



# INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

# AUDITED ANNUAL ACCOUNTS

FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2020

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# INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

# AUDITED ANNUAL ACCOUNTS

FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2020



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

**BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees)

	Schedule	Current Year	Previous Year
<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>			
CORPUS / CAPITAL FUND	1	42,58,10,627	42,58,10,627
RESERVES AND SURPLUS	2	4,88,43,46,689	5,08,88,01,532
EARMARKED / ENDOWMENT FUNDS	3	2,00,00,93,540	2,26,82,52,819
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1,23,58,52,760	97,45,47,735
<b>TOTAL</b>		<b>8,54,61,03,616</b>	<b>8,75,74,12,713</b>
<b><u>ASSETS</u></b>			
FIXED ASSETS	8	4,29,55,40,332	4,65,62,91,839
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	1,47,60,576	1,35,84,091
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	11	4,23,58,02,708	4,08,75,36,783
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
<b>TOTAL</b>		<b>8,54,61,03,616</b>	<b>8,75,74,12,713</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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

  
Finance Officer i/c

  
Registrar i/c

  
Vice Chancellor

Place : Chennai  
Date : 06, October 2020

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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

(Amount in Rupees)

	Schedule	Current Year	Previous Year
<b>A) INCOME</b>			
INCOME FROM SALES / SERVICES	12	1,03,90,103	1,33,10,884
GRANTS / SUBSIDIES	13	-	42,57,994
FEES / SUBSCRIPTIONS	14	86,18,53,271	85,61,93,338
INCOME FROM INVESTMENTS	15	-	-
INCOME FROM ROYALTY, PUBLICATION ETC.	16	-	-
INTEREST EARNED	17	9,51,53,302	10,22,18,665
OTHER INCOME	18	2,70,33,638	2,58,32,859
INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	19	-	-
<b>TOTAL (A)</b>		<b>99,44,30,314</b>	<b>1,00,18,13,740</b>
<b>B) EXPENDITURE</b>			
ESTABLISHMENT EXPENSES	20	49,49,10,479	47,93,83,331
OTHER ADMINISTRATIVE EXPENSES ETC	21	62,96,33,700	61,77,51,292
EXPENDITURE ON GRANT, SUBSIDIES ETC.	22	-	-
INTEREST	23	-	-
DEPRECIATION		8,26,80,433	6,52,82,381
<b>TOTAL (B)</b>		<b>1,20,72,24,612</b>	<b>1,16,24,17,004</b>
<b>C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [ C = (A - B) ]</b>		<b>(21,27,94,297)</b>	<b>(16,06,03,264)</b>
<b>D) PRIOR PERIOD ADJUSTMENTS</b>		<b>(5,91,35,616)</b>	<b>(87,46,926)</b>
<b>BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENTS</b>		<b>(27,19,29,913)</b>	<b>(16,93,50,189)</b>
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE</b>		<b>(27,19,29,913)</b>	<b>(16,93,50,189)</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	25		

  
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Finance Officer i/c

  
Registrar i/c

  
Vice Chancellor

Place : Chennai  
Date : 06, October 2020



INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

ANNEXURE TO BALANCE SHEET AS AT 31ST MARCH 2020

(Amount in Rupees)

Schedule	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	TOTAL	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	TOTAL	
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>															
CORPUS / CAPITAL FUND	1	3,14,11,500	13,94,48,262	14,70,53,486	-	10,78,97,379	-	42,58,10,627	3,14,11,500	13,94,48,262	14,70,53,486	-	10,78,97,379	-	42,58,10,627
RESERVES AND SURPLUS	2	2,35,04,69,571	28,10,53,381	36,45,89,887	91,81,81,916	71,27,32,204	25,73,19,730	4,88,43,46,689	2,21,59,98,142	33,43,50,141	45,43,56,784	94,90,80,179	82,95,41,933	30,54,74,353	5,08,88,01,532
earmarked / ENDOWMENT FUNDS	3	1,71,01,19,916	90,60,848	10,56,21,943	16,39,22,314	87,50,560	26,17,959	2,00,00,93,540	1,94,95,59,011	88,82,329	8,51,83,751	18,64,75,033	3,42,13,645	39,39,050	2,26,82,52,819
SECURED LOANS AND BORROWINGS	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED CREDIT LIABILITIES	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT LIABILITIES AND PROVISIONS	7	8,21,00,035	17,71,85,200	29,87,98,642	26,32,89,446	25,39,50,148	16,05,29,289	1,23,58,52,760	8,12,92,106	13,97,35,350	16,05,34,360	25,65,38,278	19,21,75,086	14,42,72,555	97,45,47,735
<b>TOTAL</b>		<b>4,17,41,01,022</b>	<b>60,67,47,691</b>	<b>91,60,63,958</b>	<b>1,34,53,93,676</b>	<b>1,08,33,30,291</b>	<b>42,04,66,978</b>	<b>8,54,61,03,616</b>	<b>4,27,82,60,759</b>	<b>62,24,16,082</b>	<b>84,71,28,381</b>	<b>1,39,20,93,490</b>	<b>1,16,38,28,043</b>	<b>45,36,85,958</b>	<b>8,75,74,12,713</b>
<b>ASSETS</b>															
FIXED ASSETS	8	1,49,28,95,340	35,62,66,612	48,42,51,626	82,36,87,148	75,03,96,320	38,80,43,286	4,29,55,40,332	1,64,93,59,909	39,80,95,254	51,33,86,521	85,12,81,633	81,91,40,160	42,50,28,362	4,65,62,91,839
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	-	-	-	1,47,60,576	-	-	1,47,60,576	-	-	-	1,35,84,091	-	-	1,35,84,091
INVESTMENTS - OTHERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	11	2,68,12,05,682	25,04,81,079	43,18,12,332	50,69,45,952	33,29,33,971	3,24,23,692	4,23,58,02,708	2,62,89,00,850	22,43,20,828	33,37,41,860	52,72,27,766	34,46,87,883	2,86,57,596	4,08,75,36,783
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>4,17,41,01,022</b>	<b>60,67,47,691</b>	<b>91,60,63,958</b>	<b>1,34,53,93,676</b>	<b>1,08,33,30,291</b>	<b>42,04,66,978</b>	<b>8,54,61,03,616</b>	<b>4,27,82,60,759</b>	<b>62,24,16,082</b>	<b>84,71,28,381</b>	<b>1,39,20,93,490</b>	<b>1,16,38,28,043</b>	<b>45,36,85,958</b>	<b>8,75,74,12,713</b>
SIGNIFICANT ACCOUNTING POLICIES	24														
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25														

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Finance Officer i/c

Registrar i/c

Vice Chancellor

Place : Chennai  
Date : 06, October 2020

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

ANNEXURE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

(Amount in Rupees)

A) INCOME	Schedule	CURRENT YEAR						PREVIOUS YEAR							
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
INCOME FROM SALES / SERVICES	12	2,53,617	63,75,865	4,224	19,28,752	18,27,645	-	1,03,90,103	-	1,08,89,326	-	16,85,000	7,36,558	-	1,33,10,884
GRANTS / SUBSIDIES	13	-	-	-	-	-	-	-	-	8,19,122	-	-	34,38,872	-	42,57,994
FEES / SUBSCRIPTIONS	14	23,30,87,419	11,58,77,567	19,49,28,504	22,40,14,562	5,01,91,677	4,37,53,542	86,18,53,271	23,65,51,531	10,08,94,726	20,61,73,360	22,64,73,612	4,31,58,443	4,29,41,666	85,61,93,338
INCOME FROM INVESTMENTS	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME FROM ROYALTY, PUBLICATION ETC.	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EARNED	17	4,38,87,959	93,76,373	31,12,456	1,72,03,141	2,06,75,130	8,98,243	9,51,53,302	4,23,45,907	1,54,50,209	78,64,145	1,68,25,732	1,91,38,662	5,94,010	10,22,18,665
OTHER INCOME	18	39,80,325	38,89,975	1,19,24,631	32,49,593	23,85,261	16,03,853	2,70,33,638	36,03,465	25,39,857	1,31,15,195	33,50,464	12,05,248	20,18,630	2,58,32,859
INCREASE / (DECREASE) IN STOCK OF FINISHED AND WORKS IN PROGRESS	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>		<b>28,12,09,320</b>	<b>13,55,19,780</b>	<b>20,99,69,815</b>	<b>24,63,96,049</b>	<b>7,50,79,713</b>	<b>4,62,55,638</b>	<b>99,44,30,314</b>	<b>28,25,00,903</b>	<b>13,05,93,240</b>	<b>22,71,52,700</b>	<b>24,83,34,808</b>	<b>6,76,77,783</b>	<b>4,55,54,306</b>	<b>1,00,18,13,740</b>
<b>B) EXPENDITURE</b>															
ESTABLISHMENT EXPENSES	20	6,49,00,814	9,43,74,463	13,63,70,959	11,68,55,056	5,93,80,252	2,30,28,935	49,49,10,479	6,29,35,750	10,47,52,336	13,60,76,600	10,32,91,304	4,93,72,572	2,29,54,769	47,93,83,331
OTHER ADMINISTRATIVE EXPENSES ETC	21	14,61,22,459	10,91,02,303	13,99,61,509	14,45,02,449	5,61,93,833	3,37,51,147	62,96,33,700	14,02,82,717	9,04,97,576	17,38,47,766	12,96,65,285	5,24,45,768	3,10,12,180	61,77,51,292
EXPENDITURE ON GRANT, SUBSIDIES ETC.	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION		1,64,18,970	1,92,17,238	1,94,52,220	1,62,22,126	36,47,100	77,22,779	8,26,80,433	4,44,245	2,36,39,341	2,02,73,343	1,46,30,357	21,40,037	41,55,058	6,52,82,381
<b>TOTAL (B)</b>		<b>22,74,42,243</b>	<b>22,26,94,004</b>	<b>29,57,84,688</b>	<b>27,75,79,631</b>	<b>11,92,21,185</b>	<b>6,45,02,861</b>	<b>1,20,72,24,612</b>	<b>20,36,62,712</b>	<b>21,88,89,253</b>	<b>33,01,97,709</b>	<b>24,75,86,946</b>	<b>10,39,58,377</b>	<b>5,81,22,007</b>	<b>1,16,24,17,004</b>
<b>C) BALANCE BEING EXCESS OF CURRENT INCOME OVER EXPENDITURE [C= (A - B)]</b>		<b>5,37,67,077</b>	<b>(8,71,74,224)</b>	<b>(8,58,14,873)</b>	<b>(3,11,83,582)</b>	<b>(4,41,41,472)</b>	<b>(1,82,47,223)</b>	<b>(21,27,94,297)</b>	<b>7,88,38,191</b>	<b>(8,82,96,013)</b>	<b>(10,30,45,009)</b>	<b>7,47,862</b>	<b>(3,62,80,594)</b>	<b>(1,25,67,701)</b>	<b>(16,06,03,263)</b>
<b>D) PRIOR PERIOD ADJUSTMENT</b>		<b>(4,12,16,387)</b>	<b>(3,84,341)</b>	<b>(34,98,348)</b>	<b>(1,32,60,034)</b>	<b>(4,42,338)</b>	<b>(3,34,168)</b>	<b>(5,91,35,616)</b>	<b>(89,02,921)</b>	<b>15,69,695</b>	<b>(26,56,891)</b>	<b>11,06,583</b>	<b>5,54,602</b>	<b>(4,17,994)</b>	<b>(87,46,926)</b>
<b>BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE AFTER PRIOR PERIOD ADJUSTMENT</b>		<b>1,25,50,690</b>	<b>(8,75,58,565)</b>	<b>(8,93,13,221)</b>	<b>(4,44,43,616)</b>	<b>(4,45,83,810)</b>	<b>(1,85,81,391)</b>	<b>(27,19,29,913)</b>	<b>6,99,35,270</b>	<b>(8,67,26,318)</b>	<b>(10,57,01,900)</b>	<b>18,54,445</b>	<b>(3,57,25,992)</b>	<b>(1,29,85,695)</b>	<b>(16,93,50,189)</b>
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO GENERAL RESERVE</b>		<b>1,25,50,690</b>	<b>(8,75,58,565)</b>	<b>(8,93,13,221)</b>	<b>(4,44,43,616)</b>	<b>(4,45,83,810)</b>	<b>(1,85,81,391)</b>	<b>(27,19,29,913)</b>	<b>6,99,35,270</b>	<b>(8,67,26,318)</b>	<b>(10,57,01,900)</b>	<b>18,54,445</b>	<b>(3,57,25,992)</b>	<b>(1,29,85,695)</b>	<b>(16,93,50,189)</b>
SIGNIFICANT ACCOUNTING POLICIES	24														
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25														

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

Finance Officer i/c

Registrar i/c

Vice Chancellor

Place : Chennai  
Date : 06, October 2020

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

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

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees)

SCHEDULE - 2 RESERVE AND SURPLUS	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>1) Capital Reserve :</b>														
As per last Account	1,27,33,95,336	26,27,28,322	56,78,65,725	83,17,19,994	80,41,79,030	34,07,51,347	<b>4,08,06,39,754</b>	1,34,02,47,315	16,22,21,062	52,54,50,661	76,17,08,689	72,41,01,637	37,51,13,420	<b>3,88,88,42,784</b>
Addition on account of Assets created out Plan Funds during the Year	-	-	-	45,47,720	-	-	<b>45,47,720</b>	53,66,475	11,71,64,092	5,49,60,461	8,21,84,272	8,59,00,000	34,88,049	<b>34,90,63,349</b>
<b>Add:</b> Contribution from UDF / CDF	26,69,52,110	5,00,00,000	1,68,82,735	3,68,77,814	2,52,17,371	55,02,585	<b>40,14,32,615</b>	3,91,378	-	1,27,91,627	1,68,54,777	5,75,519	3,73,980	<b>3,09,87,281</b>
<b>Add:</b> Addition on account of excess depreciation charged in in previous Year	8,15,661	-	-	-	-	2,07,296	<b>10,22,957</b>	-	52,201	-	-	-	25,26,998	<b>25,79,199</b>
<b>Add:</b> Addition on account of Assets created out Plan Funds during the previous Year	-	-	-	-	-	-	-	-	-	-	-	-	44,24,000	<b>44,24,000</b>
<b>Add:</b> Net Value of Assets received from Headquarters	-	51,245	13,850	-	36,80,356	31,855	<b>37,77,306</b>	-	-	-	-	-	-	-
<b>Less:</b> Deduction on account of excess credited in earlier years	-	-	-	-	-	-	-	2,37,48,485	-	-	-	-	-	<b>2,37,48,485</b>
<b>Less:</b> Deduction on account of excess credited in Previous Year	-	-	-	-	-	-	-	-	-	6,37,099	-	-	1,09,71,667	<b>1,16,08,766</b>
<b>Less:</b> Deduction on account of Depreciation charged (for previous Years) on Assets created out of Plan Funds	5,74,67,309	-	12,19,582	-	2,99,59,526	-	<b>8,86,46,417</b>	-	-	-	-	-	-	-
<b>Less:</b> Net Value of Asset Transferred to Campus	36,48,501	-	-	-	-	1,75,063	<b>38,23,563</b>	-	-	-	-	-	-	-
<b>Less:</b> Deduction on account of Depreciation Charged during the year on Assets created out of Plan Funds	8,47,31,224	1,57,89,443	1,61,30,680	2,78,80,183	7,11,64,121	3,52,20,843	<b>25,09,16,494</b>	4,88,61,347	1,67,09,033	2,46,99,925	2,90,27,744	63,98,126	3,42,03,433	<b>15,98,99,608</b>
<b>Sub-Total</b>	<b>1,39,53,16,074</b>	<b>29,69,90,124</b>	<b>56,74,12,048</b>	<b>84,52,65,345</b>	<b>73,19,53,110</b>	<b>31,10,97,178</b>	<b>4,14,80,33,878</b>	<b>1,27,33,95,336</b>	<b>26,27,28,322</b>	<b>56,78,65,725</b>	<b>83,17,19,994</b>	<b>80,41,79,030</b>	<b>34,07,51,347</b>	<b>4,08,06,39,754</b>
<b>2) Revaluation Reserve :</b>														
As per last Account	-	9,88,57,614	5,51,15,042	23,99,043	-	-	<b>15,63,71,699</b>	-	9,88,57,614	5,51,15,042	23,99,043	-	-	<b>15,63,71,699</b>
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Less:</b> Deductions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>9,88,57,614</b>	<b>5,51,15,042</b>	<b>23,99,043</b>	<b>-</b>	<b>-</b>	<b>15,63,71,699</b>	<b>-</b>	<b>9,88,57,614</b>	<b>5,51,15,042</b>	<b>23,99,043</b>	<b>-</b>	<b>-</b>	<b>15,63,71,699</b>
<b>3) Special Reserves :</b>														
As per last Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Less:</b> Deductions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4) General Reserve :</b>														
As per last Account	94,26,02,804	(2,72,35,800)	(16,86,23,992)	11,49,61,140	2,53,62,903	(3,52,76,988)	<b>85,17,90,068</b>	87,26,67,534	5,94,90,518	(6,29,22,092)	11,31,06,695	6,10,88,895	(2,22,91,293)	<b>1,02,11,40,257</b>
Addition during the year	1,25,50,690	(8,75,58,565)	(8,93,13,221)	(4,44,43,616)	(4,45,83,810)	(1,85,81,391)	<b>(27,19,29,913)</b>	6,99,35,270	(8,67,26,318)	(10,57,01,900)	18,54,445	(3,57,25,992)	(1,29,85,695)	<b>(16,93,50,189)</b>
<b>Add:</b> Transfer from Campus Development Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Add/Less:</b> Deductions during the year	-	-	-	-	-	80,936	<b>80,936</b>	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>95,51,53,495</b>	<b>(11,47,94,365)</b>	<b>(25,79,37,213)</b>	<b>7,05,17,525</b>	<b>(1,92,20,907)</b>	<b>(5,37,77,443)</b>	<b>57,99,41,091</b>	<b>94,26,02,804</b>	<b>(2,72,35,800)</b>	<b>(16,86,23,992)</b>	<b>11,49,61,140</b>	<b>2,53,62,903</b>	<b>(3,52,76,988)</b>	<b>85,17,90,068</b>
<b>TOTAL</b>	<b>2,35,04,69,570</b>	<b>28,10,53,381</b>	<b>36,45,89,887</b>	<b>91,81,81,916</b>	<b>71,27,32,204</b>	<b>25,73,19,730</b>	<b>4,88,43,46,688</b>	<b>2,21,59,98,142</b>	<b>33,43,50,141</b>	<b>45,43,56,784</b>	<b>94,90,80,179</b>	<b>82,95,41,933</b>	<b>30,54,74,353</b>	<b>5,08,88,01,527</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees)

