



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

AUDITED ANNUAL ACCOUNTS

**FOR THE YEAR ENDED
31st MARCH 2022**

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INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

ANNUAL ACCOUNTS

FOR THE YEAR ENDED
31ST MARCH 2022

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

BALANCE SHEET AS AT 31ST MARCH 2022

(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	4,61,39,21,755	4,70,78,09,570
EARMARKED / ENDOWMENT FUNDS	3	1,93,01,30,632	1,99,32,94,159
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1,50,07,58,350	1,32,67,23,461
TOTAL		8,47,06,21,364	8,45,36,37,817
<u>ASSETS</u>			
FIXED ASSETS	8	4,14,76,55,050	4,27,13,27,249
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	1,79,50,534	1,59,37,061
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	11	4,30,50,15,780	4,16,63,73,507
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		8,47,06,21,364	8,45,36,37,817
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



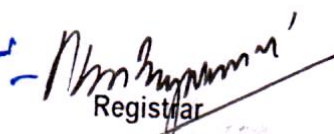
AR(F) / Deputy Registrar (F&A)



Finance Officer i/c



Registrar



Vice Chancellor

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A) INCOME			
INCOME FROM SALES / SERVICES	12	7,07,014	20,79,089
GRANTS / SUBSIDIES	13	-	-
FEES / SUBSCRIPTIONS	14	1,03,72,29,192	77,65,37,571
INCOME FROM INVESTMENTS	15	-	-
INCOME FROM ROYALTY, PUBLICATION ETC.	16	-	-
INTEREST EARNED	17	5,74,57,917	5,85,92,798
OTHER INCOME	18	1,34,07,678	1,26,35,403
INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	19	-	-
TOTAL (A)		1,10,88,01,802	84,98,44,862
B) EXPENDITURE			
ESTABLISHMENT EXPENSES	20	52,45,20,344	49,45,75,009
OTHER ADMINISTRATIVE EXPENSES ETC	21	46,39,20,132	34,60,55,042
EXPENDITURE ON GRANT, SUBSIDIES ETC.	22	-	-
INTEREST	23	-	-
DEPRECIATION		11,10,96,251	9,48,16,947
TOTAL (B)		1,09,95,36,728	93,54,46,998
C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C = (A - B)]		92,65,074	(8,56,02,136)
D) PRIOR PERIOD ADJUSTMENTS		(2,73,34,651)	81,27,943
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENTS		(1,80,69,578)	(7,74,74,193)
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE		(1,80,69,578)	(7,74,74,193)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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

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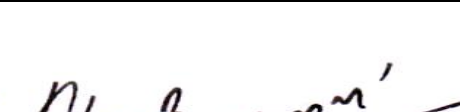
**INDIAN MARITIME UNIVERSITY
ANNEXURE TO BALANCE SHEET AS AT 31ST MARCH 2022**

(Amount in Rupees)

	Sch	CURRENT YEAR							PREVIOUS YEAR								
		HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
CORPUS/CAPITAL FUND AND LIABILITIES																	
CORPUS / CAPITAL FUND	1	3,14,11,500	13,94,48,262	7,35,26,743	7,35,26,743	-	10,78,97,379	-	42,58,10,627	3,14,11,500	13,94,48,262	7,35,26,743	7,35,26,743	-	10,78,97,379	-	42,58,10,627
RESERVES AND SURPLUS	2	2,52,83,98,184	38,09,22,902	4,83,53,800	36,66,650	97,60,42,066	48,69,49,922	18,95,88,231	4,61,39,21,755	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
EARMARKED / ENDOWMENT FUNDS	3	1,51,24,95,956	-	13,89,78,526	3,75,42,054	22,65,68,844	26,76,855	1,18,68,397	1,93,01,30,632	1,54,83,71,700	-	14,39,78,261	3,72,37,502	24,98,11,342	21,62,693	1,17,32,661	1,99,32,94,159
SECURED LOANS AND BORROWINGS	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED CREDIT LIABILITIES	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT LIABILITIES AND PROVISIONS	7	27,29,63,613	18,12,27,623	10,23,16,006	24,81,29,684	21,35,71,475	32,03,21,216	16,22,28,733	1,50,07,58,350	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	1,32,67,23,461
TOTAL		4,34,52,69,253	70,15,98,787	36,31,75,075	36,28,65,131	1,41,61,82,385	91,78,45,372	36,36,85,361	8,47,06,21,364	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
ASSETS																	
FIXED ASSETS	8	1,32,72,01,929	49,79,04,128	14,20,60,497	31,02,70,052	85,96,13,015	68,47,95,532	32,58,09,897	4,14,76,55,050	1,41,61,06,863	40,02,40,818	16,31,68,593	33,06,56,850	87,52,17,731	73,58,67,798	35,00,68,597	4,27,13,27,249
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	-	-	-	-	1,79,50,534	-	-	1,79,50,534	-	-	-	-	1,59,37,061	-	-	1,59,37,061
INVESTMENTS - OTHERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	11	3,01,80,67,324	20,36,94,659	22,11,14,578	5,25,95,079	53,86,18,836	23,30,49,840	3,78,75,464	4,30,50,15,780	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	4,16,63,73,507
MISCELLANEOUS EXPENDITURE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(to the extent not written off or adjusted)																	
TOTAL		4,34,52,69,253	70,15,98,787	36,31,75,075	36,28,65,131	1,41,61,82,385	91,78,45,372	36,36,85,361	8,47,06,21,364	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
SIGNIFICANT ACCOUNTING POLICIES	24																
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25																


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


Finance Officer i/c


Registrar


Vice Chancellor

**INDIAN MARITIME UNIVERSITY
ANNEXURE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

(Amount in Rupees)

Sch	CURRENT YEAR								PREVIOUS YEAR								
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	
A) INCOME																	
INCOME FROM SALES / SERVICES	12	1,29,106	7,620	3,79,161	51,157	1,39,970	-	-	7,07,014	2,03,637	-	-	49,348	8,07,918	10,18,186	-	20,79,089
GRANTS / SUBSIDIES	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEES / SUBSCRIPTIONS	14	27,01,45,278	19,33,15,537	12,91,40,944	6,40,86,909	25,53,50,717	6,23,97,885	6,27,91,922	1,03,72,29,192	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
INCOME FROM INVESTMENTS	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME FROM ROYALTY, PUBLICATION ETC.	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNED	17	2,65,34,250	29,61,969	26,40,330	7,56,809	1,32,44,610	1,05,08,744	8,11,205	5,74,57,917	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
OTHER INCOME	18	37,57,406	38,01,404	7,73,803	16,10,555	19,65,144	14,58,565	40,802	1,34,07,678	38,33,225	44,69,304	50,364	6,62,265	19,74,043	16,07,155	39,047	1,26,35,403
INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (A)		30,05,66,040	20,00,86,529	13,29,34,239	6,65,05,430	27,07,00,441	7,43,65,194	6,36,43,929	1,10,88,01,802	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
B) EXPENDITURE																	
ESTABLISHMENT EXPENSES	20	7,74,38,585	9,60,80,037	6,46,74,146	7,47,99,850	11,89,91,153	6,62,42,893	2,62,93,680	52,45,20,344	6,76,97,453	9,30,95,782	6,14,98,645	6,78,19,452	11,22,43,722	6,83,38,992	2,38,80,963	49,45,75,009
OTHER ADMINISTRATIVE EXPENSES ETC	21	8,26,78,976	8,25,81,949	5,97,02,139	6,19,02,554	11,83,23,991	3,62,40,275	2,24,90,248	46,39,20,132	7,52,28,715	6,09,36,696	4,05,78,857	4,33,13,295	8,02,42,180	2,69,47,442	1,88,07,855	34,60,55,042
EXPENDITURE ON GRANT, SUBSIDIES ETC.	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION		2,75,66,924	1,73,82,570	51,73,911	1,10,77,936	3,05,92,582	1,15,20,459	77,81,869	11,10,96,251	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
TOTAL (B)		18,76,84,485	19,60,44,556	12,95,50,196	14,77,80,341	26,79,07,726	11,40,03,627	5,65,65,797	1,09,95,36,728	16,87,02,419	16,97,40,958	11,00,00,725	12,21,81,840	21,06,60,955	10,40,33,971	5,01,26,130	93,54,46,997
C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C= (A - B)]		11,28,81,555	40,41,973	33,84,042	(8,12,74,911)	27,92,715	(3,96,38,433)	70,78,132	92,65,074	8,29,66,251	(4,57,39,823)	(73,57,606)	(7,61,91,659)	2,06,33,128	(4,81,84,092)	(1,17,28,333)	(8,56,02,136)
D) PRIOR PERIOD ADJUSTMENT		7,27,135	(21,49,454)	34,68,619	(2,04,62,178)	12,33,122	(40,91,475)	(60,60,421)	(2,73,34,651)	(77,61,691)	(53,432)	(16,56,325)	(7,54,305)	2,83,51,596	(82,58,362)	(17,39,538)	81,27,943
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENT		11,36,08,690	18,92,520	68,52,661	(10,17,37,089)	40,25,837	(4,37,29,908)	10,17,711	(1,80,69,578)	7,52,04,560	(4,57,93,255)	(90,13,931)	(7,69,45,964)	4,89,84,724	(5,64,42,454)	(1,34,67,872)	(7,74,74,192)
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE		11,36,08,690	18,92,520	68,52,661	(10,17,37,089)	40,25,837	(4,37,29,908)	10,17,711	(1,80,69,578)	7,52,04,560	(4,57,93,255)	(90,13,931)	(7,69,45,964)	4,89,84,724	(5,64,42,454)	(1,34,67,872)	(7,74,74,192)
SIGNIFICANT ACCOUNTING POLICIES	24																
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25																

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

Finance Officer i/c

Registrar

Vice Chancellor

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 1 -	CURRENT YEAR								PREVIOUS YEAR							
CORPUS / CAPITAL FUND	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
Balance as at the beginning of the year	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
Add: Transfer from Navi Mumbai (As per Bifurcation)	-	-	-	-	-	-	-	-	-	-	-	7,35,26,743	-	-	-	7,35,26,743
Less: 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	7,35,26,743	7,35,26,743	-	10,78,97,379	-	42,58,10,627
SCHEDULE - 2	CURRENT YEAR								PREVIOUS YEAR							
RESERVE AND SURPLUS	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
1) Capital Reserve:																
As per last Account	1,45,64,68,161	34,78,41,439	3,19,80,611	30,13,52,192	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	52,47,48,617	4,26,63,431	84,52,65,345	73,19,53,110	31,10,97,178	4,14,80,33,877
Addition on account of Assets created out Plan Funds during the Year	-	1,00,00,000	-	-	-	-	-	1,00,00,000	-	-	-	-	-	-	-	-
Add: Contribution from UDF / CDF	49,75,597	10,05,99,638	1,10,17,173	1,18,89,122	3,37,33,813	-	4,09,086	16,26,24,429	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
Add: Addition on account of excess depreciation charged in in previous Year	-	-	-	-	-	-	72,370	72,370	-	-	-	-	-	-	14,55,176	14,55,176
Add: Addition on account of Assets created out Plan Funds during the previous Year	-	-	-	25,26,216	-	-	-	25,26,216	-	-	-	-	-	-	-	-
Add: Net Value of Assets received from Headquarters	-	-	-	-	-	-	-	-	-	-	-	24,85,28,859	-	-	-	24,85,28,859
Add: Transfer from Navi Mumbai	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,06,39,224
Less: Transfer to Earmarked Fund	-	-	-	-	-	-	-	-	-	-	-	24,85,28,859	-	-	-	24,85,28,859
Less: Transfer to Mumbai Port	-	-	-	-	-	-	-	-	-	-	-	-	-	90,860	-	90,860
Less: Deduction on account of excess credited in earlier years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Deduction on account of excess credited in Previous Year	-	-	-	-	-	7,85,243	-	7,85,243	-	-	-	-	-	-	-	-
Less: Deduction on account of Depreciation charged (for previous Years) on Assets created out of Plan Funds	59,05,282	-	-	2,00,26,506	5,23,665	52,07,887	3,91,687.18	3,20,55,027	-	-	-	-	-	39,81,924	-	39,81,924
Less: Net Value of Asset Transferred to Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Deduction on account of Depreciation Charged during the year on Assets created out of Plan Funds	7,11,07,038	1,89,58,256	46,66,989	89,25,976	2,37,63,176	5,50,19,991	2,82,84,876	21,07,26,302	7,74,36,510	1,42,30,497	63,97,480	79,77,905	2,65,82,684	6,33,85,898	3,15,32,034	22,75,43,009
Sub-Total	1,38,44,31,438	43,94,82,821	3,83,30,795	28,68,15,049	85,01,60,527	61,21,77,967	25,61,08,639.91	3,86,75,07,236	1,45,64,68,161	34,78,41,439	3,19,80,611	30,13,52,192	84,07,13,555	67,31,91,088	28,43,03,747	3,93,58,50,793
2) Revaluation Reserve:																
As per last Account	-	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
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	27,18,425	-	-	-	27,18,425
Less: Deductions during the year	-	6,46,09,919	3,70,61,363	19,22,807	21,63,925	-	-	10,57,58,014	-	-	27,18,425	-	-	-	-	27,18,425
Sub-Total	-	3,42,47,695	1,53,35,254	7,95,618	2,35,118	-	-	5,06,13,685	-	9,88,57,614	5,23,96,617	27,18,425	23,99,043	-	-	15,63,71,699
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	1,03,03,58,055	(15,55,07,851)	(4,75,22,211)	(18,22,06,926)	11,95,02,248	(8,14,98,138)	(6,75,38,120)	61,55,87,058	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)	57,99,41,092
Addition during the year	11,36,08,690	18,92,520	68,52,661	(10,17,37,092)	40,25,837	(4,37,29,908)	10,17,711	(1,80,69,581)	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)
Add: Others	-	6,08,07,719	3,53,57,301	-	21,18,334	-	-	9,82,83,354	-	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)	(2,92,805)	(61,27,581)
Sub-Total	1,14,39,66,745	(9,28,07,614)	(53,12,249)	(28,39,44,018)	12,56,46,420	(12,52,28,046)	(6,65,20,408.78)	69,58,00,830	1,03,03,58,055	(15,55,07,851)	(4,75,22,211)	(18,22,06,926)	11,95,02,248	(8,14,98,138)	(6,75,38,120)	61,55,87,059
TOTAL	2,52,83,98,184	38,09,22,902	4,83,53,800	36,66,650	97,60,42,066	48,69,49,922	18,95,88,231.00	4,61,39,21,752	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

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
A) Opening Balance of the Funds	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	5,97,82,800	4,58,39,143	16,39,22,315	87,50,560	26,17,959	2,00,00,93,540
B) i) Additions to the Funds		10,05,99,638		1,18,89,122		14,49,467		11,39,38,227	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	8,54,68,292	-	60,16,114	2,61,609	1,04,91,313	3,048	5,43,661	10,27,84,037	10,15,70,969	-	66,08,979	5,63,450	1,30,24,894	3,88,403	8,70,992	12,30,27,688
iii) Interest on Savings Bank	6,34,572	549	1,324	42,943			1,161	6,80,549	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
iv) Contribution through Income & Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	48,95,028	-	-	48,95,028
Add: Transfer from Navi 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)	1,63,44,74,564	10,06,00,187	14,99,95,699	4,94,31,176	26,03,02,655	36,15,208	1,22,77,483	2,21,06,96,973	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
C) <u>Utilisation/Expenditure towards</u> objectives of the fund																
i) <u>Capital Expenditure</u>																
a) Fixed Assets	49,75,597	10,05,99,638	1,10,17,173	1,18,89,122	3,37,33,811		4,09,086	16,26,24,427	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
b) Others	11,70,03,011	-	-	-	-	-	-	11,70,03,011	15,75,30,933	-	-	-	-	-	-	15,75,30,933
Total (i)	12,19,78,608	10,05,99,638	1,10,17,173	1,18,89,122	3,37,33,811	-	4,09,086	27,96,27,438	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
ii) <u>Revenue Expenditure</u>																
a) Salaries, Wages and Allowance/Gratuity etc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Other Administrative Expenditure	-	549	-	-	-	9,38,353	-	9,38,902	3,10,006	-	-	-	43,57,052	-	-	46,67,058
d) Others	-	-	-	-	-	-	-	-	45,03,530	-	3,71,97,000	11,41,67,971	-	-	3,796	15,58,72,297
Total (ii)	-	549	-	-	-	9,38,353	-	9,38,902	48,13,536	-	3,71,97,000	11,41,67,971	-	43,57,052	3,796	16,05,39,355
TOTAL (C)	12,19,78,608	10,06,00,187	1,10,17,173	1,18,89,122	3,37,33,811	9,38,353	4,09,086	28,05,66,340	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
NET BALANCE AS AT THE YEAR-END (A+B-C)	1,51,24,95,956	-	13,89,78,526	3,75,42,054	22,65,68,844	26,76,855	1,18,68,397	1,93,01,30,633	1,54,83,71,700	-	14,39,78,261	3,72,37,502	24,98,11,342	21,62,693	1,17,32,661	1,99,32,94,160

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

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

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

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

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 7	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
CURRENT LIABILITIES AND PROVISIONS																
A. CURRENT LIABILITIES:																
1) Acceptances								-	-	-	-	-	-	-	-	-
2) Sundry Creditors																
a) For Goods	481108	27,06,292	44,65,897	1356810	13157588	1926055		2,40,93,750	3,48,709	2,27,24,121	-	1,01,46,959	22,07,639	38,46,270	-	3,92,73,698
b) For Services	26818143	1,76,46,644	68,33,376	1,46,56,593	52337263	7260796	2151080	12,77,03,894	2,89,28,304	1,29,414	78,37,767	77,828	4,77,46,666	73,61,776	17,65,486	9,38,47,242
Sub-Total	2,72,99,251	2,03,52,936	1,12,99,273	1,60,13,403	6,54,94,851	91,86,851	21,51,080	15,17,97,644	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
3) Advances Received		8,58,000						8,58,000	-	8,58,000	-	-	-	-	-	8,58,000
4) Interest accrued but not due on:																
a) Secured Loans / Borrowings		-						-	-	-	-	-	-	-	-	-
b) Unsecured Loans/Borrowings		-						-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	8,58,000	-	-	-	-	-	8,58,000
5) Statutory Liabilities																
a) Overdue		-						-	-	-	-	-	-	-	-	-
b) Others	1543490	29,67,510	13,37,502	790471	1187122	1393938	1169815	1,03,89,847	16,89,225	16,00,731	6,81,360	11,93,912	10,19,528	11,42,042	11,03,973	84,30,771
Sub-Total	15,43,490	29,67,510	13,37,502	7,90,471	11,87,122	13,93,938	11,69,815	1,03,89,847	16,89,225	16,00,731	6,81,360	11,93,912	10,19,528	11,42,042	11,03,973	84,30,771
6) Other Current Liabilities																
a) Deposits Refundable	50,38,514	3,65,06,802	18776602	76,88,607	30271824	15499797	7151182	12,09,33,327	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
b) Scholarship / Prize Liability Payable	56,980	9,55,994	20,55,377		1358737	70000		44,97,088	56,980	25,00,994	27,20,377	-	7,08,737	70,000	17,500	60,74,588
c) Payable to CPWD / Others		27,75,944	13,35,473		30040249		17536576	5,16,88,242	-	-	-	-	5,06,27,948	10,47,031	-	5,16,74,979
d) Fees / Hostel Fee Received in Advance	15,56,250	4,07,08,402	3,81,23,619	1,07,51,205	51823248	10791083	13609293	16,73,63,099	11,05,833	3,39,56,292	1,53,00,000	-	4,25,92,444	1,54,93,686	1,06,81,628	11,91,29,883
e) Course Fee Due		-	6,93,263				69230	7,62,493	-	-	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	7197000	-	69,94,422	67,73,549		1378180		2,23,43,150	-	-	67,73,549	67,73,549	-	13,44,139	-	1,48,91,236
i) Plan Fund SFC for R&M Works		-						-	-	-	-	-	-	-	-	-
j) Others	11,99,754	1,31,84,507	55,41,505	64,82,621	2,65,000	51,26,642	6,25,907	3,24,25,936	13,71,813	1,39,91,395	1,08,77,302	1,75,08,441	1,65,000	1,84,64,972	6,48,088	6,30,27,012
k) Inter Office Account (Headquarters)	20,26,86,192	-		19,36,40,022		22,30,37,725	10,51,22,107	72,44,86,045	8,12,44,011	2,86,87,583	-	13,40,72,078	1,47,55,956	20,05,89,398	12,58,81,020	58,52,30,046
l) Inter Office Account (Other Campus)		2,99,800	94,47,625	2,00,000	60,53,931	33,85,176	34,96,178	2,28,82,710	-	-	1,97,07,676	-	-	-	34,96,178	2,32,03,854
Sub-Total	21,77,34,690	9,44,31,449	8,29,67,886	22,55,36,003	11,98,12,988	25,92,88,603	14,76,10,472	1,14,73,82,091	8,84,03,868	10,32,06,132	10,51,77,293	16,75,81,532	13,95,26,572	25,09,94,607	14,96,11,662	1,00,45,01,666
TOTAL (A)	24,65,77,431	11,86,09,895	9,56,04,661	24,23,39,876	18,64,94,960	26,98,69,392	15,09,31,367	1,31,04,27,583	11,93,70,106	12,85,18,398	11,36,96,420	17,90,00,231	19,05,00,406	26,33,44,695	15,24,81,122	1,14,69,11,376

