	-	-	13,04,516	-	-	-	-	-	13,04,516	13,04,516	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	
	Total					13,04,516						13,04,516	13,04,516	
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	-	37,23,083	-	-	8,56,27,134	-	-	-	-	-	8,56,27,134	8,19,04,051	
b)	Leasehold	-	1,57,08,693	-	-	1,57,41,893	22,140	5,34,683	-	5,34,683	5,56,823	1,51,85,070	11,060	
	Total		1,94,31,776			10,13,69,027	22,140	5,34,683		5,34,683	5,56,823	10,08,12,204	8,19,15,111	
KOCHI CAMPUS														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	
	Total													
1 LAND - TOTAL														
a)	Freehold	-	38,35,103	-	-	50,34,24,994	-	-	-	-	-	50,34,24,994	49,95,89,891	
b)	Leasehold	-	1,57,08,693	-	-	1,57,41,893	22,140	5,34,683	-	5,34,683	5,56,823	1,51,85,070	11,060	
	Total		1,95,43,796			51,91,66,887	22,140	5,34,683		5,34,683	5,56,823	51,86,10,064	49,96,00,951	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
			Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end	
				Up to 30.09.2020	After 30.09.2020				On Opening Balance up to 30.09.2020	On Additions after 30.09.2020					Total Depreciation
2 BUILDINGS:															
	HEAD QUARTERS														
	a) On Feeehold Land														
	i) Non-Residential Building	10	1,06,99,53,780	4,39,28,843	2,04,51,886	16,76,038	1,13,26,58,471	8,85,89,299	10,22,594	3,18,447	31,72,83,075	81,53,75,396	84,39,55,116		
	ii) Residential Building	5	-	-	10,67,27,753	-	10,67,27,753	-	26,68,194	-	26,68,194	10,40,59,559	-		
	b) On Leasehold Land:														
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-		
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-		
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-		
	d) Superstructures on Land not belong to entity	-	28,03,653	-	-	-	28,03,653	-	-	-	28,03,653	-	-		
	Total		1,07,27,57,433	4,39,28,843	12,71,79,639	16,76,038	1,24,21,89,877	8,85,89,299	36,90,788	3,18,447	32,27,54,921	91,94,34,956	84,39,55,116		
	CHENNAI CAMPUS														
	a) On Feeehold Land														
	i) Non-Residential Building	10	36,04,38,466	1,06,990	1,03,41,873	-	37,08,87,329	1,77,44,612	5,17,084	-	20,13,61,038	16,95,26,291	17,73,39,134		
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-		
	b) On Leasehold Land														
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-		
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-		
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-		
	d) Superstructures on Land not belong to entity	-	36,04,38,466	1,06,990	1,03,41,873	-	37,08,87,329	1,77,44,612	5,17,084	-	20,13,61,038	16,95,26,291	17,73,39,134		
	Total		36,04,38,466	1,06,990	1,03,41,873	-	37,08,87,329	1,77,44,612	5,17,084	-	20,13,61,038	16,95,26,291	17,73,39,134		
	NAVI MUMBAI CAMPUS														
	a) On Feeehold Land														
	i) Non-Residential Building		9,65,38,276	12,66,656	-	5,28,20,334	4,49,84,598	35,74,024	-	1,71,08,625	1,64,29,220	2,85,55,378	6,65,74,455		
	ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-		
	b) On Leasehold Land:														
	i) Non-Residential Building		33,69,52,875	23,07,094	-	18,72,95,736	15,19,64,233	60,92,578	-	11,44,96,185	9,92,40,993	5,27,23,240	12,93,01,868		
	ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-		
	c) Ownership Flats/Premises		-	-	-	-	-	-	-	-	-	-	-		
	d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-		
	Total		43,34,91,152	35,73,750	-	24,01,16,070	19,69,48,832	96,66,602	-	13,16,04,810	11,56,70,213	8,12,78,618	19,58,76,322		

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 FIXED ASSETS - Consolidated		GROSS BLOCK										DEPRECIATION					NET BLOCK	
		Rate (%)	Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end			
				Up to 30.09.2020	After 30.09.2020													
MUMBAI PORT CAMPUS																		
a) On Feeehold Land																		
i) Non-Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-				
ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-				
b) On Leasehold Land:																		
i) Non-Residential Building		-	24,11,00,688	18,34,739	-	24,29,35,427	-	1,09,49,588	91,737	1,10,41,325	-	14,26,46,135	10,02,89,292	-				
ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-				
c) Ownership Flats/Premises		-	-	-	-	-	-	-	-	-	-	-	-	-				
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-				
Total		-	24,11,00,688	18,34,739	-	24,29,35,427	-	1,09,49,588	91,737	1,10,41,325	-	14,26,46,135	10,02,89,292	-				
KOLKATA CAMPUS																		
a) On Feeehold Land																		
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-				
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-				
b) On Leasehold Land																		
i) Office Premises and non-residential building	10	51,82,93,040	-	1,45,17,283	-	53,28,10,323	-	2,79,41,287	7,25,864	2,86,67,151	-	26,75,47,323	26,52,63,000	27,94,12,868				
ii) Residential Building	5	3,96,13,500	-	-	-	3,96,13,500	-	11,90,783	-	11,90,783	-	1,69,88,631	2,26,24,869	2,38,15,652				
c) Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	-	2,49,794	-	2,49,794	-	1,05,91,984	47,46,094	49,95,888				
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total		57,32,44,618	-	1,45,17,283	-	58,77,61,901	-	2,93,81,864	7,25,864	3,01,07,728	-	29,51,27,938	29,26,33,963	30,82,24,408				
VIZAG CAMPUS																		
a) On Feeehold Land																		
i) Non-residential building	10	39,53,71,590	2,54,17,627	-	-	42,07,89,217	-	3,57,49,459	-	3,57,49,459	-	9,90,44,082	32,17,45,135	33,46,18,730				
ii) Residential Building	5	12,30,94,436	-	-	-	12,30,94,436	-	55,54,636	-	55,54,636	-	1,75,56,344	10,55,38,092	11,10,92,728				
b) On Leasehold Land																		
i) Non-residential building	10	3,61,11,540	-	-	-	3,61,11,540	-	9,97,538	-	9,97,538	-	2,71,33,696	89,77,844	99,75,382				
ii) Residential Building	5	1,74,04,062	-	-	-	1,74,04,062	-	3,99,701	-	3,99,701	-	98,09,754	73,94,307	79,94,008				
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-				
d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
i) Approach Roads	-	1,93,551	-	-	-	1,93,551	-	-	-	-	-	1,93,551	-	-				
Total		57,21,75,179	2,54,17,627	-	-	59,75,92,806	-	4,27,01,334	-	4,27,01,334	-	15,37,37,427	44,38,55,379	46,36,80,849				

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 FIXED ASSETS - Consolidated		DEPRECIATION	GROSS BLOCK					NET BLOCK							
			Rate (%)	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2020	After 30.09.2020										
KOCHI CAMPUS															
a) On Feeehold Land															
i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) On Leasehold Land															
i) Non-residential building	10	50,83,456	-	52,24,831	45,46,39,426	13,03,23,135	3,24,32,829	-	3,24,32,829	13,09,573	16,27,43,972	29,18,95,454	32,44,57,666		
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,83,456	-	52,24,831	45,46,39,426	13,03,23,135	3,24,32,829	-	3,24,32,829	13,09,573	16,27,43,972	29,18,95,454	32,44,57,666		
2 BUILDINGS - TOTAL															
a) On Feeehold Land															
i) Non-residential building	10	7,07,20,116	3,07,93,759	5,44,96,372	1,96,93,19,615	49,98,14,677	14,56,57,395	15,39,688	14,71,97,083	1,74,27,072	63,41,17,414	1,33,52,02,201	1,42,24,87,435		
ii) Residential Building	5	12,30,94,436	10,67,27,753	-	22,98,22,189	1,20,01,708	55,54,636	26,68,194	82,22,830	-	2,02,24,537	20,95,97,652	11,10,92,728		
b) On Leasehold Land															
i) Office Premises and non-residential building	10	1,34,61,38,257	24,84,91,238	1,63,52,022	1,41,84,60,950	60,29,90,473	7,84,13,820	8,17,601	7,92,25,013	11,58,05,758	69,93,12,119	71,91,48,831	74,31,47,783		
ii) Residential Building	5	5,70,17,562	-	-	5,70,17,562	2,52,07,902	15,90,484	-	15,90,484	-	2,87,96,385	3,02,19,176	3,18,09,660		
c) Ownership Flats/Premises	5	1,53,38,078	-	-	1,53,38,078	1,03,42,190	2,49,794	-	2,49,794	-	1,05,91,984	47,46,094	49,95,888		
d) Superstructures on Land not belong to entity		29,97,204	-	-	29,97,204	29,97,204	-	-	-	-	29,97,204	-	-		
i) Approach Roads															
Total		3,46,68,87,648	31,92,11,354	24,70,16,839	3,69,29,55,597	1,15,33,54,154	23,14,66,128	50,25,483	23,64,85,203	13,32,32,830	1,39,40,41,644	2,29,89,13,953	2,31,35,33,494		
3 PLANT,MACHINERY & EQUIPMENT															
HEAD QUARTERS	15	1,12,500	-	-	1,12,500	81,152	4,702	-	4,702	-	85,854	26,646	31,348		
CHENNAI	15	5,54,01,362	33,94,850	-	5,87,96,212	3,29,97,218	33,60,622	2,86,478	36,47,100	-	3,66,44,317	2,21,51,895	2,24,04,144		
NAVI MUMBAI	15	3,09,03,328	19,501	3,09,03,328	44,201	1,88,46,813	3,705	1,463	5,168	1,88,46,813	5,168	39,033	1,20,56,515		
MUMBAI PORT	15	30,88,525	-	-	3,41,13,148	7,36,261	21,79,511	-	21,79,511	-	2,17,11,078	1,24,02,070	23,52,264		
KOLKATA	15	6,45,44,533	34,52,458	1	6,80,64,085	2,50,10,755	64,47,935	5,032	64,52,967	-	3,14,63,723	3,66,00,362	3,95,33,778		
VIZAG	15	1,55,02,906	-	-	1,55,02,906	64,56,662	13,56,937	-	13,56,937	-	78,13,598	76,89,308	90,46,245		
KOCHI	15	2,13,44,363	-	-	2,11,52,470	84,16,069	19,28,752	-	19,28,752	1,21,947	1,02,22,874	1,09,29,596	1,29,28,294		
Total		19,08,97,517	3,45,01,781	3,10,95,222	19,77,85,522	9,25,44,930	1,52,82,164	2,92,973	1,55,75,137	1,89,68,760	10,79,46,612	8,98,38,910	9,83,52,588		

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (₹)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2020	After 30.09.2020				On Opening Balance up to 30.09.2020	On Additions after 30.09.2020				
4	VEHICLES													
	HEAD QUARTERS	15	36,34,947	-	-	-	36,34,947	22,51,446	2,07,525	-	2,07,525	24,58,971	11,75,976	13,83,501
	CHENNAI	15	30,92,783	-	-	-	30,92,783	26,78,441	62,151	-	62,151	27,40,592	3,52,191	4,14,342
	NAVI MUMBAI	15	45,61,334	-	-	6,85,000	38,76,334	27,78,171	2,27,306	-	2,27,306	25,88,264	12,88,070	17,83,163
	MUMBAI PORT	15	25,19,913	-	-	-	32,04,913	5,38,631	3,37,360	-	3,37,360	12,93,204	19,11,709	19,81,282
	KOLKATA	15	36,57,684	-	-	5,34,195	31,23,489	13,64,790	3,42,104	-	3,42,104	11,84,903	19,38,586	22,92,894
	VIZAG	15	16,00,464	-	-	-	16,00,464	12,60,463	51,000	-	51,000	13,11,464	2,89,000	3,40,001
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-
	Total		1,90,67,125	6,85,000	-	12,19,195	1,85,32,930	1,08,71,942	12,27,447	-	12,27,447	1,15,77,399	69,55,531	81,95,183
5	FURNITURE, FIXTURES													
	HEAD QUARTERS	10	3,04,32,796	4,961	-	-	3,04,37,757	1,47,77,663	15,66,009	-	15,66,009	1,63,43,672	1,40,94,085	1,56,55,132
	CHENNAI	10	3,77,48,849	-	-	-	3,77,48,849	2,26,85,490	15,06,336	-	15,06,336	2,41,91,826	1,35,57,023	1,50,63,359
	NAVI MUMBAI	10	2,68,54,487	-	-	1,24,52,257	1,44,02,230	1,58,53,126	6,18,831	-	6,18,831	89,60,043	54,42,187	1,10,01,361
	MUMBAI PORT	10	39,75,775	1,17,48,733	22,10,577	-	1,79,35,085	8,25,019	7,96,381	1,10,529	9,06,910	86,67,610	92,67,475	31,50,756
	KOLKATA	10	4,04,89,224	3,46,465	82,597	-	4,09,18,286	1,78,74,245	22,96,144	4,130	23,00,274	2,01,74,519	2,07,43,767	2,26,14,979
	VIZAG	10	7,02,71,061	17,79,350	22,12,475	-	7,42,62,886	2,22,43,380	49,80,703	1,19,089	50,99,772	2,73,43,152	4,69,19,734	4,80,27,681
	KOCHI	10	2,03,29,625	-	-	55,051	2,02,74,574	65,72,634	13,73,613	-	13,73,613	79,12,063	1,23,62,511	1,37,56,991
	Total		23,01,01,817	1,38,79,509	45,05,649	1,25,07,308	23,59,79,667	10,08,31,557	1,31,35,017	2,33,728	1,33,71,745	11,35,92,866	12,23,86,782	12,92,70,260
6	OFFICE EQUIPMENT													
	HEAD QUARTERS	15	2,21,76,090	1,28,656	38,211	-	2,23,42,957	55,43,383	25,14,204	2,866	25,17,070	80,60,453	1,42,82,504	1,66,32,707
	CHENNAI	15	45,38,233	-	31,880	-	45,70,113	23,26,584	3,31,747	31,880	3,63,627	26,90,211	18,79,902	22,11,649
	NAVI MUMBAI	15	1,42,66,350	1,60,129	3,18,072	4,54,938	1,42,89,613	85,73,322	8,77,974	23,855	9,01,829	90,62,576	52,27,037	56,93,028
	MUMBAI PORT	15	21,50,120	2,14,555	38,076	22,02,520	2,00,231	5,66,932	2,69,661	2,856	2,72,517	8,39,449	(6,39,218)	15,83,188
	KOLKATA	15	67,09,957	15,000	-	-	67,24,957	41,39,046	3,87,887	-	3,87,887	45,26,933	21,98,024	25,70,911
	VIZAG	15	1,33,53,052	38,527	28,499	90,860	1,33,29,218	50,73,012	12,47,785	2,137	12,49,923	63,09,305	70,19,913	82,80,041
	KOCHI	15	36,16,556	83,427	1,29,728	-	38,29,711	11,23,797	3,86,428	9,730	3,96,158	15,19,955	23,09,756	24,92,759
	Total		6,68,10,358	6,40,294	5,84,466	27,48,318	6,52,86,800	2,73,46,077	60,15,687	73,324	60,89,010	3,30,08,883	3,22,77,917	3,94,64,282
7	COMPUTER / PERIPHERALS													
	HEAD QUARTERS	40	3,95,66,227	30,11,944	2,82,442	-	4,28,60,613	3,31,58,876	37,67,718	1,06,341	38,74,059	3,70,32,935	56,27,878	64,07,351
	CHENNAI	40	5,37,53,431	72,550	2,26,882	96,340	5,39,56,523	4,75,85,717	25,39,635	1,32,765	26,72,400	5,02,19,582	37,36,941	61,67,714
	NAVI MUMBAI	40	2,82,44,504	-	13,36,246	83,53,666	2,12,27,084	2,49,80,965	9,61,247	2,67,249	12,28,496	1,87,16,305	25,10,780	32,63,540
	MUMBAI PORT	40	1,31,18,421	83,91,571	44,03,982	-	2,59,13,974	68,81,822	32,16,803	8,80,796	40,97,599	1,75,65,584	83,48,390	62,36,599
	KOLKATA	40	3,93,07,777	10,15,700	30,62,993	-	4,33,86,470	3,29,43,045	29,52,173	6,12,599	35,64,771	3,65,07,816	66,78,654	63,64,732
	VIZAG	40	10,00,17,867	1,63,100	-	-	10,01,80,967	8,34,16,512	67,05,782	-	67,05,782	9,01,22,294	1,00,58,673	1,66,01,356
	KOCHI	40	63,93,842	-	11,850	11,439	63,94,253	56,95,414	2,79,362	2,370	2,81,732	59,65,730	4,28,523	6,98,428
	Total		28,04,02,070	1,26,54,865	83,24,395	84,61,445	29,39,19,885	23,46,62,351	2,04,22,719	20,02,120	2,24,24,840	25,61,30,247	3,77,89,638	4,57,39,719