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
A) Opening Balance of the Funds	1,94,95,59,011	88,82,329	8,51,83,751	18,64,75,033	3,42,13,645	39,39,050	2,26,82,52,814	1,84,38,00,663	85,42,148	9,47,78,447	17,21,64,795	3,26,47,004	89,02,952	2,16,08,36,005
B) i) Additions to the Funds	-	-	-	-	-	-	-	-	-	2,46,116	1,11,23,860	8,000	-	1,13,77,976
ii) Income from Investments	8,45,05,054	1,78,519	3,73,20,928	1,41,67,611	16,32,497	2,00,623	13,80,05,232	11,77,70,913	3,40,181	29,50,816	1,98,83,072	22,30,403	4,27,575	14,36,02,960
iii) Contribution through Income & Expenditure	-	-	-	31,20,676	-	-	31,20,676	-	-	-	16,95,198	-	-	16,95,198
<b>TOTAL (A+B)</b>	<b>2,03,40,64,065</b>	<b>90,60,848</b>	<b>12,25,04,679</b>	<b>20,37,63,320</b>	<b>3,58,46,142</b>	<b>41,39,674</b>	<b>2,40,93,78,722</b>	<b>1,96,15,71,576</b>	<b>88,82,329</b>	<b>9,79,75,379</b>	<b>20,48,66,925</b>	<b>3,48,85,407</b>	<b>93,30,527</b>	<b>2,31,75,12,139</b>
C) <u>Utilisation/Expenditure towards objectives of Funds</u>														
i) <u>Capital Expenditure</u>														
a) Fixed Assets	26,69,52,110	-	1,68,82,735	3,68,77,814	2,52,17,371	15,02,585	34,74,32,615	3,91,378	-	1,27,91,627	1,68,54,777	5,75,519	3,73,980	3,09,87,281
b) Others	5,42,35,450	-	-	-	-	-	5,42,35,450	-	-	-	-	-	-	-
<b>Total (i)</b>	<b>32,11,87,560</b>	<b>-</b>	<b>1,68,82,735</b>	<b>3,68,77,814</b>	<b>2,52,17,371</b>	<b>15,02,585</b>	<b>40,16,68,065</b>	<b>3,91,378</b>	<b>-</b>	<b>1,27,91,627</b>	<b>1,68,54,777</b>	<b>5,75,519</b>	<b>3,73,980</b>	<b>3,09,87,281</b>
ii) <u>Revenue Expenditure</u>														
a) Salaries, Wages and Allowance/Gratuity etc	-	-	-	28,94,191	2,67,032	-	31,61,223	-	-	-	14,89,115	-	-	14,89,115
b) Rent	-	-	-	-	-	-	-	-	-	-	-	-	14,99,401	14,99,401
c) Other Administrative Expenditure	27,56,589	-	-	69,000	16,01,179	19,130	44,45,898	4,97,327	-	-	48,000	-	-	5,45,327
d) Others	-	-	-	-	10,000	-	10,000	1,11,23,860	-	-	-	96,243	35,18,096	1,47,38,199
<b>Total (ii)</b>	<b>27,56,589</b>	<b>-</b>	<b>-</b>	<b>29,63,191</b>	<b>18,78,211</b>	<b>19,130</b>	<b>76,17,121</b>	<b>1,16,21,187</b>	<b>-</b>	<b>-</b>	<b>15,37,115</b>	<b>96,243</b>	<b>50,17,497</b>	<b>1,82,72,042</b>
<b>TOTAL (C)</b>	<b>32,39,44,149</b>	<b>-</b>	<b>1,68,82,735</b>	<b>3,98,41,005</b>	<b>2,70,95,582</b>	<b>15,21,715</b>	<b>40,92,85,186</b>	<b>1,20,12,565</b>	<b>-</b>	<b>1,27,91,627</b>	<b>1,83,91,892</b>	<b>6,71,762</b>	<b>53,91,477</b>	<b>4,92,59,323</b>
<b>NET BALANCE AS AT THE YEAR-END (A+B-C)</b>	<b>1,71,01,19,916</b>	<b>90,60,848</b>	<b>10,56,21,943</b>	<b>16,39,22,314</b>	<b>87,50,560</b>	<b>26,17,959</b>	<b>2,00,00,93,535</b>	<b>1,94,95,59,011</b>	<b>88,82,329</b>	<b>8,51,83,751</b>	<b>18,64,75,033</b>	<b>3,42,13,645</b>	<b>39,39,050</b>	<b>2,26,82,52,814</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees)

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

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

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

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees)

SCHEDULE 7 CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>A. CURRENT LIABILITIES:</b>														
1) Acceptances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) <b>Sundry Creditors</b>														
a) For Goods	1,74,664	79,36,263	1,52,14,859	29,58,694	21,01,933	-	2,83,86,412	1,11,53,515	-	2,91,29,612	79,47,933	4,47,017	4,19,863	4,90,97,940
b) For Services	5,66,57,770	2,07,52,048	96,31,659	2,20,46,082	1,26,56,111	16,27,667	12,33,71,337	5,09,25,569	1,23,11,047	1,10,51,437	2,59,57,987	83,24,183	28,84,716	11,14,54,939
<b>Sub-Total</b>	<b>5,68,32,434</b>	<b>2,86,88,311</b>	<b>2,48,46,518</b>	<b>2,50,04,776</b>	<b>1,47,58,044</b>	<b>16,27,667</b>	<b>15,17,57,749</b>	<b>6,20,79,084</b>	<b>1,23,11,047</b>	<b>4,01,81,049</b>	<b>3,39,05,920</b>	<b>87,71,200</b>	<b>33,04,579</b>	<b>16,05,52,879</b>
3) Advances Received	-	1,89,540	-	16,081	-	-	2,05,621	-	1,89,540	-	16,081	-	-	2,05,621
4) <b>Interest accrued but not due on:</b>														
a) Secured Loans / Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Unsecured Loans/Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5) <b>Statutory Liabilities</b>														
a) Overdue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Others	14,94,113	15,89,346	14,54,981	12,09,862	8,36,360	8,90,375	74,75,037	15,25,613	11,43,497	18,68,324	3,78,329	5,00,792	5,83,814	60,00,369
<b>Sub-Total</b>	<b>14,94,113</b>	<b>15,89,346</b>	<b>14,54,981</b>	<b>12,09,862</b>	<b>8,36,360</b>	<b>8,90,375</b>	<b>74,75,037</b>	<b>15,25,613</b>	<b>11,43,497</b>	<b>18,68,324</b>	<b>3,78,329</b>	<b>5,00,792</b>	<b>5,83,814</b>	<b>60,00,369</b>
6) <b>Other Current Liabilities</b>														
a) Deposits Refundable	54,39,280	2,20,24,644	2,92,21,180	3,17,46,346	1,21,04,706	67,95,484	10,73,31,641	42,73,793	1,72,30,309	3,10,86,311	2,90,18,754	71,70,245	64,47,350	9,52,26,762
b) Scholarship / Prize Liability Payable	56,980	5,05,994	29,94,277	4,33,737	70,000	-	40,60,988	56,980	5,05,994	21,12,377	7,73,237	1,35,000	4,15,501	39,99,089
c) Payable to CPWD / Others	-	-	-	5,26,14,455	14,12,239	-	5,40,26,694	-	-	-	3,45,54,459	14,16,959	-	3,59,71,418
d) Fees / Hostel Fee Received in Advance	56,30,000	4,15,83,333	5,09,86,907	6,81,70,262	1,19,19,272	1,48,40,825	19,31,30,599	-	3,02,60,000	5,59,68,081	6,95,82,483	95,73,324	1,45,91,667	17,99,75,555
e) Unspent Balance of Plan Grant-in-Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f) Unutilised Grants of Non-Plan Grant-in-Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g) Unspent Balance of Sponsored Research Projects/Studies/Schemes	-	-	1,28,01,757	-	12,73,787	-	1,40,75,544	-	-	99,06,762	-	14,94,050	-	1,14,00,812
h) Plan Fund SFC for R&M Works	-	50,79,769	16,00,558	31,97,659	-	-	98,77,986	-	50,79,769	16,00,558	31,84,149	-	-	98,64,476
i) Others	11,14,523	1,39,00,689	1,49,31,286	11,21,242	15,07,218	47,53,779	3,73,28,737	52,18,835	1,37,23,490	1,45,72,711	53,04,354	12,95,669	26,84,875	4,27,99,934
j) Inter Office Account	-	-	15,59,88,781	-	15,74,16,189	12,37,86,547	43,71,91,517	-	-	-	-	11,73,59,940	11,30,88,622	23,04,48,562
<b>Sub-Total</b>	<b>1,22,40,783</b>	<b>8,30,94,429</b>	<b>26,85,24,746</b>	<b>15,72,83,701</b>	<b>18,57,03,412</b>	<b>15,01,76,635</b>	<b>85,70,23,706</b>	<b>95,49,608</b>	<b>6,67,99,562</b>	<b>11,52,46,800</b>	<b>14,24,17,436</b>	<b>13,84,45,187</b>	<b>13,72,28,015</b>	<b>60,96,86,608</b>
<b>TOTAL (A)</b>	<b>7,05,67,330</b>	<b>11,35,61,626</b>	<b>29,48,26,245</b>	<b>18,35,14,421</b>	<b>20,12,97,815</b>	<b>15,26,94,676</b>	<b>1,01,64,62,113</b>	<b>7,31,54,305</b>	<b>8,04,43,646</b>	<b>15,72,96,173</b>	<b>17,67,17,766</b>	<b>14,77,17,179</b>	<b>14,11,16,408</b>	<b>77,64,45,477</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees)

SCHEDULE 7 CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>B. PROVISIONS</b>														
1) For Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Gratuity	51,83,231	4,35,85,640	18,42,646	48,29,173	3,13,46,204	39,57,838	9,07,44,732	34,67,730	4,11,05,508	14,31,166	36,95,155	2,66,88,505	13,95,887	7,77,83,951
3) Superannuation/Pension/NPS/ EPF	-	-	-	-	-	-	-	-	-	-	30,62,332	-	-	30,62,332
4) Accumulated Leave Encashment	60,91,883	1,99,32,723	21,29,750	1,45,67,523	2,13,06,129	38,76,775	6,79,04,783	43,73,457	1,80,76,185	18,07,020	90,63,253	1,77,69,401	17,60,260	5,28,49,576
5) Trade Warranties / Claims	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6) Payment of Arrears Salary	-	-	-	3,25,385	-	-	3,25,385	-	-	-	3,25,385	-	-	3,25,385
7) Pension and Leave Salary of Employees / Deemed Deputed Employees	2,57,591	-	-	5,36,40,824	-	-	5,38,98,415	2,96,614	-	-	5,34,52,739	-	-	5,37,49,353
8) FSS payable	-	1,05,211	-	-	-	-	1,05,211	-	1,10,011	-	-	-	-	1,10,011
9) Provision against Electricity Charges from KOPT	-	-	-	-	-	-	-	-	-	-	14,99,771	-	-	14,99,771
10) Provision against PS Bhopal	-	-	-	-	-	-	-	-	-	-	39,17,385	-	-	39,17,385
11) Provision against Lease Rent	-	-	-	64,12,120	-	-	64,12,120	-	-	-	48,04,492	-	-	48,04,492
<b>TOTAL (B)</b>	<b>1,15,32,705</b>	<b>6,36,23,574</b>	<b>39,72,396</b>	<b>7,97,75,025</b>	<b>5,26,52,333</b>	<b>78,34,613</b>	<b>21,93,90,646</b>	<b>81,37,801</b>	<b>5,92,91,704</b>	<b>32,38,186</b>	<b>7,98,20,512</b>	<b>4,44,57,906</b>	<b>31,56,147</b>	<b>19,81,02,256</b>
<b>TOTAL (A + B)</b>	<b>8,21,00,035</b>	<b>17,71,85,200</b>	<b>29,87,98,642</b>	<b>26,32,89,446</b>	<b>25,39,50,148</b>	<b>16,05,29,289</b>	<b>1,23,58,52,759</b>	<b>8,12,92,106</b>	<b>13,97,35,350</b>	<b>16,05,34,360</b>	<b>25,65,38,278</b>	<b>19,21,75,086</b>	<b>14,42,72,555</b>	<b>97,45,47,733</b>



INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - UTHANDI - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020

(Amount in Rupees )