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 7 CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
B. PROVISIONS																
1) For Taxation		-						-								-
2) Gratuity	1,11,36,550	3,85,41,307	33,31,115	2529117	4983666	27767596	58,94,590	9,41,83,941	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
3) Superannuation/Pension/NPS/ EPF		-	-					-								-
4) Accumulated Leave Encashment	1,50,37,538	2,40,11,440	33,80,229	3260690	12615800	22684228	54,02,776	8,63,92,701	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
5) Trade Warranties / Claims		-						-								-
6) Payment of Arrears Salary								-								-
7) Pension and Leave Salary of Employees / Deemed Deputed Employees	2,12,094	-			725430			9,37,524	2,12,094	-			5,61,630			7,73,724
8) FSS payable		64,981						64,981		84,811						84,811
9) Provision against Electricity Charges from KOPT		-						-								-
10) Provision against PS Bhopal		-						-								-
11) Provision against Lease Rent		-			8751619			87,51,619		-			75,51,561			75,51,561
TOTAL (B)	2,63,86,182	6,26,17,728	67,11,344	57,89,807	2,70,76,515	5,04,51,824	1,12,97,366	19,03,30,766	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
TOTAL (A + B)	27,29,63,613	18,12,27,623	10,23,16,006	24,81,29,684	21,35,71,475	32,03,21,216	16,22,28,733	1,50,07,58,349	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

ANNEXURE TO SCHEDULE : 7 UNUTILISED PLAN GRANT OF GOVT. OF INDIA	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
Balance Brought Forward from Previous Year	-	-	-					-	-	-	-					-
Add: Receipts from Ministry of Shipping During the Year	1,00,00,000							1,00,00,000								
Add: Transferred from HQ / Campus		1,00,00,000						1,00,00,000								
	1,00,00,000	1,00,00,000						2,00,00,000								
Less: Transferred to Campuses	1,00,00,000							1,00,00,000								
Less: Utilised for Creation of Assets		1,00,00,000						1,00,00,000								
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated		GROSS BLOCK						DEPRECIATION						NET BLOCK		
	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
A)	FIXED ASSETS															
1	LAND															
	HEAD QUARTERS															
a)	Freehold	0	41,64,93,344	-	-	73,65,952	40,91,27,392	-	-	-	-	-	-	-	40,91,27,392	41,64,93,344
b)	Leasehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		41,64,93,344	-	-	73,65,952	40,91,27,392	-	-	-	-	-	-	-	40,91,27,392	41,64,93,344
	CHENNAI CAMPUS															
a)	Freehold	0	13,04,516	-	-	-	13,04,516	-	-	-	-	-	-	-	13,04,516	13,04,516
b)	Leasehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		13,04,516	-	-	-	13,04,516	-	-	-	-	-	-	-	13,04,516	13,04,516
	NAVI MUMBAL CAMPUS															
a)	Freehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI PORT CAMPUS															
a)	Freehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA CAMPUS															
a)	Freehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG CAMPUS															
a)	Freehold	0	8,56,27,134	6,27,431	-	-	8,62,54,565	-	-	-	-	-	-	-	8,62,54,565	8,56,27,134
b)	Leasehold	0	1,57,41,893	-	-	-	1,57,41,893	5,56,823	5,23,623	-	5,23,623	-	-	10,80,446	1,46,61,447	1,51,85,070
	Total		10,13,69,027	6,27,431	-	-	10,19,96,458	5,56,823	5,23,623	-	5,23,623	-	-	10,80,446	10,09,16,012	10,08,12,204
	KOCHI CAMPUS															
a)	Freehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	LAND - TOTAL															
a)	Freehold	0	50,34,24,994	6,27,431	-	73,65,952	49,66,86,473	-	-	-	-	-	-	-	49,66,86,473	50,34,24,994
b)	Leasehold	0	1,57,41,893	-	-	-	1,57,41,893	5,56,823	-	-	5,23,623	-	-	10,80,446	1,46,61,447	1,51,85,070
	Total		51,91,66,887	6,27,431	-	73,65,952	51,24,28,366	5,56,823	-	-	5,23,623	-	-	10,80,446	51,13,47,920	51,86,10,064

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated			GROSS BLOCK				DEPRECIATION						NET BLOCK		
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
2 BUILDINGS :															
HEAD QUARTERS															
a) On Feehold Land															
i) Non-Residential Building	10	1,13,26,58,471	1,40,96,566	-	29,06,663	1,14,38,48,374	31,72,83,075	8,26,26,425	-	8,26,26,425	5,04,544	8,05,595	40,02,10,551	74,36,37,823	81,53,75,396
ii) Residential Building	5	10,67,27,753	19,68,511	-	-	10,86,96,264	26,68,194	53,01,404	-	53,01,404	-	-	79,69,598	10,07,26,666	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															
i) Temporary Approach Road	0	28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	-	28,03,653	-	-
Total		1,24,21,89,877	1,60,65,077	-	29,06,663	1,25,53,48,291	32,27,54,921	8,79,27,829	-	8,79,27,829	5,04,544	8,05,595	41,09,83,801	84,43,64,490	91,94,34,955
CHENNAI CAMPUS															
a) On Feehold Land															
i) Non-Residential Building	10	37,08,87,329	-	11,83,01,025	-	48,91,88,354	20,13,61,038	1,69,52,629	59,15,051	2,28,67,680	-	-	22,42,28,718	26,49,59,636	16,95,26,291
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		37,08,87,329	-	11,83,01,025	-	48,91,88,354	20,13,61,038	1,69,52,629	59,15,051	2,28,67,680	-	-	22,42,28,718	26,49,59,636	16,95,26,291
NAVI MUMBAI CAMPUS															
a) On Feehold Land															
i) Non-Residential Building		4,49,84,598	-	-	-	4,49,84,598	1,64,29,220	27,04,533	-	27,04,533	(15,10,044)	-	2,06,43,797	2,43,40,801	2,85,55,378
ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land:															
i) Non-Residential Building		15,19,64,233	8,02,945	78,34,421	-	16,06,01,599	9,92,40,993	46,72,231	3,91,721	50,63,952	(68,03,875)	-	11,11,08,820	4,94,92,779	5,27,23,240
ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises		-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity															
Total		19,69,48,832	8,02,945	78,34,421	-	20,55,86,198	11,56,70,213	73,76,764	3,91,721	77,68,485	(83,13,919)	-	13,17,52,617	7,38,33,580	8,12,78,618

INDIAN MARITIME UNIVERSITY

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(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated		GROSS BLOCK					DEPRECIATION						NET BLOCK		
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
MUMBAI PORT CAMPUS															
a) On Feeehold Land															
i) Non-Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land:															
i) Non-Residential Building		24,29,35,427	4,77,48,877	-	-	29,06,84,304	14,26,46,135	1,46,07,610	-	1,46,07,610	83,13,919	1,02,75,982	15,92,15,808	13,14,68,496	10,02,89,292
ii) Residential Building		-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership															
Flats/Premises Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		24,29,35,427	4,77,48,877	-	-	29,06,84,304	14,26,46,135	1,46,07,610	-	1,46,07,610	83,13,919	1,02,75,982	15,92,15,808	13,14,68,496	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	53,28,10,323	-	26,68,09,132	-	79,96,19,455	26,75,47,323	2,65,26,300	1,33,40,456	3,98,66,756	-	-	30,74,14,079	49,22,05,376	26,52,63,000
ii) Residential Building	5	3,96,13,500	-	63,60,538	-	4,59,74,038	1,69,88,631	11,31,243	1,59,013	12,90,256	-	-	1,82,78,887	2,76,95,151	2,26,24,869
c) Ownership															
Flats/Premises Superstructures on Land not belong to entity	5	1,53,38,078	-	-	-	1,53,38,078	1,05,91,984	2,37,305	-	2,37,305	-	-	1,08,29,289	45,08,789	47,46,094
Total		58,77,61,901	-	27,31,69,670	-	86,09,31,571	29,51,27,938	2,78,94,848	1,34,99,469	4,13,94,317	-	-	33,65,22,255	52,44,09,316	29,26,33,963
VIZAG CAMPUS															
a) On Feeehold Land															
i) Non-residential building	10	42,07,89,217	57,93,611	-	-	42,65,82,828	9,90,44,082	3,27,11,209	-	3,27,11,209	-	4,26,659	13,21,81,950	29,44,00,878	32,17,45,135
ii) Residential Building	5	12,30,94,436	68,651	-	-	12,31,63,087	1,75,56,344	52,80,338	-	52,80,338	-	-	2,28,36,682	10,03,26,405	10,55,38,092
b) On Leasehold Land															
i) Non-residential building	10	3,61,11,540	-	-	-	3,61,11,540	2,71,33,696	8,97,785	-	8,97,785	-	-	2,80,31,482	80,80,058	89,77,843
ii) Residential Building	5	1,74,04,062	-	-	-	1,74,04,062	98,09,754	3,79,715	-	3,79,715	-	-	1,01,89,470	72,14,592	75,94,307
c) Ownership															
Flats/Premises Superstructures on Land not belong to entity	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Land not belong to entity															
i) Approach Roads	-	1,93,551	-	-	-	1,93,551	1,93,551	-	-	-	-	-	1,93,551	-	-
Total		59,75,92,806	58,62,262	-	-	60,34,55,068	15,37,37,427	3,92,69,047	-	3,92,69,047	-	4,26,659	19,34,33,135	41,00,21,933	44,38,55,379

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(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated			GROSS BLOCK					DEPRECIATION						NET BLOCK	
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
KOCHI CAMPUS															
a) On Feeehold Land															
i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land															
i) Non-residential building	10	45,46,39,426	2,03,54,903	2,253	19,08,427	47,30,88,155	16,27,43,972	3,04,61,429	113	3,04,61,542	2,85,889	60,13,533	19,89,33,158	27,41,54,997	29,18,95,454
ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Approach Roads		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		45,46,39,426	2,03,54,903	2,253	19,08,427	47,30,88,155	16,27,43,972	3,04,61,429	113	3,04,61,542	2,85,889	60,13,533	19,89,33,158	27,41,54,997	29,18,95,454
2 BUILDINGS - TOTAL															
a) On Feeehold Land															
i) Non-residential building	10	1,96,93,19,615	1,98,90,177	11,83,01,025	29,06,663	2,10,46,04,154	63,41,17,414	13,49,94,796	59,15,051	14,09,09,847	(10,05,500)	12,32,254	77,72,65,016	1,32,73,39,138	1,33,52,02,200
ii) Residential Building	5	22,98,22,189	20,37,162	-	-	23,18,59,351	2,02,24,537	1,05,81,742	-	1,05,81,742	-	-	3,08,06,280	20,10,53,071	20,95,97,651
b) On Leasehold Land															
i) Office Premises and non-residential building	10	1,41,84,60,950	6,89,06,725	27,46,45,806	19,08,427	1,76,01,05,054	69,93,12,119	7,71,65,355	1,37,32,290	9,08,97,645	17,95,933	1,62,89,515	80,47,03,347	95,54,01,707	71,91,48,831
ii) Residential Building	5	5,70,17,562	-	63,60,538	-	6,33,78,100	2,67,98,385	15,10,958	1,59,013	16,69,971	-	-	2,84,68,357	3,49,09,743	3,02,19,176
c) Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	1,05,91,984	2,37,305	-	2,37,305	-	-	1,08,29,289	45,08,789	47,46,094
d) Superstructures on Land not belong to entity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Approach Roads		29,97,204	-	-	-	29,97,204	29,97,204	-	-	-	-	-	29,97,204	-	-
Total		3,69,29,55,597	9,08,34,064	39,93,07,369	48,15,090	4,17,82,81,940	1,39,40,41,644	22,44,90,156	1,98,06,354	24,42,96,510	7,90,433	1,75,21,769	1,65,50,69,493	2,52,32,12,448	2,29,89,13,953
3 PLANT, MACHINERY & EQUIPMENT															
HEAD QUARTERS	15	1,12,500	8,39,554	-	(12,97,442)	22,49,496	85,854	2,91,974	-	2,91,974	(2,17,152)	-	5,94,980	16,54,516	26,646
CHENNAI	15	5,87,96,212	-	9,62,59,310	(8,70,383)	15,59,25,905	3,66,44,317	32,53,448	72,19,448	1,04,72,896	(13,32,624)	-	4,84,49,837	10,74,76,067	2,21,51,895
NAVI MUMBAI	15	44,201	28,939	97,400	(19,03,112)	20,73,652	5,168	30,079	7,305	37,384	(17,70,558)	-	18,13,110	2,60,542	39,033
MUMBAI PORT	15	3,41,13,148	6,08,606	11,60,176	21,72,840	3,37,09,090	2,17,11,078	16,84,577	87,013	17,71,590	11,24,471	7,31,788	2,30,89,985	1,06,19,105	1,24,02,070
KOLKATA	15	6,80,64,085	18,990	78,68,331	(67,80,453)	8,27,31,859	3,14,63,723	59,49,552	5,90,125	65,39,677	(19,51,331)	17,84,796	4,17,39,527	4,09,92,332	3,66,00,362
VIZAG	15	1,55,02,906	8,05,63,621	53,92,925	-	10,14,59,452	78,13,598	98,89,749	4,04,469	1,02,94,218	-	2,23,21,263	4,04,29,080	6,10,30,373	76,89,308
KOCHI	15	2,11,52,470	27,93,376	30,346	80,156	2,38,96,036	1,02,22,874	18,28,406	2,276	18,30,682	53,928	15,07,369	1,35,06,997	1,03,89,039	1,09,29,596
Total		19,77,85,522	8,48,53,086	11,08,08,488	(85,98,394)	40,20,45,490	10,79,46,612	2,29,27,785	83,10,636	3,12,38,421	(40,93,266)	2,63,45,216	16,96,23,515	23,24,21,975	8,98,38,910

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

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SCHEDULE - 8 FIXED ASSETS - Consolidated			GROSS BLOCK				DEPRECIATION						NET BLOCK		
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
4 VEHICLES															
HEAD QUARTERS	15	36,34,947	-	-	-	36,34,947	24,58,971	1,76,397	-	1,76,397	-	-	26,35,368	9,99,579	11,75,976
CHENNAI	15	30,92,783	-	-	(60,010)	31,52,793	27,40,592	59,062	-	59,062	(18,453)	-	28,18,107	3,34,686	3,52,191
NAVI MUMBAI	15	38,76,334	-	-	6,50,000	32,26,334	25,88,264	1,75,388	-	1,75,388	5,31,186	-	22,32,466	9,93,868	12,88,070
MUMBAI PORT	15	32,04,913	-	-	6,85,000	25,19,913	12,93,204	1,87,960	-	1,87,960	26,357	-	14,54,807	10,65,106	19,11,709
KOLKATA	15	31,23,489	-	-	2,52,180	28,71,309	11,84,903	2,80,390	-	2,80,390	1,82,862	-	12,82,431	15,88,878	19,38,586
VIZAG	15	16,00,464	-	-	-	16,00,464	13,11,464	43,350	-	43,350	-	-	13,54,814	2,45,650	2,89,000
KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		1,85,32,930	-	-	15,27,170	1,70,05,760	1,15,77,399	9,22,547	-	9,22,547	7,21,952	-	1,17,77,994	52,27,766	69,55,532
5 FURNITURE, FIXTURES & FITTINGS															
HEAD QUARTERS	10	3,04,37,757	67,002	34,23,364	97,539	3,38,30,584	1,63,43,672	14,08,208	1,71,168	15,79,376	18,532	-	1,79,04,516	1,59,26,068	1,40,94,085
CHENNAI	10	3,77,48,849	-	-	-	3,77,48,849	2,41,91,826	13,55,702	-	13,55,702	-	-	2,55,47,528	1,22,01,321	1,35,57,023
NAVI MUMBAI	10	1,44,02,230	2,10,000	-	-	1,46,12,230	89,60,043	5,21,404	-	5,21,404	(4,38,151)	-	99,19,598	46,92,632	54,42,187
MUMBAI PORT	10	1,79,35,085	2,97,600	-	-	1,82,32,685	86,67,610	10,00,322	-	10,00,322	4,38,151	-	92,29,781	90,02,904	92,67,476
KOLKATA	10	4,09,18,286	-	7,03,900	55,83,837	3,60,38,349	2,01,74,519	17,25,762	35,195	17,60,957	7,80,273	(13,17,415)	1,98,37,788	1,62,00,561	2,07,43,767
VIZAG	10	7,42,62,886	-	-	3,64,50,085	3,78,12,801	2,73,43,152	19,94,955	-	19,94,955	94,79,898	-	1,98,58,210	1,79,54,591	4,69,19,734
KOCHI	10	2,02,74,574	1,62,101	-	15,264	2,04,21,411	79,12,063	12,48,701	-	12,48,701	9,942	32,278	91,83,101	1,12,38,310	1,23,62,511
Total		23,59,79,667	7,36,703	41,27,264	4,21,46,725	19,86,96,909	11,35,92,886	92,55,054	2,06,363	94,61,417	1,02,88,645	(12,85,137)	11,14,80,522	8,72,16,387	12,23,86,782
6 OFFICE EQUIPMENT															
HEAD QUARTERS	15	2,23,42,957	6,16,275	-	93,34,502	1,36,24,730	80,60,453	13,19,799	-	13,19,799	32,34,381	-	61,45,871	74,78,859	1,42,82,504
CHENNAI	15	45,70,113	-	23,97,398	1,13,203	68,54,308	26,90,211	2,71,233	1,79,805	4,51,038	41,521	-	30,99,728	37,54,580	18,79,902
NAVI MUMBAI	15	1,42,89,613	8,97,280	1,68,000	37,95,268	1,15,59,625	90,62,576	7,06,038	12,600	7,18,638	23,77,871	-	74,03,343	41,56,282	52,27,037
MUMBAI PORT	15	2,00,231	4,81,729	-	(21,72,840)	28,54,800	8,39,449	3,02,303	-	3,02,303	-	-	11,41,752	17,13,048	(6,39,218)
KOLKATA	15	67,24,957	-	9,73,855	18,03,927	58,94,885	45,26,933	2,91,560	73,039	3,64,599	14,23,694	(1,25,943)	33,41,895	25,52,989	21,98,024
VIZAG	15	1,33,29,218	-	-	-	1,33,29,218	63,09,305	10,52,987	-	10,52,987	-	-	73,62,292	59,66,927	70,19,914
KOCHI	15	38,29,711	48,156	5,999	12,39,706	26,44,160	15,19,955	2,09,930	450	2,10,380	3,11,325	29,994	14,49,003	11,95,157	23,09,756
Total		6,52,86,800	20,43,440	35,45,252	1,41,13,766	5,67,61,726	3,30,08,883	41,53,850	2,65,894	44,19,744	73,88,792	(95,949)	2,99,43,885	2,68,17,841	3,22,77,918
7 COMPUTER / PERIPHERALS															
HEAD QUARTERS	40	4,28,60,613	63,15,679	20,71,929	(47,09,805)	5,59,58,026	3,70,32,935	42,67,400	4,14,386	46,81,786	(30,72,262)	31,12,399	4,78,99,383	80,58,643	58,27,677
CHENNAI	40	5,39,56,523	-	34,74,836	(15,48,188)	5,89,79,547	5,02,19,582	16,41,059	6,94,967	23,36,026	(11,82,482)	-	5,37,38,089	52,41,458	37,36,942
NAVI MUMBAI	40	2,12,27,084	66,100	1,43,322	(16,35,395)	2,30,71,902	1,87,16,305	9,21,548	28,664	9,50,212	(17,89,935)	1,18,469	2,15,74,921	14,96,980	25,10,780
MUMBAI PORT	40	2,59,13,974	98,27,492	50,071	2,71,900	3,55,19,637	1,75,65,584	37,38,025	10,014	37,48,039	2,77,380	88,36,299	2,98,72,542	56,47,095	83,48,390
KOLKATA	40	4,33,86,470	31,969	62,325	(8,26,723)	4,43,07,487	3,65,07,816	27,66,164	12,465	27,78,629	(6,46,351)	1,75,586	4,01,08,383	41,99,104	68,78,653
VIZAG	40	10,01,80,967	28,10,248	72,000	-	10,30,63,215	9,01,22,294	51,47,569	14,400	51,61,969	-	-	9,52,84,263	77,78,953	1,00,58,673
KOCHI	40	63,94,253	9,22,493	5,000	-	73,21,746	59,65,730	3,48,528	1,000	3,49,528	-	4,79,696	67,94,955	5,26,791	4,28,523
Total		29,39,19,885	1,99,73,981	58,79,483	(84,48,211)	32,82,21,560	25,61,30,247	1,88,30,293	11,75,896	2,00,06,189	(64,13,650)	1,27,22,449	29,52,72,535	3,29,49,025	3,77,89,638