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 FIXED ASSETS - Consolidated	DEPRECIATION	GROSS BLOCK										DEPRECIATION			NET BLOCK	
		Rate (%)	Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end	
				Up to 30.09.2020	After 30.09.2020											Total Depreciation
8 ELECTRIC INSTALLATIONS																
HEAD QUARTERS	10	-	1,32,300	-	-	1,32,300	-	13,230	-	13,230	-	13,230	1,19,070	-		
CHENNAI	10	2,67,53,868	11,800	13,89,599	-	2,81,55,267	1,05,94,662	16,17,102	69,480	16,86,582	-	1,22,81,233	1,58,74,034	1,61,59,216		
NAVI MUMBAI	10	1,38,75,822	12,39,200	-	-	1,51,15,022	21,86,406	15,04,765	-	15,04,765	-	36,91,171	1,14,23,851	1,16,89,416		
MUMBAI PORT	10	-	-	-	-	-	-	-	-	-	-	-	-	-		
KOLKATA	10	1,23,24,636	5,500	-	-	1,23,30,136	11,48,260	11,18,188	-	11,18,188	-	22,66,448	1,00,63,688	1,11,76,376		
VIZAG	10	10,36,14,112	38,82,624	-	-	10,74,96,736	1,52,50,703	1,09,82,608	-	1,09,82,608	-	3,02,15,235	7,72,81,501	8,83,63,409		
KOCHI	10	2,02,95,558	6,96,486	-	-	2,09,92,044	51,50,968	16,31,093	-	16,31,093	-	67,82,061	1,42,09,983	1,51,44,590		
Total		17,68,63,996	59,67,910	13,89,599	-	18,42,21,505	3,43,30,988	1,68,66,985	69,480	1,69,36,465	-	5,52,49,377	12,89,72,128	14,25,33,008		
9 LIBRARY BOOKS																
HEAD QUARTERS	40	3,14,804	-	-	-	3,14,804	2,90,404	9,760	-	9,760	-	3,00,164	14,640	24,400		
CHENNAI	40	2,45,02,137	3,96,920	-	-	2,48,99,057	2,11,32,581	15,42,232	-	15,42,232	-	2,26,74,812	22,24,245	33,69,566		
NAVI MUMBAI	40	48,23,939	7,54,491	-	22,86,335	25,37,604	39,96,466	1,74,115	-	1,74,115	18,94,149	22,76,432	2,61,172	8,27,473		
MUMBAI PORT	40	-	-	-	-	7,54,491	-	1,57,841	-	1,57,841	-	5,17,729	2,36,762	-		
KOLKATA	40	99,24,106	99,24,106	-	-	99,24,106	87,14,563	4,83,817	-	4,83,817	-	91,98,380	7,25,726	12,09,543		
VIZAG	40	55,14,151	-	-	-	55,14,151	46,20,683	3,57,387	-	3,57,387	-	49,78,070	5,36,081	8,93,469		
KOCHI	40	50,02,350	-	-	-	50,02,350	38,41,308	4,64,417	-	4,64,417	-	43,05,725	6,96,625	11,61,042		
Total		5,00,81,487	11,51,411	-	22,86,335	4,89,46,583	4,25,96,004	31,89,570	-	31,89,570	18,94,149	4,42,51,313	46,95,250	74,85,483		
10 TUBEWELLS & WATER SUPPLY																
HEAD QUARTERS	10	1,01,82,617	2,09,39,174	-	-	3,11,21,791	19,34,698	26,15,091	-	26,15,091	-	75,85,969	2,35,35,822	82,47,920		
CHENNAI	10	27,07,596	-	-	-	27,07,596	16,48,175	1,05,942	-	1,05,942	-	17,54,118	9,53,478	10,59,421		
NAVI MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-		
MUMBAI PORT	10	-	-	-	-	-	-	-	-	-	-	-	-	-		
KOLKATA	10	1	95,115	-	-	31,62,020	4,44,701	2,71,732	-	2,71,732	-	7,16,433	24,45,587	26,22,204		
VIZAG	10	30,66,905	33,78,437	-	-	42,74,129	2,80,731	3,99,340	-	3,99,340	-	6,80,071	35,94,058	6,14,961		
KOCHI	10	8,95,692	-	-	-	-	-	-	-	-	-	-	-	-		
Total		1,68,52,811	2,44,12,726	-	-	4,12,65,537	43,08,306	33,92,105	-	33,92,105	-	1,07,36,591	3,05,28,946	1,25,44,505		
11 OTHER FIXED ASSETS																
HEAD QUARTERS	10	-	12,52,258	-	-	12,52,258	-	1,25,226	-	1,25,226	-	1,25,226	11,27,032	-		
CHENNAI	10	78,18,546	-	-	-	78,18,546	65,24,171	1,29,438	-	1,29,438	-	66,53,608	11,64,938	12,94,375		
NAVI MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-		
MUMBAI PORT	10	36,960	-	-	-	36,960	7,022	2,994	-	2,994	-	10,016	26,944	29,938		
KOLKATA	10	2,19,656	-	-	-	2,19,656	2,19,656	-	-	-	-	2,19,656	-	-		
VIZAG	10	2,21,39,926	-	1,73,69,447	-	3,95,09,373	26,01,896	19,53,803	8,68,472	28,22,275	-	54,24,171	3,40,85,202	1,95,38,030		
KOCHI	10	12,32,990	-	-	-	12,32,990	6,18,863	61,412	-	61,412	-	6,80,275	5,52,715	6,14,127		
Total		3,14,48,077	12,52,258	1,73,69,447	-	5,00,69,782	99,71,608	22,72,872	8,68,472	31,41,344	-	1,31,12,952	3,69,56,830	2,14,76,469		

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 FIXED ASSETS - Consolidated		GROSS BLOCK										DEPRECIATION				NET BLOCK	
		Rate (%)	Cost/Valuation As at beginning of the year		Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end	As at the Current year-end	As at the Previous year-end	
			Up to 30.09.2020	After 30.09.2020	Up to 30.09.2020	After 30.09.2020											
CURRENT YEAR																	
HEAD QUARTERS		1,59,55,58,737	6,95,10,156	12,75,00,292	16,76,038	1,79,08,93,147	28,68,39,939	9,94,12,766	37,99,995	10,32,12,761	3,18,447	39,47,61,397	1,39,61,31,751	1,30,87,18,798			
CHENNAI		57,80,59,787	5,88,260	1,53,85,084	96,340	59,39,36,791	33,12,72,361	2,89,39,816	10,37,697	2,99,77,513	38,536	36,12,11,338	23,27,25,453	24,67,87,426			
NAVI MUMBAI		55,70,20,916	49,97,779	16,73,819	29,52,51,594	26,84,40,920	31,48,30,099	1,40,34,544	2,92,567	1,43,20,703	16,62,84,829	16,09,70,171	10,74,70,749	24,21,90,817			
MUMBAI PORT		2,49,91,238	29,54,51,505	84,87,374	22,02,520	32,67,27,597	95,77,442	1,79,41,080	10,85,918	1,90,26,998	-	19,48,37,763	13,18,89,834	1,54,13,796			
KOLKATA		75,04,22,192	48,35,123	1,77,29,968	5,34,196	77,24,53,087	35,64,34,570	4,34,10,112	13,47,625	4,47,57,737	5,21,991	40,06,70,316	37,17,82,771	39,39,87,622			
VIZAG		98,91,92,875	5,08,08,119	1,96,10,421	90,860	1,05,95,20,555	24,98,84,481	7,11,43,755	9,89,679	7,21,33,434	13,629	32,85,27,973	73,09,92,583	73,93,08,394			
KOCHI		53,38,91,776	92,41,806	1,41,578	54,83,214	53,77,91,947	16,20,22,920	3,89,57,246	12,100	3,89,69,346	14,77,119	20,08,12,727	33,69,79,220	37,18,68,857			
TOTAL OF CURRENT YEAR (A)		5,02,91,37,522	43,54,32,748	19,05,28,536	30,53,34,762	5,34,97,64,044	1,71,08,61,811	31,38,39,319	85,65,580	32,23,98,492	16,86,54,551	2,04,17,91,684	3,30,79,72,361	3,31,82,75,710			
B) CAPITAL WORK IN PROGRESS																	
HEAD QUARTERS																	
CHENNAI																	
NAVI MUMBAI																	
MUMBAI PORT																	
KOLKATA																	
VIZAG																	
KOCHI																	
TOTAL OF CURRENT YEAR (B)																	
C) GRAND TOTAL (A+B)																	
HEAD QUARTERS																	
CHENNAI																	
NAVI MUMBAI																	
MUMBAI PORT																	
KOLKATA																	
VIZAG																	
KOCHI																	
GRAND TOTAL																	

(*) Includes Prior period Depreciation

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
				Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions				On Deductions during the year	Total up to the Year end (₹)	As at the Current year-end
					Up to 30.09.2020	After 30.09.2020				On Additions after 30.09.2020	On Opening Balance up to 30.09.2020	Total Depreciation				
A)	FIXED ASSETS															
1	LAND															
	HEAD QUARTERS															
	a) Freehold		-	-	-	-	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
	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
	b) Leasehold		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total						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
	b) Leasehold		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total						42,20,16,768								42,20,16,768	42,20,16,768

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		Rate (%)	GROSS BLOCK					DEPRECIATION					(Amount in Rupees)		
			Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year			Total up to the Year end (₹)
				Up to 30.09.2020	After 30.09.2020										
2 BUILDINGS:															
HEAD QUARTERS															
a) On Feeehold Land															
i) Non-Residential Building	10	89,48,97,548	-	-	-	89,48,97,548	-	-	-	-	-	6,97,92,905	-	-	69,79,29,054
ii) Residential Building	5	-	5,64,00,000	-	5,64,00,000	-	-	14,10,000	-	-	-	14,10,000	-	-	-
b) On Leasehold Land															
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity		28,03,653	-	-	-	28,03,653	-	-	-	-	-	-	-	-	-
i) Approach Roads	-	-	-	-	-	-	-	-	-	-	-	28,03,653	-	-	-
Total		89,77,01,201	-	5,64,00,000	-	95,41,01,201	19,97,72,147	6,97,92,905	14,10,000	7,12,02,905	-	27,09,75,052	68,31,26,149	69,79,29,054	
CHENNAI CAMPUS															
a) On Feeehold Land															
i) Non-Residential Building	10	15,44,17,851	1,06,990	1,01,94,773	16,47,19,614	16,47,19,614	6,26,09,641	91,91,520	5,09,739	97,01,259	-	7,23,10,900	9,24,08,714	9,18,08,210	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) On Leasehold Land															
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,44,17,851	1,06,990	1,01,94,773	16,47,19,614	16,47,19,614	6,26,09,641	91,91,520	5,09,739	97,01,259	-	7,23,10,900	9,24,08,714	9,18,08,210	
NAVI MUMBAI CAMPUS															
a) On Feeehold Land															
i) Non-Residential Building	10	9,65,38,276	12,66,656	-	4,49,84,598	4,49,84,598	2,99,63,822	35,74,024	-	35,74,024	1,71,08,625	1,64,29,220	2,85,55,378	6,65,74,455	
ii) Residential Building	5	-	-	-	5,28,20,334	5,28,20,334	-	-	-	-	-	-	-	-	
b) On Leasehold Land															
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,65,38,276	12,66,656	-	5,28,20,334	4,49,84,598	2,99,63,822	35,74,024	-	35,74,024	1,71,08,625	1,64,29,220	2,85,55,378	6,65,74,455	
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	-	5,28,20,334	-	5,28,20,334	5,28,20,334	-	35,71,171	-	35,71,171	-	3,67,71,317	1,60,49,017	-	
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	5,28,20,334	-	5,28,20,334	5,28,20,334	-	35,71,171	-	35,71,171	-	3,67,71,317	1,60,49,017	-	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		GROSS BLOCK										DEPRECIATION				NET BLOCK	
		Rate (%)	Description	Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		Total Depreciation	On Deductions during the year	Total up to the Year end (₹)	As at the Current year-end	As at the Previous year-end	
					Up to 30.09.2020	After 30.09.2020				On Opening Balance up to 30.09.2020	On Additions after 30.09.2020						
KOLKATA CAMPUS																	
a)	10	On Feeehold Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
i)	5	Non-Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	-		
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	-		
b)	10	On Leasehold Land	29,27,41,318	-	-	-	29,27,41,318	10,40,04,911	1,88,73,641	1,88,73,641	-	-	12,28,78,552	16,98,62,766	18,87,36,407		
i)	5	Office Premises and non-residential building	-	-	-	-	-	-	-	-	-	-	-	-	-		
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	-		
c)	-	Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-	-		
d)	-	Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-		
		Total	29,27,41,318	-	-	-	29,27,41,318	10,40,04,911	1,88,73,641	1,88,73,641	-	-	12,28,78,552	16,98,62,766	18,87,36,407		
VIZAG CAMPUS																	
a)	10	On Feeehold Land	39,53,71,590	-	-	-	39,53,71,590	6,07,52,860	3,34,61,873	3,34,61,873	-	-	9,42,14,733	30,11,56,857	33,46,18,730		
i)	5	Non-residential building	12,30,94,436	-	-	-	12,30,94,436	1,20,01,708	55,54,636	55,54,636	-	-	1,75,56,344	10,55,38,092	11,10,92,728		
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	-		
b)	10	On Leasehold Land	80,89,035	-	-	-	80,89,035	44,71,894	3,61,714	3,61,714	-	-	48,33,608	32,55,427	36,17,141		
i)	5	Non-residential building	55,94,600	-	-	-	55,94,600	19,27,104	1,83,375	1,83,375	-	-	21,10,479	34,84,121	36,67,496		
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	-		
c)	-	Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-	-		
d)	-	Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-		
i)	-	Approach Roads	-	-	-	-	-	-	-	-	-	-	-	-	-		
		Total	53,21,49,661	-	-	-	53,21,49,661	7,91,53,564	3,95,61,598	3,95,61,598	-	-	11,87,15,162	41,34,34,499	45,29,96,097		
KOCHI CAMPUS																	
a)	10	On Feeehold Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
i)	5	Non-residential building	-	-	-	-	-	-	-	-	-	-	-	-	-		
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	-		
b)	10	On Leasehold Land:	39,01,78,262	-	-	-	38,49,53,431	12,15,24,227	2,64,73,878	2,64,73,878	13,09,573	14,66,88,533	23,82,64,898	26,86,54,035			
i)	5	Non-residential building	-	-	-	-	-	-	-	-	-	-	-	-	-		
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	-		
c)	-	Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-	-		
d)	-	Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-		
		Total	39,01,78,262	-	-	-	38,49,53,431	12,15,24,227	2,64,73,878	2,64,73,878	13,09,573	14,66,88,533	23,82,64,898	26,86,54,035			
2 BUILDINGS - TOTAL																	
a)	10	On Feeehold Land	1,54,12,25,265	13,73,646	1,01,94,773	5,28,20,334	1,49,99,73,350	35,02,94,816	11,60,20,322	5,09,739	11,65,30,061	44,97,16,252	1,05,02,57,098	1,19,09,30,449			
i)	5	Non-residential building	12,30,94,436	-	5,64,00,000	-	17,94,94,436	1,20,01,708	55,54,636	14,10,000	69,64,636	-	16,05,28,092	11,10,92,728			
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-			
b)	10	On Leasehold Land	69,10,08,615	5,28,20,334	-	52,24,831	73,86,04,118	23,00,01,032	4,92,80,404	-	4,92,80,404	13,09,573	42,74,32,109	46,10,07,583			
i)	5	Office Premises and non-residential building	55,94,600	-	-	-	55,94,600	19,27,104	1,83,375	-	1,83,375	-	34,84,121	36,67,496			
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-			
c)	-	Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-			
d)	-	Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-			
i)	-	Approach Roads	28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	-	-			
		Total	2,36,37,26,569	5,41,93,980	6,65,94,773	5,80,45,165	2,42,64,70,157	59,70,28,312	17,10,38,737	19,19,739	17,29,56,476	1,84,18,198	1,64,17,01,421	1,76,66,96,258			