ANNEXURE TO SCHEDULE : 7 UNUTILISED PLAN GRANT OF GOVT. OF INDIA	CURRENT YEAR							PREVIOUS YEAR							
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	
Balance Brought Forward from Previous Year	-	-	-	-	-	-	-	5,83,68,249	-	-	-	-	-	-	5,83,68,249
<b>Add:</b> Receipts from Ministry of Shipping During the Year	-	-	-	-	-	-	-	30,00,00,000	-	-	-	-	-	-	30,00,00,000
<b>Add:</b> Transferred from HQ / Campus	-	-	-	-	-	-	-	-	11,88,85,474	5,49,60,461	8,57,77,182	8,98,90,522	34,88,049	35,30,01,688	
	-	-	-	-	-	-	-	<b>35,83,68,249</b>	<b>11,88,85,474</b>	<b>5,49,60,461</b>	<b>8,57,77,182</b>	<b>8,98,90,522</b>	<b>34,88,049</b>	<b>71,13,69,937</b>	
<b>Less:</b> Transferred to Campuses	-	-	-	-	-	-	-	35,30,01,688	-	-	-	-	-	-	35,30,01,688
<b>Less:</b> Plan SFC for R&M Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Less:</b> Plan SFC for E-Journals / Subscriptions	-	-	-	-	-	-	-	-	17,21,382	-	-	39,90,522	-	57,11,904	
<b>Less:</b> Reimbursement of Expenditure for SFC Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Less:</b> Utilised for Creation of Assets	-	-	-	-	-	-	-	53,66,561	11,71,64,092	5,49,60,461	8,57,77,182	8,59,00,000	34,88,049	35,26,56,345	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
<b>A) FIXED ASSETS</b>															
1	<b>LAND</b>														
	<b>HEAD QUARTERS</b>														
a)	Freehold	-	36,37,83,540	7,62,68,607	-	2,36,70,823	41,63,81,324	-	-	-	-	-	-	41,63,81,324	36,37,83,540
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>36,37,83,540</b>	<b>7,62,68,607</b>	<b>-</b>	<b>2,36,70,823</b>	<b>41,63,81,324</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,63,81,324</b>	<b>36,37,83,540</b>
	<b>CHENNAI CAMPUS</b>														
a)	Freehold	-	13,04,516	-	-	-	13,04,516	-	-	-	-	-	-	13,04,516	13,04,516
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>13,04,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,04,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,04,516</b>	<b>13,04,516</b>
	<b>MUMBAI CAMPUS</b>														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>KOLKATA CAMPUS</b>														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>VIZAG CAMPUS</b>														
a)	Freehold	-	6,65,83,047	1,53,21,004	-	-	8,19,04,051	-	-	-	-	-	-	8,19,04,051	6,65,83,047
b)	Leasehold	-	33,200	-	-	-	33,200	22,140	-	-	-	-	22,140	11,060	11,060
	<b>Total</b>		<b>6,66,16,247</b>	<b>1,53,21,004</b>	<b>-</b>	<b>-</b>	<b>8,19,37,251</b>	<b>22,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,140</b>	<b>8,19,15,111</b>	<b>6,65,94,107</b>
	<b>KOCHI CAMPUS</b>														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1	<b>LAND - TOTAL</b>														
a)	Freehold	-	43,16,71,103	9,15,89,611	-	2,36,70,823	49,95,89,891	-	-	-	-	-	-	49,95,89,891	43,16,71,103
b)	Leasehold	-	33,200	-	-	-	33,200	22,140	-	-	-	-	22,140	11,060	11,060
	<b>Total</b>		<b>43,17,04,303</b>	<b>9,15,89,611</b>	<b>-</b>	<b>2,36,70,823</b>	<b>49,96,23,091</b>	<b>22,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,140</b>	<b>49,96,00,951</b>	<b>43,16,82,163</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
<b>2</b>	<b>BUILDINGS :</b>														
	<b>HEAD QUARTERS</b>														
	<b>a) On Feeehold Land</b>														
	i) Non-Residential Building	10	47,56,14,661	55,37,49,981	4,62,14,384	56,25,246	1,06,99,53,780	6,89,30,171	8,90,99,011	22,13,896	9,13,12,906	8,15,661	22,59,98,664	84,39,55,116	40,66,84,490
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>b) On Leasehold Land:</b>														
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>d) Superstructures on Land not belong to entity</b>														
	i) Temporary Approach Road	-	28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	28,03,653	-	-
	<b>Total</b>		<b>47,84,18,314</b>	<b>55,37,49,981</b>	<b>4,62,14,384</b>	<b>56,25,246</b>	<b>1,07,27,57,433</b>	<b>7,17,33,824</b>	<b>8,90,99,011</b>	<b>22,13,896</b>	<b>9,13,12,906</b>	<b>8,15,661</b>	<b>22,88,02,317</b>	<b>84,39,55,116</b>	<b>40,66,84,490</b>
	<b>CHENNAI CAMPUS</b>														
	<b>a) On Feeehold Land</b>														
	i) Non-Residential Building	10	36,18,58,875	-	-	14,20,409	36,04,38,466	16,37,06,942	1,97,19,795	-	1,97,19,795	3,27,405	18,30,99,332	17,73,39,134	19,81,51,933
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>b) On Leasehold Land</b>														
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>d) Superstructures on Land not belong to entity</b>														
	i) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>36,18,58,875</b>	<b>-</b>	<b>-</b>	<b>14,20,409</b>	<b>36,04,38,466</b>	<b>16,37,06,942</b>	<b>1,97,19,795</b>	<b>-</b>	<b>1,97,19,795</b>	<b>3,27,405</b>	<b>18,30,99,332</b>	<b>17,73,39,134</b>	<b>19,81,51,933</b>
	<b>MUMBAI CAMPUS</b>														
	<b>a) On Feeehold Land</b>														
	i) Non-Residential Building	10	9,32,18,279	33,19,997	-	-	9,65,38,276	2,22,34,660	73,97,162	-	73,97,162	-	2,99,63,822	6,65,74,454	7,09,83,619
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>b) On Leasehold Land:</b>														
	i) Non-Residential Building	10	32,72,98,661	1,29,74,212	-	33,19,997	33,69,52,876	19,29,47,600	1,46,65,674	-	1,46,65,674	6,30,799	20,76,51,008	12,93,01,868	13,43,51,061
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>d) Superstructures on Land not belong to entity</b>														
	i) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>42,05,16,940</b>	<b>1,62,94,209</b>	<b>-</b>	<b>33,19,997</b>	<b>43,34,91,152</b>	<b>21,51,82,260</b>	<b>2,20,62,836</b>	<b>-</b>	<b>2,20,62,836</b>	<b>6,30,799</b>	<b>23,76,14,830</b>	<b>19,58,76,322</b>	<b>20,53,34,680</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
<b>KOLKATA CAMPUS</b>															
<b>a) On Feeehold Land</b>															
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
<b>b) On Leasehold Land</b>															
	i) Office Premises and non-residential building	10	44,28,40,474	-	7,54,52,566	-	51,82,93,040	21,20,26,106	2,30,81,437	37,72,629	2,68,54,066	-	23,88,80,172	27,94,12,868	23,08,14,368
	ii) Residential Building	5	3,96,13,500	-	-	-	3,96,13,500	1,45,44,393	12,53,455	-	12,53,455	-	1,57,97,848	2,38,15,652	2,50,69,107
	c) Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	1,00,79,248	2,62,942	-	2,62,942	-	1,03,42,190	49,95,888	52,58,830
	d) Superstructures on Land not belong to entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>49,77,92,052</b>	<b>-</b>	<b>7,54,52,566</b>	<b>-</b>	<b>57,32,44,618</b>	<b>23,66,49,747</b>	<b>2,45,97,834</b>	<b>37,72,629</b>	<b>2,83,70,463</b>	<b>-</b>	<b>26,50,20,210</b>	<b>30,82,24,408</b>	<b>26,11,42,305</b>
<b>VIZAG CAMPUS</b>															
<b>a) On Feeehold Land</b>															
	i) Non-residential building	10	-	39,53,71,590	-	39,53,71,590	-	3,71,79,859	-	3,71,79,859	-	-	6,07,52,860	33,46,18,730	-
	ii) Residential Building	5	-	12,30,94,436	-	12,30,94,436	-	58,46,986	-	58,46,986	-	-	1,20,01,708	11,10,92,728	-
<b>b) On Leasehold Land</b>															
	i) Non-residential building	10	3,61,11,540	-	-	3,61,11,540	2,50,27,783	11,08,376	-	11,08,376	-	-	2,61,36,159	99,75,381	1,10,83,757
	ii) Residential Building	5	1,74,04,062	-	-	1,74,04,062	89,89,317	4,20,737	-	4,20,737	-	-	94,10,055	79,94,007	84,14,745
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	d) Superstructures on Land not belong to entity														
	i) Approach Roads	-	1,93,551	-	-	1,93,551	1,93,551	-	-	-	-	-	1,93,551	-	-
	<b>Total</b>		<b>5,37,09,153</b>	<b>51,84,66,026</b>	<b>-</b>	<b>57,21,75,179</b>	<b>3,42,10,651</b>	<b>4,45,55,958</b>	<b>-</b>	<b>4,45,55,958</b>	<b>-</b>	<b>-</b>	<b>10,84,94,331</b>	<b>46,36,80,848</b>	<b>1,94,98,502</b>
<b>KOCHI CAMPUS</b>															
<b>a) On Feeehold Land</b>															
	i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>b) On Leasehold Land</b>															
	i) Non-residential building	10	44,21,51,299	77,82,739	48,46,763	45,47,80,801	9,45,41,548	3,55,39,249	2,42,338	3,57,81,587	-	-	13,03,23,135	32,44,57,666	34,76,09,751
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	d) Superstructures on Land not belong to entity														
	<b>Total</b>		<b>44,21,51,299</b>	<b>77,82,739</b>	<b>48,46,763</b>	<b>45,47,80,801</b>	<b>9,45,41,548</b>	<b>3,55,39,249</b>	<b>2,42,338</b>	<b>3,57,81,587</b>	<b>-</b>	<b>-</b>	<b>13,03,23,135</b>	<b>32,44,57,666</b>	<b>34,76,09,751</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 FIXED ASSETS - Consolidated		Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
<b>2</b>	<b><u>BUILDINGS - TOTAL</u></b>														
a)	<u>On Feeehold Land</u>														
i)	Non-residential building	10	93,06,91,815	95,24,41,568	4,62,14,384	70,45,655	1,92,23,02,112	25,48,71,773	15,33,95,826	22,13,896	15,56,09,722	11,43,066	49,98,14,677	1,42,24,87,435	67,58,20,042
ii)	Residential Building	5	-	12,30,94,436	-	-	12,30,94,436	-	58,46,986	-	58,46,986	-	1,20,01,708	11,10,92,728	-
b)	<u>On Leasehold Land</u>														
i)	Office Premises and non-residential building	10	1,24,84,01,974	2,07,56,951	8,02,99,329	33,19,997	1,34,61,38,257	52,45,43,036	7,43,94,736	40,14,967	7,84,09,703	6,30,799	60,29,90,474	74,31,47,783	72,38,58,938
ii)	Residential Building	5	5,70,17,562	-	-	-	5,70,17,562	2,35,33,710	16,74,192	-	16,74,192	-	2,52,07,903	3,18,09,659	3,34,83,852
c)	Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	1,00,79,248	2,62,942	-	2,62,942	-	1,03,42,190	49,95,888	52,58,830
d)	<u>Superstructures on Land not belong to entity</u>														
i)	Approach Roads		29,97,204	-	-	-	29,97,204	29,97,204	-	-	-	-	29,97,204	-	-
	<b>Total</b>		<b>2,25,44,46,633</b>	<b>1,09,62,92,955</b>	<b>12,65,13,713</b>	<b>1,03,65,652</b>	<b>3,46,68,87,649</b>	<b>81,60,24,971</b>	<b>23,55,74,682</b>	<b>62,28,863</b>	<b>24,18,03,545</b>	<b>17,73,865</b>	<b>1,15,33,54,155</b>	<b>2,31,35,33,494</b>	<b>1,43,84,21,662</b>
<b>3</b>	<b><u>PLANT,MACHINERY &amp; EQUIPMENT</u></b>														
	HEAD QUARTERS	15	1,12,500	-	-	-	1,12,500	75,620	5,532	-	5,532	-	81,152	31,348	36,880
	CHENNAI	15	5,05,02,693	5,75,313	43,23,356	-	5,54,01,362	2,94,17,509	32,49,075	3,30,634	35,79,709	-	3,29,97,218	2,24,04,144	2,10,85,184
	MUMBAI	15	3,34,48,745	5,07,000	36,108	-	3,39,91,853	1,70,43,534	25,36,832	2,708	25,39,540	-	1,95,83,074	1,44,08,779	1,64,05,211
	KOLKATA	15	5,82,20,417	45,85,520	17,38,596	-	6,45,44,533	1,81,87,612	66,92,749	1,30,395	68,23,143	-	2,50,10,755	3,95,33,778	4,00,32,805
	VIZAG	15	72,96,897	82,06,009	-	-	1,55,02,906	47,81,807	15,96,396	-	15,96,396	-	64,56,662	90,46,244	25,15,090
	KOCHI	15	2,03,44,301	9,35,951	79,650	15,539	2,13,44,363	61,52,936	22,68,463	5,974	22,74,436	11,305	84,16,068	1,29,28,295	1,41,91,365
	<b>Total</b>		<b>16,99,25,553</b>	<b>1,48,09,793</b>	<b>61,77,710</b>	<b>15,539</b>	<b>16,95,53,154</b>	<b>7,56,59,018</b>	<b>1,63,49,046</b>	<b>4,69,711</b>	<b>1,68,18,757</b>	<b>11,305</b>	<b>9,25,44,929</b>	<b>9,83,52,588</b>	<b>9,42,66,535</b>
<b>4</b>	<b><u>VEHICLES</u></b>														
	HEAD QUARTERS	15	36,34,947	-	-	-	36,34,947	20,07,300	2,44,148	-	2,44,148	-	22,51,447	13,83,500	16,27,648
	CHENNAI	15	30,92,783	-	-	-	30,92,783	26,05,322	73,119	-	73,119	-	26,78,441	4,14,342	4,87,461
	MUMBAI	15	70,81,247	-	-	-	70,81,247	26,52,488	6,64,314	-	6,64,314	-	33,16,802	37,64,445	44,28,759
	KOLKATA	15	36,57,684	-	-	-	36,57,684	9,60,162	4,04,628	-	4,04,628	-	13,64,790	22,92,894	26,97,522
	VIZAG	15	16,00,464	-	-	-	16,00,464	12,00,463	60,000	-	60,000	-	12,60,463	3,40,001	4,00,002
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>1,90,67,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,90,67,125</b>	<b>94,25,734</b>	<b>14,46,209</b>	<b>-</b>	<b>14,46,209</b>	<b>-</b>	<b>1,08,71,943</b>	<b>81,95,182</b>	<b>96,41,391</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 FIXED ASSETS - Consolidated		Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK			
			DESCRIPTION	As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
					Up to 30.09.2019	After 30.09.2019					On Additions after 30.09.2019	Total Depreciation				
5	<b>FURNITURE, FIXTURES</b>															
	HEAD QUARTERS	10	3,65,24,364	2,44,304	1,68,094	65,03,966	3,04,32,796	1,59,03,008	17,21,716	8,405	17,30,121	28,55,466	1,47,77,663	1,56,55,133	2,06,21,356	
	CHENNAI	10	3,55,16,075	20,03,861	2,28,913	-	3,77,48,849	2,02,95,460	23,61,664	28,366	23,90,030	-	2,26,85,490	1,50,63,359	1,52,20,615	
	MUMBAI	10	3,08,30,262	-	-	-	3,08,30,262	1,51,05,688	15,72,457	-	15,72,457	-	1,66,78,145	1,41,52,117	1,57,24,574	
	KOLKATA	10	3,70,17,604	13,46,544	21,25,076	-	4,04,89,224	1,54,79,529	22,88,462	1,06,254	23,94,716	-	1,78,74,245	2,26,14,979	2,15,38,075	
	VIZAG	10	2,53,22,676	2,82,53,299	1,66,95,086	-	7,02,71,061	1,49,79,011	35,74,150	8,34,754	44,08,904	-	2,22,43,381	4,80,27,681	1,03,43,665	
	KOCHI	10	2,02,83,605	-	46,020	-	2,03,29,625	50,46,635	15,23,697	2,301	15,25,998	-	65,72,633	1,37,56,992	1,52,36,970	
	<b>Total</b>		<b>18,54,94,586</b>	<b>3,18,48,008</b>	<b>1,92,63,189</b>	<b>65,03,966</b>	<b>23,01,01,817</b>	<b>8,68,09,331</b>	<b>1,30,42,147</b>	<b>9,80,079</b>	<b>1,40,22,226</b>	<b>28,55,466</b>	<b>10,08,31,557</b>	<b>12,92,70,260</b>	<b>9,86,85,255</b>	
6	<b>OFFICE EQUIPMENT</b>															
	HEAD QUARTERS	15	45,19,194	1,78,36,397	55,949	2,35,450	2,21,76,090	23,17,027	29,26,051	4,196	29,30,247	-	55,43,383	1,66,32,707	22,02,167	
	CHENNAI	15	45,18,291	-	19,942	-	45,38,233	19,38,053	3,87,036	1,496	3,88,531	-	23,26,584	22,11,649	25,80,238	
	MUMBAI	15	1,57,92,035	4,24,090	2,00,345	-	1,64,16,470	78,73,894	12,51,335	15,026	12,66,361	-	91,40,254	72,76,216	79,18,141	
	KOLKATA	15	66,41,107	68,850	-	-	67,09,957	36,85,356	4,53,690	-	4,53,690	-	41,39,046	25,70,911	29,55,751	
	VIZAG	15	51,29,878	82,23,174	-	-	1,33,53,052	36,11,827	14,61,184	-	14,61,184	-	50,73,010	82,80,042	15,18,051	
	KOCHI	15	27,06,657	-	10,47,638	1,37,739	36,16,556	8,69,839	2,68,887	78,573	3,47,460	93,501	11,23,798	24,92,758	18,36,818	
	<b>Total</b>		<b>3,93,07,162</b>	<b>2,65,52,511</b>	<b>13,23,874</b>	<b>3,73,189</b>	<b>6,31,93,802</b>	<b>2,02,95,995</b>	<b>67,48,182</b>	<b>99,291</b>	<b>68,47,473</b>	<b>93,501</b>	<b>2,73,46,076</b>	<b>3,94,64,282</b>	<b>1,90,11,167</b>	
7	<b>COMPUTER / PERIPHERALS</b>															
	HEAD QUARTERS	40	2,39,25,673	1,48,09,469	8,31,085	-	3,95,66,227	2,18,48,649	38,28,322	1,66,217	39,94,539	-	3,31,58,876	64,07,351	20,77,024	
	CHENNAI	40	5,36,05,766	29,000	1,18,665	-	5,37,53,431	4,34,40,203	40,77,825	67,689	41,45,514	-	4,75,85,717	61,67,714	1,01,65,563	
	MUMBAI	40	3,81,40,363	19,24,197	12,98,365	-	4,13,62,925	2,59,62,148	56,40,965	2,59,673	59,00,638	-	3,18,62,786	95,00,139	1,21,78,215	
	KOLKATA	40	3,86,32,644	6,75,132	1	-	3,93,07,777	2,86,93,623	42,49,422	-	42,49,422	-	3,29,43,045	63,64,732	99,39,021	
	VIZAG	40	7,88,79,657	2,09,91,836	1,46,375	-	10,00,17,868	7,23,44,699	1,10,10,717	61,095	1,10,71,812	-	8,34,16,512	1,66,01,356	65,34,958	
	KOCHI	40	58,94,892	3,98,850	1,06,167	6,067	63,93,842	52,71,194	4,08,995	21,233	4,30,229	6,008	56,95,414	6,98,428	6,23,698	
	<b>Total</b>		<b>23,90,78,995</b>	<b>3,88,28,484</b>	<b>25,00,658</b>	<b>6,067</b>	<b>28,04,02,070</b>	<b>19,75,60,517</b>	<b>2,92,16,246</b>	<b>5,75,907</b>	<b>2,97,92,154</b>	<b>6,008</b>	<b>23,46,62,351</b>	<b>4,57,39,719</b>	<b>4,15,18,478</b>	
8	<b>ELECTRIC INSTALLATIONS</b>															
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CHENNAI	10	2,63,57,819	2,43,180	1,52,869	-	2,67,53,868	86,47,570	18,39,948	1,07,133	19,47,081	-	1,05,94,652	1,61,59,216	1,77,10,249	
	MUMBAI	10	-	1,38,75,822	-	-	1,38,75,822	-	12,98,824	-	12,98,824	-	21,86,406	1,16,89,416	-	
	KOLKATA	10	8,82,631	-	1,14,42,005	-	1,23,24,636	5,42,107	34,052	5,72,100	6,06,153	-	11,48,260	1,11,76,376	3,40,524	
	VIZAG	10	58,56,104	9,77,58,008	-	-	10,36,14,112	54,32,545	98,18,157	-	98,18,157	-	1,52,50,702	8,83,63,410	4,23,559	
	KOCHI	10	1,86,83,220	26,94,817	50,915	11,33,394	2,02,95,558	35,27,734	16,77,358	2,546	16,79,904	56,670	51,50,968	1,51,44,590	1,51,55,486	
	<b>Total</b>		<b>5,17,79,774</b>	<b>11,45,71,827</b>	<b>1,16,45,789</b>	<b>11,33,394</b>	<b>17,68,63,996</b>	<b>1,81,49,957</b>	<b>1,46,68,339</b>	<b>6,81,779</b>	<b>1,53,50,118</b>	<b>56,670</b>	<b>3,43,30,987</b>	<b>14,25,33,009</b>	<b>3,36,29,817</b>	