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated		GROSS BLOCK						DEPRECIATION						NET BLOCK		
	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
8	ELECTRIC INSTALLATIONS															
	HEAD QUARTERS	10	1,32,300	33,42,392	22,575	(97,539)	35,94,806	13,230	2,99,004	1,129	3,00,133	(18,532)	5,50,427	8,82,322	27,12,484	1,19,070
	CHENNAI	10	2,81,55,267	-	82,655	(44,311)	2,82,82,233	1,22,81,233	15,89,932	4,133	15,94,065	(19,031)	-	1,38,94,330	1,43,87,903	1,58,74,033
	NAVI MUMBAI	10	1,51,15,022	14,94,573	1,80,953	-	1,67,90,548	36,91,171	12,91,842	9,048	13,00,890	-	-	49,92,061	1,17,98,487	1,14,23,851
	MUMBAI PORT	10	-	8,47,956	-	-	8,47,956	-	61,816	-	61,816	-	2,29,796	2,91,612	5,56,344	-
	KOLKATA	10	1,23,30,136	-	1,14,398	2,19,411	1,22,25,123	22,66,448	9,86,769	5,720	9,92,489	30,049	6,641	32,35,529	89,89,594	1,00,63,688
	VIZAG	10	10,74,96,736	1,52,583	-	-	10,76,49,319	3,02,15,235	77,40,510	-	77,40,510	-	28,990	3,79,84,735	6,96,64,584	7,72,81,501
	KOCHI	10	2,09,92,044	37,614	-	16,43,113	1,93,86,545	67,82,061	13,15,192	-	13,15,192	5,65,067	17,628	75,49,815	1,18,36,730	1,42,09,983
	Total		18,42,21,505	58,75,118	4,00,581	17,20,674	18,87,76,530	5,52,49,377	1,32,85,065	20,030	1,33,05,095	5,57,553	8,33,482	6,88,30,403	11,99,46,127	12,89,72,127
9	LIBRARY BOOKS															
	HEAD QUARTERS	40	3,14,804	-	-	-	3,14,804	3,00,164	5,856	-	5,856	-	-	3,06,020	8,784	14,640
	CHENNAI	40	2,48,99,057	-	6,151	-	2,49,05,208	2,26,74,812	8,89,698	1,230	8,90,928	-	-	2,35,65,741	13,39,467	22,24,244
	NAVI MUMBAI	40	25,37,604	-	-	-	25,37,604	22,76,432	72,560	-	72,560	(79,773)	-	24,28,765	1,08,839	2,61,172
	MUMBAI PORT	40	23,87,859	2,05,414	85,207	-	26,78,480	21,04,686	2,27,344	17,041	2,44,385	79,773	-	22,69,298	4,09,182	2,83,173
	KOLKATA	40	99,24,106	-	-	-	99,24,106	91,98,380	2,90,291	-	2,90,291	-	-	94,88,671	4,35,435	7,25,726
	VIZAG	40	55,14,151	-	4,000	-	55,18,151	49,78,070	2,14,432	800	2,15,232	-	-	51,93,302	3,24,849	5,36,081
	KOCHI	40	50,02,350	-	-	-	50,02,350	43,05,725	2,78,650	-	2,78,650	-	-	45,84,375	4,17,975	6,96,625
	Total		5,05,79,931	2,05,414	95,358	-	5,08,80,703	4,58,38,270	19,78,831	19,071	19,97,902	-	-	4,78,36,171	30,44,532	47,41,661
10	TUBEWELLS & WATER SUPPLY															
	HEAD QUARTERS	10	3,11,21,791	-	7,44,601	-	3,18,66,392	75,85,969	23,53,582	37,230	23,90,812	-	-	99,76,781	2,18,89,611	2,35,35,822
	CHENNAI	10	27,07,596	-	-	21,91,778	5,15,819	17,54,118	10,952	-	10,952	13,47,816	-	4,17,254	98,565	9,53,479
	NAVI MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI PORT	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	10	-	-	-	-	1	-	-	-	-	-	-	-	1	1
	VIZAG	10	31,62,020	-	-	-	31,62,020	7,16,433	2,44,559	-	2,44,559	-	-	9,60,992	22,01,028	24,45,587
	KOCHI	10	42,74,129	-	-	-	42,74,129	6,80,071	3,59,405	-	3,59,405	-	-	10,39,476	32,34,653	35,94,058
	Total		4,12,65,537	-	7,44,601	21,91,778	3,98,18,361	1,07,36,591	29,68,498	37,230	30,05,728	13,47,816	-	1,23,94,503	2,74,23,858	3,05,28,946
11	OTHER FIXED ASSETS															
	HEAD QUARTERS	10	12,52,258	-	-	12,52,258	-	1,25,226	-	-	-	1,25,226	-	(0)	0	11,27,032
	CHENNAI	10	78,18,546	-	-	2,17,911	76,00,635	66,53,608	1,04,668	-	1,04,668	99,652	-	66,58,624	9,42,011	11,64,938
	NAVI MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI PORT	10	36,960	-	-	-	36,960	10,016	2,694	-	2,694	-	-	12,710	24,250	26,944
	KOLKATA	10	2,19,656	-	-	-	2,19,656	2,19,656	-	-	-	-	-	2,19,656	-	-
	VIZAG	10	3,95,09,373	-	-	3,95,09,373	-	54,24,171	-	-	-	54,24,171	-	0	(0)	3,40,85,202
	KOCHI	10	12,32,990	-	-	9,94,250	2,38,740	6,80,275	12,665	-	12,665	5,68,181	-	1,24,760	1,13,980	5,52,715
	Total		5,00,69,782	-	-	4,19,73,792	80,95,991	1,31,12,952	1,20,027	-	1,20,027	62,17,230	-	70,15,750	10,80,241	3,69,56,830

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8 FIXED ASSETS - Consolidated		GROSS BLOCK					DEPRECIATION							NET BLOCK	
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
CURRENT YEAR															
HEAD QUARTERS		1,79,08,93,147	2,72,45,979	62,62,469	1,48,52,128	1,80,95,49,468	39,47,61,397	9,80,50,049	6,23,913	9,86,73,962	5,74,737	44,68,421	49,73,29,043	1,31,22,20,425	1,39,61,31,751
CHENNAI		59,39,36,791	-	22,05,21,375	0	81,44,58,166	36,12,11,338	2,61,28,383	1,40,14,634	4,01,43,017	(10,63,601)	-	40,24,17,956	41,20,40,210	23,27,25,453
NAVI MUMBAI		26,84,40,920	34,99,837	84,24,096	9,06,761	27,94,58,092	16,09,70,171	1,10,95,623	4,49,338	1,15,44,961	(94,83,279)	1,18,469	18,21,16,880	9,73,41,211	10,74,70,749
MUMBAI PORT		32,67,27,597	6,00,17,674	12,95,454	9,56,900	38,70,83,825	19,48,37,763	2,18,12,651	1,14,068	2,19,26,719	1,02,60,051	2,00,73,865	22,65,78,296	16,05,05,529	13,18,89,834
KOLKATA		77,24,53,087	50,959	28,28,92,479	2,52,180	1,05,51,44,345	40,06,70,316	4,01,85,336	1,42,16,013	5,44,01,349	(1,80,804)	5,23,665	45,57,76,134	59,93,68,211	37,17,82,772
VIZAG		1,05,95,20,556	9,00,16,145	54,68,925	7,59,59,458	1,07,90,46,167	32,85,27,973	6,61,20,781	4,19,669	6,65,40,450	1,49,04,069	2,27,76,912	40,29,41,267	67,61,04,901	73,09,92,583
KOCHI		53,77,91,947	2,43,18,643	43,598	58,80,916	55,62,73,272	20,08,12,727	3,60,62,906	3,839	3,60,66,745	17,94,332	80,80,499	24,31,65,640	31,31,07,631	33,69,79,221
TOTAL OF CURRENT YEAR (A)		5,34,97,64,044	20,51,49,237	52,49,08,396	9,88,08,343	5,98,10,13,335	2,04,17,91,684	29,94,55,729	2,98,41,474	32,92,97,203	1,68,05,504	5,60,41,831	2,41,03,25,216	3,57,06,88,118	3,30,79,72,362
B) CAPITAL WORK IN PROGRESS															
HEAD QUARTERS														1,49,81,503	1,99,75,111
CHENNAI														8,58,63,917	16,75,15,363
NAVI MUMBAI														4,47,19,285	5,56,97,844
MUMBAI PORT														14,97,64,523	19,87,67,016
KOLKATA														26,02,44,804	50,34,34,960
VIZAG														86,90,631	48,75,215
KOCHI														1,27,02,266	1,30,89,376
TOTAL OF CURRENT YEAR (B)														57,69,66,929	96,33,54,885
C) GRAND TOTAL (A+B)															
HEAD QUARTERS														1,32,72,01,929	1,41,61,06,863
CHENNAI														49,79,04,128	40,02,40,818
NAVI MUMBAI														14,20,60,496	16,31,68,593
MUMBAI PORT														31,02,70,052	33,06,56,850
KOLKATA														85,96,13,015	87,52,17,731
VIZAG														68,47,95,532	73,58,67,798
KOCHI														32,58,09,897	35,00,68,597
GRAND TOTAL														4,14,76,55,049	4,27,13,27,250

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

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

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8A FIXED ASSETS - Plan Fund				GROSS BLOCK				DEPRECIATION						NET BLOCK		
Sl	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
2	<u>BUILDINGS :</u>															
	<u>HEAD QUARTERS</u>															
a)	<u>On Feeehold Land</u>															
i)	Non-Residential Building	10	89,48,97,548	26,20,246			89,75,17,794	26,67,61,399	6,29,95,080	-	6,29,95,080	-	8,05,595	33,05,62,074	56,69,55,720	62,81,36,149
ii)	Residential Building	5	5,64,00,000				5,64,00,000	14,10,000	27,49,500	-	27,49,500	-		41,59,500	5,22,40,500	5,49,90,000
b)	<u>On Leasehold Land</u>															
i)	Non-Residential Building	10	-				-	-	-	-	-	-		-	-	-
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
c)	Ownership Flats/Premises	5	-				-	-	-	-	-	-		-	-	-
d)	<u>Superstructures on Land not belong to entity</u>															
i)	Approach Roads	-	28,03,653				28,03,653	28,03,653	-	-	-	-		28,03,653	-	-
	Total		95,41,01,201	26,20,246	-	-	95,67,21,447	27,09,75,052	6,57,44,580	-	6,57,44,580	-	8,05,595	33,75,25,227	61,91,96,220	68,31,26,149
	<u>CHENNAI CAMPUS</u>															
a)	<u>On Feeehold Land</u>															
i)	Non-Residential Building	10	16,47,19,614		3,50,00,000		19,97,19,614	7,23,10,900	92,40,871	17,50,000	1,09,90,871	-		8,33,01,771	11,64,17,843	9,24,08,714
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
b)	<u>On Leasehold Land</u>															
i)	Non-Residential Building	10	-				-	-	-	-	-	-		-	-	-
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
c)	Ownership Flats/Premises	5	-				-	-	-	-	-	-		-	-	-
d)	<u>Superstructures on Land not belong to entity</u>															
i)	Approach Roads	-	-				-	-	-	-	-	-		-	-	-
	Total		16,47,19,614	-	3,50,00,000	-	19,97,19,614	7,23,10,900	92,40,871	17,50,000	1,09,90,871	-	-	8,33,01,771	11,64,17,843	9,24,08,714
	<u>NAVI MUMBAI CAMPUS</u>															
a)	<u>On Feeehold Land</u>															
i)	Non-Residential Building	10	4,49,84,598				4,49,84,598	1,64,29,220	27,04,533	-	27,04,533	(15,10,044)		2,06,43,797	2,43,40,801	2,85,55,378
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
b)	<u>On Leasehold Land</u>															
i)	Non-Residential Building	10	-				-	-	-	-	-	-		-	-	-
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
c)	Ownership Flats/Premises	5	-				-	-	-	-	-	-		-	-	-
d)	<u>Superstructures on Land not belong to entity</u>															
i)	Approach Roads	-	-				-	-	-	-	-	-		-	-	-
	Total		4,49,84,598	-	-	-	4,49,84,598	1,64,29,220	27,04,533	-	27,04,533	(15,10,044)	-	2,06,43,797	2,43,40,801	2,85,55,378

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8A FIXED ASSETS - Plan Fund			GROSS BLOCK					DEPRECIATION						NET BLOCK		
Sl	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
MUMBAI PORT CAMPUS																
a)	On Feehold Land															
i)	Non-Residential Building	10	-				-	-	-	-	-	-		-	-	-
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
b)	On Leasehold Land															
i)	Non-Residential Building	10	5,28,20,334	4,08,43,776			9,36,64,110	3,67,71,317	48,17,420	-	48,17,420	15,10,044	1,02,28,633	5,03,07,326	4,33,56,784	1,60,49,017
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
c)	Ownership Flats/Premises	5	-				-	-	-	-	-	-		-	-	-
d)	Superstructures on Land not belong to entity	-	-				-	-	-	-	-	-		-	-	-
i)	Approach Roads	-	-				-	-	-	-	-	-		-	-	-
	Total		5,28,20,334	4,08,43,776	-	-	9,36,64,110	3,67,71,317	48,17,420	-	48,17,420	15,10,044	1,02,28,633	5,03,07,326	4,33,56,784	1,60,49,017
KOLKATA CAMPUS																
a)	On Feehold Land															
i)	Non-Residential Building	10	-				-	-	-	-	-	-		-	-	-
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
b)	On Leasehold Land															
i)	Office Premises and non-residential building	10	29,27,41,318		1,31,23,565		30,58,64,883	12,28,78,552	1,69,86,277	6,56,178	1,76,42,455	-		14,05,21,007	16,53,43,876	16,98,62,766
ii)	Residential Building	5	-				-	-	-	-	-	-		-	-	-
c)	Ownership Flats/Premises	5	-				-	-	-	-	-	-		-	-	-
d)	Superstructures on Land not belong to entity	-	-				-	-	-	-	-	-		-	-	-
i)	Approach Roads	-	-				-	-	-	-	-	-		-	-	-
	Total		29,27,41,318	-	1,31,23,565	-	30,58,64,883	12,28,78,552	1,69,86,277	6,56,178	1,76,42,455	-	-	14,05,21,007	16,53,43,876	16,98,62,766
VIZAG CAMPUS																
a)	On Feehold Land															
i)	Non-residential building	10	39,53,71,590				39,53,71,590	9,42,14,733	3,01,15,686	-	3,01,15,686	-		12,43,30,419	27,10,41,171	30,11,56,857
ii)	Residential Building	5	12,30,94,436				12,30,94,436	1,75,56,344	52,76,905	-	52,76,905	-		2,28,33,249	10,02,61,187	10,55,38,092
b)	On Leasehold Land															
i)	Non-residential building	10	80,89,035				80,89,035	48,33,608	3,25,543	-	3,25,543	-		51,59,151	29,29,884	32,55,427
ii)	Residential Building	5	55,94,600				55,94,600	21,10,479	1,74,206	-	1,74,206	-		22,84,685	33,09,915	34,84,121
c)	Ownership Flats/Premises	5	-				-	-	-	-	-	-		-	-	-
d)	Superstructures on Land not belong to entity	-	-				-	-	-	-	-	-		-	-	-
i)	Approach Roads	-	-				-	-	-	-	-	-		-	-	-
	Total		53,21,49,661	-	-	-	53,21,49,661	11,87,15,162	3,58,92,340	-	3,58,92,340	-	-	15,46,07,504	37,75,42,157	41,34,34,499

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8A FIXED ASSETS - Plan Fund				GROSS BLOCK				DEPRECIATION						NET BLOCK		
Sl	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
KOCHI CAMPUS																
a)	On Feehold Land															
i)	Non-residential building	10	-				-	-	-	-	-			-	-	-
ii)	Residential Building	5	-				-	-	-	-	-			-	-	-
b)	On Leasehold Land:															
i)	Non-residential building	10	38,49,53,431				38,49,53,431	14,66,88,533	2,38,26,490	-	2,38,26,490			17,05,15,023	21,44,38,408	23,82,64,898
ii)	Residential Building	5	-				-	-	-	-	-			-	-	-
c)	Ownership Flats/Premises	5	-				-	-	-	-	-			-	-	-
d)	Superstructures on Land not belong to entity	-	-				-	-	-	-	-			-	-	-
i)	Approach Roads															
	Total		38,49,53,431	-	-	-	38,49,53,431	14,66,88,533	2,38,26,490	-	2,38,26,490	-	-	17,05,15,023	21,44,38,408	23,82,64,898
2 BUILDINGS - TOTAL																
a)	On Feehold Land															
i)	Non-residential building	10	1,49,99,73,350	26,20,246	3,50,00,000	-	1,53,75,93,596	44,97,16,252	10,50,56,170	17,50,000	10,68,06,170	(15,10,044)	8,05,595	55,88,38,061	97,87,55,535	1,05,02,57,098
ii)	Residential Building	5	17,94,94,436	-	-	-	17,94,94,436	1,89,66,344	80,26,405	-	80,26,405	-	-	2,69,92,749	15,25,01,687	16,05,28,092
b)	On Leasehold Land															
i)	Office Premises and non-residential building	10	73,86,04,118	4,08,43,776	1,31,23,565	-	79,25,71,459	31,11,72,009	4,59,55,730	6,56,178	4,66,11,908	15,10,044	1,02,28,633	36,65,02,507	42,60,68,952	42,74,32,109
ii)	Residential Building	5	55,94,600	-	-	-	55,94,600	21,10,479	1,74,206	-	1,74,206	-	-	22,84,685	33,09,915	34,84,121
c)	Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Approach Roads		28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	-	28,03,653	-	-
	Total		2,42,64,70,157	4,34,64,022	4,81,23,565	-	2,51,80,57,744	78,47,68,736	15,92,12,511	24,06,178	16,16,18,689	-	1,10,34,228	95,74,21,655	1,56,06,36,089	1,64,17,01,421
3 PLANT MACHINERY & EQUIPMENT																
	HEAD QUARTERS	15	1,12,500			(31,000)	1,43,500	85,854	5,169	-	5,169	(23,186)		1,14,209	29,291	26,646
	CHENNAI	15	2,41,25,643	-	4,91,60,400	(4,25,072)	7,37,11,115	1,43,27,495	14,69,722	36,87,030	51,56,752	(4,25,072)		1,99,09,319	5,38,01,796	97,98,148
	NAVI MUMBAI	15	-				-	-	-	-	-	-		-	-	-
	MUMBAI PORT	15	1,76,23,053	6,02,116			1,82,25,169	98,94,832	12,16,673	-	12,16,673	5,12,608	7,31,788	1,13,30,685	68,94,484	77,28,221
	KOLKATA	15	4,42,48,763			(34,13,243)	4,76,62,006	2,27,56,603	34,68,091	-	34,68,091	-	17,84,796	2,80,09,490	1,96,52,516	2,14,92,160
	VIZAG	15	1,10,01,797	3,79,90,269			4,89,92,066	39,72,508	45,23,767	-	45,23,767	-	1,48,61,109	2,33,57,384	2,56,34,682	70,29,289
	KOCHI	15	2,00,55,000	7,37,984	-	32,000	2,07,60,984	98,73,118	15,50,129	-	15,50,129	23,934	5,77,606	1,19,76,919	87,84,065	1,01,81,882
	Total		11,71,66,756	3,93,30,369	4,91,60,400	(38,37,315)	20,94,94,840	6,09,10,410	1,22,33,551	36,87,030	1,59,20,581	88,284	1,79,55,299	9,46,98,006	11,47,96,834	5,62,56,346

**INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022**

(Amount in Rupees)