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
			Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (₹)	As at the Current year-end	As at the Previous year-end	
				Up to 30.09.2020	After 30.09.2020				On Opening Balance up to 30.09.2020	On Additions after 30.09.2020					Total Depreciation
3	PLANT, MACHINERY & EQUIPMENT														
	HEAD QUARTERS	15	1,12,500	-	-	-	1,12,500	81,152	4,702	-	4,702	-	85,854	26,646	31,348
	CHENNAI	15	2,41,25,643	-	-	-	2,41,25,643	1,25,98,410	17,29,085	-	17,29,085	-	1,43,27,495	97,98,148	1,15,27,233
	NAVI MUMBAI	15	1,68,36,769	-	-	1,68,36,769	-	85,91,625	-	-	-	85,91,625	-	-	82,45,144
	MUMBAI PORT	15	-	1,76,23,063	-	-	1,76,23,063	-	13,54,714	-	13,54,714	-	98,94,832	77,28,221	-
	KOLKATA	15	4,42,48,763	-	-	-	4,42,48,763	1,89,63,869	37,92,734	-	37,92,734	-	2,27,56,603	2,14,92,160	2,52,84,894
	VIZAG	15	1,10,01,797	-	-	-	1,10,01,797	27,32,045	12,40,463	-	12,40,463	-	39,72,508	70,29,289	82,69,752
	KOCHI	15	2,01,92,121	-	-	1,37,121	2,00,55,000	81,76,319	17,96,803	-	17,96,803	1,00,004	98,73,118	1,01,81,882	1,20,15,802
	Total		11,65,17,593	1,76,23,063	-	1,69,73,890	11,71,66,756	5,11,43,420	99,18,501	-	99,18,501	86,91,629	6,09,10,410	5,62,56,346	6,53,74,173
4	VEHICLES														
	HEAD QUARTERS	15	20,52,063	-	-	-	20,52,063	15,31,610	78,068	-	78,068	-	16,09,678	4,42,385	5,20,453
	CHENNAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	NAVI MUMBAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI PORT	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		20,52,063	-	-	-	20,52,063	15,31,610	78,068	-	78,068	-	16,09,678	4,42,385	5,20,453
5	FURNITURE, FIXTURES														
	HEAD QUARTERS	10	2,98,54,998	-	-	-	2,98,54,998	1,47,00,990	15,15,401	-	15,15,401	-	1,62,16,391	1,36,38,607	1,51,54,007
	CHENNAI	10	1,23,40,973	-	-	-	1,23,40,973	62,73,408	6,06,756	-	6,06,756	-	68,80,165	54,60,808	60,67,565
	NAVI MUMBAI	10	41,11,279	-	-	17,62,310	23,48,969	17,29,482	1,38,241	-	1,38,241	7,62,925	11,04,798	12,44,171	23,81,797
	MUMBAI PORT	10	-	17,62,310	-	-	17,62,310	-	99,939	-	99,939	-	8,62,864	8,99,447	-
	KOLKATA	10	2,81,35,409	-	-	-	2,81,35,409	1,21,91,302	15,94,411	-	15,94,411	-	1,37,85,713	1,43,49,696	1,59,44,107
	VIZAG	10	4,48,69,800	-	22,03,585	-	4,70,73,385	1,14,39,759	33,43,004	1,10,179	34,53,183	-	1,48,92,943	3,21,80,443	3,34,30,041
	KOCHI	10	1,89,52,386	-	-	55,051	1,88,97,335	61,99,282	12,73,224	-	12,73,224	34,184	74,38,322	1,14,59,013	1,27,53,104
	Total		13,82,64,845	17,62,310	22,03,585	18,17,361	14,04,13,379	5,25,34,224	85,70,976	1,10,179	86,81,155	7,97,109	6,11,81,196	7,92,32,184	8,57,30,620
6	OFFICE EQUIPMENT														
	HEAD QUARTERS	15	1,82,56,379	61,650	-	-	1,83,18,029	46,41,207	20,51,523	-	20,51,523	-	66,92,730	1,16,25,299	1,36,15,172
	CHENNAI	15	20,190	-	-	-	20,190	16,122	610	-	610	-	16,732	3,458	4,068
	NAVI MUMBAI	15	49,99,603	-	-	-	49,99,603	23,63,065	3,95,481	-	3,95,481	-	27,58,546	22,41,057	26,36,538
	MUMBAI PORT	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	15	22,33,197	-	-	-	22,33,197	11,12,961	1,68,035	-	1,68,035	-	12,80,997	9,52,200	11,20,236
	VIZAG	15	99,55,724	-	-	-	99,55,724	28,19,476	10,70,437	-	10,70,437	-	38,89,913	60,65,811	71,36,248
	KOCHI	15	27,06,860	-	-	-	27,06,860	8,72,933	2,75,089	-	2,75,089	-	11,48,022	15,58,838	18,33,927
	Total		3,81,71,953	61,650	-	-	3,82,33,603	1,18,25,765	39,61,176	-	39,61,176	-	1,57,86,941	2,24,46,662	2,63,46,188

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		GROSS BLOCK										DEPRECIATION					NET BLOCK	
		Rate (%)	DESCRIPTION	Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (₹)	As at the Current year-end	As at the Previous year-end		
					Up to 30.09.2020	After 30.09.2020											On Opening Balance up to 30.09.2020	On Additions after 30.09.2020
7		40	COMPUTER / PERIPHERALS	3,48,70,349	19,60,200	-	3,68,30,549	3,03,91,507	25,75,617	-	25,75,617	-	3,29,67,124	38,63,425	44,78,842			
		40	HEAD QUARTERS CHENNAI	1,45,04,485	-	-	1,45,04,485	1,31,92,802	5,24,673	-	5,24,673	-	1,37,17,475	7,87,010	13,11,683			
		40	NAVI MUMBAI	1,99,11,496	-	52,12,610	1,46,98,886	1,78,13,708	6,24,542	-	6,24,542	46,76,176	1,37,62,074	9,36,813	20,97,789			
		40	MUMBAI PORT	1,07,88,410	29,36,000	-	1,89,37,020	58,07,244	22,07,040	5,87,200	27,94,240	-	1,32,77,660	56,59,360	49,81,166			
		40	KOLKATA	3,14,45,471	-	-	3,14,45,471	2,61,48,495	21,18,790	-	21,18,790	-	2,82,67,286	31,78,185	52,96,976			
		40	VIZAG	5,74,49,924	-	-	5,74,49,924	4,10,20,901	65,71,609	-	65,71,609	11,415	4,75,92,510	98,57,413	1,64,29,022			
		40	KOCHI	56,53,947	-	11,439	56,42,508	53,12,773	1,36,460	-	1,36,460	-	54,37,817	2,04,691	3,41,174			
			Total	17,46,24,082	71,72,810	29,36,000	17,95,08,843	13,96,87,431	1,47,58,731	5,87,200	1,53,45,931	46,87,591	15,50,21,946	2,44,86,897	3,49,36,651			
8		10	ELECTRIC INSTALLATIONS	-	-	-	-	-	-	-	-	-	-	-	-			
		10	HEAD QUARTERS CHENNAI	1,81,74,050	-	-	1,81,74,050	58,23,766	12,35,028	-	12,35,028	-	70,58,795	1,11,15,255	1,23,50,284			
		10	NAVI MUMBAI	1,38,75,822	12,39,200	-	1,51,15,022	21,86,406	15,04,765	-	15,04,765	-	36,91,171	1,14,23,851	1,16,89,416			
		10	MUMBAI PORT	-	-	-	-	-	-	-	-	-	-	-	-			
		10	KOLKATA	-	-	-	-	-	-	-	-	-	-	-	-			
		10	VIZAG	9,78,77,382	38,82,624	-	10,17,60,006	98,38,079	1,09,50,197	-	1,09,50,197	-	2,47,70,200	7,69,89,806	8,80,39,303			
		10	KOCHI	1,59,06,713	-	-	1,59,06,713	44,33,657	11,47,306	-	11,47,306	-	55,80,963	1,03,25,750	1,14,73,056			
			Total	14,58,33,967	51,21,824	-	15,09,55,791	2,22,81,907	1,48,37,296	-	1,48,37,296	-	4,11,01,128	10,98,54,663	12,35,52,060			
9		40	LIBRARY BOOKS	2,94,844	-	-	2,94,844	2,74,109	8,294	-	8,294	-	2,82,403	12,441	20,735			
		40	HEAD QUARTERS CHENNAI	64,20,004	-	-	64,20,004	54,33,882	3,94,449	-	3,94,449	-	58,28,331	5,91,673	9,86,122			
		40	NAVI MUMBAI	15,73,777	-	7,54,491	8,19,286	7,78,103	1,60,429	-	1,60,429	3,59,888	5,78,643	2,40,643	7,95,674			
		40	MUMBAI PORT	-	-	-	-	-	-	-	-	-	-	-	-			
		40	KOLKATA	8,51,342	7,54,491	-	7,54,491	7,63,659	1,57,841	-	1,57,841	-	5,17,729	2,36,762	87,683			
		40	VIZAG	8,65,638	-	-	8,65,638	7,85,506	32,053	-	32,053	-	8,17,559	48,079	80,132			
		40	KOCHI	-	-	-	-	-	-	-	-	-	-	-	-			
			Total	1,00,05,605	7,54,491	-	1,00,05,605	80,35,259	7,88,139	-	7,88,139	3,59,888	88,23,397	11,82,208	19,70,346			
10		10	TUBEWELLS & WATER SUPPLY	-	-	-	-	-	-	-	-	-	-	-	-			
		10	HEAD QUARTERS CHENNAI	4,25,072	-	-	4,25,072	2,80,341	14,473	-	14,473	-	2,94,814	1,30,258	1,44,731			
		10	NAVI MUMBAI	-	-	-	-	-	-	-	-	-	-	-	-			
		10	MUMBAI PORT	-	-	-	-	-	-	-	-	-	-	-	-			
		10	KOLKATA	30,66,905	32,287	-	30,99,192	4,44,701	2,65,449	-	2,65,449	-	7,10,150	23,89,042	26,22,204			
		10	VIZAG	3,60,000	33,78,437	-	37,38,437	1,96,422	3,54,202	-	3,54,202	-	5,50,624	31,87,813	1,63,578			
			Total	38,51,977	34,10,724	-	72,62,701	9,21,465	6,34,124	-	6,34,124	-	15,55,589	57,07,112	29,30,512			
11		10	OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-	-	-	-			
		10	HEAD QUARTERS CHENNAI	6,89,326	-	-	6,89,326	4,47,695	24,163	-	24,163	-	4,71,858	2,17,468	2,41,631			
		10	NAVI MUMBAI	-	-	-	-	-	-	-	-	-	-	-	-			
		10	MUMBAI PORT	-	-	-	-	-	-	-	-	-	-	-	-			
		10	KOLKATA	41,93,156	-	-	41,93,156	14,63,547	2,72,961	-	2,72,961	-	17,36,508	24,56,648	27,29,609			
		10	VIZAG	9,83,279	-	-	9,83,279	5,53,084	43,019	-	43,019	-	5,96,103	3,87,176	4,30,195			
			Total	58,65,761	-	-	58,65,761	24,64,326	3,40,143	-	3,40,143	-	28,04,469	30,61,292	34,01,435			

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (₹)	As at the Current year-end	As at the Previous year-end
		Up to 30.09.2020	After 30.09.2020										
		Cost/Valuation As at beginning of the year	Up to 30.09.2020	After 30.09.2020	Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (₹)	As at the Current year-end
CURRENT YEAR													
HEAD QUARTERS CHENNAI		1,32,32,55,050	20,21,850	5,64,00,000	-	1,38,16,76,900	25,13,92,721	14,10,000	7,74,36,510	-	32,88,29,232	1,05,28,47,669	1,07,18,62,329
NAVI MUMBAI		23,11,17,594	1,06,990	1,01,94,773	-	24,14,19,357	10,66,76,068	5,09,739	1,42,30,497	-	12,09,06,565	12,05,12,792	12,44,41,526
MUMBAI PORT		15,78,47,023	25,05,856	-	7,73,86,514	8,29,66,365	6,34,26,211	-	63,97,480	3,14,99,239	3,83,24,452	4,46,41,913	9,44,20,812
KOLKATA		1,07,88,410	7,81,72,798	29,36,000	-	9,18,97,208	58,07,244	5,87,200	79,77,905	-	6,13,24,402	3,05,72,806	49,81,166
VIZAG		39,96,55,500	-	-	-	39,96,55,500	16,31,85,198	-	2,65,82,684	-	18,97,67,882	20,98,87,618	23,84,70,302
KOCHI		84,24,68,400	39,14,911	22,03,585	-	84,85,86,896	14,89,12,073	1,10,179	6,33,85,898	-	21,62,79,895	63,23,07,001	69,35,56,327
		45,57,99,206	33,78,437	-	54,28,442	45,37,49,201	14,80,54,203	-	3,15,32,034	14,55,176	17,81,31,061	27,56,18,140	30,77,45,003
TOTAL OF CURRENT YEAR (A)		3,42,09,31,183	9,01,00,842	7,17,34,358	8,28,14,956	3,49,99,51,427	88,74,53,719	22,49,25,891	22,75,43,009	3,29,54,415	1,13,35,63,490	2,36,63,87,938	2,53,34,77,464
B) CAPITAL WORK IN PROGRESS													
HEAD QUARTERS CHENNAI												86,05,203	6,72,29,653
NAVI MUMBAI												2,84,78,528	10,12,79,339
MUMBAI PORT												4,46,26,073	18,96,94,424
KOLKATA												5,30,04,132	2,62,43,771
VIZAG												25,37,72,339	25,37,72,339
KOCHI												48,75,215	1,10,87,925
												1,30,89,376	1,61,74,429
TOTAL OF CURRENT YEAR (B)												40,64,50,866	66,54,81,880
C) GRAND TOTAL (A+B)													
HEAD QUARTERS CHENNAI												1,06,14,52,872	1,13,90,91,982
NAVI MUMBAI												14,89,91,320	22,57,20,865
MUMBAI PORT												8,92,67,986	28,41,15,236
KOLKATA												8,35,76,938	3,12,24,937
VIZAG												46,36,59,957	49,02,42,641
KOCHI												63,71,82,216	70,46,44,252
												28,87,07,516	32,39,19,431
GRAND TOTAL												2,77,28,38,804	3,19,89,59,344

(*) Includes Prior period Depreciation

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2020	After 30.09.2020				On Opening Balance up to 30.09.2020	On Additions after 30.09.2020				
A) FIXED ASSETS														
1 LAND														
HEAD QUARTERS														
a)	Freehold	-	7,62,68,607	-	1,12,020	-	7,63,80,627	-	-	-	-	7,63,80,627	7,62,68,607	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	
Total			7,62,68,607	1,12,020	-	7,63,80,627	-	-	-	-	-	7,63,80,627	7,62,68,607	
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	-	-	-	-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	33,200	1,57,08,693	-	1,57,41,893	22,140	5,34,683	-	-	5,56,823	1,51,85,070	11,060	
Total			33,200	1,57,08,693	-	1,57,41,893	22,140	5,34,683	-	-	5,56,823	1,51,85,070	11,060	
VIZAG CAMPUS														
a)	Freehold	-	-	37,23,083	-	37,23,083	-	-	-	-	-	37,23,083	-	
b)	Leasehold	-	-	1,57,08,693	-	1,57,41,893	22,140	5,34,683	-	-	5,56,823	1,51,85,070	11,060	
Total			-	1,57,08,693	-	1,57,41,893	22,140	5,34,683	-	-	5,56,823	1,51,85,070	11,060	
KOCHI CAMPUS														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	-	-	-	
LAND - TOTAL														
a)	Freehold	-	7,75,73,123	38,35,103	-	8,14,08,226	-	-	-	-	-	8,14,08,226	7,75,73,123	
b)	Leasehold	-	33,200	1,57,08,693	-	1,57,41,893	22,140	5,34,683	-	-	5,56,823	1,51,85,070	11,060	
Total			7,75,73,123	1,57,08,693	-	8,14,08,226	22,140	5,34,683	-	-	5,56,823	1,51,85,070	11,060	
Total			7,76,06,323	1,95,43,796	-	9,71,50,119	22,140	5,34,683	-	-	5,56,823	9,65,93,296	7,75,84,183	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds		Rate (%)	GROSS BLOCK						DEPRECIATION				NET BLOCK			
			Description	Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
					Up to 30.09.2020	After 30.09.2020										
2 BUILDINGS :																
HEAD QUARTERS																
a) On Feeehold Land																
i) Non-Residential Building	10	17,50,56,232	4,39,28,843	2,04,51,886	16,76,038	23,77,60,923	2,90,30,171	1,87,96,394	10,22,594	1,98,18,988	3,18,447	5,05,21,676	18,72,39,247	14,60,26,061		
ii) Residential Building	5	-	-	5,03,27,753	-	5,03,27,753	-	-	12,58,194	12,58,194	-	12,58,194	4,90,68,559	-		
On Leasehold Land																
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-		
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
d) Superstructures on Land not belong to the entity																
i) Approach Road	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total		17,50,56,232	4,39,28,843	7,07,79,639	16,76,038	28,80,88,676	2,90,30,171	1,87,96,394	22,80,788	2,10,77,182	3,18,447	5,17,79,869	23,63,08,807	14,60,26,061		
CHENNAI CAMPUS																
a) On Feeehold Land																
i) Non-Residential Building	10	20,60,20,615	-	1,47,100	-	20,61,67,715	12,04,89,691	85,53,092	7,355	85,60,447	-	12,90,50,138	7,71,17,577	8,55,30,924		
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
On Leasehold Land																
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-		
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
d) Superstructures on Land not belong to the entity																
Total		20,60,20,615	-	1,47,100	-	20,61,67,715	12,04,89,691	85,53,092	7,355	85,60,447	-	12,90,50,138	7,71,17,577	8,55,30,924		
NAVI MUMBAI CAMPUS																
a) On Feeehold Land																
i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-		
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
On Leasehold Land																
i) Non-Residential Building	10	33,69,52,875	23,07,094	-	18,72,95,736	15,19,64,233	20,76,51,008	60,92,578	-	60,86,170	11,44,96,185	9,92,40,993	5,27,23,240	12,93,01,868		
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
d) Superstructures on Land not belong to the entity																
Total		33,69,52,875	23,07,094	-	18,72,95,736	15,19,64,233	20,76,51,008	60,92,578	-	60,86,170	11,44,96,185	9,92,40,993	5,27,23,240	12,93,01,868		