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 FIXED ASSETS - Consolidated		Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
9	<b>LIBRARY BOOKS</b>														
	HEAD QUARTERS	40	3,14,804	-	-	-	3,14,804	2,74,138	16,266	-	16,266	-	2,90,404	24,400	40,666
	CHENNAI	40	2,25,04,399	19,97,738	-	-	2,45,02,137	1,82,80,487	28,52,094	-	28,52,094	-	2,11,32,581	33,69,556	42,23,912
	MUMBAI	40	48,23,939	7,252	94,272	-	49,25,463	34,44,817	5,54,550	18,854	5,73,404	-	40,18,221	9,07,242	13,79,122
	KOLKATA	40	99,24,106	-	-	-	99,24,106	79,08,200	8,06,362	-	8,06,362	-	87,14,563	12,09,543	20,15,906
	VIZAG	40	46,48,674	-	8,65,479	-	55,14,153	43,13,531	1,34,057	1,73,096	3,07,153	-	46,20,684	8,93,469	3,35,143
	KOCHI	40	49,04,386	2,73,026	-	1,75,063	50,02,349	31,48,216	7,74,027	-	7,74,027	80,936	38,41,307	11,61,042	17,56,170
	<b>Total</b>		<b>4,71,20,308</b>	<b>22,78,016</b>	<b>9,59,751</b>	<b>1,75,063</b>	<b>5,01,83,012</b>	<b>3,73,69,389</b>	<b>51,37,357</b>	<b>1,91,950</b>	<b>53,29,307</b>	<b>80,936</b>	<b>4,26,17,760</b>	<b>75,65,253</b>	<b>97,50,919</b>
10	<b>TUBEWELLS &amp; WATER SUPPLY</b>														
	HEAD QUARTERS	10	-	1,01,82,617	-	-	1,01,82,617	-	9,16,436	-	9,16,436	-	19,34,698	82,47,920	-
	CHENNAI	10	24,07,887	-	2,99,709	-	27,07,596	15,47,113	86,077	14,985	1,01,063	-	16,48,175	10,59,421	8,60,774
	MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	10	1	-	-	-	1	-	-	-	-	-	-	1	1
	VIZAG	10	-	30,66,905	-	-	30,66,905	-	2,91,356	-	2,91,356	-	4,44,701	26,22,204	-
	KOCHI	10	7,56,601	4,36,601	99,091	3,96,601	8,95,692	2,17,907	57,869	4,955	62,824	39,660	2,80,731	6,14,961	5,38,694
	<b>Total</b>		<b>31,64,489</b>	<b>1,36,86,123</b>	<b>3,98,800</b>	<b>3,96,601</b>	<b>1,68,52,811</b>	<b>17,65,020</b>	<b>13,51,738</b>	<b>19,940</b>	<b>13,71,678</b>	<b>39,660</b>	<b>43,08,305</b>	<b>1,25,44,506</b>	<b>13,99,469</b>
11	<b>OTHER FIXED ASSETS</b>														
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	CHENNAI	10	76,70,497	28,005	1,20,044	-	78,18,546	63,87,020	1,31,148	6,002	1,37,150	-	65,24,171	12,94,375	12,83,477
	MUMBAI	10	36,960	-	-	-	36,960	3,696	3,326	-	3,326	-	7,022	29,938	33,264
	KOLKATA	10	2,19,656	-	-	-	2,19,656	2,19,656	-	-	-	-	2,19,656	-	-
	VIZAG	10	49,79,968	4,09,311	1,67,50,647	-	2,21,39,926	13,61,595	4,02,768	8,37,532	12,40,301	-	26,01,895	1,95,38,031	36,18,374
	KOCHI	10	12,13,916	-	19,420	346	12,32,990	5,51,857	66,186	971	67,157	152	6,18,862	6,14,128	6,62,059
	<b>Total</b>		<b>1,41,20,997</b>	<b>4,37,316</b>	<b>1,68,90,111</b>	<b>346</b>	<b>3,14,48,078</b>	<b>85,23,824</b>	<b>6,03,429</b>	<b>8,44,506</b>	<b>14,47,935</b>	<b>152</b>	<b>99,71,606</b>	<b>2,14,76,471</b>	<b>55,97,173</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 FIXED ASSETS - Consolidated	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
	<b>CURRENT YEAR</b>														
	HEAD QUARTERS		91,12,33,336	67,30,91,375	4,72,69,512	3,60,35,485	1,59,55,58,738	11,41,59,565	9,87,57,481	23,92,714	10,11,50,194	36,71,126	28,68,39,940	1,30,87,18,798	79,70,73,771
	CHENNAI		56,93,39,601	48,77,097	52,63,498	14,20,409	57,80,59,787	29,62,65,678	3,47,77,782	5,56,305	3,53,34,086	3,27,405	33,12,72,361	24,67,87,426	27,30,73,923
	MUMBAI		55,06,70,491	3,30,32,570	16,29,090	33,19,997	58,20,12,154	28,72,68,525	3,55,85,439	2,96,262	3,58,81,700	6,30,799	32,44,07,541	25,76,04,613	26,34,01,966
	KOLKATA		65,29,87,902	66,76,046	9,07,58,244	-	75,04,22,192	31,23,25,992	3,95,27,200	45,81,378	4,41,08,577	-	35,64,34,570	39,39,87,622	34,06,61,910
	VIZAG		25,40,39,718	70,06,95,572	3,44,57,587	-	98,91,92,877	14,22,58,268	7,29,04,743	19,06,477	7,48,11,221	-	24,98,84,481	73,93,08,397	11,17,81,449
	KOCHI		51,69,38,877	1,25,21,984	62,95,664	18,64,749	53,38,91,776	11,93,27,866	4,25,84,732	3,58,891	4,29,43,622	2,88,232	16,20,22,916	37,18,68,860	39,76,11,011
	<b>TOTAL OF CURRENT YEAR (A)</b>		<b>3,45,52,09,925</b>	<b>1,43,08,94,644</b>	<b>18,56,73,595</b>	<b>4,26,40,640</b>	<b>5,02,91,37,524</b>	<b>1,27,16,05,895</b>	<b>32,41,37,376</b>	<b>1,00,92,027</b>	<b>33,42,29,401</b>	<b>49,17,563</b>	<b>1,71,08,61,809</b>	<b>3,31,82,75,715</b>	<b>2,18,36,04,030</b>
	<b>B) CAPITAL WORK IN PROGRESS</b>														
	HEAD QUARTERS													18,41,76,542	85,22,86,139
	CHENNAI													10,94,79,184	12,50,21,329
	MUMBAI													22,66,47,013	24,99,84,556
	KOLKATA													42,96,99,526	51,06,19,724
	VIZAG													1,10,87,925	70,73,58,713
	KOCHI													1,61,74,429	2,74,17,355
	<b>TOTAL OF CURRENT YEAR (B)</b>													<b>97,72,64,618</b>	<b>2,47,26,87,816</b>
	<b>C) GRAND TOTAL (A+B)</b>														
	HEAD QUARTERS													1,49,28,95,340	1,64,93,59,909
	CHENNAI													35,62,66,611	39,80,95,254
	MUMBAI													48,42,51,626	51,33,86,521
	KOLKATA													82,36,87,148	85,12,81,633
	VIZAG													75,03,96,320	81,91,40,160
	KOCHI													38,80,43,286	42,50,28,362
	<b>GRAND TOTAL</b>													<b>4,29,55,40,331</b>	<b>4,65,62,91,839</b>

(\*) Includes Prior period Depreciation



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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			DESCRIPTION	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
					Up to 30.09.2019	After 30.09.2019				On Opening Balance up to 30.09.2019	On Additions after 30.09.2019				
<b>A)</b>	<b>FIXED ASSETS</b>														
1	<u>LAND</u>														
	<u>HEAD QUARTERS</u>														
a)	Freehold	-	36,37,83,540	-	-	2,36,70,823	34,01,12,717	-	-	-	-	-	34,01,12,717	36,37,83,540	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>36,37,83,540</b>	<b>-</b>	<b>-</b>	<b>2,36,70,823</b>	<b>34,01,12,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,01,12,717</b>	<b>36,37,83,540</b>	
	<u>CHENNAI CAMPUS</u>														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<u>MUMBAI CAMPUS</u>														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<u>KOLKATA CAMPUS</u>														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<u>VIZAG CAMPUS</u>														
a)	Freehold	-	6,65,83,047	1,53,21,004	-	-	8,19,04,051	-	-	-	-	-	8,19,04,051	6,65,83,047	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>6,65,83,047</b>	<b>1,53,21,004</b>	<b>-</b>	<b>-</b>	<b>8,19,04,051</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,19,04,051</b>	<b>6,65,83,047</b>	
	<u>KOCHI CAMPUS</u>														
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1	<u>LAND - TOTAL</u>														
a)	Freehold	-	43,03,66,587	1,53,21,004	-	2,36,70,823	42,20,16,768	-	-	-	-	-	42,20,16,768	43,03,66,587	
b)	Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>43,03,66,587</b>	<b>1,53,21,004</b>	<b>-</b>	<b>2,36,70,823</b>	<b>42,20,16,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,20,16,768</b>	<b>43,03,66,587</b>	

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		GROSS BLOCK					DEPRECIATION					NET BLOCK			
		Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end	
				Up to 30.09.2019	After 30.09.2019				On Opening Balance up to 30.09.2019	On Additions after 30.09.2019					Total Depreciation
2	<b>BUILDINGS :</b>														
	<b>HEAD QUARTERS</b>														
a)	<b>On Feeehold Land</b>														
i)	Non-Residential Building	10	47,50,52,055	42,54,70,739	-	56,25,246	89,48,97,548	6,88,62,901	7,75,47,673	-	7,75,47,673	8,15,661	19,69,68,494	69,79,29,054	40,61,89,154
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	<b>On Leasehold Land</b>														
i)	Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	<b>Superstructures on Land not belong to entity</b>														
i)	Approach Roads	-	28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	28,03,653	-	-
	<b>Total</b>		<b>47,78,55,708</b>	<b>42,54,70,739</b>	<b>-</b>	<b>56,25,246</b>	<b>89,77,01,201</b>	<b>7,16,66,554</b>	<b>7,75,47,673</b>	<b>-</b>	<b>7,75,47,673</b>	<b>8,15,661</b>	<b>19,97,72,147</b>	<b>69,79,29,054</b>	<b>40,61,89,154</b>
	<b>CHENNAI CAMPUS</b>														
a)	<b>On Feeehold Land</b>														
i)	Non-Residential Building	10	15,48,84,275	-	-	4,66,424	15,44,17,851	5,24,76,360	1,02,40,792	-	1,02,40,792	1,07,511	6,26,09,641	9,18,08,210	10,24,07,915
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	<b>On Leasehold Land</b>														
i)	Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	<b>Superstructures on Land not belong to entity</b>														
	<b>Total</b>		<b>15,48,84,275</b>	<b>-</b>	<b>-</b>	<b>4,66,424</b>	<b>15,44,17,851</b>	<b>5,24,76,360</b>	<b>1,02,40,792</b>	<b>-</b>	<b>1,02,40,792</b>	<b>1,07,511</b>	<b>6,26,09,641</b>	<b>9,18,08,210</b>	<b>10,24,07,915</b>
	<b>MUMBAI CAMPUS</b>														
a)	<b>On Feeehold Land</b>														
i)	Non-Residential Building	10	9,32,18,279	33,19,997	-	-	9,65,38,276	2,22,34,660	73,97,162	-	73,97,162	-	2,99,63,822	6,65,74,454	7,09,83,619
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	<b>On Leasehold Land</b>														
i)	Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	<b>Superstructures on Land not belong to entity</b>														
	<b>Total</b>		<b>9,32,18,279</b>	<b>33,19,997</b>	<b>-</b>	<b>-</b>	<b>9,65,38,276</b>	<b>2,22,34,660</b>	<b>73,97,162</b>	<b>-</b>	<b>73,97,162</b>	<b>-</b>	<b>2,99,63,822</b>	<b>6,65,74,454</b>	<b>7,09,83,619</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		GROSS BLOCK					DEPRECIATION					NET BLOCK			
		DESCRIPTION	Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
					Up to 30.09.2019	After 30.09.2019				On Opening Balance up to 30.09.2019	On Additions after 30.09.2019				
<b>KOLKATA CAMPUS</b>															
<b>a) On Feehold Land</b>															
	i)	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii)	5	-	-	-	-	-	-	-	-	-	-	-	-	
<b>b) On Leasehold Land</b>															
	i)	10	23,67,32,562	-	5,60,08,756	-	29,27,41,318	8,61,45,796	1,50,58,677	28,00,438	1,78,59,115	-	10,40,04,911	18,87,36,407	15,05,86,766
	ii)	5	-	-	-	-	-	-	-	-	-	-	-	-	
	c)	5	-	-	-	-	-	-	-	-	-	-	-	-	
	d)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>23,67,32,562</b>	<b>-</b>	<b>5,60,08,756</b>	<b>-</b>	<b>29,27,41,318</b>	<b>8,61,45,796</b>	<b>1,50,58,677</b>	<b>28,00,438</b>	<b>1,78,59,115</b>	<b>-</b>	<b>10,40,04,911</b>	<b>18,87,36,407</b>	<b>15,05,86,766</b>
<b>VIZAG CAMPUS</b>															
<b>a) On Feehold Land</b>															
	i)	10	-	39,53,71,590	-	39,53,71,590	-	3,71,79,859	-	3,71,79,859	-	6,07,52,860	33,46,18,730	-	
	ii)	5	-	12,30,94,436	-	12,30,94,436	-	58,46,986	-	58,46,986	-	1,20,01,708	11,10,92,728	-	
<b>b) On Leasehold Land</b>															
	i)	10	80,89,035	-	-	80,89,035	40,69,989	4,01,905	-	4,01,905	-	44,71,894	36,17,141	40,19,046	
	ii)	5	55,94,600	-	-	55,94,600	17,34,077	1,93,026	-	1,93,026	-	19,27,104	36,67,496	38,60,523	
	c)	5	-	-	-	-	-	-	-	-	-	-	-	-	
	d)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	i)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>1,36,83,635</b>	<b>51,84,66,026</b>	<b>-</b>	<b>53,21,49,661</b>	<b>58,04,066</b>	<b>4,36,21,775</b>	<b>-</b>	<b>4,36,21,775</b>	<b>-</b>	<b>7,91,53,564</b>	<b>45,29,96,097</b>	<b>78,79,569</b>	
<b>KOCHI CAMPUS</b>															
<b>a) On Feehold Land</b>															
	i)	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii)	5	-	-	-	-	-	-	-	-	-	-	-	-	
<b>b) On Leasehold Land:</b>															
	i)	10	38,90,22,367	5,99,337	5,56,558	39,01,78,262	9,17,04,698	2,97,91,701	27,828	2,98,19,529	-	12,15,24,227	26,86,54,035	29,73,17,669	
	ii)	5	-	-	-	-	-	-	-	-	-	-	-	-	
	c)	5	-	-	-	-	-	-	-	-	-	-	-	-	
	d)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>38,90,22,367</b>	<b>5,99,337</b>	<b>5,56,558</b>	<b>39,01,78,262</b>	<b>9,17,04,698</b>	<b>2,97,91,701</b>	<b>27,828</b>	<b>2,98,19,529</b>	<b>-</b>	<b>12,15,24,227</b>	<b>26,86,54,035</b>	<b>29,73,17,669</b>	