SCHEDULE - 8A FIXED ASSETS - Plan Fund			GROSS BLOCK					DEPRECIATION							NET BLOCK	
Sl	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
4	VEHICLES															
	HEAD QUARTERS	15	20,52,063	-	-	-	20,52,063	16,09,678	66,358	-	66,358	-	-	16,76,036	3,76,027	4,42,385
	CHENNAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	NAVI MUMBAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI PORT	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		20,52,063	-	-	-	20,52,063	16,09,678	66,358	-	66,358	-	-	16,76,036	3,76,027	4,42,385
5	FURNITURE, FIXTURES & FITTINGS															
	HEAD QUARTERS	10	2,98,54,998	-	-	-	2,98,54,998	1,62,16,391	13,63,861	-	13,63,861	-	-	1,75,80,252	1,22,74,746	1,36,38,607
	CHENNAI	10	1,23,40,973	-	-	-	1,23,40,973	68,80,165	5,46,081	-	5,46,081	-	-	74,26,246	49,14,727	54,60,808
	NAVI MUMBAI	10	23,48,969	-	-	-	23,48,969	11,04,798	1,19,072	-	1,19,072	(53,455)	-	12,77,325	10,71,644	12,44,171
	MUMBAI PORT	10	17,62,310	-	-	-	17,62,310	8,62,864	95,290	-	95,290	53,455	-	9,04,699	8,57,611	8,99,447
	KOLKATA	10	2,81,35,409	-	-	34,34,843	2,47,00,566	1,37,85,713	12,23,227	-	12,23,227	-	(13,17,415)	1,36,91,525	1,10,09,041	1,43,49,696
	VIZAG	10	4,70,73,385	-	-	3,37,97,113	1,32,76,272	1,48,92,943	6,62,303	-	6,62,303	82,39,700	-	73,15,546	59,60,726	3,21,80,443
	KOCHI	10	1,88,97,335	56,515	-	15,264	1,89,38,586	74,38,322	11,47,793	-	11,47,793	9,942	32,278	86,08,452	1,03,30,134	1,14,59,013
	Total		14,04,13,379	56,515	-	3,72,47,220	10,32,22,674	6,11,81,195	51,57,627	-	51,57,627	82,49,642	(12,85,137)	5,68,04,045	4,64,18,629	7,92,32,184
6	OFFICE EQUIPMENT															
	HEAD QUARTERS	15	1,83,18,029	5,80,722	-	70,96,009	1,18,02,742	66,92,730	11,57,980	-	11,57,980	26,09,853	-	52,40,857	65,61,885	1,16,25,299
	CHENNAI	15	20,190	-	-	-	20,190	16,732	519	-	519	-	-	17,251	2,939	3,458
	NAVI MUMBAI	15	49,99,603	-	-	-	49,99,603	27,58,546	3,36,159	-	3,36,159	-	-	30,94,705	19,04,898	22,41,057
	MUMBAI PORT	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	15	22,33,197	-	-	1,76,407	20,56,790	12,80,997	1,35,260	-	1,35,260	-	-1,25,943.00	12,90,314	7,66,476	9,52,200
	VIZAG	15	99,55,724	-	-	-	99,55,724	38,89,913	9,09,872	-	9,09,872	-	-	47,99,785	51,55,939	60,65,811
	KOCHI	15	27,06,860	-	-	9,74,678	17,32,182	11,48,022	1,23,141	-	1,23,141	2,36,782	-	10,34,381	6,97,801	15,58,838
	Total		3,82,33,603	5,80,722	-	82,47,094	3,05,67,231	1,57,86,941	26,62,931	-	26,62,931	28,46,635	(1,25,943)	1,54,77,293	1,50,89,938	2,24,46,662
7	COMPUTER / PERIPHERALS															
	HEAD QUARTERS	40	3,68,30,549	31,80,570	9,75,279	(70,65,009)	4,80,51,407	3,29,67,124	25,69,058	1,95,056	27,64,114	(50,55,390)	26,30,968	4,34,17,596	46,33,811	38,63,425
	CHENNAI	40	1,45,04,485	-	28,96,436	-	1,74,00,921	1,37,17,475	3,14,804	5,79,287	8,94,091	-	-	1,46,11,566	27,89,355	7,87,010
	NAVI MUMBAI	40	1,46,98,886	-	-	-	1,46,98,886	1,37,62,074	3,00,492	-	3,00,492	(1,85,582)	-	1,42,48,148	4,50,738	9,36,813
	MUMBAI PORT	40	1,89,37,020	95,81,344	-	-	2,85,18,364	1,32,77,660	26,35,995	-	26,35,995	1,85,582	88,36,299	2,45,64,372	39,53,992	56,59,360
	KOLKATA	40	3,14,45,471	-	-	(1,76,407)	3,16,21,878	2,82,67,286	12,71,603	-	12,71,603	-	1,75,586.00	2,97,14,475	19,07,403	31,78,185
	VIZAG	40	5,74,49,924	28,10,248	72,000	-	6,03,32,172	4,75,92,510	50,67,065	14,400	50,81,465	-	-	5,26,73,975	76,58,197	98,57,413
	KOCHI	40	56,42,508	9,22,493	-	-	65,65,001	54,37,817	2,58,995	-	2,58,995	-	4,79,696	61,76,509	3,88,492	2,04,691
	Total		17,95,08,843	1,64,94,655	39,43,715	(72,41,416)	20,71,88,629	15,50,21,946	1,24,18,012	7,88,743	1,32,06,755	(50,55,390)	1,21,22,549	18,54,06,641	2,17,81,988	2,44,86,897

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8A FIXED ASSETS - Plan Fund			GROSS BLOCK					DEPRECIATION						NET BLOCK		
Sl	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
8	ELECTRIC INSTALLATIONS															
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CHENNAI	10	1,81,74,050	-	-	-	1,81,74,050	70,58,795	11,11,526	-	11,11,526	-	-	81,70,321	1,00,03,729	1,11,15,255
	NAVI MUMBAI	10	1,51,15,022	-	-	-	1,51,15,022	36,91,171	11,42,385	-	11,42,385	-	-	48,33,556	1,02,81,466	1,14,23,851
	MUMBAI PORT	10	-	8,47,956	-	-	8,47,956	-	61,816	-	61,816	-	2,29,796	2,91,612	5,56,344	-
	KOLKATA	10	-	-	-	(21,600)	21,600	-	1,496	-	1,496	-	6,641.00	8,137	13,463	-
	VIZAG	10	10,17,60,006	1,52,583	-	-	10,19,12,589	2,47,70,200	77,11,340	-	77,11,340	-	28,990.00	3,25,10,530	6,94,02,059	7,69,89,806
	KOCHI	10	1,59,06,713	15,264	-	-	1,59,21,977	55,80,963	10,33,107	-	10,33,107	-	9,942	66,24,012	92,97,965	1,03,25,750
	Total		15,09,55,791	10,15,803	-	(21,600)	15,19,93,194	4,11,01,128	1,10,61,670	-	1,10,61,670	-	2,75,369	5,24,38,168	9,95,55,026	10,98,54,663
9	LIBRARY BOOKS															
	HEAD QUARTERS	40	2,94,844	-	-	-	2,94,844	2,82,403	4,976	-	4,976	-	-	2,87,379	7,465	12,441
	CHENNAI	40	64,20,004	-	-	-	64,20,004	58,28,331	2,36,669	-	2,36,669	-	-	60,65,000	3,55,004	5,91,673
	NAVI MUMBAI	40	8,19,286	-	-	-	8,19,286	5,78,643	64,348	-	64,348	(79,773)	-	7,22,764	96,522	2,40,643
	MUMBAI PORT	40	7,54,491	-	-	-	7,54,491	5,17,729	98,782	-	98,782	10,193	-	6,06,318	1,48,173	2,36,762
	KOLKATA	40	8,51,342	-	-	-	8,51,342	7,98,732	21,044	-	21,044	-	-	8,19,776	31,566	52,610
	VIZAG	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOCHI	40	8,65,638	-	-	-	8,65,638	8,17,559	19,232	-	19,232	-	-	8,36,791	28,847	48,079
	Total		1,00,05,605	-	-	-	1,00,05,605	88,23,397	4,45,051	-	4,45,051	(69,580)	-	93,38,028	6,67,577	11,82,208
10	TUBEWELLS & WATER SUPPLY															
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CHENNAI	10	4,25,072	-	-	425072	-	2,94,814	-	-	-	2,94,814	-	-	-	1,30,258
	NAVI MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI PORT	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG	10	30,99,192	-	-	-	30,99,192	7,10,150	2,38,904	-	2,38,904	-	-	9,49,054	21,50,138	23,89,042
	KOCHI	10	37,38,437	-	-	-	37,38,437	5,50,624	3,18,781	-	3,18,781	-	-	8,69,405	28,69,032	31,87,813
	Total		72,62,701	-	-	4,25,072	68,37,629	15,55,589	5,57,685	-	5,57,685	2,94,814	-	18,18,459	50,19,170	57,07,112
11	OTHER FIXED ASSETS															
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CHENNAI	10	6,89,326	-	-	-	6,89,326	4,71,858	21,747	-	21,747	-	-	4,93,605	1,95,721	2,17,468
	NAVI MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI PORT	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG	10	41,93,156	-	-	-	-	17,36,508	-	-	-	-	17,36,508	-	-	24,56,648
	KOCHI	10	8,83,279	-	-	-	1,58,630	5,96,103	7,208	-	7,208	5,09,553	-	93,759	64,871	3,87,176
	Total		58,65,761	-	-	50,17,805	8,47,956	28,04,469	28,955	-	28,955	22,46,061	-	5,87,364	2,60,592	30,61,292

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8A FIXED ASSETS - Plan Fund			GROSS BLOCK				DEPRECIATION							NET BLOCK		
Sl	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during I half of the FY	Additions during II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
CURRENT YEAR																
	HEAD QUARTERS		1,38,16,76,900	63,81,538	9,75,279	-	1,38,90,33,718	32,88,29,232	7,09,11,982	1,95,056	7,11,07,038	(24,68,723)	34,36,563	40,58,41,556	98,31,92,162	1,05,28,47,669
	CHENNAI		24,14,19,357	-	8,70,56,836	-	32,84,76,193	12,09,06,565	1,29,41,939	60,16,317	1,89,58,256	(1,30,258)	-	13,99,95,079	18,84,81,114	12,05,12,792
	NAVI MUMBAI		8,29,66,365	-	-	-	8,29,66,365	3,83,24,452	46,66,989	-	46,66,989	(18,28,854)	-	4,48,20,295	3,81,46,069	4,46,41,913
	MUMBAI PORT		9,18,97,208	5,18,75,192	-	-	14,37,72,400	6,13,24,402	89,25,976	-	89,25,976	22,71,882	2,00,26,516	8,80,05,012	5,57,67,388	3,05,72,806
	KOLKATA		39,96,55,500	-	1,31,23,565	-	41,27,79,065	18,97,67,882	2,31,06,998	6,56,178	2,37,63,176	-	5,23,665	21,40,54,724	19,87,24,341	20,98,87,618
	VIZAG		84,85,86,896	4,09,53,100	72,000	3,79,90,269	85,16,21,727	21,62,79,895	5,50,05,591	14,400	5,50,19,991	99,76,208	1,48,90,099	27,62,13,778	57,54,07,949	63,23,07,001
	KOCHI		45,37,49,201	17,32,256	-	18,46,591	45,36,34,866	17,81,31,061	2,82,84,876	-	2,82,84,876	7,80,211	10,99,523	20,67,35,251	24,68,99,615	27,56,18,140
	TOTAL OF CURRENT YEAR (A)		3,49,99,51,427	10,09,42,086	10,12,27,680	3,98,36,860	3,66,22,84,334	1,13,35,63,490	20,38,44,351	68,81,951	21,07,26,302	86,00,466	3,99,76,366	1,37,56,65,695	2,28,66,18,638	2,36,63,87,938
B) CAPITAL WORK IN PROGRESS																
	HEAD QUARTERS														44,28,956	86,05,203
	CHENNAI														1,17,38,325	2,84,78,528
	NAVI MUMBAI														4,46,26,073	4,46,26,073
	MUMBAI PORT														11,17,94,788	5,30,04,132
	KOLKATA														24,06,48,774	25,37,72,339
	VIZAG														1,17,752	48,75,215
	KOCHI														1,27,00,264	1,30,89,376
	TOTAL OF CURRENT YEAR (B)														42,60,54,932	40,64,50,866
C) GRAND TOTAL (A+B)																
	HEAD QUARTERS														98,76,21,118	1,06,14,52,872
	CHENNAI														20,02,19,439	14,89,91,320
	NAVI MUMBAI														8,27,72,142	8,92,67,986
	MUMBAI PORT														16,75,62,176	8,35,76,938
	KOLKATA														43,93,73,115	46,36,59,957
	VIZAG														57,55,25,701	63,71,82,216
	KOCHI														25,95,99,879	28,87,07,516
	GRAND TOTAL														2,71,26,73,570	2,77,28,38,804

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8(B)- FIXED ASSETS - Own Funds			GROSS BLOCK					DEPRECIATION						NET BLOCK		
	DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
A)	FIXED ASSETS															
1	LAND															
	HEAD QUARTERS															
a)	Freehold	-	7,63,80,627			73,65,952	6,90,14,675	-	-	-	-	-	-	6,90,14,675	7,63,80,627	
b)	Leasehold	-	-			-	-	-	-	-	-	-	-	-	-	
	Total		7,63,80,627	-	-	73,65,952	6,90,14,675	-	-	-	-	-	-	6,90,14,675	7,63,80,627	
	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	-	-				-	-	-	-	-	-	-	-	-	
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
	VIZAG CAMPUS															
a)	Freehold	-	37,23,083	6,27,431			43,50,514	-	-	-	-	-	-	43,50,514	37,23,083	
b)	Leasehold	-	1,57,41,893				1,57,41,893	5,56,823	5,23,623	-	5,23,623	-	10,80,446	1,46,61,447	1,51,85,070	
	Total		1,94,64,976	6,27,431	-	-	2,00,92,407	5,56,823	5,23,623	-	5,23,623	-	10,80,446	1,90,11,961	1,89,08,153	
	KOCHI CAMPUS															
a)	Freehold	-	-				-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	-				-	-	-	-	-	-	-	-	-	
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
1	LAND - TOTAL															
a)	Freehold	-	8,14,08,226	6,27,431	-	73,65,952	7,46,69,705	-	-	-	-	-	-	7,46,69,705	8,14,08,226	
b)	Leasehold	-	1,57,41,893	-	-	-	1,57,41,893	5,56,823	5,23,623	-	5,23,623	-	10,80,446	1,46,61,447	1,51,85,070	
	Total		9,71,50,119	6,27,431	-	73,65,952	9,04,11,598	5,56,823	-	-	5,23,623	-	10,80,446	8,93,31,152	9,65,93,296	

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8(B)- FIXED ASSETS - Own Funds			GROSS BLOCK				DEPRECIATION						NET BLOCK		
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
2 BUILDINGS :															
HEAD QUARTERS															
a) On Feeehold Land															
i) Non-Residential Building	10	23,77,60,923	1,14,76,320		29,06,663	24,63,30,580	5,05,21,676	1,96,31,345	-	1,96,31,345	5,04,544		6,96,48,477	17,66,82,103	18,72,39,247
ii) Residential Building	5	5,03,27,753	19,68,511			5,22,96,264	12,58,194	25,51,904	-	25,51,904			38,10,098	4,84,86,166	4,90,69,559
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 the entity															
i) Approach Road	-	-				-	-	-	-	-			-	-	-
Total		28,80,88,676	1,34,44,831	-	29,06,663	29,86,26,844	5,17,79,869	2,21,83,249	-	2,21,83,249	5,04,544	-	7,34,58,574	22,51,68,270	23,63,08,806
CHENNAI CAMPUS															
a) On Feeehold Land															
i) Non-Residential Building	10	20,61,67,715		8,33,01,025		28,94,68,740	12,90,50,138	77,11,758	41,65,051	1,18,76,809	-	-	14,09,26,947	14,85,41,793	7,71,17,577
ii) Residential Building	5	-				-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land															
i) Non-Residential Building	10	-				-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-				-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises	5	-				-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belong to the entity															
i) Approach Road	-	-				-	-	-	-	-	-	-	-	-	-
Total		20,61,67,715	-	8,33,01,025	-	28,94,68,740	12,90,50,138	77,11,758	41,65,051	1,18,76,809	-	-	14,09,26,947	14,85,41,793	7,71,17,577
NAVI MUMBAI CAMPUS															
a) On Feeehold Land															
i) Non-Residential Building	10	-				-	-	-	-	-	-	-	-	-	-
ii) Residential Building	5	-				-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land															
i) Non-Residential Building	10	15,19,64,233	8,02,945	78,34,421		16,06,01,599	9,92,40,993	46,72,231	3,91,721	50,63,952	(68,03,875)		11,11,08,820	4,94,92,779	5,27,23,240
ii) Residential Building	5	-				-	-	-	-	-			-	-	-
c) Ownership Flats/Premises	5	-				-	-	-	-	-			-	-	-
d) Superstructures on Land not belong to the entity															
i) Approach Road	-	-				-	-	-	-	-			-	-	-
Total		15,19,64,233	8,02,945	78,34,421	-	16,06,01,599	9,92,40,993	46,72,231	3,91,721	50,63,952	(68,03,875)	-	11,11,08,820	4,94,92,779	5,27,23,240

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8(B)- FIXED ASSETS - Own Funds		GROSS BLOCK						DEPRECIATION						NET BLOCK	
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
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	19,01,15,093	69,05,101			19,70,20,194	10,58,74,818	97,90,190	-	97,90,190	68,03,875	47,349	10,89,08,482	8,81,11,712	8,42,40,275
ii) Residential Building	5	-				-	-	-	-	-			-	-	-
c) Ownership Flats/Premises	5	-				-	-	-	-	-			-	-	-
d) Superstructures on Land not belong to the entity	0	-				-	-	-	-	-			-	-	-
j) Approach Road															
Total		19,01,15,093	69,05,101	-	-	19,70,20,194	10,58,74,818	97,90,190	-	97,90,190	68,03,875	47,349	10,89,08,482	8,81,11,712	8,42,40,275
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	24,00,69,005	-	25,36,85,567		49,37,54,572	14,46,68,771	95,40,023	1,26,84,278	2,22,24,301			16,68,93,072	32,68,61,500	9,54,00,234
ii) Residential Building	5	3,96,13,500	-	63,60,538		4,59,74,038	1,69,88,631	11,31,243	1,59,013	12,90,256			1,82,78,887	2,76,95,151	2,26,24,869
c) Ownership Flats/Premises	5	1,53,38,078				1,53,38,078	1,05,91,984	2,37,305	-	2,37,305			1,08,29,289	45,08,789	47,46,094
d) Superstructures on Land not belong to the entity	-	-				-	-	-	-	-			-	-	-
j) Approach Road															
Total		29,50,20,583	-	26,00,46,105	-	55,50,66,688	17,22,49,386	1,09,08,571	1,28,43,291	2,37,51,862	-	-	19,60,01,248	35,90,65,440	12,27,71,197
VIZAG CAMPUS															
a) On Feeehold Land															
i) Non-residential building	10	2,54,17,627	57,93,611			3,12,11,238	48,29,349	25,95,523	-	25,95,523		4,26,659	78,51,531	2,33,59,707	2,05,88,278
ii) Residential Building	5	-	68,651			68,651	-	3,433	-	3,433			3,433	65,218	-
b) On Leasehold Land															
i) Non-residential building	10	2,80,22,505				2,80,22,505	2,23,00,089	5,72,242	-	5,72,242			2,28,72,331	51,50,174	57,22,416
ii) Residential Building	5	1,18,09,462				1,18,09,462	76,99,276	2,05,509	-	2,05,509			79,04,785	39,04,677	41,10,186
c) Ownership Flats/Premises	5	-				-	-	-	-	-			-	-	-
d) Superstructures on Land not belong to the entity															
j) Approach Roads		1,93,551				1,93,551	1,93,551	-	-	-			1,93,551	-	-
Total		6,54,43,145	58,62,262	-	-	7,13,05,407	3,50,22,265	33,76,707	-	33,76,707	-	4,26,659	3,88,25,631	3,24,79,776	3,04,20,880