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	Rate (%)	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK				
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2020	After 30.09.2020										
MUMBAI PORT CAMPUS															
a)		<u>On Feeehold Land</u>													
i)	10	Non-Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	
b)		<u>On Leasehold Land</u>													
i)	10	Non-Residential Building	18,82,80,354	18,34,739	-	19,01,15,093	-	73,78,417	91,736,95	74,70,154	-	10,58,74,818	8,42,40,275	-	
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	
c)	5	Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-	
d)	-	Superstructures on Land not belong to the entity	-	-	-	-	-	-	-	-	-	-	-	-	
Total			18,82,80,354	18,34,739	-	19,01,15,093	-	73,78,417	91,737	74,70,154	-	10,58,74,818	8,42,40,275	-	
KOLKATA CAMPUS															
a)		<u>On Feeehold Land</u>													
i)	10	Non-Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	
b)		<u>On Leasehold Land</u>													
i)	10	Office Premises and non-residential building	-	1,45,17,283	-	24,00,69,005	-	90,67,646	7,25,864	97,93,510	-	14,46,68,771	9,54,00,234	9,06,76,461	
ii)	5	Residential Building	-	-	-	3,96,13,500	-	11,90,783	-	11,90,783	-	1,69,88,631	2,26,24,869	2,38,15,652	
c)	5	Ownership Flats/Premises	-	-	-	1,53,38,078	-	2,49,794	-	2,49,794	-	1,05,91,984	47,46,094	49,95,888	
d)	-	Superstructures on Land not belong to the entity	-	-	-	-	-	-	-	-	-	-	-	-	
Total			28,05,03,300	1,45,17,283	-	29,50,20,583	-	1,05,08,223	7,25,864	1,12,34,087	-	17,22,49,386	12,27,71,197	11,94,88,001	
VIZAG CAMPUS															
a)		<u>On Feeehold Land</u>													
i)	10	Non-residential building	-	-	-	2,54,17,627	-	22,87,586	-	22,87,586	-	48,29,349	2,05,88,278	-	
ii)	5	Residential Building	-	-	-	-	-	-	-	-	-	-	-	-	
b)		<u>On Leasehold Land</u>													
i)	10	Non-residential building	2,80,22,505	-	-	2,80,22,505	-	6,35,824	-	6,35,824	-	2,23,00,089	57,22,416	63,58,241	
ii)	5	Residential Building	1,18,09,462	-	-	1,18,09,462	-	2,16,326	-	2,16,326	-	76,99,276	41,10,186	43,26,511	
c)	5	Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-	
d)	-	Superstructures on Land not belong to the entity	-	-	-	-	-	-	-	-	-	-	-	-	
i)	-	Approach Roads	1,93,551	-	-	1,93,551	-	-	-	-	-	1,93,551	-	-	
Total			4,00,25,518	2,54,17,627	-	6,54,43,145	-	31,39,736	-	31,39,736	-	3,50,22,265	3,04,20,880	1,06,84,752	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds		Rate (%)	GROSS BLOCK						DEPRECIATION						NET BLOCK	
			Cost/Valuation		Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (*)		
			As at beginning of the year	Up to 30.09.2020	After 30.09.2020	As at the beginning of the year									On Additions after 30.09.2020	Total Depreciation
KOCHI CAMPUS																
a)	On Freehold Land															
i)	Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	On Leasehold Land															
i)	Non-residential building	10	6,46,02,539	50,83,456	-	-	6,96,85,995	87,98,908	59,58,951	-	59,58,951	-	1,60,55,439	5,36,30,556	5,58,03,631	
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	Superstructures on Land not belong to the entity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		6,46,02,539	50,83,456	-	6,96,85,995	87,98,908	59,58,951	-	59,58,951	-	1,60,55,439	5,36,30,556	5,58,03,631		
2 BUILDINGS - TOTAL																
a)	On Freehold Land															
i)	Non-residential building	10	38,10,76,847	6,93,46,470	2,05,98,986	16,76,038	46,93,46,265	14,95,19,862	2,96,37,072	10,29,949	3,06,67,022	3,18,447	18,44,01,163	28,49,45,102	23,15,56,985	
ii)	Residential Building	5	-	-	5,03,27,753	-	5,03,27,753	-	-	12,58,194	12,58,194	-	12,58,194	4,90,69,559	-	
b)	On Leasehold Land															
i)	Office Premises and non-residential building	10	65,51,29,642	19,56,70,904	1,63,52,022	18,72,95,736	67,96,56,632	37,29,89,441	2,91,33,416	8,17,601	2,99,44,609	11,44,96,185	38,81,40,110	29,17,16,722	28,21,40,200	
ii)	Residential Building	5	5,14,22,962	-	-	-	5,14,22,962	2,32,80,798	14,07,109	-	14,07,109	-	2,46,87,907	2,67,35,065	2,81,42,163	
c)	Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	1,03,42,190	2,49,794	-	2,49,794	-	1,05,91,984	47,46,094	49,95,888	
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		1,10,31,61,079	26,50,17,374	8,72,78,761	18,89,71,774	1,26,64,85,440	55,63,25,842	6,04,27,391	31,05,744	6,35,26,727	11,48,14,632	60,92,72,908	65,72,12,532	54,68,35,237	
3 PLANT, MACHINERY & EQUIPMENT																
	HEAD QUARTERS															
	CHENNAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	NAVI MUMBAI	15	3,12,75,719	-	33,94,850	-	3,46,70,569	2,03,98,808	16,31,537	2,86,478	19,18,015	-	2,23,16,822	1,23,53,747	1,08,76,911	
	MUMBAI PORT	15	1,40,66,559	24,700	19,501	1,40,66,559	44,201	1,02,55,188	3,705	1,463	5,168	1,02,55,188	46,73,849	39,033	38,11,371	
	KOLKATA	15	30,88,525	1,34,01,570	-	-	1,64,90,095	7,36,261	8,24,797	-	8,24,797	-	1,18,16,246	46,73,849	23,52,264	
	VIZAG	15	2,02,95,770	34,52,458	67,095	1	2,38,15,322	60,46,886	26,55,201	5,032	26,60,233	-	87,07,120	1,51,08,202	1,42,48,884	
	KOCHI	15	45,01,109	-	-	-	45,01,109	37,24,617	1,16,474	-	1,16,474	-	38,41,091	6,60,019	7,76,493	
		15	11,52,242	-	-	54,772	10,97,470	2,39,750	1,31,949	-	1,31,949	21,943	3,49,756	7,47,714	9,12,492	
	Total		7,43,79,924	1,68,78,728	34,81,446	1,41,21,332	8,06,18,766	4,14,01,510	53,63,663	2,92,973	56,56,635	1,02,77,131	4,70,36,202	3,35,82,564	3,29,78,414	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK				
			Cost/Valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2020	After 30.09.2020										
4	VEHICLES														
	HEAD QUARTERS	15	15,82,884	-	-	-	15,82,884	7,19,836	1,29,457	-	1,29,457	8,49,293	7,33,591	8,63,048	
	CHENNAI	15	30,92,783	-	-	30,92,783	26,78,441	62,151	62,151	-	62,151	27,40,592	3,52,191	4,14,342	
	NAVI MUMBAI	15	45,61,334	-	6,85,000	38,76,334	27,78,171	2,27,306	2,27,306	-	4,17,213	25,88,264	12,88,070	17,83,163	
	MUMBAI PORT	15	25,19,913	6,85,000	-	32,04,913	5,38,631	3,37,360	3,37,360	-	3,37,360	12,93,204	19,11,709	19,81,282	
	KOLKATA	15	36,57,684	-	5,34,195	31,23,489	13,64,790	3,42,104	3,42,104	-	5,21,991	11,84,903	19,38,586	22,92,894	
	VIZAG	15	16,00,464	-	-	16,00,464	12,60,463	51,000	51,000	-	-	13,11,464	2,89,000	3,40,001	
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	
	Total		1,70,15,062	6,85,000	-	1,64,80,867	93,40,332	11,49,379	-	11,49,379	9,39,204	99,67,721	65,13,146	76,74,730	
5	FURNITURE, FIXTURES														
	HEAD QUARTERS	10	5,77,798	4,961	-	5,82,759	76,673	50,609	-	50,609	-	1,27,281	4,55,478	5,01,125	
	CHENNAI	10	2,54,07,876	-	-	2,54,07,876	1,64,12,082	8,99,579	-	8,99,579	-	1,73,11,661	80,96,215	89,95,794	
	NAVI MUMBAI	10	2,27,43,208	-	1,06,89,947	1,20,53,261	1,41,23,644	4,80,590	-	4,80,590	61,72,756	78,55,245	41,98,016	86,19,564	
	MUMBAI PORT	10	39,75,775	99,86,423	22,10,577	1,61,72,775	8,25,019	6,96,442	1,10,529	8,06,971	-	78,04,746	83,68,029	31,50,756	
	KOLKATA	10	1,23,53,815	3,46,465	82,597	1,27,82,877	56,82,942	7,01,734	4,130	7,05,864	-	63,88,806	63,94,071	66,70,873	
	VIZAG	10	2,54,01,261	17,79,350	8,890	2,71,89,501	1,08,03,621	16,37,699	8,890	16,46,589	-	1,24,50,210	1,47,39,291	1,45,97,640	
	KOCHI	10	13,77,239	-	-	13,77,239	3,73,352	1,00,389	-	1,00,389	-	4,73,741	9,03,498	10,03,887	
	Total		9,18,36,972	1,21,17,199	23,02,064	9,55,66,288	4,82,97,333	45,67,042	1,23,549	46,90,591	61,72,756	5,24,11,690	4,31,54,598	4,35,39,639	
6	OFFICE EQUIPMENT														
	HEAD QUARTERS	15	39,19,711	67,006	38,211	40,24,928	9,02,177	4,62,681	2,866	4,65,547	-	13,67,723	26,57,205	30,17,534	
	CHENNAI	15	45,18,043	-	31,880	45,49,923	23,10,462	3,31,137	31,880	3,63,017	-	26,73,479	18,76,444	22,07,581	
	NAVI MUMBAI	15	92,66,747	1,60,129	3,18,072	92,90,010	62,10,257	4,82,493	23,855	5,06,348	-	63,04,030	29,85,980	30,56,490	
	MUMBAI PORT	15	21,50,120	2,14,555	38,076	2,00,231	5,66,932	2,69,661	2,856	2,72,517	-	8,39,449	(6,39,218)	15,83,188	
	KOLKATA	15	44,76,760	15,000	-	44,91,760	30,26,085	2,19,851	-	2,19,851	-	32,45,936	12,45,824	14,50,675	
	VIZAG	15	33,97,328	38,527	28,499	33,73,494	22,53,535	1,77,348	2,137	1,79,485	13,629	24,19,392	9,54,103	11,43,793	
	KOCHI	15	9,09,696	83,427	1,29,728	11,22,851	2,50,864	1,11,339	9,730	1,21,069	-	3,71,933	7,50,918	6,58,832	
	Total		2,86,38,405	5,78,644	5,84,466	2,70,53,197	1,55,20,312	20,54,511	73,324	21,27,835	13,629	1,72,21,943	98,31,255	1,31,18,094	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	Rate (%)	DESCRIPTION	GROSS BLOCK						DEPRECIATION						NET BLOCK	
			Cost/valuation		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end		
			As at beginning of the year	Up to 30.09.2020											After 30.09.2020	
7		COMPUTER / PERIPHERALS														
	40	HEAD QUARTERS	46,95,878	10,51,744	2,82,442	60,30,064	27,67,369	11,92,101	1,06,941	12,98,442	40,65,812	19,64,252	19,28,509			
	40	CHENNAI	3,92,48,946	72,550	2,26,882	3,94,52,038	3,43,92,915	20,14,962	1,32,765	21,47,727	3,65,02,106	29,49,932	48,56,031			
	40	NAVI MUMBAI	83,33,008	-	13,36,246	65,28,198	71,67,257	3,36,705	2,67,249	6,03,954	49,54,231	15,73,967	11,65,751			
	40	MUMBAI PORT	23,30,011	31,78,961	14,67,982	69,76,954	10,74,578	10,09,763	2,93,596	13,03,359	42,87,924	26,89,030	12,55,433			
	40	KOLKATA	78,62,306	10,15,700	30,62,993	1,19,40,999	67,94,550	8,33,383	6,12,599	14,45,981	82,40,531	37,00,468	10,67,756			
	40	VIZAG	4,25,67,944	1,63,100	-	4,27,31,044	4,23,95,610	1,34,173	-	1,34,173	4,25,29,784	2,01,260	1,72,334			
	40	KOCHI	7,39,895	-	11,850	7,51,745	3,82,641	1,42,902	2,370	1,45,272	5,27,913	2,23,832	3,57,254			
		Total	10,57,77,988	54,82,055	63,88,395	11,44,11,042	9,49,74,920	56,63,989	14,14,920	70,76,909	10,11,08,300	1,33,02,742	1,08,03,068			
8		ELECTRIC INSTALLATIONS														
	10	HEAD QUARTERS	-	1,32,300	-	1,32,300	-	13,230	-	13,230	13,230	1,19,070	-			
	10	CHENNAI	85,79,818	11,800	13,89,599	99,81,217	47,70,886	3,82,073	69,480	4,51,553	52,22,439	47,58,778	38,08,932			
	10	NAVI MUMBAI	-	-	-	-	-	-	-	-	-	-	-			
	10	MUMBAI PORT	-	-	-	-	-	-	-	-	-	-	-			
	10	KOLKATA	1,23,24,636	5,500	-	1,23,30,136	11,48,260	11,18,188	-	11,18,188	22,66,448	1,00,63,688	1,11,76,376			
	10	VIZAG	57,36,730	-	-	57,36,730	54,12,624	32,411	-	32,411	54,45,035	2,91,695	3,24,106			
	10	KOCHI	43,88,845	6,96,486	-	50,85,331	7,17,311	4,83,787	-	4,83,787	12,01,098	38,84,233	36,71,534			
		Total	3,10,30,029	8,46,086	13,89,599	3,32,65,714	1,20,49,081	20,29,689	69,480	20,99,169	1,41,48,249	1,91,17,465	1,89,80,948			
9		LIBRARY BOOKS.														
	40	HEAD QUARTERS	19,960	-	-	19,960	16,295	1,466	-	1,466	17,761	2,199	3,665			
	40	CHENNAI	1,80,82,133	3,96,920	-	1,84,79,053	1,56,98,699	11,47,783	-	11,47,783	1,68,46,482	16,32,571	23,83,434			
	40	NAVI MUMBAI	32,50,162	-	-	17,18,318	32,18,363	13,686	-	13,686	16,97,789	20,529	31,799			
	40	MUMBAI PORT	1,01,524	15,31,844	-	16,33,368	21,755	30,941	-	30,941	15,86,957	46,411	79,769			
	40	KOLKATA	90,72,764	-	-	90,72,764	79,50,904	4,48,744	-	4,48,744	83,99,648	6,73,116	11,21,860			
	40	VIZAG	55,14,151	-	-	55,14,151	46,20,683	3,57,387	-	3,57,387	49,78,070	5,36,081	8,93,469			
	40	KOCHI	41,36,712	-	-	41,36,712	30,55,802	4,32,364	-	4,32,364	34,88,166	6,48,546	10,80,910			
		Total	4,01,77,406	19,28,764	-	4,05,74,326	3,45,82,501	24,32,372	-	24,32,372	3,70,14,872	35,59,454	55,94,905			

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	Rate (%)	DESCRIPTION	GROSS BLOCK						DEPRECIATION						NET BLOCK	
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2020	On Additions after 30.09.2020	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end	
				Up to 30.09.2020	After 30.09.2020											
10		TUBEWELLS & WATER SUPPLY														
	10	HEAD QUARTERS	1,01,82,617	2,09,39,174	-	-	3,11,21,791	19,34,698	26,15,091	-	75,85,969	2,35,35,822	82,47,920			
	10	CHENNAI	22,82,524	-	-	22,82,524	13,67,834	91,469	-	14,59,303	8,23,221	9,14,690				
	10	NAVI MUMBAI	-	-	-	-	-	-	-	-	-	-				
	10	MUMBAI PORT	-	-	-	-	-	-	-	-	-	-				
	10	KOLKATA	1	-	-	1	-	-	-	-	1	1				
	10	VIZAG	-	62,828	-	62,828	-	6,283	-	6,283	56,545	-				
	10	KOCHI	5,35,692	-	-	5,35,692	84,309	45,138	-	1,29,447	4,06,245	4,51,383				
		Total	1,30,00,834	2,10,02,002	-	3,40,02,836	33,86,841	27,57,981	-	27,57,981	2,48,21,834	96,13,993				
11		OTHER FIXED ASSETS														
	10	HEAD QUARTERS	-	12,52,258	-	12,52,258	-	1,25,226	-	1,25,226	11,27,032	-				
	10	CHENNAI	71,29,220	-	-	71,29,220	60,76,476	1,05,274	-	1,05,274	9,47,470	10,52,744				
	10	NAVI MUMBAI	-	-	-	-	-	-	-	-	-	-				
	10	MUMBAI PORT	36,960	-	-	36,960	7,022	2,994	-	2,994	26,944	29,938				
	10	KOLKATA	2,19,656	-	-	2,19,656	2,19,656	-	-	-	-	-				
	10	VIZAG	1,79,46,770	-	1,73,69,447	3,53,16,217	11,38,349	16,80,842	8,68,472	25,49,314	3,16,28,554	1,68,08,421				
	10	KOCHI	2,49,711	-	-	2,49,711	65,779	18,393	-	18,393	1,65,539	1,83,932				
		Total	2,55,82,317	12,52,258	1,73,69,447	4,42,04,022	75,07,282	19,32,729	8,68,472	28,01,201	3,38,95,538	1,80,75,035				
		CURRENT YEAR														
		HEAD QUARTERS	27,23,03,687	6,74,88,306	7,11,00,292	40,92,16,247	3,54,47,218	2,33,86,255	23,89,995	2,57,76,250	34,32,84,082	23,68,56,469				
		CHENNAI	34,69,42,193	4,81,270	51,90,311	35,25,17,434	22,45,96,292	1,52,19,058	5,27,958	1,57,47,016	11,22,12,661	12,23,45,901				
		NAVI MUMBAI	39,91,73,893	24,91,923	16,73,819	18,54,74,555	25,14,03,888	76,37,063	2,92,567	79,23,223	6,28,28,836	14,77,70,005				
		MUMBAI PORT	1,42,02,828	21,72,78,707	55,51,374	23,48,30,389	37,70,198	1,05,50,375	4,98,718	1,10,49,093	10,13,17,028	1,04,32,630				
		KOLKATA	35,07,66,692	48,35,123	1,77,29,968	37,27,97,587	19,32,49,372	1,68,27,428	13,47,625	1,81,75,052	16,18,95,154	15,75,17,320				
		VIZAG	14,67,24,476	4,68,93,208	1,74,06,836	21,09,33,660	10,09,72,408	78,68,037	8,79,500	87,47,536	9,86,85,582	4,57,52,067				
		KOCHI	7,80,92,570	56,63,369	1,41,578	8,40,42,745	1,39,68,716	74,25,212	12,100	74,37,312	6,13,61,080	6,41,23,654				
		TOTAL OF CURRENT YEAR (A)	1,60,82,06,339	34,53,31,906	11,87,94,178	1,84,98,12,617	82,34,08,093	8,89,13,429	59,48,462	9,48,55,483	94,15,84,423	78,47,98,246				