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		GROSS BLOCK					DEPRECIATION					NET BLOCK			
		Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end	
				Up to 30.09.2019	After 30.09.2019				On Opening Balance up to 30.09.2019	On Additions after 30.09.2019					Total Depreciation
<b>2</b>	<b><u>BUILDINGS - TOTAL</u></b>														
a)	<b><u>On Feeehold Land</u></b>														
i)	Non-residential building	10	72,31,54,609	82,41,62,326	-	60,91,670	1,54,12,25,265	14,35,73,921	13,23,65,485	-	13,23,65,485	9,23,172	35,02,94,816	1,19,09,30,449	57,95,80,688
ii)	Residential Building	5	-	12,30,94,436	-	-	12,30,94,436	-	58,46,986	-	58,46,986	-	1,20,01,708	11,10,92,728	-
b)	<b><u>On Leasehold Land</u></b>														
i)	Office Premises and non-residential building	10	63,38,43,964	5,99,337	5,65,65,314	-	69,10,08,615	18,19,20,483	4,52,52,283	28,28,266	4,80,80,549	-	23,00,01,032	46,10,07,583	45,19,23,481
ii)	Residential Building	5	55,94,600	-	-	-	55,94,600	17,34,077	1,93,026	-	1,93,026	-	19,27,104	36,67,496	38,60,523
c)	Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	<b><u>Superstructures on Land not belong to entity</u></b>														
i)	Approach Roads	-	28,03,653	-	-	-	28,03,653	28,03,653	-	-	-	-	28,03,653	-	-
	<b>Total</b>		<b>1,36,53,96,826</b>	<b>94,78,56,099</b>	<b>5,65,65,314</b>	<b>60,91,670</b>	<b>2,36,37,26,569</b>	<b>33,00,32,134</b>	<b>18,36,57,780</b>	<b>28,28,266</b>	<b>18,64,86,046</b>	<b>9,23,172</b>	<b>59,70,28,311</b>	<b>1,76,66,98,258</b>	<b>1,03,53,64,692</b>
<b>3</b>	<b><u>PLANT, MACHINERY &amp; EQUIPMENT</u></b>														
	HEAD QUARTERS	15	1,12,500	-	-	-	1,12,500	75,620	5,532	-	5,532	-	81,152	31,348	36,880
	CHENNAI	15	2,41,25,643	-	-	-	2,41,25,643	1,05,64,192	20,34,218	-	20,34,218	-	1,25,98,410	1,15,27,233	1,35,61,451
	MUMBAI	15	1,68,36,769	-	-	-	1,68,36,769	71,36,599	14,55,026	-	14,55,026	-	85,91,625	82,45,144	97,00,170
	KOLKATA	15	3,97,01,043	45,47,720	-	-	4,42,48,763	1,45,01,829	44,62,040	-	44,62,040	-	1,89,63,869	2,52,84,894	2,51,99,214
	VIZAG	15	27,95,788	82,06,009	-	-	1,10,01,797	11,94,218	14,59,368	-	14,59,368	-	27,32,045	82,69,752	16,01,570
	KOCHI	15	1,97,97,939	4,09,721	-	15,539	2,01,92,121	60,67,188	21,20,436	-	21,20,436	11,305	81,76,319	1,20,15,802	1,37,30,751
	<b>Total</b>		<b>10,33,69,682</b>	<b>1,31,63,450</b>	<b>-</b>	<b>15,539</b>	<b>11,65,17,593</b>	<b>3,95,39,646</b>	<b>1,15,36,620</b>	<b>-</b>	<b>1,15,36,620</b>	<b>11,305</b>	<b>5,11,43,419</b>	<b>6,53,74,174</b>	<b>6,38,30,036</b>
<b>4</b>	<b><u>VEHICLES</u></b>														
	HEAD QUARTERS	15	20,52,063	-	-	-	20,52,063	14,39,766	91,845	-	91,845	-	15,31,611	5,20,452	6,12,297
	CHENNAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	MUMBAI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>20,52,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,52,063</b>	<b>14,39,766</b>	<b>91,845</b>	<b>-</b>	<b>91,845</b>	<b>-</b>	<b>15,31,611</b>	<b>5,20,452</b>	<b>6,12,297</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK			
			DESCRIPTION	As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
					Up to 30.09.2019	After 30.09.2019										
5	<b>FURNITURE, FIXTURES</b>															
	HEAD QUARTERS	10	3,63,58,964	-	-	65,03,966	2,98,54,998	1,58,72,677	16,83,779	-	16,83,779	28,55,466	1,47,00,990	1,51,54,008	2,04,86,287	
	CHENNAI	10	1,23,40,973	-	-	-	1,23,40,973	55,99,235	6,74,174	-	6,74,174	-	62,73,408	60,67,565	67,41,739	
	MUMBAI	10	41,11,279	-	-	-	41,11,279	14,64,838	2,64,644	-	2,64,644	-	17,29,482	23,81,797	26,46,441	
	KOLKATA	10	2,81,35,409	-	-	-	2,81,35,409	1,04,19,735	17,71,567	-	17,71,567	-	1,21,91,302	1,59,44,107	1,77,15,674	
	VIZAG	10	1,37,30,401	2,76,71,368	34,68,031	-	4,48,69,800	50,62,514	33,48,379	1,73,402	35,21,781	-	1,14,39,760	3,34,30,041	86,67,887	
	KOCHI	10	1,89,52,386	-	-	-	1,89,52,386	47,82,270	14,17,012	-	14,17,012	-	61,99,282	1,27,53,104	1,41,70,116	
	<b>Total</b>		<b>11,36,29,412</b>	<b>2,76,71,368</b>	<b>34,68,031</b>	<b>65,03,966</b>	<b>13,82,64,845</b>	<b>4,32,01,268</b>	<b>91,59,555</b>	<b>1,73,402</b>	<b>93,32,956</b>	<b>28,55,466</b>	<b>5,25,34,224</b>	<b>8,57,30,621</b>	<b>7,04,28,144</b>	
6	<b>OFFICE EQUIPMENT</b>															
	HEAD QUARTERS	15	41,27,883	1,41,28,496	-	-	1,82,56,379	22,13,842	24,02,677	-	24,02,677	-	46,41,207	1,36,15,172	19,14,041	
	CHENNAI	15	20,190	-	-	-	20,190	15,405	718	-	718	-	16,122	4,068	4,786	
	MUMBAI	15	49,99,603	-	-	-	49,99,603	18,97,794	4,65,271	-	4,65,271	-	23,63,065	26,36,538	31,01,809	
	KOLKATA	15	22,33,197	-	-	-	22,33,197	9,15,273	1,97,689	-	1,97,689	-	11,12,961	11,20,236	13,17,924	
	VIZAG	15	22,25,068	77,30,656	-	-	99,55,724	15,60,138	12,59,338	-	12,59,338	-	28,19,476	71,36,248	6,64,930	
	KOCHI	15	19,22,106	-	9,22,493	1,37,739	27,06,860	7,24,196	1,73,051	69,187	2,42,238	93,501	8,72,933	18,33,927	11,97,910	
	<b>Total</b>		<b>1,55,28,047</b>	<b>2,18,59,152</b>	<b>9,22,493</b>	<b>1,37,739</b>	<b>3,81,71,953</b>	<b>73,26,647</b>	<b>44,98,744</b>	<b>69,187</b>	<b>45,67,931</b>	<b>93,501</b>	<b>1,18,25,765</b>	<b>2,63,46,188</b>	<b>82,01,400</b>	
7	<b>COMPUTER / PERIPHERALS</b>															
	HEAD QUARTERS	40	2,31,99,116	1,16,71,233	-	-	3,48,70,349	2,13,36,571	29,85,895	-	29,85,895	-	3,03,91,507	44,78,842	18,62,545	
	CHENNAI	40	1,45,04,485	-	-	-	1,45,04,485	1,23,18,347	8,74,455	-	8,74,455	-	1,31,92,802	13,11,683	21,86,138	
	MUMBAI	40	3,06,99,906	-	-	-	3,06,99,906	1,89,01,648	47,19,303	-	47,19,303	-	2,36,20,951	70,78,955	1,17,98,258	
	KOLKATA	40	3,14,45,471	-	-	-	3,14,45,471	2,26,17,178	35,31,317	-	35,31,317	-	2,61,48,495	52,96,976	88,28,293	
	VIZAG	40	3,63,43,568	2,09,91,836	1,14,520	-	5,74,49,924	3,00,95,833	1,08,95,828	29,240	1,09,25,068	-	4,10,20,902	1,64,29,022	62,47,735	
	KOCHI	40	56,60,014	-	-	6,067	56,53,947	50,91,332	2,27,449	-	2,27,449	6,008	53,12,773	3,41,174	5,68,682	
	<b>Total</b>		<b>14,18,52,560</b>	<b>3,26,63,069</b>	<b>1,14,520</b>	<b>6,067</b>	<b>17,46,24,082</b>	<b>11,03,60,910</b>	<b>2,32,34,247</b>	<b>29,240</b>	<b>2,32,63,487</b>	<b>6,008</b>	<b>13,96,87,430</b>	<b>3,49,36,652</b>	<b>3,14,91,650</b>	

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds		GROSS BLOCK					DEPRECIATION					NET BLOCK			
		DESCRIPTION	Rate (%)	Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	Additions		On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
					Up to 30.09.2019	After 30.09.2019				On Opening Balance up to 30.09.2019	On Additions after 30.09.2019				
8	<b><u>ELECTRIC INSTALLATIONS</u></b>														
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	
	CHENNAI	10	1,81,74,050	-	-	-	1,81,74,050	44,51,512	13,72,254	-	13,72,254	-	58,23,766	1,23,50,284	1,37,22,538
	MUMBAI	10	-	1,38,75,822	-	-	1,38,75,822	-	12,98,824	-	12,98,824	-	21,86,406	1,16,89,416	-
	KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG	10	1,19,374	9,77,58,008	-	-	9,78,77,382	55,933	97,82,145	-	97,82,145	-	98,38,078	8,80,39,304	63,441
	KOCHI	10	1,70,40,107	-	-	11,33,394	1,59,06,713	32,15,543	12,74,784	-	12,74,784	56,670	44,33,657	1,14,73,056	1,38,24,564
	<b>Total</b>		<b>3,53,33,531</b>	<b>11,16,33,830</b>	<b>-</b>	<b>11,33,394</b>	<b>14,58,33,967</b>	<b>77,22,988</b>	<b>1,37,28,007</b>	<b>-</b>	<b>1,37,28,007</b>	<b>56,670</b>	<b>2,22,81,907</b>	<b>12,35,52,060</b>	<b>2,76,10,543</b>
9	<b><u>LIBRARY BOOKS</u></b>														
	HEAD QUARTERS	40	2,94,844	-	-	-	2,94,844	2,60,286	13,823	-	13,823	-	2,74,109	20,735	34,558
	CHENNAI	40	64,20,004	-	-	-	64,20,004	47,76,467	6,57,415	-	6,57,415	-	54,33,882	9,86,122	16,43,537
	MUMBAI	40	15,73,777	-	-	-	15,73,777	2,47,653	5,30,450	-	5,30,450	-	7,78,103	7,95,674	13,26,124
	KOLKATA	40	8,51,342	-	-	-	8,51,342	7,05,204	58,455	-	58,455	-	7,63,659	87,683	1,46,138
	VIZAG	40	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOCHI	40	8,65,638	-	-	-	8,65,638	7,32,085	53,421	-	53,421	-	7,85,506	80,132	1,33,553
	<b>Total</b>		<b>1,00,05,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,00,05,605</b>	<b>67,21,694</b>	<b>13,13,564</b>	<b>-</b>	<b>13,13,564</b>	<b>-</b>	<b>80,35,259</b>	<b>19,70,346</b>	<b>32,83,911</b>
10	<b><u>TUBEWELLS &amp; WATER SUPPLY</u></b>														
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	CHENNAI	10	4,25,072	-	-	-	4,25,072	2,64,260	16,081	-	16,081	-	2,80,341	1,44,731	1,60,812
	MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	VIZAG	10	-	30,66,905	-	-	30,66,905	-	2,91,356	-	2,91,356	-	4,44,701	26,22,204	-
	KOCHI	10	7,56,601	-	-	3,96,601	3,60,000	2,17,907	18,175	-	18,175	39,660	1,96,422	1,63,578	5,38,694
	<b>Total</b>		<b>11,81,673</b>	<b>30,66,905</b>	<b>-</b>	<b>3,96,601</b>	<b>38,51,977</b>	<b>4,82,167</b>	<b>3,25,612</b>	<b>-</b>	<b>3,25,612</b>	<b>39,660</b>	<b>9,21,464</b>	<b>29,30,513</b>	<b>6,99,506</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
11	<b>OTHER FIXED ASSETS</b>														
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	
	CHENNAI	10	6,89,326	-	-	-	6,89,326	4,20,847	26,848	-	26,848	-	4,47,695	2,41,631	2,68,479
	MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	
	KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	-	
	VIZAG	10	37,83,845	4,09,311	-	-	41,93,156	11,60,257	3,03,290	-	3,03,290	-	14,63,547	27,29,609	26,23,588
	KOCHI	10	9,83,625	-	-	346	9,83,279	5,05,437	47,799	-	47,799	152	5,53,084	4,30,195	4,78,188
	<b>Total</b>		<b>54,56,796</b>	<b>4,09,311</b>	<b>-</b>	<b>346</b>	<b>58,65,761</b>	<b>20,86,541</b>	<b>3,77,937</b>	<b>-</b>	<b>3,77,937</b>	<b>152</b>	<b>24,64,326</b>	<b>34,01,435</b>	<b>33,70,255</b>
	<b>CURRENT YEAR</b>														
	HEAD QUARTERS		90,77,84,618	45,12,70,468	-	3,58,00,035	1,32,32,55,051	11,28,65,316	8,47,31,224	-	8,47,31,224	36,71,126	25,13,92,722	1,07,18,62,328	79,49,19,302
	CHENNAI		23,15,84,018	-	-	4,66,424	23,11,17,594	9,08,86,625	1,58,96,954	-	1,58,96,954	1,07,511	10,66,76,068	12,44,41,526	14,06,97,393
	MUMBAI		15,14,39,613	1,71,95,819	-	-	16,86,35,432	5,18,83,192	1,61,30,680	-	1,61,30,680	-	6,92,33,454	9,94,01,978	9,95,56,421
	KOLKATA		33,90,99,024	45,47,720	5,60,08,756	-	39,96,55,500	13,53,05,015	2,50,79,745	28,00,438	2,78,80,183	-	16,31,85,198	23,64,70,302	20,37,94,009
	VIZAG		13,92,64,726	69,96,21,123	35,82,551	-	84,24,68,400	4,49,32,959	7,09,61,479	2,02,642	7,11,64,121	-	14,89,12,072	69,35,56,329	9,43,31,767
	KOCHI		45,50,00,783	10,09,058	14,79,051	16,89,686	45,57,99,206	11,30,40,655	3,51,23,828	97,015	3,52,20,843	2,07,296	14,80,54,202	30,77,45,004	34,19,60,128
	<b>TOTAL OF CURRENT YEAR (A)</b>		<b>2,22,41,72,782</b>	<b>1,17,36,44,188</b>	<b>6,10,70,358</b>	<b>3,79,56,145</b>	<b>3,42,09,31,183</b>	<b>54,89,13,762</b>	<b>24,79,23,911</b>	<b>31,00,094</b>	<b>25,10,24,005</b>	<b>39,85,933</b>	<b>88,74,53,716</b>	<b>2,53,34,77,467</b>	<b>1,67,52,59,020</b>
B)	<b>CAPITAL WORK IN PROGRESS</b>														
	HEAD QUARTERS													6,72,29,653	51,52,29,535
	CHENNAI													10,12,79,339	11,66,51,391
	MUMBAI													21,59,38,195	23,10,36,012
	KOLKATA													25,37,72,339	30,97,81,095
	VIZAG													1,10,87,925	70,73,58,713
	KOCHI													1,61,74,429	2,74,17,355
	<b>TOTAL OF CURRENT YEAR (B)</b>													<b>66,54,81,880</b>	<b>1,90,74,74,101</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (A) FIXED ASSETS - Plan Funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2019	After 30.09.2019										
<b>C) GRAND TOTAL (A+B)</b>														
HEAD QUARTERS												1,13,90,91,981	1,31,01,48,834	
CHENNAI												22,57,20,865	25,73,48,784	
MUMBAI												31,53,40,173	33,05,92,433	
KOLKATA												49,02,42,641	51,35,75,104	
VIZAG												70,46,44,252	80,16,90,478	
KOCHI												32,39,19,432	36,93,77,483	
<b>GRAND TOTAL</b>												<b>3,19,89,59,344</b>	<b>3,58,27,33,116</b>	

(\*) Includes Prior period Depreciation



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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2019	After 30.09.2019										
<b>A) FIXED ASSETS</b>														
<b>1 LAND</b>														
<b>HEAD QUARTERS</b>														
a) Freehold	-	-	7,62,68,607	-	-	7,62,68,607	-	-	-	-	-	7,62,68,607	-	
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		-	<b>7,62,68,607</b>	-	-	<b>7,62,68,607</b>	-	-	-	-	-	<b>7,62,68,607</b>	-	
<b>CHENNAI CAMPUS</b>														
a) Freehold	-	13,04,516	-	-	-	13,04,516	-	-	-	-	-	13,04,516	13,04,516	
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>13,04,516</b>	-	-	-	<b>13,04,516</b>	-	-	-	-	-	<b>13,04,516</b>	<b>13,04,516</b>	
<b>MUMBAI CAMPUS</b>														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>KOLKATA CAMPUS</b>														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>VIZAG CAMPUS</b>														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Leasehold	-	33,200	-	-	-	33,200	22,140	-	-	-	22,140	11,060	11,060	
<b>Total</b>		<b>33,200</b>	-	-	-	<b>33,200</b>	<b>22,140</b>	-	-	-	<b>22,140</b>	<b>11,060</b>	<b>11,060</b>	
<b>KOCHI CAMPUS</b>														
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>1 LAND - TOTAL</b>														
a) Freehold	-	13,04,516	7,62,68,607	-	-	7,75,73,123	-	-	-	-	-	7,75,73,123	13,04,516	
b) Leasehold	-	33,200	-	-	-	33,200	22,140	-	-	-	22,140	11,060	11,060	
<b>Total</b>		<b>13,37,716</b>	<b>7,62,68,607</b>	-	-	<b>7,76,06,323</b>	<b>22,140</b>	-	-	-	<b>22,140</b>	<b>7,75,84,183</b>	<b>13,15,576</b>	