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8(B)- FIXED ASSETS - Own Funds			GROSS BLOCK				DEPRECIATION							NET BLOCK	
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
KOCHI CAMPUS															
a) On Feeehold Land															
i) Non-residential building	10	-				-	-	-	-	-			-	-	-
ii) Residential Building	5	-				-	-	-	-	-			-	-	-
b) On Leasehold Land															
i) Non-residential building	10	6,96,85,995	2,03,54,903	2,253	19,08,427	8,81,34,724	1,60,55,439	66,34,939	113	66,35,052	2,85,889	60,13,533	2,84,18,135	5,97,16,589	5,36,30,556
ii) Residential Building	5	-				-	-	-	-	-			-	-	-
c) Ownership Flats/Premises	5	-				-	-	-	-	-			-	-	-
d) Superstructures on Land not belong to the entity	-	-				-	-	-	-	-			-	-	-
i) Approach Road															
Total		6,96,85,995	2,03,54,903	2,253	19,08,427	8,81,34,724	1,60,55,439	66,34,939	113	66,35,052	2,85,889	60,13,533	2,84,18,135	5,97,16,589	5,36,30,556
2 BUILDINGS - TOTAL															
a) On Feeehold Land															
i) Non-residential building	10	46,93,46,265	1,72,69,931	8,33,01,025	29,06,663	56,70,10,558	18,44,01,163	2,99,38,626	41,65,051	3,41,03,677	5,04,544	4,26,659	21,84,26,955	34,85,83,603	28,49,45,102
ii) Residential Building	5	5,03,27,753	20,37,162	-	-	5,23,64,915	12,58,194	25,55,337	-	25,55,337	-	-	38,13,531	4,85,51,384	4,90,69,559
b) On Leasehold Land															
i) Office Premises and non-residential building	10	67,98,56,832	2,80,62,949	26,15,22,241	19,08,427	96,75,33,595	38,81,40,110	3,12,09,625	1,30,76,112	4,42,85,737	2,85,889	60,60,882	43,82,00,840	52,93,32,755	29,17,16,722
ii) Residential Building	5	5,14,22,962	-	63,60,538	-	5,77,83,500	2,46,87,907	13,36,752	1,59,013	14,95,765	-	-	2,61,83,672	3,15,99,828	2,67,35,055
c) Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	1,05,91,984	2,37,305	-	2,37,305	-	-	1,08,29,289	45,08,789	47,46,094
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		1,26,64,85,440	4,73,70,042	35,11,83,804	48,15,090	1,66,02,24,196	60,92,72,908	6,52,77,645	1,74,00,176	8,26,77,821	7,90,433	64,87,541	69,76,47,838	96,25,76,359	65,72,12,532
3 PLANT, MACHINERY & EQUIPMENT															
HEAD QUARTERS	15	-	8,39,554	-	(12,66,442)	21,05,996	-	2,86,805	-	2,86,805	(1,93,966)		4,80,771	16,25,225	-
CHENNAI	15	3,46,70,569		4,70,98,910	(4,45,311)	8,22,14,790	2,23,16,822	17,83,726	35,32,418	53,16,144	(9,07,552)		2,85,40,518	5,36,74,271	1,23,53,747
NAVI MUMBAI	15	44,201	28,939	97,400	(19,03,112)	20,73,652	5,168	30,079	7,305	37,384	(17,70,558)		18,13,110	2,60,542	39,033
MUMBAI PORT	15	1,64,90,095	6,490	11,60,176	21,72,840	1,54,83,921	1,18,16,246	4,67,904	87,013	5,54,917	6,11,863		1,17,59,300	37,24,621	46,73,849
KOLKATA	15	2,38,15,322	18,990.00	78,68,331.00	(33,67,210.00)	3,50,69,853	87,07,120	24,81,461	5,90,125	30,71,586	(19,51,331.00)		1,37,30,037	2,13,39,816	1,51,08,202
VIZAG	15	45,01,109	4,25,73,352	53,92,925		5,24,67,386	38,41,091	53,65,982	4,04,469	57,70,451		74,60,154	1,70,71,696	3,53,95,691	6,60,019
KOCHI	15	10,97,470	20,55,392	30,346	48,156	31,35,052	3,49,756	2,78,277	2,276	2,80,553	29,994	9,29,763	15,30,078	16,04,973.83	7,47,714
Total		8,06,18,766	4,55,22,717	6,16,48,088	(47,61,079)	19,25,50,650	4,70,36,202	1,06,94,234	46,23,606	1,53,17,840	(41,81,550)	83,89,917	7,49,25,509	11,76,25,141	3,35,82,564

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8(B)- FIXED ASSETS - Own Funds			GROSS BLOCK					DEPRECIATION						NET BLOCK	
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
4 VEHICLES															
HEAD QUARTERS	15	15,82,884				15,82,884	8,49,293	1,10,039	-	1,10,039			9,59,332	6,23,552	7,33,591
CHENNAI	15	30,92,783		-	(60,010)	31,52,793	27,40,592	59,062	-	59,062	(18,453)		28,18,107	3,34,686	3,52,191
NAVI MUMBAI	15	38,76,334			6,50,000	32,26,334	25,88,264	1,75,388	-	1,75,388	5,31,186		22,32,466	9,93,868	12,88,070
MUMBAI PORT	15	32,04,913			6,85,000	25,19,913	12,93,204	1,87,960	-	1,87,960	26,357		14,54,807	10,65,106	19,11,709
KOLKATA	15	31,23,489		-	2,52,180.00	28,71,309	11,84,903	2,80,390	-	2,80,390	1,82,862.00		12,82,431	15,88,878	19,38,586
VIZAG	15	16,00,464				16,00,464	13,11,464	43,350	-	43,350			13,54,814	2,45,650	2,89,000
KOCHI	15	-				-	-	-	-	-			-	-	-
Total		1,64,80,867	-	-	15,27,170	1,49,53,697	99,67,721	8,56,189	-	8,56,189	7,21,952	-	1,01,01,958	48,51,739	65,13,147
5 FURNITURE, FIXTURES & FITTINGS															
HEAD QUARTERS	10	5,82,759	67,002	34,23,364	97,539	39,75,586	1,27,281	44,347	1,71,168	2,15,515	18,532		3,24,264	36,51,322	4,55,478
CHENNAI	10	2,54,07,876		-		2,54,07,876	1,73,11,661	8,09,621	-	8,09,621	-		1,81,21,282	72,86,594	80,96,215
NAVI MUMBAI	10	1,20,53,261	2,10,000			1,22,63,261	78,55,245	4,02,332	-	4,02,332	(3,84,696)		86,42,273	36,20,988	41,98,016
MUMBAI PORT	10	1,61,72,775	2,97,600			1,64,70,375	78,04,746	9,05,032	-	9,05,032	3,84,696		83,25,082	81,45,293	83,68,029
KOLKATA	10	1,27,82,877		7,03,900.00	21,48,994.00	1,13,37,783	63,88,806	5,02,535	35,195	5,37,730	7,80,273.00		61,46,263	51,91,520	63,94,071
VIZAG	10	2,71,89,501			26,52,972	2,45,36,529	1,24,50,210	13,32,652	-	13,32,652	12,40,198		1,25,42,664	1,19,93,865	1,47,39,291
KOCHI	10	13,77,239	1,05,586	-	-	14,82,825	4,73,741	1,00,908	-	1,00,908			5,74,649	9,08,176	9,03,498
Total		9,55,66,288	6,80,188	41,27,264	48,99,505	9,54,74,235	5,24,11,690	40,97,427	2,06,363	43,03,790	20,39,003	-	5,46,76,477	4,07,97,758	4,31,54,598
6 OFFICE EQUIPMENT															
HEAD QUARTERS	15	40,24,928	35,553	-	22,38,493	18,21,988	13,67,723	1,61,819	-	1,61,819	6,24,528		9,05,014	9,16,974	26,57,205
CHENNAI	15	45,49,923		23,97,398	1,13,203	68,34,118	26,73,479	2,70,714	1,79,805	4,50,519	41,521		30,82,477	37,51,641	18,76,444
NAVI MUMBAI	15	92,90,010	8,97,280	1,68,000	37,95,268	65,60,022	63,04,030	3,69,879	12,600	3,82,479	23,77,871		43,08,638	22,51,384	29,85,980
MUMBAI PORT	15	2,00,231	4,81,729		(21,72,840)	28,54,800	8,39,449	3,02,303	-	3,02,303			11,41,752	17,13,048	(6,39,218)
KOLKATA	15	44,91,760		9,73,855.00	16,27,520.35	38,38,095	32,45,936	1,56,300	73,039	2,29,339	14,23,694.00		20,51,581	17,86,513	12,45,824
VIZAG	15	33,73,494				33,73,494	24,19,392	1,43,115	-	1,43,115			25,62,507	8,10,988	9,54,103
KOCHI	15	11,22,851	48,156	5,999	2,65,028	9,11,978	3,71,933	86,789	450	87,239	74,543	29,994	4,14,622	4,97,356	7,50,918
Total		2,70,53,197	14,62,718	35,45,252	58,66,672	2,61,94,495	1,72,21,943	14,90,919	2,65,894	17,56,813	45,42,157	29,994	1,44,66,592	1,17,27,903	98,31,256
7 COMPUTER / PERIPHERALS															
HEAD QUARTERS	40	60,30,064	31,35,109	10,96,650	23,55,204	79,06,619	40,65,812	16,98,342	2,19,330	19,17,672	19,83,128	4,81,431	44,81,787	34,24,832	19,64,252
CHENNAI	40	3,94,52,038		5,78,400	(15,48,188)	4,15,78,626	3,65,02,106	13,26,255	1,15,680	14,41,935	(11,82,482)		3,91,26,523	24,52,103	29,49,932
NAVI MUMBAI	40	65,28,198	66,100	1,43,322	(16,35,395)	83,73,015	49,54,231	6,21,056	28,664	6,49,720	(16,04,353)	1,18,469	73,26,773	10,46,242	15,73,967
MUMBAI PORT	40	69,76,954	2,46,148	50,071	2,71,900	70,01,273	42,87,924	11,02,030	10,014	11,12,044	91,798		53,08,170	16,93,103	26,89,030
KOLKATA	40	1,19,40,999	31,969.00	62,325.00	(6,50,316.00)	1,26,85,609	82,40,531	14,94,561	12,465	15,07,026	(6,46,351.00)		1,03,93,908	22,91,701	37,00,468
VIZAG	40	4,27,31,044				4,27,31,044	4,25,29,784	80,504	-	80,504			4,26,10,288	1,20,756	2,01,260
KOCHI	40	7,51,745	-	5,000	-	7,56,745	5,27,913	89,533	1,000	90,533	-	-	6,18,446	1,38,299	2,23,832
Total		11,44,11,042	34,79,326	19,35,768	(12,06,795)	12,10,32,931	10,11,08,300	64,12,281	3,87,153	67,99,434	(13,58,260)	5,99,900	10,98,65,894	1,11,67,037	1,33,02,741

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8(B)- FIXED ASSETS - Own Funds			GROSS BLOCK				DEPRECIATION							NET BLOCK	
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
8 ELECTRIC INSTALLATIONS															
HEAD QUARTERS	10	1,32,300	33,42,392	22,575	(97,539)	35,94,806	13,230	2,99,004	1,129	3,00,133	(18,532)	5,50,427	8,82,322	27,12,484	1,19,070
CHENNAI	10	99,81,217		82,655	(44,311)	1,01,08,183	52,22,439	4,78,406	4,133	4,82,539	(19,031)	-	57,24,009	43,84,174	47,58,778
NAVI MUMBAI	10	-	14,94,573	1,80,953		16,75,526	-	1,49,457	9,048	1,58,505			1,58,505	15,17,021	-
MUMBAI PORT	10	-				-	-	-	-	-			-	-	-
KOLKATA	10	1,23,30,136		1,14,398.00	2,41,011.45	1,22,03,523	22,66,448	9,85,273	5,720	9,90,993	30,049.00		32,27,392	89,76,131	1,00,63,688
VIZAG	10	57,36,730				57,36,730	54,45,035	29,170	-	29,170			54,74,205	2,62,525	2,91,695
KOCHI	10	50,85,331	22,350		16,43,113	34,64,568	12,01,098	2,82,085	-	2,82,085	5,65,067	7,686	9,25,803	25,38,765	38,84,233
Total		3,32,65,714	48,59,315	4,00,581	17,42,274	3,67,83,336	1,41,48,249	22,23,395	20,030	22,43,425	5,57,553	5,58,113	1,63,92,235	2,03,91,101	1,91,17,464
9 LIBRARY BOOKS															
HEAD QUARTERS	40	19,960				19,960	17,761	880	-	880			18,641	1,319	2,199
CHENNAI	40	1,84,79,053		6,151	-	1,84,85,204	1,68,46,482	6,53,029	1,230	6,54,259	-	-	1,75,00,741	9,84,463	16,32,571
NAVI MUMBAI	40	17,18,318				17,18,318	16,97,789	8,212	-	8,212			17,06,001	12,317	20,529
MUMBAI PORT	40	16,33,368	2,05,414	85,207		19,23,989	15,86,957	1,28,562	17,041	1,45,603	69,580		16,62,980	2,61,009	46,411
KOLKATA	40	90,72,764				90,72,764	83,99,648	2,69,247	-	2,69,247			86,68,895	4,03,869	6,73,116
VIZAG	40	55,14,151		4,000		55,18,151	49,78,070	2,14,432	800	2,15,232			51,93,302	3,24,849	5,36,081
KOCHI	40	41,36,712				41,36,712	34,88,166	2,59,418	-	2,59,418			37,47,584	3,89,128	6,48,546
Total		4,05,74,326	2,05,414	95,358	-	4,08,75,098	3,70,14,872	15,33,780	19,071	15,52,851	69,580	-	3,84,98,143	23,76,955	35,59,453
10 TUBEWELLS & WATER SUPPLY															
HEAD QUARTERS	10	3,11,21,791		7,44,601		3,18,66,392	75,85,969	23,53,582	37,230	23,90,812			99,76,781	2,18,89,611	2,35,35,822
CHENNAI	10	22,82,524			17,66,706	5,15,819	14,59,303	10,952	-	10,952	10,53,002		4,17,254	98,565	8,23,221
NAVI MUMBAI	10	-				-	-	-	-	-			-	-	-
MUMBAI PORT	10	-				-	-	-	-	-			-	-	-
KOLKATA	10	1				1								1	1
VIZAG	10	62,828				62,828	6,283	5,655	-	5,655			11,938	50,890	56,545
KOCHI	10	5,35,692				5,35,692	1,29,447	40,624	-	40,624			1,70,071	3,65,621	4,06,245
Total		3,40,02,836	-	7,44,601	17,66,706	3,29,80,732	91,81,002	24,10,813	37,230	24,48,043	10,53,002	-	1,05,76,044	2,24,04,688	2,48,21,834
11 OTHER FIXED ASSETS															
HEAD QUARTERS	10	12,52,258			12,52,258	-	1,25,226	-	-	-	1,25,226		(0)	0	11,27,032
CHENNAI	10	71,29,220			2,17,911	69,11,309	61,81,750	82,921	-	82,921	99,652		61,65,019	7,46,290	9,47,470
NAVI MUMBAI	10	-				-	-	-	-	-			-	-	-
MUMBAI PORT	10	36,960				36,960	10,016	2,694	-	2,694			12,710	24,250	26,944
KOLKATA	10	2,19,656				2,19,656	2,19,656	-	-	-			2,19,656	-	-
VIZAG	10	3,53,16,217			3,53,16,217	-	36,87,663	-	-	-	36,87,663		0	(0)	3,16,28,554
KOCHI	10	2,49,711			1,69,601	80,110	84,172	5,457	-	5,457	58,629		31,001	49,109	1,65,539
Total		4,42,04,022	-	-	3,69,55,987	72,48,035	1,03,08,483	91,072	-	91,072	39,71,170	-	64,28,386	8,19,649	3,38,95,539

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE - 8(B)- FIXED ASSETS - Own Funds			GROSS BLOCK				DEPRECIATION						NET BLOCK		
DESCRIPTION	Rate (%)	Cost/Valuation as at the beginning of the year	Additions during the I half of the FY	Additions during the II half of the FY	Deductions during the year	Cost/Valuation as at the year-end	Depreciation as at the beginning of the year	Depreciation on Opening & on Additions during the I half of the FY	Depreciation on Additions during the II half of the FY	Total of Depreciation on Opening & on Total additions	Depreciation on deductions during the year	Prior Period/Regrouping/ Others	Depreciation up to the year end	Net block as at the Current year-end	Net block as at the Previous year-end
CURRENT YEAR															
HEAD QUARTERS		40,92,16,247	2,08,64,441	52,87,190	1,48,52,128	42,05,15,750	6,59,32,165	2,71,38,067	4,28,857	2,75,66,924	30,43,460	10,31,858	9,14,87,487	32,90,28,263	34,32,84,082
CHENNAI		35,25,17,434	-	13,34,64,539	0	48,59,81,973	24,03,04,773	1,31,86,444	79,98,317	2,11,84,761	(9,33,343)	-	26,24,22,877	22,35,59,096	11,22,12,661
NAVI MUMBAI		18,54,74,555	34,99,837	84,24,096	9,06,761	19,64,91,728	12,26,45,719	64,28,634	4,49,338	68,77,972	(76,54,425)	1,18,469	13,72,96,585	5,91,95,142	6,28,28,836
MUMBAI PORT		23,48,30,389	81,42,482	12,95,454	9,56,900	24,33,11,425	13,35,13,361	1,28,86,675	1,14,068	1,30,00,743	79,88,169	47,349	13,85,73,284	10,47,38,141	10,13,17,028
KOLKATA		37,27,97,587	50,959	26,97,68,914	2,52,180	64,23,65,280	21,09,02,433	1,70,78,338	1,35,59,835	3,06,38,173	(1,80,804)	-	24,17,21,410	40,06,43,870	16,18,95,154
VIZAG		21,09,33,660	4,90,63,045	53,96,925	3,79,69,189	22,74,24,441	11,22,48,078	1,11,15,190	4,05,269	1,15,20,459	49,27,861	78,86,813	12,67,27,489	10,06,96,952	9,86,85,582
KOCHI		8,40,42,745	2,25,86,387	43,598	40,34,325	10,26,38,405	2,26,81,666	77,78,030	3,839	77,81,869	10,14,121	69,80,976	3,64,30,389	6,62,08,015.9	6,13,61,081
TOTAL OF CURRENT YEAR (A)		1,84,98,12,617	10,42,07,151	42,36,80,716	5,89,71,483	2,31,87,29,002	90,82,28,194	9,56,11,378	2,29,59,523	11,85,70,901	82,05,039	1,60,65,465	1,03,46,59,521	1,28,40,69,480	94,15,84,424
B) CAPITAL WORK IN PROGRESS															
HEAD QUARTERS														1,05,52,547	1,13,69,908
CHENNAI														7,41,25,592	13,90,36,835
NAVI MUMBAI														93,212	1,10,71,771
MUMBAI PORT														3,79,69,735	14,57,62,884
KOLKATA														1,95,96,030	24,96,62,621
VIZAG														85,72,879	
KOCHI														2,002	-
TOTAL OF CURRENT YEAR (B)														15,09,11,997	55,69,04,019
C) GRAND TOTAL (A+B)															
HEAD QUARTERS														33,95,80,811	35,46,53,990
CHENNAI														29,76,84,688	25,12,49,496
NAVI MUMBAI														5,92,88,355	7,39,00,607
MUMBAI PORT														14,27,07,876	24,70,79,912
KOLKATA														42,02,39,900	41,15,57,775
VIZAG														10,92,69,831	9,86,85,582
KOCHI														6,62,10,018	6,13,61,081
GRAND TOTAL														1,43,49,81,479	1,49,84,88,443

Annexure - Schedule 8 B - Apportionment of Depreciation

Transfer to Revaluation Reserve	Total Depreciation for the CY	Transferred to Revaluation Reserve	Transferred to I&E A/c.
HEAD QUARTERS	2,75,66,924		2,75,66,924
CHENNAI	2,11,84,761	38,02,191	1,73,82,570
NAVI MUMBAI	68,77,972	17,04,061	51,73,911
MUMBAI PORT	1,30,00,743	19,22,807	1,10,77,936
KOLKATA	3,06,38,173	45,591	3,05,92,582
VIZAG	1,15,20,459		1,15,20,459
KOCHI	77,81,869		77,81,869
Total	11,85,70,901	74,74,650	11,10,96,251

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 9	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
INVESTMENTS FROM EARMARKED/																
ENDOWMENT FUNDS																
1) In Government Securities		-						-	-	-	-	-	-	-	-	-
2) Other approved Securities		-						-	-	-	-	-	-	-	-	-
3) Shares		-						-	-	-	-	-	-	-	-	-
4) Debentures and Bonds		-						-	-	-	-	-	-	-	-	-
5) Subsidiaries and Joint Ventures		-						-	-	-	-	-	-	-	-	-
6) Term Deposits with Nationalised Banks/ Others including LIC of India		-			17950534			1,79,50,534	-	-	-	-	1,59,37,061	-	-	1,59,37,061
	-	-	-	-	1,79,50,534	-	-	1,79,50,534	-	-	-	-	1,59,37,061	-	-	1,59,37,061
Less: Provision		-						-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	1,79,50,534	-	-	1,79,50,534	-	-	-	-	1,59,37,061	-	-	1,59,37,061