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

(Amount in Rupees)														
SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2020	After 30.09.2020				On Opening Balance up to 30.09.2020	On Additions after 30.09.2020				
B) CAPITAL WORK IN PROGRESS														
	HEAD QUARTERS											1,13,69,908	11,69,46,889	
	CHENNAI											13,90,36,835	81,99,845	
	NAVI MUMBAI											1,10,71,771	1,07,08,818	
	MUMBAI PORT											14,57,62,884	-	
	KOLKATA											24,96,62,621	17,59,27,187	
	VIZAG											-	-	
	KOCHI											-	-	
	TOTAL OF CURRENT YEAR (B)											55,69,04,019	31,17,82,739	
C) GRAND TOTAL (A+B)														
	HEAD QUARTERS											35,46,53,990	35,38,03,358	
	CHENNAI											25,12,49,496	13,05,45,745	
	NAVI MUMBAI											7,39,00,607	15,84,78,823	
	MUMBAI PORT											24,70,79,912	1,04,32,630	
	KOLKATA											41,15,57,775	33,34,44,507	
	VIZAG											9,86,85,582	4,57,52,067	
	KOCHI											6,13,61,080	6,41,23,850	
	GRAND TOTAL											1,49,84,88,443	1,09,65,80,980	

(*) Includes Prior period Depreciation

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

(Amount in Rupees)

SCHEDULE 9 INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	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	-	-	-	-	1,59,37,061	-	-	1,59,37,061	-	-	-	1,47,60,576	-	-	1,47,60,576
Less: Provision	-	-	-	-	-	-	-	1,59,37,061	-	-	-	-	-	-	-
TOTAL	-	-	-	-	1,59,37,061	-	-	1,59,37,061	-	-	-	1,47,60,576	-	-	1,47,60,576

SCHEDULE 10 - INVESTMENTS - OTHERS:	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	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 - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

	CURRENT YEAR										PREVIOUS YEAR					(Amount in Rupees)
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	
SCHEDULE 11																
CURRENT ASSETS, LOANS, ADVANCES																
A. CURRENT ASSETS																
1) Inventories:																
a) Stores and Spares	6,04,063	4,02,158	13,05,343	1,45,285	4,53,838	1,93,365	93,611	31,97,663	4,60,933	9,09,844	9,41,461	12,19,463	1,71,745	75,467	37,78,913	
Sub Total	6,04,063	4,02,158	13,05,343	1,45,285	4,53,838	1,93,365	93,611	31,97,663	4,60,933	9,09,844	9,41,461	12,19,463	1,71,745	75,467	37,78,913	
2) Sundry Debtors:																
a) Debts Outstanding for a period exceeding Six Months	10,23,433	19,86,100	-	10,22,209	36,69,971	67,79,281	-	1,44,80,994	10,23,433	19,86,100	23,79,600	21,14,152	66,72,327	-	1,41,75,612	
Less: Provision for Doubtful Debts	10,23,433	19,86,100	-	-	8,00,878	66,53,043	-	1,04,63,454	10,23,433	19,86,100	23,79,000	-	66,53,043	-	1,20,41,576	
b) Others	7,56,000	1,20,31,403	-	10,22,209	28,69,093	1,26,238	16,84,700	1,56,48,563	-	5,69,799	600	21,14,152	19,284	6,000	18,23,418	
Sub Total	7,56,000	1,20,31,403	-	10,22,209	28,69,093	13,02,698	16,84,700	1,96,86,103	-	5,69,799	600	21,35,392	12,45,663	6,000	39,57,454	
3) Cash balances in hand: (Including Cheques / Drafts and Imprest)	-	-	-	-	-	-	-	-	-	-	82,583	15,000	-	-	97,583	
4) Bank Balances:																
a) With Schedules Banks:																
- On Current Accounts	98,235	1,51,66,019	56,29,690	5,46,862	13,66,236	53,34,663	77,454	2,92,20,160	99,835	-	1,06,76,002	1,14,488	24,43,640	62,64,760	1,96,00,725	
- On Term Deposit Accounts (Other than Earnmarked/ Endowments Funds)	41,27,80,000	5,91,81,693	5,26,74,402	1,09,27,954	15,50,62,883	21,50,83,893	1,87,58,234	92,44,69,059	62,21,76,407	1,48,71,691	3,51,05,289	21,35,48,669	28,12,68,791	83,27,101	1,17,62,97,946	
- On Term Deposit Accounts (Earnmarked/ Endowments Funds)	1,67,18,91,118	-	5,30,97,185	1,05,16,816	4,65,14,805	2,50,000	1,16,40,992	1,79,38,10,916	1,71,55,84,998	5,91,81,693	7,57,68,442	4,35,23,496	1,33,30,899	1,10,55,326	1,91,84,44,854	
- On Sweep Deposit	-	-	-	-	30,07,91,458	-	-	30,07,91,458	-	-	1,68,673	20,34,52,463	-	-	20,36,21,136	
- On Savings Accounts	2,20,67,41,636	9,43,22,515	11,47,41,378	2,84,14,826	50,37,37,382	1,76,65,070	3,04,75,738	16,84,75,508	8,99,49,934	1,74,85,680	80,30,183	-	1,33,11,011	5,76,000	12,93,52,988	
Less: Provision	-	-	10,25,783	-	-	-	-	10,25,783	2,42,78,11,174	9,16,39,244	12,97,50,589	46,06,39,116	31,03,54,340	2,62,23,187	3,44,63,17,651	
Sub Total	2,20,67,41,636	9,43,22,515	11,37,15,595	2,84,14,826	50,37,37,382	23,83,33,646	3,04,75,738	3,21,57,41,339	2,42,78,11,174	9,16,39,244	12,87,24,806	46,06,39,116	31,03,54,340	2,62,23,187	3,44,63,17,651	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE 11 CURRENT ASSETS, LOANS, ADVANCES	(Amount in Rupees)														
	CURRENT YEAR					PREVIOUS YEAR					Total				
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai		Mumbai	Kolkata	Vizag	Kochi
A. CURRENT ASSETS															
b) With Non-Scheduled Banks:															
- On Current Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- On Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- On Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Post Office Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (A)	2,20,81,01,699	10,67,56,076	11,50,20,938	2,95,82,320	50,70,60,313	23,98,29,709	3,22,54,049	3,23,86,05,104	2,42,82,72,107	9,30,18,887	12,97,49,450	46,40,08,971	31,17,71,748	2,63,04,654	3,45,31,25,817

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE 11	CURRENT YEAR										PREVIOUS YEAR					(Amount in Rupees)
	HQ	Chennai	Navv Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	
B. LOANS, ADVANCES AND OTHER ASSETS:																
1) <u>Loans:</u>																
a) Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Other Entities engaged in activities/ objectives similar to that of the Entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2) <u>Advances and other amounts recoverable in cash or in kind or for value to be received</u>																
a) Advances to Contractors / Suppliers	10,04,046	7,14,19,989	-	85,086	14,30,985	49,41,583	5,86,145	7,73,65,618	9,39,000	3,89,58,837	-	4,31,502	-	-	4,03,28,339	
b) Prepayments	14,88,199	6,427	19,892	3,75,476	5,10,556	10,06,838	9,006	46,23,562	15,77,067	15,719	55,259	7,28,728	3,85,739	5,79,907	33,42,419	
c) Income Tax Deducted at Source	1,34,105	10,92,146	5,14,779	3,75,476	24,73,050	18,00,570	3,74,915	44,36,638	3,27,503	10,92,146	9,84,037	4,90,723	78,91,946	-	1,07,86,355	
d) Deposits & Receivables	1,57,64,890	18,08,652	5,52,350	-	23,084	25,78,171	-	2,35,52,028	2,73,75,671	18,43,865	5,52,350	24,03,592	26,44,522	4,114	3,48,24,114	
e) Advances to Employees	57,950	2,64,396	1,64,200	2,92,391	2,06,39,888	92,528	-	8,94,339	55,000	7,38,137	3,35,224	52,702	3,46,496	-	15,27,559	
f) Advances to CPWD	1,49,89,878	3,56,46,979	23,10,501	3,28,08,405	2,26,24,274	38,88,148	-	13,29,08,073	2,48,68,056	8,01,56,513	4,91,22,629	76,16,087	2,22,360	47,00,134	16,66,87,779	
g) Course Fee Receivable	1,800	-	-	-	-	43,84,800	-	43,86,600	1,50,000	-	-	-	-	-	1,50,000	
h) Affiliation Fee Receivable	-	-	-	-	-	4,09,343	-	4,09,343	-	7,92,346	-	-	-	-	7,92,346	
i) Other Advances	-	8,70,806	1,04,835	4,83,927	-	-	97,795	19,66,706	-	-	5,19,311	-	-	-	24,37,588	
Sub Total	3,34,40,958	11,11,09,395	36,66,557	3,40,45,255	2,50,77,563	3,78,38,107	49,36,009	25,01,33,844	5,52,92,297	12,35,97,563	5,15,66,810	1,17,25,334	1,22,43,452	56,57,697	26,00,85,153	
3) <u>Income Accrued:</u>																
a) On Investments from Earmarked/ Endowment Funds	3,85,29,988	-	5,96,027	1,45,409	32,98,552	-	1,81,972	4,27,51,948	5,02,67,848	19,473	7,29,054	66,36,818	1,57,940	1,42,986	57,95,418	
b) On Investments / Deposits / Others	46,71,974	-	16,53,775	95,702	63,77,117	40,51,941	2,93,433	1,71,43,942	1,23,57,870	8,35,493	28,21,375	19,05,083	86,48,093	3,18,065	2,68,85,979	
c) On Loans and Advances	-	5,870	1,053	-	-	82,387	50	89,360	-	-	-	-	89,054	-	89,054	
Sub Total	4,32,01,962	5,870	22,50,855	2,41,111	96,75,669	41,34,328	4,75,455	5,99,85,250	6,26,25,718	8,54,966	35,50,429	85,41,901	88,95,087	4,61,051	8,49,29,151	
4) <u>Claims Receivable:</u>																
a) Claims receivables	-	-	77,13,182	1,60,588	-	16,32,394	-	95,06,164	-	-	4,53,138	3,956	3,04,431	290	7,61,815	
Less: Provision	-	-	10,000	-	-	2,80,747	-	2,90,747	-	-	10,000	-	2,80,747	-	2,90,747	
b) Inter Office Account (Headquarters)	50,39,86,035	-	77,03,182	1,60,588	-	13,51,637	-	92,15,407	-	-	4,43,138	3,956	23,684	290	4,71,068	
c) Inter Office Account (Other Campus)	-	34,96,178	8,12,44,011	-	-	-	-	58,52,30,046	13,50,15,560	3,30,09,662	24,65,00,505	2,26,65,790	-	-	43,71,91,517	
Sub Total	50,39,86,035	34,96,178	8,89,47,193	1,98,68,264	-	13,51,637	-	61,76,49,308	13,50,15,560	3,30,09,662	24,69,43,643	2,26,65,746	23,684	290	43,76,62,565	
TOTAL (B)	58,06,28,956	11,46,11,443	9,48,64,605	5,41,54,630	3,47,53,222	4,33,24,072	54,31,464	92,77,68,402	25,29,33,575	15,74,62,191	30,20,62,882	4,29,36,981	2,11,62,223	61,19,038	76,26,76,890	
TOTAL (A+B)	2,78,87,30,655	22,13,67,520	20,98,85,543	8,37,36,950	54,18,13,545	28,31,53,781	3,76,85,513	4,16,63,73,506	2,68,12,05,682	25,04,81,079	43,18,12,332	50,69,45,952	33,29,33,971	3,24,23,692	4,23,58,02,707	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

(Figures in Rupees)

SCHEDULE 12 INCOME FROM SALES / SERVICES	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
	1) <u>Income from Sales:</u> a) Sale of Scrap	-	-	-	49,348	1,95,418	-	-	2,44,766	-	-	-	2,95,052	-	-
2) <u>Income from Services:</u> a) Professional/Consultancy Services b) Overheads recovered on Projects c) Other Services	2,03,637	-	-	-	6,12,500	10,18,186	-	16,30,686	2,53,617	63,75,865	-	16,33,700	18,27,645	-	98,37,210
TOTAL	2,03,637	-	-	49,348	8,07,918	10,18,186	-	20,79,089	2,53,617	63,75,865	4,224	19,28,752	18,27,645	-	1,03,90,103

SCHEDULE 13 GRANTS / SUBSIDIES	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
	1) <u>Central Government</u> a) Non Plan Assistance b) Plan SFC for R&M Works/E Journals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) State Government(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Government Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Institutions / Welfare Bodies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) International Organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2021

SCHEDULE 14 FEES / SUBSCRIPTIONS	(Figures in Rupees)														
	CURRENT YEAR					PREVIOUS YEAR					Total				
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai		Mumbai	Kolkata	Vizag	Kochi
1) Course Fee	1,97,59,167	10,62,79,243	9,31,02,845	4,16,23,868	20,09,17,446	3,68,55,666	3,39,00,180	53,24,38,415	22,95,000	10,78,40,067	18,52,93,504	20,80,39,737	4,71,16,677	4,04,78,542	59,10,63,527
2) Programme Fees	11,25,75,000	93,12,500	68,87,500	27,62,500	1,31,37,500	31,87,500	36,62,500	15,15,25,000	12,33,75,000	80,37,500	96,25,000	1,28,37,500	30,75,000	32,75,000	16,02,25,000
3) Seminar / MDP Program Fees	-	-	-	-	-	-	-	-	-	-	-	24,45,525	-	-	24,45,525
4) Course Fee from IMU(K) & FMIRI Collaboration	-	-	-	-	6,30,000	-	-	6,30,000	-	-	-	6,91,800	-	-	6,91,800
5) Exam Fees / Counselling Fees	9,10,64,156	-	-	-	-	-	-	9,10,64,156	10,73,32,419	-	10,000	-	-	-	10,73,42,419
6) Affiliation Income	8,80,000	-	-	-	-	-	-	8,80,000	85,000	-	-	-	-	-	85,000
TOTAL	22,42,78,323	11,55,91,743	9,99,90,345	4,43,86,368	21,46,84,946	4,00,43,166	3,75,62,680	77,65,37,571	23,30,87,419	11,58,77,567	19,49,28,504	22,40,14,562	5,01,91,677	4,37,53,542	86,18,53,271

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2021

SCHEDULE 15 INCOME FROM INVESTMENTS: (Income on Investment from Earmarked/ Endowments funds transferred to Funds)	Investment from Earmarked Fund										Investment - Others											
	Current Year					Previous Year					Current Year					Previous Year						
	HQ	Chennai	Naval Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
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	12,40,56,142	35,74,757	50,75,903	11,93,313	2,88,44,545	1,25,73,752	13,74,172	17,46,94,865	15,90,80,626	89,87,133	87,02,525	3,11,10,926	2,14,02,728	10,11,051	23,02,94,989	-	-	-	-	-	-	-
TOTAL	12,40,56,142	35,74,757	50,75,903	11,93,313	2,88,44,545	1,25,73,752	13,74,172	17,46,94,865	15,90,80,626	89,87,133	87,02,525	3,11,10,926	2,14,02,728	10,11,051	23,02,94,989	-	-	-	-	-	-	-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	10,15,70,989	-	21,05,449	5,63,450	1,30,24,894	3,88,403	5,78,187	11,82,31,353	11,62,02,792	1,66,612	55,46,955	1,41,67,611	15,15,697	1,90,991	13,77,90,658	-	-	-	-	-	-	-
TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT	2,24,87,173	35,74,757	29,70,454	6,29,863	1,38,19,651	1,21,85,349	7,95,985	5,64,63,232	4,28,77,834	88,20,521	31,55,570	1,68,43,315	1,98,87,031	8,20,060	9,25,04,331	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in Rupees)

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

SCHEDULE 17 INTEREST EARNED:	CURRENT YEAR						PREVIOUS YEAR								
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
	1) <u>On Term Deposits:</u> a) With Scheduled Banks	2,24,87,173	35,74,757	25,10,984	6,29,863	1,38,19,651	1,21,85,349	7,95,985	5,60,03,762	4,28,77,834	88,20,521	25,64,026	1,69,43,315	1,98,87,031	8,20,060
b) With Non-Scheduled Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) With Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Others	-	-	-	-	-	-	-	-	-	-	-	2,59,826	-	-	2,59,826
2) <u>On Savings Accounts:</u> a) With Scheduled Banks	7,98,295	3,03,364	89,508	2,62,336	-	9,13,636	29	23,67,168	9,41,535	5,55,852	5,48,430	-	6,99,045	78,183	28,23,045
b) With Non-Scheduled Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Post Office Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) <u>On Loans:</u> a) Employees / Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Interest on Debtors and Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Interest on Electricity Deposits	68,016	61,967	1,918	-	7,524	82,387	56	2,21,868	68,590	-	-	-	89,054	-	1,57,644
TOTAL	2,33,53,484	39,40,088	26,02,410	8,92,199	1,38,27,175	1,31,81,372	7,96,070	5,85,92,798	4,38,87,959	93,76,373	31,12,456	1,72,03,141	2,06,75,130	8,98,243	9,51,53,302