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
<b>2</b>	<b>BUILDINGS :</b>														
	<b>HEAD QUARTERS</b>														
	<b>a) On Feeehold Land</b>														
	i) Non-Residential Building	10	5,62,606	12,82,79,242	4,62,14,384	-	17,50,56,232	67,270	1,15,51,338	22,13,896	1,37,65,234	-	2,90,30,170	14,60,26,062	4,95,336
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>b) On Leasehold Land</b>														
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>c) Ownership Flats/Premises</b>	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>d) Superstructures on Land not belong to the entity</b>														
	i) Approach Road	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>5,62,606</b>	<b>12,82,79,242</b>	<b>4,62,14,384</b>	<b>-</b>	<b>17,50,56,232</b>	<b>67,270</b>	<b>1,15,51,338</b>	<b>22,13,896</b>	<b>1,37,65,234</b>	<b>-</b>	<b>2,90,30,170</b>	<b>14,60,26,062</b>	<b>4,95,336</b>
	<b>CHENNAI CAMPUS</b>														
	<b>a) On Feeehold Land</b>														
	i) Non-Residential Building	10	20,69,74,600	-	-	9,53,985	20,60,20,615	11,12,30,582	94,79,003	-	94,79,003	2,19,894	12,04,89,691	8,55,30,924	9,57,44,018
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>b) On Leasehold Land</b>														
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>c) Ownership Flats/Premises</b>	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>d) Superstructures on Land not belong to the entity</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>20,69,74,600</b>	<b>-</b>	<b>-</b>	<b>9,53,985</b>	<b>20,60,20,615</b>	<b>11,12,30,582</b>	<b>94,79,003</b>	<b>-</b>	<b>94,79,003</b>	<b>2,19,894</b>	<b>12,04,89,691</b>	<b>8,55,30,924</b>	<b>9,57,44,018</b>
	<b>MUMBAI CAMPUS</b>														
	<b>a) On Feeehold Land</b>														
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>b) On Leasehold Land</b>														
	i) Non-Residential Building	10	32,72,98,661	1,29,74,212	-	33,19,997	33,69,52,876	19,29,47,600	1,46,65,674	-	1,46,65,674	6,30,799	20,76,51,008	12,93,01,868	13,43,51,061
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>c) Ownership Flats/Premises</b>	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>d) Superstructures on Land not belong to the entity</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>32,72,98,661</b>	<b>1,29,74,212</b>	<b>-</b>	<b>33,19,997</b>	<b>33,69,52,876</b>	<b>19,29,47,600</b>	<b>1,46,65,674</b>	<b>-</b>	<b>1,46,65,674</b>	<b>6,30,799</b>	<b>20,76,51,008</b>	<b>12,93,01,868</b>	<b>13,43,51,061</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
<b>KOLKATA CAMPUS</b>															
<b>a) On Feeehold Land</b>															
	i) Non-Residential Building	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
<b>b) On Leasehold Land</b>															
	i) Office Premises and non-residential building	10	20,61,07,912	-	1,94,43,810	-	22,55,51,722	12,58,80,310	80,22,760	9,72,191	89,94,951	-	13,48,75,261	9,06,76,461	8,02,27,602
	ii) Residential Building	5	3,96,13,500	-	-	-	3,96,13,500	1,45,44,393	12,53,455	-	12,53,455	-	1,57,97,848	2,38,15,652	2,50,69,107
	c) Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	1,00,79,248	2,62,942	-	2,62,942	-	1,03,42,190	49,95,888	52,58,830
	d) Superstructures on Land not belong to the entity	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>		<b>26,10,59,490</b>	<b>-</b>	<b>1,94,43,810</b>	<b>-</b>	<b>28,05,03,300</b>	<b>15,05,03,951</b>	<b>95,39,157</b>	<b>9,72,191</b>	<b>1,05,11,348</b>	<b>-</b>	<b>16,10,15,299</b>	<b>11,94,88,001</b>	<b>11,05,55,539</b>
<b>VIZAG CAMPUS</b>															
<b>a) On Feeehold Land</b>															
	i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
<b>b) On Leasehold Land</b>															
	i) Non-residential building	10	2,80,22,505	-	-	-	2,80,22,505	2,09,57,794	7,06,471	-	7,06,471	-	2,16,64,265	63,58,240	70,64,711
	ii) Residential Building	5	1,18,09,462	-	-	-	1,18,09,462	72,55,240	2,27,711	-	2,27,711	-	74,82,951	43,26,511	45,54,222
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	
	d) Superstructures on Land not belong to the entity														
	i) Approach Roads	-	1,93,551	-	-	-	1,93,551	1,93,551	-	-	-	-	1,93,551	-	-
	<b>Total</b>		<b>4,00,25,518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,00,25,518</b>	<b>2,84,06,585</b>	<b>9,34,182</b>	<b>-</b>	<b>9,34,182</b>	<b>-</b>	<b>2,93,40,767</b>	<b>1,06,84,751</b>	<b>1,16,18,933</b>
<b>KOCHI CAMPUS</b>															
<b>a) On Feeehold Land</b>															
	i) Non-residential building	10	-	-	-	-	-	-	-	-	-	-	-	-	
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
<b>b) On Leasehold Land</b>															
	i) Non-residential building	10	5,31,28,932	71,83,402	42,90,205	-	6,46,02,539	28,36,850	57,47,548	2,14,510	59,62,058	-	87,98,908	5,58,03,631	5,02,92,082
	ii) Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
	c) Ownership Flats/Premises	5	-	-	-	-	-	-	-	-	-	-	-	-	
	d) Superstructures on Land not belong to the entity														
	<b>Total</b>		<b>5,31,28,932</b>	<b>71,83,402</b>	<b>42,90,205</b>	<b>-</b>	<b>6,46,02,539</b>	<b>28,36,850</b>	<b>57,47,548</b>	<b>2,14,510</b>	<b>59,62,058</b>	<b>-</b>	<b>87,98,908</b>	<b>5,58,03,631</b>	<b>5,02,92,082</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
<b>2</b>	<b><u>BUILDINGS - TOTAL</u></b>														
a)	<b><u>On Feeehold Land</u></b>														
i)	Non-residential building	10	20,75,37,206	12,82,79,242	4,62,14,384	9,53,985	38,10,76,847	11,12,97,852	2,10,30,341	22,13,896	2,32,44,237	2,19,894	14,95,19,861	23,15,56,986	9,62,39,354
ii)	Residential Building	5	-	-	-	-	-	-	-	-	-	-	-	-	
b)	<b><u>On Leasehold Land</u></b>														
i)	Office Premises and non-residential building	10	61,45,58,010	2,01,57,614	2,37,34,015	33,19,997	65,51,29,642	34,26,22,553	2,91,42,453	11,86,701	3,03,29,154	6,30,799	37,29,89,442	28,21,40,200	27,19,35,457
ii)	Residential Building	5	5,14,22,962	-	-	-	5,14,22,962	2,17,99,633	14,81,166	-	14,81,166	-	2,32,80,799	2,81,42,163	2,96,23,329
c)	Ownership Flats/Premises	5	1,53,38,078	-	-	-	1,53,38,078	1,00,79,248	2,62,942	-	2,62,942	-	1,03,42,190	49,95,888	52,58,830
d)	<b><u>Superstructures on Land not belong to the entity</u></b>														
i)	Approach Roads		1,93,551	-	-	-	1,93,551	1,93,551	-	-	-	-	1,93,551	-	-
	<b>Total</b>		<b>88,90,49,807</b>	<b>14,84,36,856</b>	<b>6,99,48,399</b>	<b>42,73,982</b>	<b>1,10,31,61,080</b>	<b>48,59,92,837</b>	<b>5,19,16,902</b>	<b>34,00,597</b>	<b>5,53,17,499</b>	<b>8,50,693</b>	<b>55,63,25,843</b>	<b>54,68,35,237</b>	<b>40,30,56,970</b>
<b>3</b>	<b><u>PLANT, MACHINERY &amp; EQUIPMENT</u></b>														
	HEAD QUARTERS	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	CHENNAI	15	2,63,77,050	5,75,313	43,23,356	-	3,12,75,719	1,88,53,317	12,14,857	3,30,634	15,45,491	-	2,03,98,808	1,08,76,911	75,23,733
	MUMBAI	15	1,66,11,976	5,07,000	36,108	-	1,71,55,084	99,06,935	10,81,806	2,708	10,84,514	-	1,09,91,449	61,63,635	67,05,041
	KOLKATA	15	1,85,19,374	37,800	17,38,596	-	2,02,95,770	36,85,783	22,30,709	1,30,395	23,61,103	-	60,46,886	1,42,48,884	1,48,33,591
	VIZAG	15	45,01,109	-	-	-	45,01,109	35,87,589	1,37,028	-	1,37,028	-	37,24,617	7,76,492	9,13,520
	KOCHI	15	5,46,362	5,26,230	79,650	-	11,52,242	85,749	1,48,027	5,974	1,54,000	-	2,39,749	9,12,493	4,60,614
	<b>Total</b>		<b>6,65,55,871</b>	<b>16,46,343</b>	<b>61,77,710</b>	<b>-</b>	<b>7,43,79,924</b>	<b>3,61,19,372</b>	<b>48,12,426</b>	<b>4,69,711</b>	<b>52,82,137</b>	<b>-</b>	<b>4,14,01,509</b>	<b>3,29,78,415</b>	<b>3,04,36,499</b>
<b>4</b>	<b><u>VEHICLES</u></b>														
	HEAD QUARTERS	15	15,82,884	-	-	-	15,82,884	5,67,534	1,52,303	-	1,52,303	-	7,19,836	8,63,048	10,15,351
	CHENNAI	15	30,92,783	-	-	-	30,92,783	26,05,322	73,119	-	73,119	-	26,78,441	4,14,342	4,87,461
	MUMBAI	15	70,81,247	-	-	-	70,81,247	26,52,488	6,64,314	-	6,64,314	-	33,16,802	37,64,445	44,28,759
	KOLKATA	15	36,57,684	-	-	-	36,57,684	9,60,162	4,04,628	-	4,04,628	-	13,64,790	22,92,894	26,97,522
	VIZAG	15	16,00,464	-	-	-	16,00,464	12,00,463	60,000	-	60,000	-	12,60,463	3,40,001	4,00,002
	KOCHI	15	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>1,70,15,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,70,15,062</b>	<b>79,85,968</b>	<b>13,54,364</b>	<b>-</b>	<b>13,54,364</b>	<b>-</b>	<b>93,40,332</b>	<b>76,74,730</b>	<b>90,29,094</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds		Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	On Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
DESCRIPTION															
<b>5</b>	<b><u>FURNITURE, FIXTURES</u></b>														
	HEAD QUARTERS	10	1,65,400	2,44,304	1,68,094	-	5,77,798	30,331	37,937	8,405	46,342	-	76,673	5,01,125	1,35,069
	CHENNAI	10	2,31,75,102	20,03,861	2,28,913	-	2,54,07,876	1,46,96,226	16,87,491	28,366	17,15,856	-	1,64,12,082	89,95,794	84,78,876
	MUMBAI	10	2,67,18,983	-	-	-	2,67,18,983	1,36,40,850	13,07,813	-	13,07,813	-	1,49,48,663	1,17,70,320	1,30,78,133
	KOLKATA	10	88,82,195	13,46,544	21,25,076	-	1,23,53,815	50,59,794	5,16,894	1,06,254	6,23,148	-	56,82,942	66,70,873	38,22,401
	VIZAG	10	1,15,92,275	5,81,931	1,32,27,055	-	2,54,01,261	99,16,497	2,25,771	6,61,353	8,87,124	-	1,08,03,621	1,45,97,640	16,75,778
	KOCHI	10	13,31,219	-	46,020	-	13,77,239	2,64,365	1,06,685	2,301	1,08,986	-	3,73,352	10,03,887	10,66,854
	<b>Total</b>		<b>7,18,65,174</b>	<b>41,76,640</b>	<b>1,57,95,158</b>	<b>-</b>	<b>9,18,36,972</b>	<b>4,36,08,063</b>	<b>38,82,592</b>	<b>8,06,678</b>	<b>46,89,270</b>	<b>-</b>	<b>4,82,97,333</b>	<b>4,35,39,639</b>	<b>2,82,57,111</b>
<b>6</b>	<b><u>OFFICE EQUIPMENT</u></b>														
	HEAD QUARTERS	15	3,91,311	37,07,901	55,949	2,35,450	39,19,711	1,03,185	5,23,373	4,196	5,27,569	-	9,02,177	30,17,534	2,88,126
	CHENNAI	15	44,98,101	-	19,942	-	45,18,043	19,22,648	3,86,318	1,496	3,87,814	-	23,10,462	22,07,581	25,75,453
	MUMBAI	15	1,07,92,432	4,24,090	2,00,345	-	1,14,16,867	59,76,100	7,86,063	15,026	8,01,089	-	67,77,189	46,39,678	48,16,332
	KOLKATA	15	44,07,910	68,850	-	-	44,76,760	27,70,083	2,56,001	-	2,56,001	-	30,26,085	14,50,675	16,37,827
	VIZAG	15	29,04,810	4,92,518	-	-	33,97,328	20,51,689	2,01,846	-	2,01,846	-	22,53,535	11,43,793	8,53,121
	KOCHI	15	7,84,551	-	1,25,145	-	9,09,696	1,45,642	95,836	9,386	1,05,222	-	2,50,865	6,58,831	6,38,909
	<b>Total</b>		<b>2,37,79,115</b>	<b>46,93,359</b>	<b>4,01,381</b>	<b>2,35,450</b>	<b>2,86,38,405</b>	<b>1,29,69,347</b>	<b>22,49,438</b>	<b>30,104</b>	<b>22,79,542</b>	<b>-</b>	<b>1,55,20,312</b>	<b>1,31,18,093</b>	<b>1,08,09,768</b>
<b>7</b>	<b><u>COMPUTER / PERIPHERALS</u></b>														
	HEAD QUARTERS	40	7,26,557	31,38,236	8,31,085	-	46,95,878	5,12,078	8,42,427	1,66,217	10,08,644	-	27,67,369	19,28,509	2,14,479
	CHENNAI	40	3,91,01,281	29,000	1,18,665	-	3,92,48,946	3,11,21,856	32,03,370	67,689	32,71,059	-	3,43,92,915	48,56,031	79,79,425
	MUMBAI	40	74,40,457	19,24,197	12,98,365	-	1,06,63,019	70,60,500	9,21,662	2,59,673	11,81,335	-	82,41,835	24,21,184	3,79,957
	KOLKATA	40	71,87,173	6,75,132	1	-	78,62,306	60,76,445	7,18,105	-	7,18,105	-	67,94,550	10,67,756	11,10,728
	VIZAG	40	4,25,36,089	-	31,855	-	4,25,67,944	4,22,48,866	1,14,889	31,855	1,46,744	-	4,23,95,610	1,72,334	2,87,223
	KOCHI	40	2,34,878	3,98,850	1,06,167	-	7,39,895	1,79,862	1,81,546	21,233	2,02,780	-	3,82,642	3,57,253	55,016
	<b>Total</b>		<b>9,72,26,435</b>	<b>61,65,415</b>	<b>23,86,138</b>	<b>-</b>	<b>10,57,77,988</b>	<b>8,71,99,607</b>	<b>59,81,999</b>	<b>5,46,667</b>	<b>65,28,667</b>	<b>-</b>	<b>9,49,74,921</b>	<b>1,08,03,067</b>	<b>1,00,26,828</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds		Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
DESCRIPTION															
8	<b><u>ELECTRIC INSTALLATIONS</u></b>														
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	
	CHENNAI	10	81,83,769	2,43,180	1,52,869	-	85,79,818	41,96,058	4,67,694	1,07,133	5,74,828	-	47,70,886	38,08,932	39,87,711
	MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	
	KOLKATA	10	8,82,631	-	1,14,42,005	-	1,23,24,636	5,42,107	34,052	5,72,100	6,06,153	-	11,48,260	1,11,76,376	3,40,524
	VIZAG	10	57,36,730	-	-	-	57,36,730	53,76,612	36,012	-	36,012	-	54,12,624	3,24,106	3,60,118
	KOCHI	10	16,43,113	26,94,817	50,915	-	43,88,845	3,12,191	4,02,574	2,546	4,05,120	-	7,17,311	36,71,534	13,30,922
	<b>Total</b>		<b>1,64,46,243</b>	<b>29,37,997</b>	<b>1,16,45,789</b>	<b>-</b>	<b>3,10,30,029</b>	<b>1,04,26,969</b>	<b>9,40,332</b>	<b>6,81,779</b>	<b>16,22,112</b>	<b>-</b>	<b>1,20,49,080</b>	<b>1,89,80,949</b>	<b>60,19,274</b>
9	<b><u>LIBRARY BOOKS</u></b>														
	HEAD QUARTERS	40	19,960	-	-	-	19,960	13,852	2,443	-	2,443	-	16,295	3,665	6,108
	CHENNAI	40	1,60,84,395	19,97,738	-	-	1,80,82,133	1,35,04,019	21,94,679	-	21,94,679	-	1,56,98,699	23,83,434	25,80,376
	MUMBAI	40	32,50,162	7,252	94,272	-	33,51,686	31,97,164	24,100	18,854	42,954	-	32,40,119	1,11,567	52,998
	KOLKATA	40	90,72,764	-	-	-	90,72,764	72,02,997	7,47,907	-	7,47,907	-	79,50,904	11,21,860	18,69,767
	VIZAG	40	46,48,674	-	8,65,479	-	55,14,153	43,13,531	1,34,057	1,73,096	3,07,153	-	46,20,684	8,93,469	3,35,143
	KOCHI	40	40,38,748	2,73,026	-	1,75,063	41,36,711	24,16,131	7,20,606	-	7,20,606	80,936	30,55,801	10,80,910	16,22,617
	<b>Total</b>		<b>3,71,14,703</b>	<b>22,78,016</b>	<b>9,59,751</b>	<b>1,75,063</b>	<b>4,01,77,407</b>	<b>3,06,47,694</b>	<b>38,23,793</b>	<b>1,91,950</b>	<b>40,15,743</b>	<b>80,936</b>	<b>3,45,82,501</b>	<b>55,94,906</b>	<b>64,67,009</b>
10	<b><u>TUBEWELLS &amp; WATER SUPPLY</u></b>														
	HEAD QUARTERS	10	-	1,01,82,617	-	-	1,01,82,617	-	9,16,436	-	9,16,436	-	19,34,698	82,47,920	-
	CHENNAI	10	19,82,815	-	2,99,709	-	22,82,524	12,82,853	69,996	14,985	84,982	-	13,67,834	9,14,690	6,99,962
	MUMBAI	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOLKATA	10	-	-	-	-	-	-	-	-	-	-	-	1	1
	VIZAG	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	KOCHI	10	-	4,36,601	99,091	-	5,35,692	-	39,694	4,955	44,649	-	84,309	4,51,383	-
	<b>Total</b>		<b>19,82,816</b>	<b>1,06,19,218</b>	<b>3,98,800</b>	<b>-</b>	<b>1,30,00,834</b>	<b>12,82,853</b>	<b>10,26,126</b>	<b>19,940</b>	<b>10,46,066</b>	<b>-</b>	<b>33,86,841</b>	<b>96,13,993</b>	<b>6,99,963</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	DESCRIPTION	Rate (%)	GROSS BLOCK				DEPRECIATION					NET BLOCK			
			Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
				Up to 30.09.2019	After 30.09.2019										
11	<b>OTHER FIXED ASSETS</b>														
	HEAD QUARTERS	10	-	-	-	-	-	-	-	-	-	-	-	-	
	CHENNAI	10	69,81,171	28,005	1,20,044	-	71,29,220	59,66,173	1,04,300	6,002	1,10,302	-	60,76,476	10,52,744	10,14,998
	MUMBAI	10	36,960	-	-	-	36,960	3,696	3,326	-	3,326	-	7,022	29,938	33,264
	KOLKATA	10	2,19,656	-	-	-	2,19,656	2,19,656	-	-	-	-	2,19,656	-	-
	VIZAG	10	11,96,123	-	1,67,50,647	-	1,79,46,770	2,01,338	99,479	8,37,532	9,37,011	-	11,38,349	1,68,08,421	9,94,785
	KOCHI	10	2,30,291	-	19,420	-	2,49,711	46,420	18,387	971	19,358	-	65,778	1,83,933	1,83,871
	<b>Total</b>		<b>86,64,201</b>	<b>28,005</b>	<b>1,68,90,111</b>	<b>-</b>	<b>2,55,82,317</b>	<b>64,37,283</b>	<b>2,25,492</b>	<b>8,44,506</b>	<b>10,69,998</b>	<b>-</b>	<b>75,07,281</b>	<b>1,80,75,036</b>	<b>22,26,918</b>
	<b>CURRENT YEAR</b>														
	HEAD QUARTERS		34,48,718	22,18,20,907	4,72,69,512	2,35,450	27,23,03,687	12,94,249	1,40,26,257	23,92,714	1,64,18,970	-	3,54,47,218	23,68,56,469	21,54,469
	CHENNAI		33,77,55,583	48,77,097	52,63,498	9,53,985	34,69,42,193	20,53,79,054	1,88,80,828	5,56,305	1,94,37,132	2,19,894	22,45,96,292	12,23,45,901	13,23,76,530
	MUMBAI		39,92,30,878	1,58,36,751	16,29,090	33,19,997	41,33,76,722	23,53,85,333	1,94,54,759	2,96,262	1,97,51,020	6,30,799	25,51,74,087	15,82,02,635	16,38,45,545
	KOLKATA		31,38,88,878	21,28,326	3,47,49,488	-	35,07,66,692	17,70,20,978	1,44,47,454	17,80,940	1,62,28,394	-	19,32,49,372	15,75,17,320	13,68,67,900
	VIZAG		11,47,74,992	10,74,449	3,08,75,036	-	14,67,24,477	9,73,25,309	19,43,264	17,03,836	36,47,100	-	10,09,72,409	4,57,52,068	1,74,49,682
	KOCHI		6,19,38,094	1,15,12,926	48,16,613	1,75,063	7,80,92,570	62,87,210	74,60,904	2,61,876	77,22,780	80,936	1,39,68,714	6,41,23,856	5,56,50,884
	<b>TOTAL OF CURRENT YEAR (A)</b>		<b>1,23,10,37,143</b>	<b>25,72,50,456</b>	<b>12,46,03,237</b>	<b>46,84,495</b>	<b>1,60,82,06,341</b>	<b>72,26,92,133</b>	<b>7,62,13,465</b>	<b>69,91,933</b>	<b>8,32,05,395</b>	<b>9,31,629</b>	<b>82,34,08,093</b>	<b>78,47,98,249</b>	<b>50,83,45,009</b>
B)	<b>CAPITAL WORK IN PROGRESS</b>														
	HEAD QUARTERS													11,69,46,889	33,70,56,604
	CHENNAI													81,99,845	83,69,938
	MUMBAI													1,07,08,818	1,89,48,544
	KOLKATA													17,59,27,187	20,08,38,629
	VIZAG													-	-
	KOCHI													-	-
	<b>TOTAL OF CURRENT YEAR (B)</b>													<b>31,17,82,739</b>	<b>56,52,13,715</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