SCHEDULE 10 - INVESTMENTS - OTHERS:	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
1) In Government Securities		-						-	-	-	-	-	-	-	-	-
2) Other approved Securities		-						-	-	-	-	-	-	-	-	-
3) Shares		-						-	-	-	-	-	-	-	-	-
4) Debentures and Bonds		-						-	-	-	-	-	-	-	-	-
5) Subsidiaries and Joint Ventures		-						-	-	-	-	-	-	-	-	-
6) Term Deposits with Nationalised Banks		-						-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 11	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
CURRENT ASSETS, LOANS, ADVANCES																
A. CURRENT ASSETS																
1) Inventories:																
a) Stores and Spares	12,12,470	11,82,883	1,13,461	264,307	596,042	229,212	87,571	36,85,946	6,04,063	4,02,158	13,05,343	1,45,285	4,53,838	1,93,365	93,611	31,97,663
Sub Total	12,12,470	11,82,883	1,13,461	2,64,307	5,96,042	2,29,212	87,571	36,85,946	6,04,063	4,02,158	13,05,343	1,45,285	4,53,838	1,93,365	93,611	31,97,663
2) Sundry Debtors:																
a) Debts Outstanding for a period exceeding Six months	10,23,433	19,81,100		237,900	110,538	67,928		1,32,68,196	10,23,433	19,86,100	-	10,22,209	35,93,596	67,79,281	-	1,44,04,619
Less: Provision for Doubtful Debts	10,23,433	19,81,100		237,900	95,670	66,504		1,29,93,278	10,23,433	19,86,100	-		8,00,878	66,53,043	-	1,04,63,454
	-	-	-	-	1,48,680	1,26,238	-	2,74,918	-	-	-	10,22,209	27,92,718	1,26,238	-	39,41,165
b) Others	144,336	4,84,803	50,000			10,70,723	19,19,138	36,69,000	7,56,000	1,20,31,403	-	-	-	11,76,460	16,84,700	1,56,48,563
Sub Total	1,44,336	4,84,803	50,000	-	1,48,680	11,96,961	19,19,138	39,43,918	7,56,000	1,20,31,403	-	10,22,209	27,92,718	13,02,698	16,84,700	1,95,89,728
3) Cash balances in hand: (Cash including Cheques / Drafts and Cash Imprest)																
4) Bank Balances:																
a) With Schedules Banks:																
- On Current Accounts	72,95,408	-	48,06,069	78,420	21,771	22,75,992	4,98,182	1,51,71,786	98,235	1,51,66,019	56,28,690	5,46,862	13,68,236	53,34,683	77,454	2,82,20,180
- On Term Deposit Accounts (Other than Earmarked/ Endowments Funds)	64,35,02,332	9,91,81,691	4,91,95,874	98,06,114	4,76,42,347	1,88,68,987	1,47,46,410	1,05,27,64,641	41,27,80,000	5,91,81,693	5,26,74,402	1,09,27,954	4,65,14,805	21,50,83,893	1,87,58,234	81,59,20,981
- On Term Deposit Accounts (Earmarked/ Endowments Funds)	1,69,24,75,099	-	4,96,84,453	3,88,95,29	1,55,47,202	25,000	1,27,45,691	1,91,45,16,794	1,67,18,91,118	-	5,30,97,185	1,05,16,816	15,50,62,883	2,50,000	1,15,40,992	1,90,23,58,994
- On Sweep Deposit					2,44,70,696	2,08,01,651		26,52,72,347					30,07,91,458			30,07,91,458
- On Savings Accounts	8,47,91,599	84,54,810	15,39,857	8,78,254			3,42,385	10,39,11,199	12,19,72,283	1,99,74,803	33,41,101	64,23,194	-	1,76,65,070	99,057	16,94,75,508
	2,42,80,64,438	10,76,36,501	10,52,26,254	2,25,56,610	44,78,02,780	21,20,17,516	2,83,32,668	3,35,16,36,768	2,20,67,41,636	9,43,22,515	11,47,41,378	2,84,14,826	50,37,37,382	23,83,33,646	3,04,75,738	3,21,67,67,122
Less: Provision											10,25,783					10,25,783
Sub Total	2,42,80,64,438	10,76,36,501	10,52,26,254	2,25,56,610	44,78,02,780	21,20,17,516	2,83,32,668	3,35,16,36,768	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
b) With Non-Schedules Banks:																
- On Current Accounts																
- On Deposit Accounts																
- On Savings Accounts																
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Post Office-Savings Accounts																
TOTAL (A)	2,42,94,21,244	10,93,04,188	10,53,89,715	2,28,20,917	44,85,47,502	21,34,43,689	3,03,39,377	3,35,92,66,632	2,20,81,01,699	10,67,56,076	11,50,20,938	2,95,82,320	50,69,83,938	23,98,29,709	3,22,54,049	3,23,85,28,729

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 11 CURRENT ASSETS, LOANS, ADVANCES	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	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						3267		3,267	10,04,046	7,14,19,989	-		-	49,41,583	-	7,73,65,618
b) Prepayments	17,28,613	20,202	3,75,748	59595	1884932	3385023	7,99,380	82,53,493	14,88,199	6,427	19,892	85,066	14,30,985	10,06,838	5,86,145	46,23,552
c) Income Tax Deducted at Source	30,048	10,92,146	3,61,700	71425	229428	1825056	22,590	36,32,393	1,34,105	10,92,146	5,14,779	3,75,476	5,10,556	18,00,570	9,006	44,36,638
d) Deposits & Receivables	1,28,26,603	13,19,456	5,52,350		6130994	2608171	4,03,410	2,38,40,983	1,57,64,890	18,08,652	5,52,350	-	24,73,050	25,78,171	3,74,915	2,35,52,028
e) Advances to Employees	87,077	2,15,883		223595	49983	88784		6,65,322	57,950	2,64,396	1,64,200	2,92,381		23,084	92,528	8,94,539
f) Advances to CPWD	43,96,924	2,75,62,720	26,73,425	18667884	28553785	6501879	25,37,863	9,08,94,480	1,49,89,878	3,56,46,979	23,10,501	3,28,08,405	2,06,39,888	2,26,24,274	38,88,148	13,29,08,073
g) Course Fee Receivable	1,105		2,97,164					2,98,269	1,890	-	-	-	-	43,84,800	-	43,86,690
h) Affiliation Fee Receivable								-	-	-	-	-	-	-	-	-
i) Other Advances		18,26,387	42000	340901			370540	25,79,828	-	8,70,806	1,04,835	4,83,927	-	4,09,343	97,795	19,66,706
Sub Total	1,90,70,370	3,20,36,794	43,02,387	1,93,63,400	3,68,49,121	1,47,82,720	37,63,243	13,01,68,035	3,34,40,958	11,11,09,395	36,66,557	3,40,45,255	2,50,77,563	3,78,38,107	49,56,009	25,01,33,844
3) <u>Income Accrued:</u>																
a) On Investments from Earmarked/ Endowment Funds	3,75,39,437		5,36,009	130591	3237447		2,19,070	4,16,62,554	3,85,29,988	-	5,96,027	1,45,409	32,98,552	-	1,81,972	4,27,51,948
b) On Investments / Deposits / Others	1,02,36,420	24,36,071	17,58,300	33614	5900445	3113342	3,73,236	2,38,51,428	46,71,974	-	16,53,775	95,702	63,77,117	40,51,941	2,93,433	1,71,43,942
c) On Loans and Advances			707			82387	14254	97,348	-	5,870	1,053	-	-	82,387	50	89,360
Sub Total	4,77,75,857	24,36,071	22,95,016	1,64,205	91,37,892	31,95,729	6,06,560	6,56,11,330	4,32,01,962	5,870	22,50,855	2,41,111	96,75,669	41,34,328	4,75,455	5,99,85,250
4) <u>Claims Receivable:</u>																
a) Claims receivables			10,79,164		323916	1140202	67745	26,11,027	-	-	77,13,182	1,60,588	76,375	16,32,384	-	95,82,529
<u>Less: Provision</u>			10,000					10,000			10,000		-	2,80,747		2,90,747
			10,69,164		3,23,916	11,40,202	67,745	26,01,027			77,03,182	1,60,588	76,375	13,51,637		92,91,782
b) Inter Office Account (HQ with Campuses)	52,17,99,853	5,30,67,291	10,58,58,497	-	4,37,60,405		-	72,44,86,045	50,39,86,035	-	8,12,44,011	-	-	-	-	58,52,30,046
c) Inter Office Account (Other Campuses)		68,50,315	2199800	1,02,46,556			4,87,500	30,98,540	2,28,82,711	-	34,96,178	-	1,97,07,676	-	-	2,32,03,854
Sub Total	52,17,99,853	5,99,17,606	10,91,27,461	1,02,46,556	4,40,84,320	16,27,702	31,66,285	74,99,69,783	50,39,86,035	34,96,178	8,89,47,193	1,98,68,264	76,375	13,51,637	-	61,77,25,683
TOTAL (B)	58,86,46,080	9,43,90,471	11,57,24,863	2,97,74,161	9,00,71,334	1,96,06,151	75,36,088	94,57,49,148	58,06,28,956	11,46,11,443	9,48,64,605	5,41,54,630	3,48,29,607	4,33,24,072	54,31,464	92,78,44,777
TOTAL (A + B)	3,01,80,67,324	20,36,94,659	22,11,14,578	5,25,95,079	53,86,18,836	23,30,49,840	3,78,75,464	4,30,50,15,780	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

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 12 INCOME FROM SALES / SERVICES	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
1) Income from Sales:																
a) Sale of Scrap	9,106	7,620	3,79,161	51,157	1,14,980			5,62,024	-	-	-	49,348	1,95,418	-	-	2,44,766
2) Income from Services:																
a) Professional/ Consultancy Services	1,20,000				24,990			1,44,990	-	-	-	-	6,12,500	10,18,186	-	16,30,686
b) Overheads recovered on Projects								-	2,03,637	-	-	-	-	-	-	2,03,637
c) Other Services								-	-	-	-	-	-	-	-	-
TOTAL	1,29,106	7,620	3,79,161	51,157	1,39,970	-	-	7,07,014	2,03,637	-	-	49,348	8,07,918	10,18,186	-	20,79,089

SCHEDULE 13 GRANTS / SUBSIDIES	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	Mumbai Port	Kolkata	Vizag	Kochi	Total	HQ	Chennai	NMC	Mumbai	Kolkata	Vizag	Kochi	Total
1) Central Government																
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE 14 FEES / SUBSCRIPTIONS	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
1) Course Fee	2,88,14,583	17,77,26,217	12,24,28,444	5,34,63,239	24,16,52,217	5,87,90,385	5,87,66,922	74,16,42,007	1,97,59,167	10,62,79,243	9,31,02,845	3,81,66,752	20,09,17,446	3,68,55,666	3,39,00,180	52,89,81,299
2) Programme Fees	12,45,37,501	1,09,62,500	67,12,500	22,75,000	1,34,37,500	29,25,000	40,25,000	16,48,75,001	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
3) MDP / Seminar / Short term course fee	1,26,000	46,26,820		83,48,670	2,61,000	6,82,500		1,40,44,990	-	-	-	34,57,116	6,30,000	-	-	40,87,116
4) Course Fee from IMU(K) & FMIRO Collaboration								-	-	-	-	-	-	-	-	-
5) Exam Fees / Councillng Fees	11,60,27,194							11,60,27,194	9,10,64,156	-	-	-	-	-	-	9,10,64,156
6) Affiliation Income	6,40,000							6,40,000	8,80,000	-	-	-	-	-	-	8,80,000
TOTAL	27,01,45,278	19,33,15,537	12,91,40,944	6,40,86,909	25,53,50,717	6,23,97,885	6,27,91,922	1,03,72,29,192	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

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 15 INCOME FROM INVESTMENTS: <small>(Income on Investment from Earmarked/ Endowments funds transferred to Funds)</small>	Investment from Earmarked Fund															
	Current Year								Previous Year							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	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	11,11,31,721	24,28,501	85,81,617	7,54,371	2,35,17,421	95,06,160	12,49,039	15,71,68,830	12,40,58,142	35,74,757	50,75,903	11,93,313	2,68,44,545	1,25,73,752	13,74,172	17,46,94,585
TOTAL	11,11,31,721	24,28,501	85,81,617	7,54,371	2,35,17,421	95,06,160	12,49,039	15,71,68,830	12,40,58,142	35,74,757	50,75,903	11,93,313	2,68,44,545	1,25,73,752	13,74,172	17,46,94,585
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	8,54,68,292		60,16,114	2,61,609	1,04,91,313	3,048	5,43,661	10,27,84,037	10,15,70,969		21,05,449	5,63,450	1,30,24,894	3,88,403	5,78,187	11,82,31,353
TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT	2,56,63,429	24,28,501	25,65,503	4,92,762	1,30,26,108	95,03,112	7,05,378	5,43,84,793	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

SCHEDULE 15 INCOME FROM INVESTMENTS: <small>(Income on Investment from Earmarked/ Endowments funds transferred to Funds)</small>	Investment - Others															
	Current Year								Previous Year							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	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																
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS																
TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 17	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
INTEREST EARNED:																
1) On Term Deposits:																
a) With Scheduled Banks	2,56,63,429	24,28,501	25,65,503	4,92,762	1,30,26,108	95,03,112	7,05,378	5,43,84,793	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
b) With Non-Schedules Banks								-	-	-	-	-	-	-	-	-
c) With Institutions								-	-	-	-	-	-	-	-	-
d) Others								-	-	-	-	-	-	-	-	-
2) On Savings Accounts:																
a) With Scheduled Banks	8,13,419	5,06,897	74,827	2,64,047		9,23,444	89,989	26,72,623	7,98,295	3,03,364	89,508	2,62,336	-	9,13,636	29	23,67,168
b) With Non-Schedules Banks								-	-	-	-	-	-	-	-	-
c) Post Office Savings Accounts								-	-	-	-	-	-	-	-	-
d) Others								-	-	-	-	-	-	-	-	-
3) On Loans:																
a) Employees / Staff								-	-	-	-	-	-	-	-	-
b) Others								-	-	-	-	-	-	-	-	-
4) Interest on Debtors and Other Receivables								-	-	-	-	-	-	-	-	-
5) Interest on Electricity Deposits	57,402	26,571			2,18,502	82,188	15,838	4,00,501	68,016	61,967	1,918	-	7,524	82,387	56	2,21,868
TOTAL	2,65,34,250	29,61,969	26,40,330	7,56,809	1,32,44,610	1,05,08,744	8,11,205	5,74,57,917	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

SCHEDULE 18	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
OTHER INCOME:																
1) Gain on Sale / Disposal of Assets:																
a) Owned Assets			4,38,460	-	2,01,582			6,40,042	-	-	15,490	-	3,98,008	-	-	4,13,498
b) Assets acquired out of grants, or received free of cost								-	-	-	-	-	-	-	-	-
2) Miscellaneous Income		1,137	11,969	21,846	90,396	8,608	8,402	1,42,358	-	2,632	7,335	67,490	1,71,445	5,32,779	110	7,81,791
3) Income from Accommodation / Guest House		16,000		9,73,441	41,635			10,31,076	-	12,000	20,000	2,57,105	7,142	-	-	2,96,247
4) Income from Sale of Applications / Tender Documents								-	11,69,400	-	-	-	-	-	-	11,69,400
5) Late Fees / Fines / Penalties		1,88,745	3,16,800	1,68,548	3,65,869	58,836	32,400	11,31,198	14,283	10,929	-	1,36,730	51,100	600	136	2,13,777
6) License Fee Recovery	75,208	79,521			1,16,451			2,71,180	55,531	87,381	-	-	1,85,920	-	-	3,28,832
7) Water Charges Recovery								-	1,044	2,040	-	-	-	10,000	-	13,084
8) Transport Recovery								-	2,400	43,640	-	-	-	-	-	46,040
9) Electricity Recovery								-	1,34,406	-	-	-	-	-	-	1,34,406
10) Hostel Fee		18,00,000			2,54,704	12,30,000		32,84,704	-	-	-	-	-	6,20,000	-	6,20,000
11) Examination Fee / Other Fees	34,74,032		6,000	4,46,720				39,26,752	23,79,881	-	6,000	2,00,940	-	-	-	25,86,821
12) Rent received from letout premises		17,16,000			8,36,188			25,52,188	-	43,10,682	-	-	9,55,932	-	-	52,66,614
13) Provisions / Payables Written Back								-	-	-	-	-	-	-	38,801	38,801
14) Liquidity Damages / Penalties	1,92,417				58,319			2,50,736	25,678	-	-	-	2,04,496	3,28,694	-	5,58,868
15) Interest on Income Tax Refund								-	50,602	-	-	-	-	-	-	50,602
16) Others	15,749		574			1,61,121		1,77,444	-	-	1,540	-	-	1,15,082	-	1,16,622
TOTAL	37,57,406	38,01,404	7,73,803	16,10,555	19,65,144	14,58,565	40,802	1,34,07,678	38,33,225	44,69,304	50,364	6,62,265	19,74,043	16,07,155	39,047	1,26,35,403

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 19 <u>INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS</u>	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
a) Closing Stock:																
- Finished Goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Work-in-Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Less: Opening Stock																
- Finished Goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Work-in-Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) [a-b]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE 20 <u>ESTABLISHMENT EXPENSES</u>	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
1) Salaries and Wages	6,12,28,634	7,38,05,775	5,81,89,920	6,65,84,900	10,67,36,568	5,00,50,335	2,13,33,581	43,79,29,712	5,37,47,921	7,44,69,548	5,46,96,468	6,28,29,675	9,80,83,913	5,07,19,431	1,87,69,544	41,33,16,500
2) Allowances and Bonus	10,61,059	16,90,060	17,61,590	31,20,607	42,28,963	30,22,203	8,37,585	1,57,22,067	5,41,558	33,51,668	5,30,713	22,08,598	43,72,344	32,52,857	7,97,306	1,50,55,044
3) Contribution to Provident Fund / Other Fund	60,27,928	89,08,028	28,31,313	19,90,313	51,82,128	50,41,134	25,59,465	3,25,40,309	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
4) Staff Welfare Expenses	15,14,545	15,279	23,240	79,848	45,854	78,336	51,428	18,08,530	13,17,053	20,235	15,14,216	26,422	41,892	88,446	36,125	30,44,389
5) Expenses on Employees Retirement and Terminal Benefits	76,06,419	1,16,60,895	18,68,083	30,24,183	27,97,640	80,50,885	15,11,622	3,65,19,727	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
TOTAL	7,74,38,585	9,60,80,037	6,46,74,146	7,47,99,850	11,89,91,153	6,62,42,893	2,62,93,680	52,45,20,344	6,76,97,453	9,30,95,782	6,14,98,645	6,78,19,452	11,22,43,722	6,83,38,992	2,38,80,963	49,45,75,009