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

(Figures in Rupees)

SCHEDULE 18 OTHER INCOME:	CURRENT YEAR							PREVIOUS YEAR					Total			
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata		Vizag	Kochi	
	1) Gain on Sale / Disposal of Assets:															
a) Owned Assets	-	-	15,490	-	3,98,008	-	-	4,13,498	-	-	3,920	-	-	-	-	3,920
b) Assets acquired out of grants, or received free of cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Miscellaneous Income	-	2,632	7,335	67,490	1,71,445	5,32,779	110	7,81,791	15,264	22,668	10,05,292	6,98,743	10,339	3,280	17,55,586	
3) Income from Accommodation / Guest House	-	12,000	20,000	2,57,105	7,142	-	-	2,96,247	-	16,500	88,92,628	6,68,236	-	15,22,750	1,11,00,114	
4) Income from Sale of Applications / Tender Documents	11,69,400	-	-	-	-	-	-	11,69,400	1,21,800	-	-	-	2,968	-	1,24,768	
5) Late Fees / Fines / Penalties	14,283	10,929	-	1,36,730	51,100	600	136	2,13,777	32,200	2,13,053	2,68,567	2,49,986	51,000	77,823	8,92,629	
6) License Fee Recovery	55,531	87,381	-	-	1,85,920	-	-	3,28,832	66,010	54,829	-	2,10,273	9,367	-	3,40,479	
7) Water Charges Recovery	1,044	2,040	-	-	-	10,000	-	13,084	1,128	14,240	-	-	23,000	-	38,368	
8) Transport Recovery	2,400	43,640	-	-	-	-	-	46,040	15,120	49,800	-	-	-	-	64,920	
9) Electricity Recovery	1,34,406	-	-	-	-	-	-	1,34,406	99,380	-	-	-	-	-	99,380	
10) Hostel Fee	-	-	-	-	-	6,20,000	-	6,20,000	-	31,25,000	-	-	17,60,000	-	48,85,000	
11) Examination Fee / Other Fees	23,79,881	-	6,000	2,00,940	-	-	-	25,86,821	27,73,177	-	7,95,000	-	-	-	35,68,177	
12) Rent received from letout premises	-	43,10,682	-	-	9,55,932	-	-	52,66,614	-	3,79,080	-	9,13,104	-	-	12,92,184	
13) Provisions / Payables Written Back	-	-	-	-	-	-	38,801	38,801	-	-	-	-	-	-	-	
14) Liquidity Damages / Penalties	25,678	-	-	-	2,04,496	3,28,694	-	5,58,868	8,30,116	-	9,40,678	5,09,251	1,43,312	-	24,23,357	
15) Interest on Income Tax Refund	50,602	-	-	-	-	-	-	50,602	15,627	14,805	18,546	-	16,116	-	65,094	
16) Others	-	-	1,540	-	-	1,15,082	-	1,16,622	10,503	-	-	-	3,69,159	-	3,79,662	
TOTAL	38,33,225	44,69,304	50,364	6,62,265	19,74,043	16,07,155	39,047	1,26,35,403	39,80,325	38,89,975	1,19,24,631	32,49,593	23,85,261	16,03,853	2,70,33,638	

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

(Figures in Rupees)

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

SCHEDULE 20 ESTABLISHMENT EXPENSES	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
	1) Salaries and Wages	5,37,47,921	7,73,76,334	5,46,96,468	6,28,29,675	9,80,83,913	5,07,19,431	1,87,69,544	41,62,23,286	5,36,21,196	7,70,52,001	12,94,19,766	6,85,58,733	5,17,57,303	1,72,93,107
2) Allowances and Bonus	-	4,44,882	5,30,713	22,08,598	43,72,344	32,52,857	7,97,306	1,16,06,700	2,95,434	4,17,755	28,43,050	2,77,46,878	13,46,901	4,33,616	3,30,83,634
3) Contribution to Provident Fund / Other Fund	44,88,694	67,99,141	19,56,098	10,27,277	51,21,610	44,01,404	18,41,719	2,56,35,943	41,88,638	71,10,284	23,67,692	19,43,893	45,46,560	21,58,549	2,23,15,615
4) Staff Welfare Expenses	18,58,611	20,235	15,14,216	26,422	-	88,446	-	35,07,930	31,63,739	13,390	7,06,916	33,31,610	3,28,878	10,000	75,54,533
5) Expenses on Employees Retirement and Terminal Benefits	76,02,227	84,55,190	28,01,150	17,27,480	46,23,963	98,76,854	24,36,269	3,75,23,133	36,31,807	97,81,033	10,33,535	1,42,73,942	81,94,427	46,76,466	4,15,93,210
TOTAL	6,76,97,453	9,30,95,782	6,14,98,645	6,76,19,452	11,22,01,830	6,83,38,992	2,38,44,838	49,44,96,992	6,49,00,814	9,43,74,463	13,63,70,959	11,68,55,056	6,61,74,068	2,45,73,738	50,32,49,097

Note: Salaries to Contract Faculty and Academic Supporting Staff (Contract) for the Financial Year 2019-2020 earlier included in Academic Expenses regrouped under Salaries and Wages in the Financial Year 2020-2021

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

SCHEDULE Z1 OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR										PREVIOUS YEAR				
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) Electricity and Power	74,20,934	40,45,516	26,98,870	20,29,458	25,47,588	48,24,832	9,81,776	2,45,48,974	81,69,461	73,77,649	1,31,37,045	77,81,457	82,16,588	15,92,512	4,62,74,712
2) Water Charges	8,84,901	-	3,93,844	2,200	-	14,761	90,703	13,86,409	13,45,705	15,000	10,13,894	-	4,58,727	5,23,042	33,56,368
3) Insurance	65,796	85,207	-	91,293	38,425	14,963	-	2,95,684	65,523	81,784	42,882	49,192	73,459	-	3,12,840
4) Repairs and Maintenance	68,21,197	17,24,559	41,38,903	48,36,283	62,26,566	8,80,166	5,14,382	2,51,42,057	9,68,127	27,76,672	44,00,528	2,04,11,410	16,15,536	5,11,148	3,06,85,421
5) Rent, Rates and Taxes	-	-	8,08,882	50,961	60,95,101	10,297	31,20,217	1,00,85,459	-	-	72,46,978	83,06,545	1	30,58,928	1,86,12,452
6) Vehicles Running and Maintenance	3,17,164	11,64,929	2,52,801	3,07,676	66,463	85,941	-	21,94,973	9,89,166	21,62,767	7,82,325	1,69,468	1,83,074	-	42,86,800
7) Postage, Telephone and Communication Charges	18,08,340	3,25,798	8,33,877	6,07,676	16,84,970	14,93,136	10,85,306	78,39,104	23,28,372	3,18,836	36,54,905	16,81,286	15,86,843	11,11,040	1,06,81,282
8) Printing and Stationery	3,68,991	7,44,867	13,792	1,98,035	5,20,163	64,865	1,12,042	20,22,756	11,97,407	7,30,267	6,24,818	7,46,293	1,25,394	2,15,347	36,39,525
9) Travelling and Conveyance Expenses	1,74,754	4,82,540	1,00,593	2,02,711	46,895	27,46,481	40,048	37,94,022	30,91,668	23,13,017	59,82,561	37,749	35,40,049	8,56,282	1,58,21,326
10) Subscription Expenses	1,34,850	1,02,045	6,71,625	77,997	-	6,674	1,485	9,94,676	15,04,857	73,144	6,03,189	-	19,213	29,880	22,30,283
11) Audit / Legal / Professional Charges	29,70,157	-	1,91,272	2,32,977	1,85,058	14,890	2,02,280	37,96,634	44,51,551	2,54,290	3,09,714	15,00,864	77,880	41,114	66,35,413
12) Advertisement and Publicity	88,58,279	2,01,249	76,787	89,061	1,17,342	48,386	57,354	94,48,457	9,95,262	7,47,008	1,65,777	95,305	4,33,595	97,291	25,34,238
13) Security Service Charges	1,54,68,233	1,53,23,037	91,60,105	83,35,337	95,95,968	42,62,674	26,21,648	6,47,67,001	1,46,94,684	1,64,41,125	1,13,32,462	1,27,56,693	40,03,194	40,98,378	6,33,26,536
14) Housekeeping Service Charges	23,27,449	1,14,77,425	41,49,302	76,94,851	96,01,123	72,37,580	24,99,462	4,49,87,193	27,87,415	1,29,14,021	1,27,95,852	94,71,773	74,31,843	26,77,362	4,80,78,266
15) Computer / Peripherals Maintenance	21,93,148	3,05,192	1,72,319	-	4,51,285	33,41,822	2,13,007	66,76,774	22,15,242	4,13,701	1,86,906	4,11,554	49,19,120	1,45,841	82,92,364
16) Academic/ Exam Expenses	1,60,08,724	1,59,95,986	84,43,855	91,83,254	3,92,02,784	14,95,301	47,27,804	9,50,57,708	3,43,18,009	4,99,38,998	6,96,07,567	7,70,29,693	1,48,51,844	1,41,00,152	25,98,46,263
17) Performance Rewards to Meritorious Students	-	-	-	-	-	-	-	-	4,78,87,500	-	-	-	-	-	4,78,87,500
18) Project / Consultancy Expenses / Training Expenses	1,55,967	-	-	87,350	1,44,000	2,10,094	-	5,97,411	28,41,642	-	-	84,100	6,99,044	-	36,24,986
19) Provision for Doubtful Debts / Claims Receivable	-	-	-	-	8,00,578	-	-	8,00,578	-	-	-	-	-	-	-
20) Expenses on Governing Body and Other Meetings	19,86,153	2,500	-	-	-	10,000	8,609	20,07,262	67,98,380	80,369	-	-	62,750	87,289	70,28,788
21) Expenses on Official Functions	54,753	1,87,637	-	6,840	-	19,970	10,450	2,79,650	28,63,827	8,75,984	-	-	1,75,201	51,767	39,66,679
22) Expenses on Gazetting of Ordinances	-	-	-	-	-	-	-	-	5,60,187	-	-	-	-	-	5,60,187
23) Expenses on Recruitment	11,24,017	-	-	-	-	-	-	11,24,017	5,82,398	-	-	-	-	-	5,82,398
24) Expenditure on Horticulture	44,38,312	38,94,729	80,301	-	-	-	90,460	85,03,802	17,91,809	34,14,018	12,020	-	55,214	1,47,500	54,20,561
25) Miscellaneous and Contingencies	4,17,389	8,43,704	16,783	85,793	6,24,067	1,37,319	92,808	22,17,863	5,97,904	11,55,406	14,18,544	9,77,101	67,759	24,548	42,41,262
26) Shifting Charges	-	-	-	-	-	-	-	-	-	-	-	16,438	7,43,134	66,706	8,26,278
27) Expenses on Outsourcing of Manpower	12,29,208	40,29,776	83,74,946	91,93,543	23,35,694	-	23,74,139	2,75,37,305	30,76,163	70,16,347	66,43,542	29,75,529	-	27,70,216	2,24,81,797
28) Expenses on Swatcha Bharat Abhiyan	-	-	-	-	-	27,290	-	27,290	-	-	-	-	60,556	-	60,556
TOTAL	7,52,28,715	6,09,36,696	4,05,78,857	4,33,13,295	8,02,84,072	2,69,47,442	1,88,43,980	34,61,33,059	14,61,22,459	10,91,02,303	13,99,61,509	14,45,02,449	4,94,00,017	3,22,06,344	62,12,95,081

(Figures in Rupees)

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

(Figures in Rupees)

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

SCHEDULE 23 INTEREST	CURRENT YEAR							CURRENT YEAR							
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - HEAD QUARTERS - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021
(PRIOR PERIOD ADJUSTMENTS)

(A) Credit	(Amount in Rupees)														
	Current Year					Previous Year									
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
Excess Booking of AR & M	-	-	-	-	-	-	-	-	-	-	-	4,65,416	-	-	4,65,416
Excess Depreciation	3,18,447	-	2,62,717	-	-	13,629	21,943	6,16,736	-	-	3,32,000	-	-	-	3,32,000
Course Fee / Application Fee / Semester Exma Fee / Retotaling Fee / Hostel Fees	-	-	-	-	-	-	24,100	24,100	-	-	-	-	-	-	-
Interest	-	-	5,526	-	-	56,366	-	5,526	75,127	-	-	-	1,257	-	76,384
Salaries and Wages	-	-	3,13,503	5,649	5,34,83,699	1,86,421	-	5,38,59,217	13,202	-	1,021	-	27,632	2,602	44,457
CEMS Share Receivable.	-	-	-	-	-	9,37,205	-	1,86,421	-	-	-	-	-	-	-
Excess Provision reversed	2,82,700	-	1,92,828	58,940	-	71,300	-	14,71,673	-	-	89,116	21,041	-	-	1,10,157
Academic Expenses	50,000	1,27,334	-	-	-	-	-	2,48,634	3,15,000	-	-	-	92,800	-	4,07,800
Civil and Electrical Maintenance	-	-	-	-	-	-	-	-	-	-	-	11,00,132	-	-	11,00,132
Transportation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Statutory Audit Fee (C&A)	-	-	-	-	-	-	-	-	83,915	-	-	-	-	-	83,915
KoPT Provision for Electricity Chirages	-	-	-	-	-	-	-	-	-	-	-	95,87,306	-	-	95,87,306
Others	80,000	8,500	20,185	51,333	69,94,987	3,766	-	71,58,771	1,47,852	27,364	1,73,377	2,21,553	70,401	-	6,40,546
Total (A)	7,31,147	1,35,834	7,94,759	1,15,922	6,04,78,686	12,68,687	46,043	6,35,71,078	6,35,096	27,364	5,95,514	1,13,95,448	1,92,090	2,602	1,28,48,114
(B) Debit															
Electricity Charges	-	-	-	-	-	70,490	-	70,490	-	-	-	-	-	-	-
Professional Charges	-	-	-	-	-	47,200	-	47,200	-	-	-	-	-	-	-
Land Filling	-	-	-	-	-	-	-	-	2,36,70,823	-	-	-	-	-	2,36,70,823
Advertisement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Wages	8,22,646	-	1,80,593	-	2,31,750	1,07,615	-	13,42,604	-	25,092	1,983	2,03,977	5,79,469	-	8,10,521
Equipment Maintenance	-	-	-	-	-	1,66,965	-	1,66,965	-	-	49,636	29,707	-	-	79,343
Telephone Reimbursement	661	-	-	-	-	-	-	661	-	-	1,208	8,401	-	-	9,609
Course Fee / Application Fee / Semester Exma Fee / Retotaling Fee / Hostel Fees	-	-	-	-	-	-	-	-	-	3,17,500	1,00,000	2,09,250	-	-	6,26,750
Telephone/Leasedline Charges...	3,98,525	-	-	-	-	1,02,561	-	5,01,086	-	-	-	-	-	-	-
Honorarium / Remuneration	-	-	10,000	21,500	4,00,850	-	-	4,22,350	2,55,417	-	-	1,99,658	-	-	4,55,075
Travelling Expenses	-	-	-	-	4,945	-	2,14,809	2,29,754	67,244	-	35,939	-	-	-	1,03,183
Excess provision of Interest	-	-	-	-	5,722	-	14,809	20,531	-	-	-	-	-	-	-
Provision for Doubtful Recovery of TDS	-	-	-	-	-	61,71,842	-	61,71,842	-	-	-	-	-	-	-
Semester Exam Expenses	2,58,160	-	-	-	-	858	-	2,58,160	1,15,750	-	-	-	-	-	1,15,750
Software Maintenance	-	-	-	-	-	-	-	-	-	-	8,60,337	-	-	-	8,60,337
Security Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - HEAD QUARTERS - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021
(PRIOR PERIOD ADJUSTMENTS)

PRIOR PERIOD ADJUSTMENTS (Consolidated)	(Amount in Rupees)														
	Current Year					Previous Year									
	HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
Housekeeping Charges / Horticulture	99,431	-	-	-	-	-	-	99,431	-	-	1,74,490	-	-	-	1,74,490
Computer / Peripherals Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	23,576	-	23,576
Depreciation	50,27,144	-	-	-	-	25,41,763	12,97,580	88,66,487	1,77,33,999	-	6,68,535	6,268	-	39,660	1,84,48,462
Academic Expenses	-	-	52,000	3,68,727	-	1,53,490	-	5,74,217	-	-	17,644	1,90,80,446	-	-	1,90,98,090
Civil & Maintenance	18,05,771	-	21,24,902	-	-	-	-	39,30,673	-	-	-	43,98,373	-	-	43,98,373
Provision Written back	-	-	-	-	-	-	-	-	-	-	-	4,17,617	-	1,09,867	5,27,484
Water Charges	-	-	-	-	-	-	-	-	-	-	-	40,705	-	-	40,705
Interest on Project Fund	-	-	-	-	-	36,311	-	36,311	-	-	20,36,016	-	-	-	20,36,016
Legal Charges / Professional Charges	-	-	-	-	-	-	-	-	8,250	69,113	-	-	-	-	-
Others	80,500	1,89,266	83,589	-	3,14,83,823	1,27,954	2,58,383	3,22,23,515	8,250	69,113	1,48,075	61,080	31,383	1,87,243	5,05,144
Total (B)	84,92,838	1,89,266	24,51,084	8,70,227	3,21,27,090	95,27,049	17,85,581	5,54,43,135	4,18,51,483	4,11,705	40,93,862	2,46,55,482	6,34,428	3,36,770	7,19,83,729
Total (Net)	(77,61,691)	(53,432)	(16,56,325)	(7,54,305)	2,83,51,596	(82,58,362)	(17,99,538)	81,27,943	(4,12,16,387)	(3,84,341)	(34,98,348)	(1,32,60,034)	(4,42,338)	(3,34,166)	(5,91,35,616)

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF INCORPORATION

- 1.1 Indian Maritime University, (hereinafter referred to as IMU), A Central University was formed by the Indian Maritime University Act, 2008 and came into existence w e f 14.11.2008.
- 1.2 The following organizations were subsumed into the Indian Maritime University as per clause 49 of the Act.
- a) Lal Bahadur Shastri College of Advanced Maritime Studies and Research, Mumbai;
 - b) Training Ship Chanakya, Navi Mumbai;
 - c) Marine Engineering & Research Institute, Kolkata and
 - d) Marine Engineering & Research Institute, Mumbai.
 - e) National Maritime Academy, Chennai
 - f) Indian Institute of Port Management, Kolkata
 - g) National Ship Design and Research Centre, Visakhapatnam
- 1.3 The University is having its Head Quarters at Chennai and Campuses at Mumbai, Kolkata, Chennai, Visakhapatnam and Kochi. The Mumbai Campus has been bi-furcated as Navi Mumbai Campus (NMC) and Mumbai Port Campus (MPC) effective from 7th August 2017. The Financial Statements of NMC and MPC have been presented separately for the Financial Year 2020-2021 and for the previous Financial Year 2019-2020 under Mumbai Campus.
- 1.4 The Financial Statements of the University is 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 2021**

2. SIGNIFICANT ACCOUNTING POLICIES

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

2.2 Accounting Convention

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

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. Inventory valuing up to Rs.5000/- is charged to Expenditure, only in case of items with practical constrains in valuation.