**(Amount in Rupees)**

SCHEDULE - 8 (B) FIXED ASSETS - Own Funds	Rate (%)	GROSS BLOCK					DEPRECIATION					NET BLOCK		
		Cost/valuation As at beginning of the year	Additions		Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Opening Balance up to 30.09.2019	Additions after 30.09.2019	Total Depreciation	On Deductions during the year	Total up to the Year end (*)	As at the Current year-end	As at the Previous year-end
			Up to 30.09.2019	After 30.09.2019										
<b>C) GRAND TOTAL (A+B)</b>														
HEAD QUARTERS												35,38,03,358	33,92,11,073	
CHENNAI												13,05,45,745	14,07,46,468	
MUMBAI												16,89,11,453	18,27,94,089	
KOLKATA												33,34,44,507	33,77,06,529	
VIZAG												4,57,52,068	1,74,49,682	
KOCHI												6,41,23,854	5,56,50,880	
<b>GRAND TOTAL</b>												<b>1,09,65,80,986</b>	<b>1,07,35,58,720</b>	

(\*) Includes Prior period Depreciation



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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees)

<b>SCHEDULE 9</b>	<b>CURRENT YEAR</b>							<b>PREVIOUS YEAR</b>						
	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>
<b>INVESTMENTS FROM EARMARKED/</b>														
<b>ENDOWMENT FUNDS</b>														
1) In Government Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Other approved Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Debentures and Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Subsidiaries and Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6) Term Deposits with Nationalised Banks/ Others including LIC of India	-	-	-	1,47,60,576	-	-	1,47,60,576	-	-	-	1,35,84,091	-	-	1,35,84,091
	-	-	-	1,47,60,576	-	-	1,47,60,576	-	-	-	1,35,84,091	-	-	1,35,84,091
<b>Less: Provision</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	1,47,60,576	-	-	1,47,60,576	-	-	-	1,35,84,091	-	-	1,35,84,091

<b>SCHEDULE 10 - INVESTMENTS - OTHERS:</b>	<b>CURRENT YEAR</b>							<b>PREVIOUS YEAR</b>						
	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020

(Amount in Rupees )

SCHEDULE 11 CURRENT ASSETS, LOANS, ADVANCES	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>A. CURRENT ASSETS</b>														
1) <u>Inventories:</u>														
a) Stores and Spares	4,60,933	9,09,844	9,41,461	12,19,463	1,71,745	75,467	37,78,913	5,98,911	9,54,428	-	13,73,867	1,83,835	1,11,199	32,22,240
<b>Sub Total</b>	<b>4,60,933</b>	<b>9,09,844</b>	<b>9,41,461</b>	<b>12,19,463</b>	<b>1,71,745</b>	<b>75,467</b>	<b>37,78,913</b>	<b>5,98,911</b>	<b>9,54,428</b>	<b>-</b>	<b>13,73,867</b>	<b>1,83,835</b>	<b>1,11,199</b>	<b>32,22,240</b>
2) <u>Sundry Debtors:</u>														
a) Debts Outstanding for a period exceeding Six Months	10,23,433	19,86,100	23,79,600	21,14,152	66,72,327	-	1,41,75,612	10,23,433	19,86,100	23,79,000	8,18,578	66,53,043	-	1,28,60,154
<b>Less:</b> Provision for Doubtful Debts	10,23,433	19,86,100	23,79,000	-	66,53,043	-	1,20,41,576	10,23,433	19,86,100	23,79,000	-	66,53,043	-	1,20,41,576
b) Others	-	5,69,799	600	21,14,152	19,284	-	21,34,036	-	-	-	8,18,578	-	-	8,18,578
	-	-	-	21,240	12,26,379	6,000	18,23,418	-	54,14,424	-	9,53,219	-	-	63,67,643
<b>Sub Total</b>	<b>-</b>	<b>5,69,799</b>	<b>600</b>	<b>21,35,392</b>	<b>12,45,663</b>	<b>6,000</b>	<b>39,57,454</b>	<b>-</b>	<b>54,14,424</b>	<b>-</b>	<b>17,71,797</b>	<b>-</b>	<b>-</b>	<b>71,86,221</b>
3) <u>Cash balances in hand:</u> (Including Cheques / Drafts and Imprest)	-	-	82,583	15,000	-	-	97,583	-	-	1,03,300	20,205	-	-	1,23,505
4) <u>Bank Balances:</u>														
a) <u>With Schedules Banks:</u>														
- On Current Accounts	99,835	-	1,06,78,002	1,14,488	24,43,640	62,64,760	1,96,00,725	99,988	-	94,75,542	-	7,96,778	16,83,062	1,20,55,370
- On Term Deposit Accounts (Other than Earmarked/ Endowments Funds)	62,21,76,407	1,48,71,691	3,51,05,289	21,35,48,669	28,12,68,791	83,27,101	1,17,52,97,948	67,22,58,245	17,28,80,091	4,88,27,395	19,12,42,685	27,70,75,056	76,08,630	1,36,98,92,102
- On Term Deposit Accounts (Earmarked/ Endowments Funds)	1,71,55,84,998	5,91,81,693	7,57,68,442	4,35,23,496	1,33,30,899	1,10,55,326	1,91,84,44,854	1,66,37,66,931	1,00,00,000	6,62,76,089	4,06,72,914	3,27,59,080	37,31,678	1,81,72,06,692
- On Sweep Deposit	-	-	1,68,673	20,34,52,463	-	-	20,36,21,136	-	-	1,13,547	22,33,13,185	-	-	22,34,26,732
- On Savings Accounts	8,99,49,934	1,74,85,860	80,30,183	-	1,33,11,011	5,76,000	12,93,52,988	7,15,07,028	1,13,45,815	1,52,56,449	-	1,27,47,933	14,95,951	11,23,53,176
	2,42,78,11,174	9,15,39,244	12,97,50,589	46,06,39,116	31,03,54,340	2,62,23,187	3,44,63,17,651	2,40,76,32,192	19,42,25,906	13,99,49,022	45,52,28,784	32,33,78,847	1,45,19,321	3,53,49,34,072
<b>Less:</b> Provision	-	-	10,25,783	-	-	-	10,25,783	-	-	10,25,783	-	-	-	10,25,783
<b>Sub Total</b>	<b>2,42,78,11,174</b>	<b>9,15,39,244</b>	<b>12,87,24,806</b>	<b>46,06,39,116</b>	<b>31,03,54,340</b>	<b>2,62,23,187</b>	<b>3,44,52,91,868</b>	<b>2,40,76,32,192</b>	<b>19,42,25,906</b>	<b>13,89,23,239</b>	<b>45,52,28,784</b>	<b>32,33,78,847</b>	<b>1,45,19,321</b>	<b>3,53,39,08,289</b>

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020

(Amount in Rupees )

SCHEDULE 11 CURRENT ASSETS, LOANS, ADVANCES	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>A. CURRENT ASSETS</b>														
b) <u>With Non-Schedules Banks:</u>														
- On Current Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- On Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- On Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Post Office-Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>	<b>2,42,82,72,107</b>	<b>9,30,18,887</b>	<b>12,97,49,450</b>	<b>46,40,08,971</b>	<b>31,17,71,748</b>	<b>2,63,04,654</b>	<b>3,45,31,25,817</b>	<b>2,40,82,31,103</b>	<b>20,05,94,758</b>	<b>13,90,26,539</b>	<b>45,83,94,653</b>	<b>32,35,62,682</b>	<b>1,46,30,520</b>	<b>3,54,44,40,255</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rupees )

SCHEDULE 11	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>CURRENT ASSETS, LOANS, ADVANCES</b>														
<b>B. LOANS, ADVANCES AND OTHER ASSETS:</b>														
1) <u>Loans:</u>														
a) Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Other Entities engaged in activities/ objectives similar to that of the Entity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) <u>Advances and other amounts recoverable in cash or in kind or for value to be received</u>														
a) Advances to Contractors / Suppliers	9,39,000	3,89,58,837	-	4,31,502	-	-	4,03,29,339	12,34,000	-	-	47,11,149	-	-	59,45,149
b) Prepayments	15,77,067	15,719	55,259	7,28,728	3,85,739	5,79,907	33,42,419	16,04,949	-	9,440	1,93,64,641	9,97,761	8,86,136	2,28,62,927
c) Income Tax Deducted at Source	3,27,503	10,92,146	9,84,037	4,90,723	78,91,946	-	1,07,86,355	-	11,10,646	7,18,132	10,29,924	79,29,068	-	1,07,87,770
d) Deposits & Receivables	2,73,75,671	18,43,865	5,52,350	24,03,592	26,44,522	4,114	3,48,24,114	2,66,92,870	18,43,865	5,52,350	23,83,527	24,82,892	1,02,318	3,40,57,822
e) Advances to Employees	55,000	7,38,137	3,35,224	52,702	3,46,496	-	15,27,559	31,755	5,62,235	6,86,848	4,999	32,243	-	13,18,080
f) Advances to CPWD	2,48,68,056	8,01,56,513	4,91,22,629	76,18,087	2,22,360	47,00,134	16,66,87,779	6,13,98,582	89,38,276	4,66,32,056	1,48,12,778	-	1,15,06,911	14,32,88,603
g) Course Fee Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
h) Affiliation Fee Receivable	1,50,000	-	-	-	-	-	1,50,000	3,00,000	-	-	-	-	-	3,00,000
i) Other Advances	-	7,92,346	5,19,311	-	7,52,389	3,73,542	24,37,588	-	4,43,164	6,16,325	-	3,84,982	1,44,730	15,89,201
<b>Sub Total</b>	<b>5,52,92,297</b>	<b>12,35,97,563</b>	<b>5,15,68,810</b>	<b>1,17,25,334</b>	<b>1,22,43,452</b>	<b>56,57,697</b>	<b>26,00,85,153</b>	<b>9,12,62,156</b>	<b>1,28,98,186</b>	<b>4,92,15,151</b>	<b>4,23,07,019</b>	<b>1,18,26,946</b>	<b>1,26,40,095</b>	<b>22,01,49,553</b>
3) <u>Income Accrued:</u>														
a) On Investments from Earmarked/ Endowment Funds	5,02,67,848	19,473	7,29,054	66,36,818	1,57,940	1,42,986	5,79,54,118	5,03,80,270	3,37,806	26,05,639	58,28,498	7,29,810	2,08,275	6,00,90,298
b) On Investments / Deposits / Others	1,23,57,870	8,35,493	28,21,375	19,05,083	86,48,093	3,18,065	2,68,85,979	1,18,45,423	70,08,127	12,06,109	18,32,097	73,45,981	2,63,960	2,95,01,697
c) On Loans and Advances	-	-	-	-	89,054	-	89,054	-	-	-	-	73,483	-	73,483
<b>Sub Total</b>	<b>6,26,25,718</b>	<b>8,54,966</b>	<b>35,50,429</b>	<b>85,41,901</b>	<b>88,95,087</b>	<b>4,61,051</b>	<b>8,49,29,151</b>	<b>6,22,25,693</b>	<b>73,45,933</b>	<b>38,11,748</b>	<b>76,60,595</b>	<b>81,49,274</b>	<b>4,72,235</b>	<b>8,96,65,478</b>
4) <u>Claims Receivable:</u>														
a) Claims receivables	-	-	4,53,138	3,956	3,04,431	290	7,61,815	-	-	7,75,251	3,956	14,29,727	9,14,747	31,23,681
<u>Less:</u> Provision	-	-	10,000	-	2,80,747	-	2,90,747	-	-	10,000	-	2,80,747	-	2,90,747
b) Inter Office Account	13,50,15,560	3,30,09,662	24,65,00,505	2,26,65,790	-	-	43,71,91,517	6,71,81,898	34,81,951	14,09,23,171	1,88,61,543	-	-	23,04,48,563
<b>Sub Total</b>	<b>13,50,15,560</b>	<b>3,30,09,662</b>	<b>24,69,43,643</b>	<b>2,26,69,746</b>	<b>23,684</b>	<b>290</b>	<b>43,76,62,585</b>	<b>6,71,81,898</b>	<b>34,81,951</b>	<b>14,16,88,422</b>	<b>1,88,65,499</b>	<b>11,48,980</b>	<b>9,14,747</b>	<b>23,32,81,497</b>
<b>TOTAL (B)</b>	<b>25,29,33,575</b>	<b>15,74,62,191</b>	<b>30,20,62,882</b>	<b>4,29,36,981</b>	<b>2,11,62,223</b>	<b>61,19,038</b>	<b>78,26,76,890</b>	<b>22,06,69,747</b>	<b>2,37,26,070</b>	<b>19,47,15,321</b>	<b>6,88,33,112</b>	<b>2,11,25,200</b>	<b>1,40,27,077</b>	<b>54,30,96,527</b>
<b>TOTAL (A + B)</b>	<b>2,68,12,05,682</b>	<b>25,04,81,079</b>	<b>43,18,12,332</b>	<b>50,69,45,952</b>	<b>33,29,33,971</b>	<b>3,24,23,692</b>	<b>4,23,58,02,707</b>	<b>2,62,89,00,850</b>	<b>22,43,20,828</b>	<b>33,37,41,860</b>	<b>52,72,27,766</b>	<b>34,46,87,883</b>	<b>2,86,57,596</b>	<b>4,08,75,36,783</b>

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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

(Figures in Rupees )