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

SCHEDULE 21 OTHER ADMINISTRATIVE EXPENSES ETC	CURRENT YEAR								PREVIOUS YEAR							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
1) Electricity and Power	51,54,813	49,11,902	43,90,191	23,15,276	46,36,906	50,27,696	9,60,612	2,73,97,396	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
2) Water Charges	10,86,064	62,838	5,72,936	1,37,594	6,44,904	17,750	1,42,816	26,64,902	8,84,901	-	3,93,844	2,200	6,05,940	14,761	90,703	19,92,348
3) Insurance	54,993	12,097	62,422	1,04,485	38,172	14,149		2,86,319	65,796	85,207	-	91,293	38,425	14,963	-	2,95,684
4) Repairs and Maintenance	83,28,177	38,81,644	35,05,387	92,15,391	1,15,53,284	52,47,586	4,93,424	4,22,24,892	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
5) Rent, Rates and Taxes		-	8,08,882	45,758	66,15,000	15,445	32,63,359	1,07,48,444	-	-	8,08,882	50,961	54,89,162	10,297	31,20,217	94,79,519
6) Vehicles Running and Maintenance	7,80,020	6,58,443	3,77,276	3,16,904	2,29,031	74,146		24,35,819	3,17,164	11,64,929	2,52,801	3,07,676	66,463	85,941	-	21,94,973
7) Postage, Telephone and Communication Charges	20,67,428	2,99,957	8,44,797	10,28,136	16,75,510	15,40,231	10,99,155	85,55,214	18,08,340	3,25,798	8,33,877	6,07,676	16,84,970	14,93,136	10,85,306	78,39,104
8) Printing and Stationery	4,13,033	3,69,193	1,51,970	6,69,066	4,74,237	92,521	80,459	22,50,478	3,68,991	7,44,867	13,792	1,98,035	5,20,163	64,865	1,12,042	20,22,756
9) Travelling and Conveyance Expenses	7,86,354	4,89,117	1,42,766	8,11,301	1,99,119	24,06,921	1,94,392	50,29,970	1,74,754	4,82,540	1,00,593	2,02,711	46,895	27,46,481	40,048	37,94,022
10) Subscription Expenses	1,62,975	1,17,789	1,16,194	79,004	2,19,143	80,877		7,75,982	1,34,850	1,02,045	6,71,625	77,997	4,31,732	6,674	1,485	14,26,408
11) Audit / Legal / Professional Charges	35,01,728	55,000	16,23,490	6,17,180	8,07,713	25,370	81,420	67,11,901	29,70,157	-	1,91,272	2,32,977	1,85,058	14,890	2,02,280	37,96,634
12) Advertisement and Publicity	97,16,921	2,17,817	16,565	1,36,019	27,147	-	24,022	1,01,38,491	88,58,279	2,01,249	76,787	89,061	1,17,342	48,386	57,354	94,48,457
13) Security Service Charges	1,47,94,068	1,62,45,415	91,75,066	87,64,620	85,12,108	46,00,247	27,60,942	6,48,52,466	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
14) Housekeeping Service Charges	29,33,347	1,41,36,322	60,72,926	76,82,042	96,13,152	58,70,771	25,77,258	4,88,85,818	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
15) Computer / Pheripharls Maintenance	28,66,487	4,52,980	26,201		4,59,550	41,51,427	2,12,255	81,68,900	21,93,148	3,05,192	1,72,319		4,51,285	33,41,822	2,13,007	66,76,774
16) Academic/ Exam Expenses	1,55,90,531	2,85,27,216	2,39,89,147	2,00,73,371	6,46,82,168	64,88,222	82,35,143	16,75,85,799	1,60,08,724	1,59,95,986	84,43,855	91,83,254	3,47,29,071	14,95,301	47,15,796	9,05,71,987
17) Performance Rewards to Meritorious Students		-						-	-	-	-	-	-	-	-	-
18) Project / Consultancy Expenses / Training Expenses	14,16,646	-		1,26,634	2,20,239		47,617.00	18,11,136	1,55,967	-	-	87,350	1,44,000	2,10,094	-	5,97,411
19) Provision for Doubtful Debts / Claims Receivable		-			1,55,824			1,55,824	-	-	-	-	8,00,578	-	-	8,00,578
20) Expenses on Governing Body and Other Meetings	24,71,247	12,500					24,153	25,07,900	19,86,153	2,500				10,000	8,609	20,07,262
21) Expenses on Official Functions	14,47,690	2,41,067		5,050	21,829	3,14,592	1,11,965	21,42,193	54,753	1,87,637		6,840	25,252	19,970	10,450	3,04,902
22) Expenses on Gazetting of Ordinances	1,22,108	-						1,22,108	-	-	-	-	-	-	-	-
23) Expenses on Recruitment	6,97,358	-						6,97,358	11,24,017	-	-	-	-	-	-	11,24,017
24) Expenditure on Horticulture	50,00,000	39,66,133	62,853				1,80,083	92,09,069	44,38,312	38,94,729	80,301				90,460	85,03,802
25) Miscellaneous and Contingencies	5,58,593	7,09,463	10,442	39,942	1,76,166	2,33,074	86,082	18,13,762	4,17,389	8,43,704	16,783	85,793	1,25,191	1,37,319	68,691	16,94,870
26) Shifting Charges		-						-	-	-	-	-	-	-	-	-
27) Expenses on Outsourcing of Manpower	27,28,395	72,15,056	77,52,626	97,34,783	73,62,789		19,15,092	3,67,08,741	12,29,208	40,29,776	83,74,946	91,93,543	68,09,407		23,74,139	3,20,11,018
28) Expenses on Swatchha Bharat Abhiyan		-					39,250	39,250						27,290		27,290
TOTAL	8,26,78,976	8,25,81,949	5,97,02,139	6,19,02,554	11,83,23,991	3,62,40,275	2,24,90,248	46,39,20,132	7,52,28,715	6,09,36,696	4,05,78,857	4,33,13,295	8,02,42,180	2,69,47,442	1,88,07,855	34,60,55,042

INDIAN MARITIME UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

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

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

INDIAN MARITIME UNIVERSITY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022 - (PRIOR PERIOD ADJUSTMENTS)

(Amount in Rupees)

PRIOR PERIOD ADJUSTMENTS (Consolidated)	Current Year								Previous Year							
	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	TOTAL
(A) Credit																
AR & MO			27,34,159	-				27,34,159								
Depreciation	30,99,357						2,85,889	33,85,246	3,18,447		2,62,717			13,629	21,943	6,16,736
Course Fee / Application Fee / Semester Exma Fee / Retotaling Fee / Hostel Fees		16,95,192		7,00,000				23,95,192							24,100	24,100
Interest							28,317	28,317			5,526					5,526
Salaries and Wages				1,42,901	32,43,633	2,58,296		36,44,830			3,13,503	5,649	5,34,83,699	56,366		5,38,59,217
CEMS Share Receivable.								-						1,86,421		1,86,421
Provision reversal			10,78,123	11,32,260		43,166		22,53,549	2,82,700		1,92,828	58,940		9,37,205		14,71,673
Academic Expenses				24,08,667				24,08,667	50,000	1,27,334				71,300		2,48,634
Civil and Electrical Maintenance				5,04,563				5,04,563								-
Transportation Charges								-								-
Statutory Audit Fee (C&AG)								-								-
KoPT Provision for Electricity Chrages								-								-
Others	14,25,774	24,701		33,666	5,07,147			19,91,288	80,000	8,500	20,185	51,333	69,94,987	3,766		71,58,771
Total (A)	45,25,131	17,19,893	38,12,282	49,22,057	37,50,780	3,01,462	3,14,206	1,93,45,810	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
(B) Debit																
Electricity Charges								-						70,490		70,490
Professional Charges		70,800						70,800						47,200		47,200
Land Filling								-								-
Advertisement						450		450								-
Salaries and Wages	1,40,000		81,000	53,14,206	1,23,111	60,332		57,18,649	8,22,646		1,80,593		2,31,750	1,07,615		13,42,604
Equipment Maintenance								-						1,66,965		1,66,965
Telephone Reimbursement	4,800							4,800	661							661
Course Fee / Application Fee / Semester Exma Fee / Retotaling Fee / Hostel Fees							12,782	12,782								-
Telephone/Leasedline Charges....				3,338				3,338	3,98,525					1,02,561		5,01,086
Honorarium / Remuneration					14,400			14,400				21,500	4,00,850			4,22,350
Travelling Expenses				29,368				29,368			10,000		4,945		2,14,809	2,29,754
provision of Interest					4,37,131	3,460		4,40,591					5,722		14,809	20,531
Provision for Doubtful Recovery of TDS								-						61,71,842		61,71,842
Semester Exam Expenses	68,700							68,700	2,58,160							2,58,160
Software Maintenance								-						858		858
Security Charges								-								-
Housekeeping Charges / Horticulture	18,54,384							18,54,384	99,431							99,431
Computer / Peripherals Maintenance								-								-
Depreciation	10,15,147	10,82,943	1,18,469	47,349		26,64,953	62,52,744	1,11,81,605	50,27,144					25,41,763	12,97,580	88,66,487
Academic Expenses			1,08,979	6,75,588				7,84,566			52,000	3,68,727		1,53,490		5,74,217
Civil & Maintenance		2,23,339		1,92,27,886				1,94,51,225	18,05,771		21,24,902					39,30,673
Provision Written back								-								-
Water Charges						640		640								-
Interest on Project Fund								-						36,311		36,311
Leagal Charges / Professional Charges				85,000				85,000				4,80,000				4,80,000
Others	7,14,965	24,92,265	35,215	1,500	19,43,015	16,50,320	1,21,883	69,59,163	80,500	1,89,266	83,589		3,14,83,823	1,27,954	2,58,383	3,22,23,515
Total (B)	37,97,996	38,69,347	3,43,663	2,53,84,235	25,17,657	43,92,937	63,74,627	4,66,80,461	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
Total (Net)	7,27,135	(21,49,454)	34,68,619	(2,04,62,178)	12,33,122	(40,91,475)	(60,60,421)	(2,73,34,651)	(77,61,691)	(53,432)	(16,56,325)	(7,54,305)	2,83,51,596	(82,58,362)	(17,39,538)	81,27,943

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

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 from the Financial Year 2020-2021.
- 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 2022**

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 constraints in valuation.

2.5 Investments

Investments are shown at cost.

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

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, only in case of items with practical constrains in computation of depreciation.

Depreciation on the assets created out of Plan grant-in-aid is charged to the Capital Reserve Account on a systematic and rational basis over the useful life of depreciable asset by way of a reduced

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

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

depreciation charge for systematic adjustment of the Plan grant-in-aid fund used for assets creation.

2.8 Revenue Recognition

2.8.1 Grant-in-Aid

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

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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 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.

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Term deposits from reserves / funds, other than dedicated / earmarked purpose, are shown under Current Assets as Cash and Cash equivalent.

3 SERVICE/RETIREMENT BENEFITS

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

3.2 Liability towards Gratuity payable on death/retirement in respect of Kolkata Campus (IIPM unit) is managed by Life Insurance Corporation of India. Liability towards Gratuity payable on death/retirement of employees (except employees on deputation/employees of erstwhile IIPM/Deemed Deputationists) and leave encashment in respect of others (except Deemed Deputationists) computed on the basis of Actuarial Valuation.

4. PRIOR PERIOD ADJUSTMENTS

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

5. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

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

A. CONTINGENT LIABILITIES

KOLKATA CAMPUS

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

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

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

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

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

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

The vessel which was exclusively used for the collaboration was no longer necessary for the collaboration activities and IMU requested KoPT to discontinue the lease wef 01-11-2015. However, KoPT preferred to raise lease rent/compensation bills 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 for Nov.15, Dec.15 and Jan.16, total liability worked out 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.

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Since there is no claim from KoPT for long, the provision was 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. For more appropriate presentation and as part of the exercise for implementation of the fixed assets software, certain assets have been regrouped during the year 2021-22 and accordingly depreciation has been accounted.
7. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2022 and the Income and Expenditure Account for the year ended on that date.

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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 given below from Salt Department, Govt. of India at Sholinganallur and Semmenjeri Village of Tambaram Taluk, Kancheepuram District, Chennai Tamilnadu for setting up of Maritime Complex.

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

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

CHENNAI CAMPUS

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

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

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

0.229 acres in Survey No.3/2B2 mesruing 33 ft. on the West and East and 302 feet on the North and South; and 0.021 acres in Survey No.2/2B2 mearuing 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 toe 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

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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 is made.

NAVI MUMBAI CAMPUS

a) Term Deposit Accounts (Earmarked/Endowment Funds) Rs.4,96,84,453/- 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 is being taken up for transfer of Rs.51,68,013-80 to IMU in coordination with PAO Shipping, Directorate General of Shipping, Ministry of Ports, Shipping and Waterways and Principal CCA, New Delhi.

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

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IMU also in correspondence with branch manager of Canara bank, Fort Branch Mumbai who had provided the information that the bank account having the above balance was closed on 10.07.2010 and they are further taking up the issue with their Nagpur Govt. Link Cell. As per officials of Nagpur Govt. Link Cell Rs. 51,68,013.80 were transferred to RBI as the account was inoperative for many years and they are trying to retrieve it back from RBI. IMU is in regular correspondence with bank officials for recovering the said amount.

NAVI MUMBAI CAMPUS AND MUMBAI PORT CAMPUS

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

Amount in Rupees

Sl. No	Assets	Original Cost As on 01.04.2021	Additions during the year	Total	Notional Depreciation as on 31-03-2022	Total Book value as on 31-03-2022
1	Buildings	41,97,855	-	41,97,855	25,17,422	16,80,433
2	Simulator Systems	99,26,324	-	99,26,324	98,08,174	1,18,150
3	Furniture	30,34,167	-	30,34,167	15,27,802	15,06,365
4	Books	50,299	-	50,299	46,711	3,588
5	Plant, Machinery & Equipment	28,84,593	-	28,84,593	23,71,669	5,12,924
Total		2,00,93,238	-	2,00,93,238	1,62,71,778	38,21,460

VISAKHAPATNAM CAMPUS

(a) 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.

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The details of such assets are –

Amount in Rupees						
Sl. No	Assets	Original Cost As on 01.04.2021	Additions during the year	Total	Notional Depreciation as on 31-03-2022	Total Book value as on 31-03-2022
1	Computer Hardware	57,18,453	-	57,18,453	57,04,912	13,541
2	Computer Software	53,23,589	-	53,23,589	53,19,909	3,680
3	Equipment	1,97,53,560	-	1,97,53,560	1,61,90,723	35,62,837
4	Buildings	10,76,092	-	10,76,092	6,36,031	4,40,061
5	Books	1,56,975	-	1,56,975	1,49,656	7,319
Total		3,20,28,669	-	3,20,28,669	2,80,01,230	40,27,439

(b) The Lease Agreement with Visakhapatnam Port Trust for the Lease of Land of 5.00 Acres situated in Zone IV (old Zone III B1) at Malkapuram vide Agreement No.1206 of 1991 Registered under the jurisdiction of the Sub Registrar Office of Visakhapatnam and Supplementary Agreement No.85 of 2018 Registered under the jurisdiction of Joint Sub Registrar Office, Gajuwaka, Visakhapatnam expired on 31st July 2020 and a new lease from Visakhapatnam Port Trust for land measuring Acs 3.234 cts for a period of thirty (30) years was approved w.e.f 01.08.2020. Registration of the same is under process. All the assets in the said lease land were included in the Fixed Assets Schedule as at 31st March 2022 and the Depreciation has been charged for the year 2021-22. The adjustments in Assets and Depreciation on account of fresh lease, if any, shall be adjusted in the Account of the Financial Year 2022-2023.

KOCHI CAMPUS

Non Execution of Lease Deed for 2.6 Acres land

Cochin Port Trust (CoPT) 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

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no. EM8/IMU/Lease/2011/2018-S dated 05.11.2018 Cochin Port Trust 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 conducted the valuation of the existing structures of 2.6 acres land on 15.11.2019. CoPT vide its Lr. no. EM8/IMU/Lease/2011/2018-S dtd 03.01.2020 intimated that the net depreciated assessed value of the existing structures in the 2.6 acres land, based on the report of the valuer, amounts to Rs. 62.70 lakhs. The net book value of the structures after depreciation as on 31.03.2022 is Rs. 69.90 lakhs. A letter was sent to Cochin Port Trust on 02.11.2020 informing the readiness to surrender the 2.6 acres land for a consideration of the above agreed depreciated value. CoPT, vide letter no. EM8/IMU/2.6 Acres/2010 dtd 14.06.2021, intimated that, based on the willingness of IMU to surrender the above land, CoPT floated tender for lease of the land with buildings. The technical bids were opened and evaluation of the same were underway. However, Vide letter no. EM8/IMU/Lease/2011/2018-S dated 29.03.2022, CoPT intimated that, since the earlier attempt for tendering the plot with building was unsuccessful, CoPT had again tendered the plot along with building on 17.03.2022. The successful bidder has to deposit the cost of the building indicated in the tender (Rs. 62.70 lakhs), which in turn will be transferred to IMU by CoPT. Then, the plot along with building from IMU, will be formally taken over. It was also informed by CoPT that, as per the prevailing policy guidelines for Land Management (PGLM) 2015, there is no provision for Port taking over the building constructed in the leased plot on paying compensation other than for port's own use.

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CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2022

(Amount in Rupees)

Sl No.	RECEIPTS	Current Year							Previous Year						
		HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi
I	Opening Balances														
1)	Cash in hand	-	-						-	-	41,083	41,500	15,000	-	-
2)	Bank Balances														
i)	In Current accounts	98,235	1,51,66,019	56,28,690	5,46,862	30,21,59,694	53,34,683	77,454	99,835	-	1,06,77,002	1,69,673	20,35,66,951	24,43,640	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	21,53,33,893	3,02,99,226	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
iii)	Savings accounts	12,19,72,283	1,99,74,803	33,41,101	64,23,194	-	1,76,65,070	99,057	8,99,49,934	1,74,85,860	36,98,974	43,31,209	-	1,33,11,011	5,76,000
iv)	Unreconciled Balance	-	-	11,69,164	-	-	-	-	-	-	11,69,164	-	-	-	-
II	Grants Received														
1)	From Government of India														
i)	Grant-in-Aid (Plan)	1,00,00,000		-											
ii)	Grant-in-Aid (Plan) (Online Journals)	-													
iii)	Grant-in-Aid (Non Plan)	70,52,300													
2)	From State Government	-													
3)	From Other sources (Headquarters)	-	13,53,46,200							5,60,30,964			9,00,00,000		
III	Income on Investments from														
1)	Earmarked / Endowment Funds	4,85,13,275		1,49,060	2,70,939	4,59,01,485	6,63,109	5,07,724	6,32,14,771		5,93,690	10,34,698	4,59,16,605	4,30,421	1,63,838
2)	Own Funds (other Investment)	-				12,28,38,071							15,72,39,469		
3)	Encashment of Deposits/Sweep Deposits	-				47,91,997							1,78,32,545		
IV	Interest Received														
1)	On Bank deposits														
i)	On Savings Accounts	8,26,464	5,07,446	76,497	2,64,047			89,911	7,81,902	3,03,364	97,091	2,62,336		9,13,636	19,456
ii)	On Term Deposits	5,84,56,459		38,74,851	6,03,282	17,52,680	9,23,444	6,25,653	8,07,00,402	44,23,853	50,29,888		48,79,336	1,69,73,482	11,57,948
2)	Loans, Advances etc.														