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

2.5 Investments

Investments are shown at cost.

2.6 Fixed Assets

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

2.7. Depreciation

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

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

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

Depreciation on the assets created out of Plan grant-in-aid is charged to the Capital Reserve Account on a systematic and

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

rational basis over the useful life of depreciable asset by way of a reduced depreciation charge for systematic adjustment of the Plan grant-in-aid fund used for assets creation.

2.8 Revenue Recognition

2.8.1 Grant-in-Aid

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

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

- (v) Assets created out of Plan grant-in-aid have been credited to the Capital Reserve Account - Grant in assets (cash grant) instead of treating it as a promoter's contribution (i.e. Capital Fund); Resultant Surplus/ Deficit of operation have been credited/debited to General Reserve Account instead of treating it as a promoter's contribution (i.e. Capital Fund) and Unspent balance of Plan grant-in-aid is shown under the head Current liabilities and provisions.

2.8.2 Fees from Students

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

2.8.3 Professional / Consultancy Services

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

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

2.8.5 Interest on Plan Grant-In-aid

Interest on unspent balance of Plan grant-in-aid (if any) is 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. Investments out of earmarked/ endowment

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

funds are shown under the head Deposits from Earmarked / Endowment Fund instead of Cash and Cash equivalent, as these investments cannot be utilized for the purpose of Working Capital. Term deposits from reserves and 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 is followed in IMU.

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

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

4. PRIOR PERIOD ADJUSTMENTS

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

5. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

**SCHEDULE-25 CONTINGENT LIABILITIES AND NOTES ON
ACCOUNTS**

A. CONTINGENT LIABILITIES

KOLKATA CAMPUS

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

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

EPF authority has claimed an amount of Rs. 76,12,134 for damage u/s 14B and Rs.34,11,799 for interest u/s 7Q of EPF Act vide their letter dated 28.09.2007. The erstwhile IIPM has disagreed to pay their claim on certain valid grounds and conveyed the same to the EPF Authority along with the ground of disagreement. Thus the liabilities for damage, interest and penalty could not be ascertained during the year. However an amount of Rs. 27,22,658 was 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 had been reversed during the FY 2019-20 and the item is shown as Contingent liability in this schedule.

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

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 have discontinued payment of lease rent/compensation bill stating that the portion of the expenses to be borne by IMU. There was also a considerable period of time during which KoPT did not furnish lease rent/compensation bills for TS 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 Nov15, Dec15 and Jan16, the 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.

INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

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

B. NOTES ON ACCOUNTS

1. Current Assets, Loans and Advances

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

2. Accrued Interest on investments is taken on the basis of certification provided by the Bankers. In case where no certification is provided by the bankers the same is calculated on simple interest basis as per rates appearing in the instruments.
3. Stores and Spares are valued at cost and included in the current assets wherever the closing stocks are available.
4. IMU is exempted u/s 10(23C) of the Income Tax Act, 1961.
5. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.
6. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2021 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) purchased land to the extent 300 Acres on 25-09-2006 as per the Schedule of Property give below from Salt

INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

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 A-C	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 has been constructed in the said land as a part of Maritime Complex. Since the land is in the name of Ministry of Shipping, Govt. of India, which is the Administrative Ministry of Indian Maritime University, the University possess effective title on the land. Hence this disclosure has been made.

CHENNAI CAMPUS

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

- a) All that piece and parcel of land bearing Survey No.s 3/2B2 and 2/2B2 in UTHANDI Village, Saidapet Taluk and Chngleput District, the land measuring 20 acres split as under:

9.44 acres in Survey No.3/2B2 measuring 350' on the West and East and 1170' on the North and 1200 on the South and 10.56

INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

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 Chingleput District, the land measuring 10890 Sq.feet (0.25 acres) split as under:

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

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

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

INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

NAVI MUMBAI CAMPUS

a) Term Deposit Accounts (Earmarked/Endowment Funds) Rs.5,30,97,185 shown in Schedule 11-Bank Balances includes an amount of 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 has been 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.

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 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.

NAVI MUMBAI CAMPUS AND MUMBAI PORT CAMPUS

a) Fixed Assets as set out in the Schedule-8 do not include assets purchased out of funds of out of sponsored project held and used 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 –

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Amount in Rupees

Sl. No	Assets	Original Cost As on 01.04.2020	Additions during the year	Total	Notional Depreciation as on 31-03-2021	Total Book value as on 31-03-2021
1	Buildings	41,97,855	-	41,97,855	23,30,707	18,67,148
2	Simulator Systems	99,26,324	-	99,26,324	97,29,408	1,96,916
3	Furniture	30,34,167	-	30,34,167	13,60,428	16,73,739
4	Books	50,299	-	50,299	44,319	5,980
5	Plant, Machinery & Equipment	28,84,593	-	28,84,593	22,81,153	6,03,440
Total		2,00,93,238	-	2,00,93,238	1,57,46,015	43,47,223

VISAKHAPATNAM CAMPUS

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

Amount in Rupees

Sl. No	Assets	Original Cost As on 01.04.2020	Additions during the year	Total	Notional Depreciation as on 31-03-2021	Total Book value as on 31-03-2021
1	Computer Hardware	57,18,453	-	57,18,453	56,95,885	22,568
2	Computer Software	53,23,589	-	53,23,589	53,17,455	6,134
3	Equipment	1,97,53,560	-	1,97,53,560	1,55,61,987	41,91,573
4	Buildings	10,76,092	-	10,76,092	5,87,135	4,88,957
5	Books	1,56,975	-	1,56,975	1,44,776	12,199
Total		3,20,28,669	-	3,20,28,669	2,73,07,238	47,21,431

KOCHI CAMPUS

a) Non Execution of Lease Deed for 2.6 Acres land

Cochin Port Trust has 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.

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

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 Vide letter from Cochin Port Trust no. EM8/IMU/Lease/2011/2018-S dtd 03.01.2020, it is being 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 31.03.2021 is Rs. 77.67 lakhs. As intimated by IMU HQ on 29.10.2020, 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 dtd 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. The technical bids were opened and evaluation of the same are underway.

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI - 600119

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2021

Sl No.	RECEIPTS	Current Year							Previous Year				(Amount in Rupees)		
		HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata		Vizag	Kochi
I Opening Balances															
1) Cash in hand	-	-	41,083	41,500	15,000	-	-	-	-	1,03,300	20,205	-	-	-	-
2) Bank Balances															
i) In Current accounts	99,835	-	1,06,77,002	1,69,673	20,35,66,951	24,43,640	62,64,760	99,988	-	94,75,542	22,33,13,185	7,96,778	16,83,062		
ii) In Deposit accounts	2,33,77,61,405	7,40,53,384	9,10,34,968	1,88,12,980	25,70,72,165	29,45,99,690	1,93,82,427	2,33,60,25,176	18,28,80,091	11,41,91,248	23,19,15,599	30,98,34,136	1,13,40,308		
iii) Savings accounts	8,99,49,934	1,74,85,860	36,98,974	43,31,209	-	1,33,11,011	5,76,000	7,15,07,028	1,13,45,815	1,52,56,449	-	1,27,47,933	14,95,951		
iv) Unreconciled Balance	-	-	11,69,164	-	-	-	-	-	-	11,69,164	-	-	-	-	-
II Grants Received															
1) From Government of India															
i) Grant-in-Aid (Plan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Grant-in-Aid (Plan) (Online Journals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
iii) Grant-in-Aid (Non Plan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) From State Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) From Other sources (Headquarters)	-	5,60,30,964	-	-	9,00,00,000	-	-	-	5,97,24,552	-	-	-	-	-	-
III Income on Investments from															
1) Earmarked / Endowment Funds	6,32,14,771	-	5,93,690	10,34,698	4,59,16,605	4,30,421	1,63,838	6,57,45,828	1,59,046	27,06,658	3,41,28,715	13,61,780	2,83,042		
2) Own Funds (other Investment)	-	-	-	-	15,72,39,469	-	-	-	-	-	6,87,87,467	-	-	-	-
3) Encashment of Deposits/Sweep Deposits	-	-	-	-	1,78,32,545	-	-	-	-	-	2,14,82,382	-	-	-	-
IV Interest Received															
1) On Bank deposits															
i) On Savings Accounts	7,81,902	3,03,364	97,091	2,62,336	-	9,13,636	19,456	9,41,535	5,55,852	5,74,431	-	8,15,845	44,938		
ii) On Term Deposits	8,07,00,402	44,23,853	50,29,888	-	48,79,336	1,69,73,482	11,57,948	9,27,45,657	1,53,30,961	57,09,888	82,38,893	1,93,05,884	7,82,070		
2) Loans, Advances etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V Other Income															
1) Course Fee	1,89,09,333	9,36,10,240	10,57,23,836	3,06,64,235	18,39,33,090	3,95,75,000	3,23,10,802	35,28,100	12,50,90,252	19,55,53,962	19,05,15,412	5,27,62,620	4,76,10,802		
2) Affiliation Fee	6,52,000	-	-	-	-	-	-	2,35,000	-	-	-	-	-	-	-
3) Common Entrance Test	5,11,24,599	-	-	-	-	-	-	6,73,38,817	-	-	-	-	-	-	-
4) Semester / Practical Examination Fee	4,31,83,794	-	-	-	-	-	-	4,90,06,016	-	-	-	-	-	-	-
5) Convocation Fee	38,750	-	-	-	-	-	-	1,39,458	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI - 600119

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2021

Sl No.	RECEIPTS	Current Year										Previous Year				
		HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi		
6)	Programme Fee	9,77,16,667	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7)	Application Fee for online CRT	11,69,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8)	Other Academic Receipts	34,80,386	-	64,200	-	-	-	-	-	22,50,435	26,700	-	-	-	-	-
9)	Income from Miscellaneous Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10)	Miscellaneous Income	-	-	18,16,827	-	9,17,639	19,795	535	14,586	-	98,71,428	17,70,765	19,47,423	17,007	-	-
11)	Rent Received	-	57,49,379	-	-	26,29,784	-	-	-	3,79,080	-	19,70,866	-	-	-	-
12)	Gratuity Fund	-	-	-	-	-	-	-	-	49,81,875	-	-	-	-	-	-
13)	Project Consultancy / IES Programme	-	2,72,400	-	-	-	-	-	9,98,529	-	-	-	-	-	-	-
14)	Workshops / Conference	-	-	-	-	-	-	-	2,50,600	58,000	56,692	-	-	-	3,41,000	-
15)	Income Tax Refund	4,61,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16)	CEMS Expenditure Share	-	-	-	-	-	-	-	-	55,90,614	-	-	-	-	29,30,365	-
17)	I/AFS Receipts	-	-	-	-	-	-	-	-	8,03,500	-	-	-	-	-	-
18)	IES Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI	Amount Borrowed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	Any other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1)	Transfer from / to Campuses (Inter Office)	47,36,82,813	14,92,88,221	11,38,09,348	13,52,38,534	22,03,61,816	8,58,16,860	4,68,47,965	69,58,08,090	9,74,43,344	29,70,31,766	23,27,50,435	8,77,44,153	6,09,08,775	-	-
2)	Refund of deposits by CPWD	-	-	-	34,22,168	-	-	-	-	-	35,52,536	-	-	74,25,116	-	-
3)	Deposits Refundable	14,14,481	56,19,773	52,84,951	18,39,234	3,00,351	22,79,000	30,65,200	26,34,733	1,11,99,364	1,58,00,454	1,93,506	40,42,916	11,05,000	-	-
4)	Other Receipts	2,30,000	1,74,05,442	4,05,827	-	-	2,46,266	16,31,521	8,55,259	1,79,046	15,74,704	-	3,68,182	23,21,535	-	-
5)	Prior Period Receipts	-	1,08,606	-	51,333	-	-	-	4,31,992	-	35,965	-	-	-	-	-
6)	Fee Receivable / Sundry Debtors	-	-	-	-	-	10,22,052	-	-	-	-	-	-	11,09,974	-	-
7)	Scholarships Received from Govt.etc	-	26,70,000	7,60,000	-	7,43,975	-	33,67,948	-	37,63,701	20,49,400	11,85,914	5,70,000	33,60,680	-	-
8)	Receipt from HQ towards Performance Based Rewards to Students	-	55,17,500	20,27,500	18,75,000	73,49,856	13,50,000	1,80,000	-	91,65,000	46,50,000	3,20,00,337	49,75,000	26,20,000	-	-
9)	Miscellaneous Receipts	-	-	-	-	-	14,85,669	-	-	3,28,605	-	-	22,62,279	-	-	-
10)	Refunds of Deposits (CPT & CSL)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		3,26,45,71,522	43,25,38,986	34,03,53,322	19,96,23,927	1,19,27,58,582	46,04,66,521	11,49,68,400	3,50,52,46,769	53,12,29,133	67,93,90,288	1,05,11,67,872	50,44,66,273	14,24,28,605		


Deputy Registrar (F&A)


Finance Officer I/c

12th October 2021

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2021

Sl No.	PAYMENTS	(Amount in Rupees)																		
		Current Year					Previous Year													
		HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi						
I	Expenses																			
1)	Establishment Expenses	4,85,58,937	7,51,94,478	5,47,58,879	4,75,34,187	9,31,78,035	6,60,64,538	1,65,83,773	5,09,21,849	6,47,89,475	8,72,41,442	10,35,27,373	4,72,91,908	1,37,92,459						
2)	Administrative Expenses	8,94,46,558	11,40,29,410	4,43,61,705	5,04,50,644	10,77,70,824	3,38,84,379	1,78,73,727	17,99,79,301	12,40,02,436	16,40,65,621	13,14,75,251	5,97,06,405	3,33,19,006						
II	Payments made against funds for various projects	-	-	-	-	-	-	-	-	16,44,665	-	-	-	-						
III	Investments and deposits made																			
1)	Out of Earmarked/Endowment funds	-	-	-	-	4,29,23,496	-	-	-	-	-	3,19,02,682	-	-						
2)	Out of Own Funds (Investments- others)	-	-	-	-	14,72,42,649	-	-	-	-	-	6,41,65,277	-	-						
3)	Encashment Deposits/Sweep Deposits	-	-	-	-	63,81,243	-	-	-	-	-	72,89,879	-	-						
IV	Expenditure on Fixed Assets & Capital work in progress																			
1)	Purchase of Fixed Assets	22,989	6,73,977	24,700	1,99,430	60,77,148	1,95,61,010	2,25,005	5,96,749	41,00,993	12,000	47,38,988	2,07,46,761	3,13,026						
2)	Expenditure on Capital Work-in Progress	8,27,046	-	54,63,362	-	9,48,96,676	5,06,75,347	32,00,000	2,02,600	-	79,48,206	-	-	41,55,222						
V	Refund of Surplus money / Loans																			
1)	To the Government of India	-	-	-	-	-	-	-	-	-	-	-	-	-						
2)	To the State Government	-	-	-	-	-	-	-	-	-	-	-	-	-						
3)	To Other Providers of Funds	-	-	-	-	-	-	-	-	-	-	-	-	-						
VI	Finance Charges (Interest)																			
VII	Other Payments																			
1)	Transfer to / from Campuses (Inter Office)	88,36,48,191	7,54,93,757	10,63,65,600	3,41,85,371	18,48,43,020	4,19,56,920	3,25,19,357	82,17,09,343	12,65,28,501	24,30,31,900	23,55,83,989	5,56,97,616	4,63,40,276						
2)	Refund of Programme Fee	50,000	-	-	-	-	-	-	25,000	-	-	-	-	-						
3)	Refund of Counselling/Registration Fee	2,47,525	-	-	-	-	-	-	14,647	-	-	-	-	-						
4)	Refund of Semester Fee	-	-	-	-	-	-	-	1,10,216	-	-	-	-	-						
5)	Other Refunds / Payments	-	-	-	-	-	23,96,820	9,60,000	-	-	-	-	-	-						
6)	Prior Period Payments / Adjustments	2,71,161	-	62,029	21,479	-	-	-	4,46,661	69,113	-	-	20,08,640	3,25,050						
7)	Advances to Employees	58,744	1,80,980	94,217	-	-	-	5,24,987	2,04,107	7,38,346	7,09,663	-	-	-						
8)	Deposits to CPWD	1,97,62,120	4,60,00,000	-	2,03,47,663	-	30,89,438	-	68,93,386	8,64,00,000	-	-	-	-						