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(Amount in Rupees)

Sl No.	RECEIPTS	Current Year							Previous Year						
		HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi
V	Other Income														
1)	Course Fee	2,90,95,000	21,27,50,141	12,69,69,812	60,53,131	27,79,95,660	6,14,96,350	6,51,27,308	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
2)	Affiliation Fee	12,20,000							6,52,000	-	-	-	-	-	-
3)	Common Entrance Test	5,95,06,000							5,11,24,599	-	-	-	-	-	-
4)	Semester / Practical Examination Fee	6,02,98,892							4,31,83,794	-	-	-	-	-	-
5)	Convocation Fee	94,250							38,750	-	-	-	-	-	-
6)	Programme Fee	11,48,26,417							9,77,16,667	-	-	-	-	-	-
7)	Application Fee for online CRT	-							11,69,400	-	-	-	-	-	-
8)	Other Academic Receipts	59,45,983			15,53,129				34,80,386	-		64,200	-	-	-
9)	Income from Miscellaneous Services								-						
10)	Miscellaneous Income	45,399	13,08,035		1,68,318	92,024	9,09,880	-	-			18,16,827	9,17,639	19,795	535
11)	Rent Received		21,93,620			20,33,996				57,49,379			26,29,784		
12)	Gratuity Fund														
13)	Project Consultancy / IES Programme														
14)	Workshops / Conference									2,72,400					
15)	Income Tax Refund	8,45,584							4,61,050						
16)	CEMS Expenditure Share						14,33,441								
17)	IAFS Receipts														
18)	IES Receipts														
19)	Professional Charges Received	1,41,600													
20)	Sale of Fixed Assets					4,28,097									
VI	Amount Borrowed														

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CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2022

(Amount in Rupees)

Sl No.	RECEIPTS	Current Year							Previous Year						
		HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi
VII	Any other receipts														
1)	Transfer from / to Campuses (Inter Office)	87,97,67,304	86,14,247	12,70,26,341	15,88,12,420	21,31,14,000	8,89,90,160	5,09,84,750	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
2)	Refund of deposits by CPWD							11,28,744	-	-	-	34,22,168	-	-	-
3)	Deposits Refundable	23,73,533	1,54,94,127	50,31,400		2,95,415	18,12,000	27,33,000	14,14,481	56,19,773	52,84,951	18,39,234	3,00,351	22,79,000	30,65,200
4)	Other Receipts	4,57,386	10,54,82,547	9,16,545	33,047	41,28,920		1,66,58,019	2,30,000	1,74,05,442	4,05,827			2,46,266	16,31,521
5)	Prior Period Receipts	94,622			93,903					1,08,606		51,333			
6)	Fee Receivable / Sundry Debtors				6,71,43,907		11,76,460							10,22,052	
7)	Scholarships Received from Govt. etc		1,95,667		4,50,000	20,49,650		51,67,600		26,70,000	7,60,000		7,43,975		33,67,948
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
9)	Miscellaneous Receipts						1,43,60,226							14,85,669	
10)	Refunds of Deposits (CPT & CSL)														
11)	Receipt for Official Function		10,00,000												
	TOTAL	3,48,63,02,105	57,72,14,546	37,89,29,266	26,38,60,949	1,17,91,59,377	42,05,77,516	17,34,98,447	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


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


Finance Officer i/c

INDIAN MARITIME UNIVERSITY

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2022

(Amount in Rupees)

Sl No.	PAYMENTS	Current Year						Previous Year							
		HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi
I	Expenses														
1)	Establishment Expenses	5,52,49,931	7,07,60,162	6,39,99,805	5,89,71,939	9,72,36,101	5,56,96,041	1,78,30,147	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
2)	Administrative Expenses	8,10,08,180	6,44,56,786	5,74,55,168	53,39,703	9,12,58,517	6,35,61,388	2,05,84,997	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
II	Payments made against funds for various projects	-	98,000	-					-	-	-	-	-	-	-
III)	Investments and deposits made														
1)	Out of Earmarked/Endowment funds	-				4,98,92,217			-	-	-	-	4,29,23,496	-	-
2)	Out of Own Funds (Investments- others)	-				12,94,41,588			-	-	-	-	14,72,42,649	-	-
3)	Encashment Deposits/Sweep Deposits	-				1,51,18,136			-	-	-	-	63,81,243	-	-
IV	Expenditure on Fixed Assets & Capital work in progress														
1)	Purchase of Fixed Assets	40,87,327	-	17,14,704	-	79,43,973		1,41,931	22,989	6,73,977	24,700	1,99,430	60,77,148	1,95,61,010	2,25,005
2)	Expenditure on Capital Work-in Progress	-	-	1,13,470	-	5,01,69,679	1,52,583	3,03,500	8,27,046	-	54,63,362	-	9,48,96,676	5,06,75,347	32,00,000
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)														

INDIAN MARITIME UNIVERSITY

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 31ST MARCH 2022

(Amount in Rupees)

Sl No.	PAYMENTS	Current Year						Previous Year							
		HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi	HQ	Chennai	NMC	MPC	Kolkata	Vizag	Kochi
VII	Other Payments														
1)	Transfer to / from Campuses (Inter Office)	88,71,08,125	22,11,46,294	13,59,17,482	8,74,59,338	28,25,16,650	6,78,80,367	7,24,01,832	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
2)	Refund of Programme Fee	35,26,416	-	-	-	-	-	-	50,000	-	-	-	-	-	-
3)	Refund of Counselling/Registration Fee	2,22,009	-	-	-	-	-	-	2,47,525	-	-	-	-	-	-
4)	Refund of Semester Fee	92,189	-	-	-	-	-	-	-	-	-	-	-	-	-
5)	Other Refunds / Payments	-	4,50,58,187	4,05,000	5,02,67,294	-	32,15,130	1,57,90,000	-	-	1,80,722	-	23,96,820	9,60,000	
6)	Prior Period Payments / Adjustments	2,25,020	-	2,25,194	1,500	-	-	7,548	2,71,161	-	62,029	21,479	-	-	
7)	Advances to Employees	1,76,629	6,24,238	2,18,976	7,59,793	-	-	4,35,249	58,744	1,80,980	94,217	-	-	5,24,987	
8)	Deposits to CPWD	1,01,75,471	15,25,467	-	1,84,35,539	-	1,54,17,868	-	1,97,62,120	4,60,00,000	-	2,03,47,663	-	30,89,438	
9)	Prepaid Expenses	36,773	-	-	-	-	-	-	8,22,484	-	-	-	-	-	
10)	Statutory Liabilities	1,49,30,966	1,38,81,348	71,74,911	81,22,118	18,94,717	-	86,97,360	1,15,48,796	1,58,53,266	51,98,693	60,64,343	9,16,111	62,13,458	
11)	Salary Recovery Liabilities	22,470	2,47,13,354	-	95,12,552	-	-	-	65,076	8,66,453	-	82,66,154	-	-	
12)	Deposits Refunded	13,76,160	1,54,38,241	54,09,139	21,64,477	54,57,171	26,36,623	29,34,347	22,28,530	35,94,750	58,57,255	21,39,830	47,91,997	31,54,423	
13)	Other Payments	-	1,17,37,659	-	2,70,085	-	-	8,53,770	-	1,36,900	-	1,25,000	-	-	
14)	Scholarships from Endowment Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	
15)	Other Deposits	-	-	-	-	4,27,850	-	-	2,71,729	-	40,000	-	-	-	
16)	Advance to Contractor / Suppliers	-	-	-	-	-	-	-	-	-	-	-	-	-	
17)	Scholarship from Govt etc.	-	1,38,310	-	-	-	-	51,85,100	-	6,75,000	10,33,900	-	-	33,50,448	
18)	Research Projects/Studies/Schemes	-	-	-	-	-	-	-	-	-	-	-	-	-	
19)	Disbursement of Performance Based Rewards to Students	-	-	-	-	-	-	-	-	55,17,500	20,27,500	18,75,000	-	13,50,000	
VIII	Closing Balances														
1)	Cash in hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2)	Bank Balance														
i)	In Current accounts	72,95,408	-	48,06,069	78,420	24,46,88,411	22,75,992	4,98,182	98,235	1,51,66,019	56,28,690	5,46,862	30,21,59,694	53,34,683	77,454
ii)	In Deposit accounts	2,33,59,77,431	9,91,81,691	9,88,80,327	1,36,95,643	20,31,14,369	18,89,39,873	2,74,92,101	2,08,46,71,118	5,91,81,693	10,47,45,804	2,14,44,770	20,15,77,688	21,53,33,893	3,02,99,226
iii)	Savings accounts	8,47,91,599	84,54,810	15,39,857	87,82,548	-	2,08,01,651	3,42,385	12,19,72,283	1,99,74,803	33,41,101	64,23,194	-	1,76,65,070	99,057
3)	Unreconciled Balance	-	-	10,69,164	-	-	-	-	-	-	11,69,164	-	-	-	
	TOTAL	3,48,63,02,105	57,72,14,546	37,89,29,266	26,38,60,949	1,17,91,59,377	42,05,77,516	17,34,98,447	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


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


Finance Officer i/c

V-416
10.11.22



भारतीय लेखापरीक्षा एवं लेखा विभाग
महानिदेशक वाणिज्यिक लेखापरीक्षा का कार्यालय, चेन्नै
Indian Audit and Accounts Department
Office of the Director General of Commercial Audit, Chennai

No. DGCA/CA-II/2-244/IMU-Acs/2022-23/408

Dated 04.11.2022

To

F-0
Register
ms
11/11/22
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 2021-22- Regarding.

I forward herewith the Separate Audit Report on the accounts of Indian Maritime University, Chennai for the year 2021-22.

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

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

The receipt of this letter with enclosures may be acknowledged.

Yours faithfully,

Sd/-

(Devika Nayar)

Director General of Commercial Audit

Encl.: As above

✓
Endt. No. DGCA/CA-II/2-244/IMU-Acs/2022-23/409

Dated 04.11.2022

Copy of the Separate Audit Report for the year 2021-22 forwarded to the Vice Chancellor, Indian Maritime University, Uthandi, Chennai for placing the same before the Executive Council. Management Letter is being forwarded separately. Five copies of English and Hindi version of the Accounts, Audit Report and Audit Certificate may be arranged to be sent.



(Devika Nayar)
Director General of Commercial Audit

SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF INDIAN MARITIME UNIVERSITY, CHENNAI FOR THE YEAR ENDED 31 MARCH 2022

We have audited the attached Balance Sheet of Indian Maritime University as at 31 March 2022 and the Income and Expenditure Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33 of the Indian Maritime University Act, 2008. These financial statements include the accounts of six campuses viz. Chennai, Kolkata, Kochi, Navi Mumbai, Mumbai Port and Visakhapatnam of Indian Maritime University. These financial statements are the responsibility of the Management of Indian Maritime University. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet and Income and Expenditure Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and relevant records have been

maintained by Indian Maritime University as required under Section 33 of Indian Maritime University Act, 2008 in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet

A.1 Liabilities

Current Liabilities and Provisions

Other Current Liabilities – (j) Others – ₹3,24,25,936

Other Current Liabilities – (j) Others – ₹1,31,84,507 (Chennai Campus)

The above head includes ₹64,53,427 being unidentified sundry receipts pertaining to the years 2012-13 to 2015-2016 and accounted as Other Current Liabilities. As a prudent accounting practice unreconciled receipts pending for more than 3 years to be treated as 'Other income'. Failure to reconcile receipts pending for more than 3 years has resulted in overstatement of Other Current Liabilities and Understatement of income by ₹64,53,427.

B.1 Assets

Fixed Assets (Schedule 8)

Capital Work in Progress - ₹57,69,66,929

i) Capital Work in Progress - ₹1,49,81,503 (Headquarters)

The above head includes ₹68,83,669 against completed (June 2021) work (No. 1596) but not capitalized. Failure to capitalize resulted in overstatement of Capital Work in Progress by ₹68,83,669 and understatement of Building (Net block) by ₹61,95,302. Consequently, depreciation is understated by ₹6,88,366.

ii) Capital Work in Progress - ₹8,58,63,917 (Chennai Campus)

The above head includes an expenditure of ₹31,20,213 towards LED Fittings at Chennai campus which was completed and put to use in 2020-21. However, the same was not capitalized. Non-capitalization resulted in overstatement of Capital Work in Progress to the extent of ₹31,20,213 and understatement of Fixed assets (Net Block) (LED Fittings) by ₹25,27,373 and depreciation by ₹5,92,840.

iii) Capital Work in Progress - ₹85,72,870 (Vizag Campus)

As per the Significant Accounting Policy 2.6, Fixed Assets are stated at actual cost less accumulated depreciation. The work of 11 KV supply to work shop zone including HT and LT equipment and cabling, landscape lighting, façade lighting, signage, additional computer power outlets was entrusted to CPWD. The work was completed and handed over on 5 February 2022 but continued to be shown under Capital Work in Progress. Non-capitalization of 11 KV supply work resulted in overstatement of Capital Work in Progress ₹85,72,870 and understatement of Electrical Installations under Fixed Assets (Net block) by ₹81,44,227 and Depreciation by ₹4,28,644.

C. Income and Expenditure - Nil

D. Notes on Accounts

Indian Maritime University, Kolkata Campus was built on 33.155 acre of leasehold land. The lease land was handed over by Kolkata Port Trust for 99 years lease to the State of West Bengal, which handed over the same to M/s Marine Engineering and Research Institute in July 2003.

The leasehold land held was to be disclosed separately under Schedule 8 (Fixed Assets). However, the same was not ensured. Appropriate disclosure of possession of lease hold land in 'Notes on Accounts' is inevitable to depict a true and fair view.

E. Grant in Aid

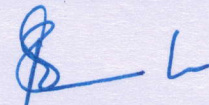
There is no balance/ transaction related to Grants in Aid during the year 2021-22.

F. Management Letter

Deficiencies which have not been included in Separate Audit Report have been brought to the notice of the Indian Marine University through a Management letter to be issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in **Annexure I** to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- 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 2022 and
- b. In so far as it relates to Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

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



(Devika Nayar)
Director General of Commercial Audit

Annexure - I

1. Adequacy of Internal Control System

The internal control system in IMU is adequate

2. Adequacy of Internal Audit System

Internal Audit is carried out by an external agency (Chartered Accountant firm). Internal Audit was carried out for the period from 01.04.2021 to 31.03.2022.

3. System of Physical Verification of Fixed Assets

Physical verification of Fixed Assets was conducted at the respective campuses. Physical Verification of Fixed asset report of IMU (Hqrs) was verified.

4. System of Physical Verification of Inventory

Physical verification of inventories was conducted at the respective campuses. Review of the report did not reveal any major audit observation.

5. Regularity in payment of Statutory dues

IMU was regular in depositing undisputed statutory dues.

Deputy Director (Admn)

Annexure II A

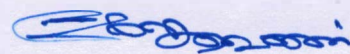
LED Fittings			
Year	Asset value	Depreciation (@10%)	Net block
2020-21	31.20	3.12	28.08
2021-22	28.08	2.81	25.27
Total Depreciation		5.93	

Deputy Director (Admn)

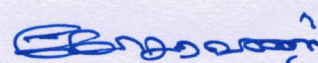
**INDIAN MARITIME UNIVERSITY
EAST COAST ROAD-SEMMENHERRY-CHENNAI**

**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 2022**

Para No	Separate Audit Report Comments	IMU's Reply
1	We have audited the attached Balance Sheet of Indian Maritime University, as at 31 March 2022 and the Income and Expenditure Account 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. These financial statements include the accounts of Six campuses viz., Chennai, Kolkata, Kochi, Navi Mumbai, Mumbai Port and Visakhapatnam of Indian Maritime University. These financial statements are the responsibility of the Indian Maritime University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.	General Para
2	This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Report/CAG's Audit Reports separately.	General Para
3	We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial	General Para

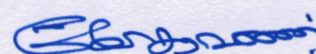


Para No	Separate Audit Report Comments	IMU's Reply
	statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for 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;	General Para
(ii)	The Balance Sheet and Income and Expenditure Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.	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	
A.1	<p>Liabilities</p> <p>Current Liabilities and Provisions</p> <p>Other Current Liabilities (j) Others-3,24,25,936</p> <p>Other Current Liabilities (j) Others-1,31,84,507 (Chennai Campus)</p> <p>The above head includes Rs.64,53,427 being unidentified Sundry Receipts pertaining to the years 2012-2013 to 2015-2016 and accounted as Other Current Liabilities.</p> <p>As a prudent accounting practice unreconciled receipts pending for more than 3 years to be treated as "Other Income". Failure to reconcile</p>	<p>IMU is already resolving many of the old balances and will continue its efforts further to resolve the remaining unreconciled / unidentified old balances and accordingly necessary action will be taken during the Current Financial Year 2022-23.</p>

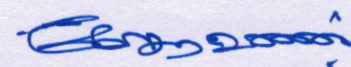


Para No	Separate Audit Report Comments	IMU's Reply
	receipts pending for more than 3 years has resulted in overstatement of Other Current Liabilities and Understatement of Income by Rs.64,53,427.	
B.1	Assets-Fixed Assets (Schedule-8) Capital Work in Progress-Rs.57,69,66,929	
	<p>i) Capital Work in Progress Rs.1,49,81,503 (Headquarters)</p> <p>The above head includes Rs.68,83,669 against completed (June 2021) Work (No 1596) but not capitalized. Failure to capitalize has resulted in overstatement of Capital Work in Progress by Rs.68,83,669 and understatement of Building (Net Block) by Rs.61, 95,302. Consequently, depreciation is understated by Rs.6,88,366.</p> <p>ii) Capital Work in Progress-Rs.8,58,63,917 (Chennai Campus)</p> <p>The above head includes an expenditure of Rs.31,20,213 towards LED Fittings at Chennai Campus, which was completed and put to use in 2020-21. However, the same was not capitalized. Non-capitalization resulted on overstatement of Capital Work in Progress to the extent of Rs.31,20,213 and understatement of Fixed assets (Net Block) (LED Fittings) by Rs.25,27,373 and depreciation by Rs.5,92,840</p>	<p>It was informed by the CPWD vide Form 65 for the month of March 2022 that Miscellaneous works related to the project 1596 were yet to be carried out. Completion Certificate, Final Expenditure Statement and completion of handing over process, are yet to be received / completed from CPWD, which are being followed up with CPWD. Upon receipt of Completion Certification, final Expenditure statement and completion of handing over process, the project will be capitalized during the Current Financial Year 2022-23.</p> <p>Hence, there is no over statement of Capital Work in Progress and understatement of Buildings</p> <p>The work was completed. However, the handing over process, together with all the necessary and relevant details and documents, is not complete and hence, capitalization will be done upon completion of handing over process in Toto, during the current Financial Year 2022-23.</p>

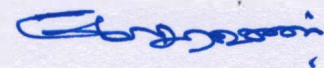
Para No	Separate Audit Report Comments	IMU's Reply
	<p>iii) Capital Work in Progress-Rs.85,72,870 (Vizag Campus)</p> <p>As per the Significant Accounting policy 2.6, Fixed Assets are stated at actual cost less accumulated depreciation. The work 11 KV supply to work shop zone including HT and LT equipment and cabling, landscape lighting, façade lighting, signage, additional computer power outlets was entrusted to CPWD. The work was completed and handed over on 5 February 2022 but continued to be shown under Capital Work in Progress. Non-Capitalization of 11 KV supply work has resulted in overstatement of Capital Work in Progress Rs.85,72,870 and understatement of Electrical Installations under Fixed Assets (Net block) by Rs.81,44,227 and depreciation by Rs.4,28,644</p>	<p>As per the Form-65 for the month of March, 2022 received from Executive Engineer (Elect), CPWD (signed on 25.04.2022), the status of the work "11 KV supply to work shop ..." was shown as "Work completed, handing over and installation is in progress". As per the accounting practice the asset is to be capitalized only after the installation and handing over gets completed. Accordingly the same has been correctly shown under Capital Work in Progress.</p> <p>The audit observation that the said work was completed on 5 February 2022, is not correct. The audit has taken reference of the CPWD Letter No.23 (108)/2022/sa. (vi)/Visakhapatnam/119(H), dated 07.07.2022, received by IMU on 19.07.2022 on the subject "Handing over note of Electrical Installations for Extending 11KV supply" "</p> <p>It is further stated that the date "05 February 2022" mentioned by Audit possibly could be the date of handing over by its contractor to CPWD. However, for all the purposes of IMU, the date of handing over by CPWD to IMU matters which is 07.07.2022. Accordingly, capitalization has been done during the current Financial Year 2022-23 and depreciation is charged only from the Financial Year 2022-23.</p> <p>In view of the above, there is no overstatement in Capital work in progress and understatement of depreciation</p>



Para No	Separate Audit Report Comments	IMU's Reply
C	Income and Expenditure - Nil	General Para
D	<p>Notes on Accounts</p> <p>Indian Maritime University, Kolkata Campus was built on 33.155 acre of leasehold land. The lease land was handed over by Kolkata Port Trust on September 1950 for 99 years to the State of West Bengal, which handed over the same to M/s Marine Engineering and Research Institute in July 2003.</p> <p>The leasehold land held was to be disclosed separately under Schedule 8 (Fixed Assets). However, the same was not ensured. Appropriate disclosure of possession of lease hold land is to be made in the "Notes on Accounts" is inevitable to depict the true and fair view.</p>	<p>It is submitted that IMU was created through an Act of Parliament by merging 7 institutes located in Chennai, Vishakhapatnam, Kolkata & Mumbai. Out of which 4 institutes are Central Government institutes which include IMU's legacy institute of MERI, Kolkata. As per Section 49 (i) IMU Act, the Assets and Liabilities of the legacy Government Institutions were transferred to IMU. No cost was there in the opening Balance Sheet after the inception of IMU. There is no capital cost incurred by IMU towards the Leased Land, after inception of IMU, either. Thus, there is no value attached to the Leasehold Land in Schedule-8 of Balance Sheet.</p> <p>In Schedule 8 Fixed Assets, the Buildings were grouped and reflected under "On Lease hold land" Similarly, lease rentals paid was also included in the appropriate Revenue Expenditure account head in Schedule 21.</p> <p>Considering all the above, no separate note was given under Notes to Accounts on the lease. However, as suggested by the audit, a brief note will be added in the annual accounts of 2022-23.</p>
E	<p>Grant in Aid</p> <p>There is no balance/transaction related to Grants in Aid during the year 2021-22</p>	General Para
F	<p>Management Letter</p> <p>Deficiencies which have not been included in Separate Audit Report have been brought to the</p>	



Para No	Separate Audit Report Comments	IMU's Reply
	notice of the Indian Marine University through a Management letter to be issued separately for remedial / corrective action.	Noted
v.	Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.	General Para
vi.	<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 2022 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 Comments	IMU's Reply
1	<p>Adequacy of Internal Control System</p> <p>The internal control system in IMU is adequate</p>	Noted
2	<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 01-04-2021 to 31-03-2022. Review of Internal Audit Reports did not reveal any major audit observation</p>	Noted
3	<p>System of Physical Verification of Fixed Assets</p> <p>Physical verification of Fixed Assets was conducted at the respective campuses. Physical Verification of Fixed Asset report of IMU (HQ) was verified.</p>	Noted
4	<p>System of Physical verification of Inventory</p> <p>Physical verification of inventories was conducted at the respective campuses. Review of the report did not reveal any major audit observation.</p>	Noted
5	<p>Regularity in payment of Statutory dues</p> <p>IMU was regular in depositing undisputed statutory dues</p>	Noted

(Handwritten Signature)



INDIAN MARITIME UNIVERSITY

East Coast Road, Uthandi, Sholinganallur (PO), Semmancherry, Chennai - 600 119.

Tel : 044-2453 9020 • Fax : 2453 9026

Website : www.imu.edu.in