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2021

Sl No.	PAYMENTS	Current Year										Previous Year					(Amount in Rupees)							
		HQ	Chennai	Navi Mumbai	Mumbai Port	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi										
9)	Prepaid Expenses	8,22,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10)	Statutory Liabilities	1,15,48,796	1,58,53,266	51,98,693	60,64,343	9,16,111	-	62,13,458	1,28,38,158	1,32,65,887	1,24,33,813	1,18,30,317	-	-	-	-	-	-	-	-	-	-	66,05,105	
11)	Salary Recovery Liabilities	65,076	8,66,453	-	82,66,154	-	-	-	1,98,097	1,73,340	93,96,235	-	-	-	-	-	-	-	-	-	-	-	-	
12)	Deposits Refunded	22,28,530	35,94,750	58,57,255	21,39,830	47,91,997	-	28,61,907	14,85,046	43,60,140	1,73,49,702	-	-	-	-	-	-	-	-	-	-	-	35,77,779	
13)	Other Payments	-	1,36,900	-	1,25,000	-	-	-	-	7,40,364	6,48,705	-	-	-	-	-	-	-	-	-	-	-	3,22,518	
14)	Scholarships from Endowment Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
15)	Other Deposits	2,71,729	-	40,000	-	-	-	-	9,23,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16)	Advance to Contractor / Suppliers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17)	Scholarship from Govt etc.	-	6,75,000	10,33,900	-	-	-	33,50,448	-	36,91,630	10,11,500	-	-	-	-	-	-	-	-	-	-	-	-	37,76,180
18)	Research Projects/Studies/Schemes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19)	Disbursement of Performance Based Rewards to Students	-	55,17,500	20,27,500	18,75,000	-	-	1,80,000	-	91,65,000	39,00,000	-	-	-	-	-	-	-	-	-	-	-	-	26,20,000
VIII Closing Balances																								
1)	Cash in hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2)	Bank Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i) In Current accounts	98,235	1,51,66,019	56,28,690	5,46,862	30,21,59,694	-	77,454	99,835	-	1,08,46,675	20,35,66,951	-	-	-	-	-	-	-	-	-	-	-	62,64,760
	ii) In Deposit accounts	2,08,46,71,118	5,91,81,693	10,47,45,804	2,14,44,770	20,15,77,688	-	3,02,99,226	2,33,77,61,405	7,40,53,384	10,98,47,948	25,70,72,165	-	-	-	-	-	-	-	-	-	-	-	1,93,82,427
	iii) Savings accounts	12,19,72,283	1,99,74,803	33,41,101	64,23,194	-	-	99,057	8,99,49,934	1,74,85,860	80,30,183	-	-	-	-	-	-	-	-	-	-	-	-	5,76,000
3)	Unreconciled Balance	-	-	11,69,164	-	-	-	-	-	-	11,69,164	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	3,26,45,71,522	43,25,39,986	34,03,53,322	19,96,23,927	1,19,27,58,582	46,04,66,521	11,49,68,400	3,50,52,46,769	53,12,29,133	67,93,90,288	1,05,11,67,872	50,44,66,273	14,24,28,605										


Deputy Registrar (F&A)


Finance Officer /c

12th October 2021



भारतीय लेखापरीक्षा एवं लेखा विभाग
कार्यालय महानिदेशक वाणिज्यिक लेखापरीक्षा, चेन्नै

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

No. DGCA/Chennai/CA-II/2- 219/IMU-Acs/2021-22/

03.02.2022

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 2020-21- Regarding.

I forward herewith the Separate Audit Report on the accounts of Indian Maritime University, Chennai for the year 2020-21.

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

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

The receipt of this letter with enclosure may be acknowledged.

Yours faithfully,

(Sd)

(DEVIKA NAYAR)
DIRECTOR GENERAL OF COMMERCIAL AUDIT, CHENNAI

Encl.: As stated.

इंडियन आईल भवन, स्तर - 2, 139, महात्मा गाँधी मार्ग, चेन्नै 600 034
Indian Oil Bhavan, Level - 2, 139, Mahatma Gandhi Road, Chennai - 600 034
Tel. : 044-28330147 Fax : 044-28330142/45 e-mail : pdcachennai@cag.gov.in

No. DGCA/Chennai/CA-II/2- 219/IMU-Acs/2021-22/876

03.02.2022

Copy of the Separate Audit Report for the year 2020-21 along with the Management Letter forwarded to the Vice Chancellor, Indian Maritime University, Uthandi, Chennai for placing the same before the Executive Council. Five copies of English and Hindi version of the Accounts, Audit Report and Audit Certificate may be arranged to be sent.



(DEVIKA NAYAR)
DIRECTOR GENERAL OF COMMERCIAL AUDIT, CHENNAI

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA ON THE ACCOUNTS OF INDIAN MARITIME UNIVERSITY FOR THE
YEAR ENDED 31 MARCH 2021**

We have audited the attached Balance Sheet of Indian Maritime University as at 31 March 2021 and the Income and Expenditure Account/Receipts and Payment Accounts for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33 of the Indian Maritime University Act, 2008. These financial statements include the accounts of five campuses viz. Chennai, Mumbai, Kolkata, Kochi and Visakhapatnam of Indian Maritime University. These financial statements are the responsibility of the Indian Maritime University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. The Balance Sheet and Income & Expenditure Account/Receipt & Payment 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 other relevant records have been maintained by the 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 - ASSETS

A.1 Fixed Assets(Schedule 8) - ₹427.13 crore

Fixed Assets Headquarters - ₹139.61 crore

The Significant Accounting Policy no. 2.7 provided that the depreciation was provided on Written-Down value method at the rates prescribed in Income Tax Act, 1961. However, the assets valuating ₹1,66,20,213 relating to "Computer Peripherals" to be depreciated at 40 per cent were classified as "Office Equipment" and depreciated at 15 per cent during 2019-20 and 2020-21. This has resulted in overstatement of fixed assets and understatement of depreciation by ₹17,75,057 for 2020-21 and ₹39,44,571 for 2019-20 being prior period adjustments.

A.2 Fixed Assets(Schedule 8) - ₹427.13 crore

Capital Work in progress - Chennai Campus - ₹16.75 crore

The above account head include ₹12,65,032 towards the procurement and installation of split Acs for engine room simulator and classrooms, which were installed in February 2021. This has resulted in understatement of fixed assets and overstatement of capital work in progress by ₹12,65,32. Consequently depreciation and deficit for the year 2020-21 is understated by ₹63,251.

B. INCOME AND EXPENDITURE

B.1 Prior Period Adjustments - ₹0.81 crore

Prior Period adjustments included provision for leave encashment and gratuity of ₹2.72 crore for Marine Engineering and Research Institute (MERI) Mess employees of Kolkata campus, as approved in the Executive Council meeting in October 2020. Since the provision was approved in current accounting year, the same should have been accounted in current year as Establishment expenses instead of prior period adjustments.

This has resulted in overstatement of Prior Adjustments and understatement of Establishment expenses by ₹2.72 crore for the year 2020-21.

C NOTES ON ACCOUNTS

C.1 Contingent Liabilities and Notes on Accounts (Schedule 25)

IMU, Vizag campus, had entered into lease agreement with Visakhapatnam Port Trust (VPT) for the lease of 5.00 acres land at Malkapuram during 1991 and the same was expired on 31 July 2020 on completion of the lease period of 30 years.

VPT allotted (April 2021) land measuring 3.234 acres at Malkapuram in favour of Indian Maritime University for a period of 30 years w.e.f. 1 August. 2020 at an upfront free of ₹1,57,24,138, as approved by Ministry of Shipping in January 2021.

The new facts relating to the renewal of the lease agreement were not disclosed in the annual accounts. The Notes on Accounts is deficient to that extent.

D GRANTS IN AID

Opening balance of Grant in Aid was NIL, During the year 2020-21, IMU received Nil amounts as Grant in Aid. Nil amounts were utilized during the financial year 2020-21, leaving the closing balance as Nil as on 31 March 2021.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account /Receipts A Payment Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in **Annexure I** to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- 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 2021 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.



(DEVIKA NAYAR)
DIRECTOR GENERAL OF COMMERCIAL AUDIT, CHENNAI

Place : Chennai

Date : 03.02.2022

Annexure-1

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 01.04.2020 to 31.03.2021. Review of Internal Audit reports did not reveal any major audit observation.

3. System of Physical verification of Fixed Assets

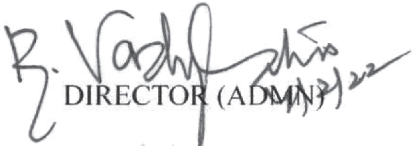
Physical verification of Fixed Assets was conducted at the respective campuses for the period 2020-21.

4. System of Physical verification of Inventory

Physical verification of inventories was conducted at the respective campuses.

5. Regularity in payment of Statutory dues

IMU was regular in depositing undisputed statutory dues.


DIRECTOR (ADMIN) 22

**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD - UTHANDI - CHENNAI
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 2021**

Para No	Separate Audit Report Comments	IMU's Reply
1	We have audited the attached Balance Sheet of Indian Maritime University, as at 31st March 2021 and the Income and Expenditure Account/Receipts and Payment Accounts for the year ended on that date under Section 19(2) of the Comptroller & Audit General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33 of the Indian Maritime University Act, 2008. The financial statements include the accounts of five campuses viz., Chennai, Mumbai, Kolkata, Cochin and Visakhapatnam of Indian Maritime University. These financial statements are the responsibility of the Indian Maritime University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.	General Para
2	This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Report / CAG's Audit Reports separately.	General Para
3	We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable	



Para No	Separate Audit Report Comments	IMU's Reply
	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.	General Para
4	Based on our audit, we report that:	
(i)	We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;	General Para
(ii)	The Balance Sheet and Income and Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.	General Para
(iii)	In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Maritime University, as required under Section of 33 Indian Maritime University Act, 2008 in so far as it appears from our examination of such books.	General Para
(iv)	We further report that:	
A	BALANCE SHEET - ASSETS	



Para No	Separate Audit Report Comments	IMU's Reply
A.1	<p>Fixed Assets(Schedule 8) - Rs 427.13 crore Fixed Assets-Headquarters - Rs 139.61 crore</p> <p>The Significant Account Policy No.2.7 provided that the depreciation was provided on Written-down value method at the rates prescribed in Income Tax, 1961. However, the assets valuing Rs 1,66,20,213 relating to "Computer Peripherals" to be depreciated at 40 per cent were classified as a "Office Equipment" and depreciated at 15 per cent during 2019-20 and 2020-21.This has resulted in overstatement of fixed assets and understatement of depreciation by Rs 17,75,057 for 2020-21 and Rs 39,44,571 for 2019-20 being prior period adjustments.</p>	<p>Classification of Assets have been done considering the nature of the Assets and also factoring the purpose for which the assets are used in line with the Income Tax Act.</p> <p>The following are the extracts of the settled case laws:</p> <p>"If the equipment in question do not fall within the expression "Computer" then such equipment would be eligible for depreciation @15%..."</p> <p>"The term "Computer" has not been defined in the Income Tax Act or Rules or General Clauses Act, 1987. The meaning of the term "Computer" has to be understood by applying the common parlance or commercial parlance test and by analyzing the intendment of legislature for providing the benefit of higher depreciation." The classification is followed consistently.</p> <p>As such, there is no understatement of Depreciation and overstatement of Fixed Assets.</p> <p>It is also submitted that automation of the fixed assets management through software for uniform classification, depreciation calculation has been introduced.</p>
A.2	<p>Fixed Assets(Schedule 8) - Rs 427.13 crore Capital Work in Progress-Chennai Campus-Rs.16.75 crore</p> <p>The above account head include Rs. 12,65,032 towards the procurement and</p>	<p>The Air Conditioners were not put to use as at 31st March 2021 and the same were put in to use during September 2021. Accordingly, the Acs are capitalized</p>



Para No	Separate Audit Report Comments	IMU's Reply
	<p>installation of split AC for engine room simulator and classrooms. Which were installed in February 2021. This has resulted in understatement of fixed assets and overstatement of capital work in Progress by Rs.12,65,032. Consequently depreciation and deficit for the year 2020-21 is understand by Rs 63,251.</p>	<p>during the Current Financial Year 2021-22.</p>
B	INCOME AND EXPENDITURE	
B.1	<p>Prior period items: Rs.0.81 crore Prior Period adjustments included provision for leave encashment and Gratuity of Rs.2.72 crore for Marine Engineering and Research Institute (MERI) Mess employees of Kolkata campus. As approved in The Executive Council meeting in October 2020. Since the provision was approved in current accounting year. The same should have been accounted in current year as Establishment expenses instead of prior period adjustments.</p> <p>This has resulted in overstatement of prior period adjustments and understatement of Establishment expenses by Rs.2.72 crore for the year 2020-21.</p>	<p>IMU provides only grants to MERI mess for running the Student Mess and the MERI mess employees are not the employees of IMU.</p> <p>The Gratuity of MERI-Mess employees were paid by MERI Mess out of Grants received from IMU.</p> <p>However, the provision for the corresponding grants was not made in the Annual Accounts of IMU since inception. Hence, the provision for grants has been created in line with the Accounting Standard AS 5 on "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies".</p> <p>Similarly, payment of Leave Encashment was also paid by MERI mess out of grants from IMU. However, the same was kept in abeyance, till the decision taken by the competent authority of the University. Corresponding provision for grants have been made for the total liability to show a true and fair view of the state of affairs as on 31 Mar 2021, upon the decision of the Executive Council, in Oct 2020.</p> <p>However, to reflect the fair view of the Financials results for the FY 2020-21 on <u>Accrual basis</u>, only the corresponding values of FY 2020-21 have been</p>



Para No	Separate Audit Report Comments	IMU's Reply
		<p>accounted against the current year, while the remaining, which actually accrued during the earlier financial years, have been depicted separately.</p> <p>Thus there is no overstatement of prior period adjustments and understatement of Establishment expenses.</p>
C	NOTES ON ACCOUNTS	
C.1	<p>Contingent Liabilities and Notes on Accounts(Schedule 25)</p> <p>IMU, Vizag campus, had entered into lease agreement with Visakhapatnam Port Trust (VPT) for the lease of 5.00 acres land at Malkapuram during 1991 and the same was expired on 31 July 2020 on completion of the lease period of 30 years.</p> <p>VPT allotted (April 2021) land measuring 3.234 acres at Malkapuram in favour of Indian Maritime University for the period of 30 years w.e.f 1 August 2020 at an upfront fee of Rs. 1,57,24,138, as approved by Ministry of Shipping in January 2021.</p> <p>The new facts relating to the renewal of the lease agreement were not disclosed in the annual accounts. The Notes on Accounts is deficient to the extent.</p>	<p>Indian Maritime University requested Visakhapatnam Port Trust for extending the lease of Five acres of Port Land for another period of 30 years on concluding of the existing lease period on 31-07-2020. The Estate Division of Visakhapatnam Port Trust vide their letter dated 17-04-2021 has allotted land measuring 3.234 acres with effect from 01-08-2020 in continuation of earlier lease period on Upfront Fee of Rs.1,57,08,693 and Nominal Annual Rent of Rs.15,445.</p> <p>In order to facilitate payment of Upfront Fee and Annual Fee during the year 2021-22, required provision has been made in the books as on the date of closure of accounts for the year 2020-21 debiting Leasehold Land. It is also stated that neither payment is effected to Visakhapatnam Port Trust nor the Lease procedures and formalities like entering into lease agreement, payment of the consideration etc. were completed before 31st March 2021 and also before the closure of Accounts for the year 2020-21.</p> <p>Moreover, the transaction is merely an extension of the existing arrangement,</p>



Para No	Separate Audit Report Comments	IMU's Reply
		Hence, separate note was not given in Schedule 25-Contingent Liabilities and Notes on Accounts for the year 2020-21.
D	<p>Grants in Aid</p> <p>Opening balance of Grant in Aid was NIL. During the year 2020-21, IMU received Nil amount as Grant in Aid. Nil Amount was utilized during financial year 2020-21, leaving the closing balance as Nil as on 31st March 2021.</p>	General Para
v.	Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account /Receipts & Payment Account dealt with by this report are in agreement with the books of accounts.	General Para
vi.	<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 2021 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>	General Para



ANNEXURE-1 to SEPARATE AUDIT REPORT

Para No	Separate Audit Report Comment	IMU's Reply
	<p>Adequacy of Internal Control System</p> <p>The internal control system in IMU is adequate</p>	Noted
	<p>Adequacy of Internal Audit System</p> <p>Internal Audit is carried out by external agency (Chartered Accountant Firm). Internal Audit was carried out for the period from 01-04-2020 to 31-03-2021, Review of Internal Audit Reports did not reveal any major audit observation</p>	Noted
	<p>System of Physical Verification of Fixed Assets</p> <p>Physical verification of Fixed Assets was conducted at the respective campuses for the period 2020-21.</p>	Noted
	<p>System of Physical verification of Inventory</p> <p>Physical verification of inventories was conducted at the respective campuses</p>	Noted
	<p>Regularity in payment of Statutory dues</p> <p>IMU was regular in depositing undisputed statutory dues</p>	Noted