<b>SCHEDULE 12</b>	<b>CURRENT YEAR</b>							<b>PREVIOUS YEAR</b>						
	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>
<b>INCOME FROM SALES / SERVICES</b>														
1) <b>Income from Sales:</b>														
a) Sale of Scrap	-	-	-	2,95,052	-	-	2,95,052	-	-	-	-	-	-	-
2) <b>Income from Services:</b>														
a) Professional/Consultancy Services	-	63,75,865	-	16,33,700	18,27,645	-	98,37,210	-	1,08,89,326	-	16,85,000	6,86,441	-	1,32,60,767
b) Overheads recovered on Projects	2,53,617	-	-	-	-	-	2,53,617	-	-	-	-	50,117	-	50,117
c) Other Services	-	-	4,224	-	-	-	4,224	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,53,617</b>	<b>63,75,865</b>	<b>4,224</b>	<b>19,28,752</b>	<b>18,27,645</b>	<b>-</b>	<b>1,03,90,103</b>	<b>-</b>	<b>1,08,89,326</b>	<b>-</b>	<b>16,85,000</b>	<b>7,36,558</b>	<b>-</b>	<b>1,33,10,884</b>

<b>SCHEDULE 13</b>	<b>CURRENT YEAR</b>							<b>PREVIOUS YEAR</b>						
	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>	<b>HQ</b>	<b>Chennai</b>	<b>Mumbai</b>	<b>Kolkata</b>	<b>Vizag</b>	<b>Kochi</b>	<b>Total</b>
<b>GRANTS / SUBSIDIES</b>														
1) <b>Central Government</b>														
a) Non Plan Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Plan SFC for R&M Works/E Journals	-	-	-	-	-	-	-	-	8,19,122	-	-	34,38,872	-	42,57,994
2) State Government(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Government Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Institutions / Welfare Bodies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) International Organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,19,122</b>	<b>-</b>	<b>-</b>	<b>34,38,872</b>	<b>-</b>	<b>42,57,994</b>

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2020

(Figures in Rupees )

SCHEDULE 14 FEES / SUBSCRIPTIONS	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) Course Fee	22,95,000	10,78,40,067	18,52,93,504	20,80,39,737	4,71,16,677	4,04,78,542	59,10,63,527	-	9,43,07,226	19,54,35,860	21,04,23,427	4,05,20,943	3,96,66,667	58,03,54,123
2) Programme Fees	12,33,75,000	80,37,500	96,25,000	1,28,37,500	30,75,000	32,75,000	16,02,25,000	12,62,77,370	65,87,500	1,07,37,500	1,32,50,000	26,37,500	32,75,000	16,27,64,870
3) Seminar / MDP Program Fees	-	-	-	24,45,525	-	-	24,45,525	-	-	-	21,88,585	-	-	21,88,585
4) Course Fee from IMU(K) & FMIRO Collaboration	-	-	-	6,91,800	-	-	6,91,800	-	-	-	6,11,600	-	-	6,11,600
5) Exam Fees / Councillng Fees	10,73,32,419	-	10,000	-	-	-	10,73,42,419	10,86,44,161	-	-	-	-	-	10,86,44,161
6) Affiliation Income	85,000	-	-	-	-	-	85,000	16,30,000	-	-	-	-	-	16,30,000
<b>TOTAL</b>	<b>23,30,87,419</b>	<b>11,58,77,567</b>	<b>19,49,28,504</b>	<b>22,40,14,562</b>	<b>5,01,91,677</b>	<b>4,37,53,542</b>	<b>86,18,53,271</b>	<b>23,65,51,531</b>	<b>10,08,94,726</b>	<b>20,61,73,360</b>	<b>22,64,73,612</b>	<b>4,31,58,443</b>	<b>4,29,41,666</b>	<b>85,61,93,338</b>

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2020

(Amount in Rupees)

SCHEDULE 15 INCOME FROM INVESTMENTS: (Income on Investment from Earmarked/ Endowments funds transferred to Funds)	Investment from Earmarked Fund												Investment - Others															
	Current Year						Previous Year						Current Year						Previous Year									
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) Interest																												
a) On Government Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Dividends																												
a) On Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Rents																												
4) Interest on Term Deposits	15,90,80,626	89,87,133	87,02,525	3,11,10,926	2,14,02,728	10,11,051	23,02,94,989	15,89,14,831	1,53,96,462	91,05,063	3,67,08,804	2,03,25,528	8,97,342	24,13,48,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>15,90,80,626</b>	<b>89,87,133</b>	<b>87,02,525</b>	<b>3,11,10,926</b>	<b>2,14,02,728</b>	<b>10,11,051</b>	<b>23,02,94,989</b>	<b>15,89,14,831</b>	<b>1,53,96,462</b>	<b>91,05,063</b>	<b>3,67,08,804</b>	<b>2,03,25,528</b>	<b>8,97,342</b>	<b>24,13,48,030</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	11,62,02,792	1,66,612	55,46,955	1,41,67,611	15,15,697	1,90,991	13,77,90,658	11,75,04,120	3,37,806	28,92,199	1,98,83,072	21,46,867	4,18,679	14,31,82,743	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERRED TO INCOME AND EXPENDITURE ACCOUNT	4,28,77,834	88,20,521	31,55,570	1,69,43,315	1,98,87,031	8,20,060	9,25,04,331	4,14,10,711	1,50,58,656	62,12,864	1,68,25,732	1,81,78,661	4,78,663	9,81,65,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020

(Amount in Rupees)

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

SCHEDULE 17 INTEREST EARNED:	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) <u>On Term Deposits:</u>														
a) With Scheduled Banks	4,28,77,834	88,20,521	25,64,026	1,69,43,315	1,98,87,031	8,20,060	9,19,12,787	4,14,10,711	1,50,58,656	62,12,864	1,68,25,732	1,81,78,661	4,78,663	9,81,65,287
b) With Non-Schedules Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) With Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Others	-	-	-	2,59,826	-	-	2,59,826	-	-	-	-	-	-	-
2) <u>On Savings Accounts:</u>														
a) With Scheduled Banks	9,41,535	5,55,852	5,48,430	-	6,99,045	78,183	28,23,045	9,35,196	3,68,579	16,51,281	-	8,86,518	1,15,347	39,56,921
b) With Non-Schedules Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Post Office Savings Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) <u>On Loans:</u>														
a) Employees / Staff	-	-	-	-	-	-	-	-	22,974	-	-	-	-	22,974
b) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) Interest on Debtors and Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5) Interest on Electricity Deposits	68,590	-	-	-	89,054	-	1,57,644	-	-	-	-	73,483	-	73,483
<b>TOTAL</b>	<b>4,38,87,959</b>	<b>93,76,373</b>	<b>31,12,456</b>	<b>1,72,03,141</b>	<b>2,06,75,130</b>	<b>8,98,243</b>	<b>9,51,53,302</b>	<b>4,23,45,907</b>	<b>1,54,50,209</b>	<b>78,64,145</b>	<b>1,68,25,732</b>	<b>1,91,38,662</b>	<b>5,94,010</b>	<b>10,22,18,665</b>



INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020

(Figures in Rupees)

SCHEDULE 18	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>OTHER INCOME:</b>														
1) Gain on Sale / Disposal of Assets:														
a) Owned Assets	-	-	3,920	-	-	-	3,920	-	-	6,14,618	-	500	-	6,15,118
b) Assets acquired out of grants, or received free of cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Miscellaneous Income	1,37,064	22,668	10,05,292	6,98,743	10,339	3,280	18,77,386	3,92,520	4,09,228	12,15,403	3,19,697	11,356	20,449	23,68,653
3) Income from Accomodation / Guest House	-	16,500	88,92,628	6,68,236	-	15,22,750	1,11,00,114	-	34,000	1,03,58,741	7,15,361	15,600	4,26,000	1,15,49,702
4) Income from Sale of Applications / Tender Documents	-	-	-	-	2,968	-	2,968	-	32,500	56,483	1,000	2,000	-	91,983
5) Late Fees / Fines / Penalties	32,200	2,13,053	2,68,567	2,49,986	51,000	77,823	8,92,629	18,115	-	1,85,600	9,72,110	52,200	71,533	12,99,558
6) License Fee Recovery	66,010	54,829	-	2,10,273	9,367	-	3,40,479	61,800	31,889	-	1,93,748	40,560	-	3,27,997
7) Water Charges Recovery	1,128	14,240	-	-	23,000	-	38,368	1,152	2,364	-	-	12,000	-	15,516
8) Transport Recovery	15,120	49,800	-	-	-	-	64,920	26,160	52,680	-	-	31,032	-	1,09,872
9) Electricity Recovery	99,380	-	-	-	-	-	99,380	98,122	3,57,196	-	-	-	-	4,55,318
10) Hostel Fee	-	31,25,000	-	-	17,60,000	-	48,85,000	-	16,20,000	-	-	10,40,000	-	26,60,000
11) Examination Fee / Other Fees	27,73,177	-	7,95,000	-	-	-	35,68,177	30,05,596	-	6,84,350	-	-	-	36,89,946
12) Rent received from letout premises	-	3,79,080	-	9,13,104	-	-	12,92,184	-	-	-	11,48,548	-	-	11,48,548
13) Provisions / Payables Written Back	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14) Liquidy Damages / Penalties	8,30,116	-	9,40,678	5,09,251	1,43,312	-	24,23,357	-	-	-	-	-	-	-
15) Interest on Income Tax Refund	15,627	14,805	18,546	-	16,116	-	65,094	-	-	-	-	-	-	-
16) Others	10,503	-	-	-	3,69,159	-	3,79,662	-	-	-	-	-	15,00,648	15,00,648
<b>TOTAL</b>	<b>39,80,325</b>	<b>38,89,975</b>	<b>1,19,24,631</b>	<b>32,49,593</b>	<b>23,85,261</b>	<b>16,03,853</b>	<b>2,70,33,638</b>	<b>36,03,465</b>	<b>25,39,857</b>	<b>1,31,15,195</b>	<b>33,50,464</b>	<b>12,05,248</b>	<b>20,18,630</b>	<b>2,58,32,859</b>

INDIAN MARITIME UNVIERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020

(Figures in Rupees)

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

SCHEDULE 20 ESTABLISHMENT EXPENSES	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) Salaries and Wages	5,36,21,196	7,70,52,001	12,94,19,766	6,95,58,733	4,49,63,487	1,57,48,304	39,03,63,486	5,24,61,974	8,22,08,055	12,85,33,506	7,18,06,879	3,69,02,126	2,08,36,098	39,27,48,638
2) Allowances and Bonus	2,95,434	4,17,755	28,43,050	2,77,46,878	13,46,901	4,33,616	3,30,83,634	1,66,559	5,76,475	32,89,850	2,21,26,300	9,56,410	3,03,423	2,74,19,017
3) Contribution to Provident Fund / Other Fund	41,88,638	71,10,284	23,67,692	19,43,893	45,46,560	21,58,549	2,23,15,615	31,93,425	63,88,741	15,46,721	34,60,380	34,94,183	13,62,205	1,94,45,655
4) Staff Welfare Expenses	31,63,739	13,390	7,06,916	33,31,610	3,28,878	10,000	75,54,533	23,33,861	27,213	9,44,417	17,34,573	2,97,509	-	53,37,573
5) Expenses on Employees Retirement and Terminal Benefits	36,31,807	97,81,033	10,33,535	1,42,73,942	81,94,427	46,78,466	4,15,93,210	47,79,931	1,55,51,852	17,62,106	41,63,172	77,22,344	4,53,042	3,44,32,447
<b>TOTAL</b>	<b>6,49,00,814</b>	<b>9,43,74,463</b>	<b>13,63,70,959</b>	<b>11,68,55,056</b>	<b>5,93,80,252</b>	<b>2,30,28,935</b>	<b>49,49,10,478</b>	<b>6,29,35,750</b>	<b>10,47,52,336</b>	<b>13,60,76,600</b>	<b>10,32,91,304</b>	<b>4,93,72,572</b>	<b>2,29,54,769</b>	<b>47,93,83,331</b>

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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

(Figures in Rupees)

SCHEDULE 21 OTHER ADMINISTRATIVE EXPENSES ETC	CURRENT YEAR							PREVIOUS YEAR						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
1) Electricity and Power	81,69,461	73,77,649	1,31,37,045	77,81,457	82,16,588	15,92,512	<b>4,62,74,712</b>	78,20,282	62,39,380	1,53,97,035	86,65,356	42,99,404	14,97,553	<b>4,39,19,010</b>
2) Water Charges	13,45,705	15,000	10,13,894	-	4,58,727	5,23,042	<b>33,56,368</b>	4,70,635	1,71,000	12,17,697	-	6,47,083	8,13,202	<b>33,19,617</b>
3) Insurance	65,523	81,784	42,882	49,192	73,459	-	<b>3,12,840</b>	75,026	60,691	-	54,157	72,696	-	<b>2,62,570</b>
4) Repairs and Maintenance	9,68,127	27,78,672	44,00,528	2,04,11,410	16,15,536	5,11,148	<b>3,06,85,421</b>	50,26,273	42,84,489	1,47,81,074	2,15,84,838	11,14,327	15,64,169	<b>4,83,55,170</b>
5) Repairs and Maintenance (Plan-SFC)	-	-	-	-	-	-	-	-	8,19,122	-	-	-	-	<b>8,19,122</b>
6) Rent, Rates and Taxes	-	-	72,46,978	83,06,545	1	30,58,928	<b>1,86,12,452</b>	-	-	64,33,860	83,62,990	1	23,15,821	<b>1,71,12,672</b>
7) Vehicles Running and Maintenance	9,89,166	21,62,767	7,82,325	1,69,468	1,83,074	-	<b>42,86,800</b>	13,59,456	23,50,564	6,40,813	3,75,685	3,77,352	-	<b>51,03,870</b>
8) Postage, Telephone and Communication Charges	23,28,372	3,18,836	36,54,905	16,81,286	15,86,843	11,11,040	<b>1,06,81,282</b>	25,65,193	3,19,158	40,00,482	19,16,072	25,02,671	61,691	<b>1,13,65,267</b>
9) Printing and Stationery	11,97,407	7,30,267	6,24,818	7,46,293	1,25,394	2,15,347	<b>36,39,525</b>	12,99,673	2,85,132	12,18,352	3,88,527	1,19,507	2,85,109	<b>35,96,300</b>
10) Travelling and Conveyance Expenses	30,91,668	23,13,017	59,82,561	37,749	35,40,049	8,56,282	<b>1,58,21,326</b>	50,89,833	13,10,872	71,98,039	14,09,190	7,95,372	10,21,187	<b>1,68,24,493</b>
11) Subscription Expenses	15,04,857	73,144	6,03,189	-	19,213	29,880	<b>22,30,283</b>	2,05,120	1,15,855	2,05,872	2,602	28,594	19,218	<b>5,77,261</b>
12) Subscription Expenses E Journals (Plan SFC )	-	-	-	-	-	-	-	-	-	-	-	34,38,872	-	<b>34,38,872</b>
13) Audit / Legal / Professional Charges	44,51,551	2,54,290	3,09,714	15,00,864	77,880	41,114	<b>66,35,413</b>	31,04,912	1,47,500	16,59,900	15,88,524	2,35,423	1,30,400	<b>68,66,659</b>
14) Advertisement and Publicity	9,95,262	7,47,008	1,65,777	95,305	4,33,595	97,291	<b>25,34,238</b>	11,43,429	1,71,732	7,74,410	2,05,029	1,11,596	1,78,079	<b>25,84,275</b>
15) Security Service Charges	1,46,94,684	1,64,41,125	1,13,32,462	1,27,56,693	40,03,194	40,98,378	<b>6,33,26,536</b>	1,46,98,532	1,35,46,000	1,73,48,483	1,08,81,736	47,40,138	48,73,773	<b>6,60,88,662</b>
16) Housekeeping Service Charges	27,87,415	1,29,14,021	1,27,95,852	94,71,773	74,31,843	26,77,362	<b>4,80,78,266</b>	28,26,337	99,01,174	1,33,32,368	86,35,103	43,92,213	26,30,059	<b>4,17,17,254</b>
17) Computer / Pheripharis Maintenance	22,15,242	4,13,701	1,86,906	4,11,554	49,19,120	1,45,841	<b>82,92,364</b>	12,25,912	9,12,366	1,97,378	9,64,997	56,56,817	1,82,562	<b>91,40,032</b>
18) Academic/ Exam Expenses	3,43,18,009	4,99,38,998	6,96,07,567	7,70,29,693	2,16,45,660	1,56,44,955	<b>26,81,84,882</b>	3,57,57,397	4,45,33,315	8,31,28,965	5,98,67,203	2,17,40,700	1,49,48,544	<b>25,99,76,124</b>
19) Performance Rewards to Meritorious Students	4,78,87,500	-	-	-	-	-	<b>4,78,87,500</b>	4,77,32,500	-	-	-	-	-	<b>4,77,32,500</b>
20) Project / Consultancy Expenses	28,41,842	-	-	84,100	6,99,044	-	<b>36,24,986</b>	-	-	-	1,44,944	5,88,961	-	<b>7,33,905</b>
21) Provision for Doubtful Debts / Claims Receivable	-	-	-	-	-	-	-	-	-	-	23,060	-	-	<b>23,060</b>
22) Expenses on Governing Body and Other Meetings	67,98,380	80,369	-	-	62,750	87,289	<b>70,28,788</b>	27,21,496	74,820	-	-	1,39,004	1,96,856	<b>31,32,176</b>
23) Expenses on Official Functions	28,63,827	8,75,884	-	-	1,75,201	51,767	<b>39,66,679</b>	30,20,771	5,26,243	-	-	2,08,187	45,185	<b>38,00,386</b>
24) Expenses on Gazetting of Ordinances	5,60,187	-	-	-	-	-	<b>5,60,187</b>	32,58,000	-	-	-	-	-	<b>32,58,000</b>
25) Expenses on Recruitment	5,82,398	-	-	-	-	-	<b>5,82,398</b>	-	-	-	-	-	-	<b>-</b>
26) Expenditure on Horticulture	17,91,809	34,14,018	12,020	-	55,214	1,47,500	<b>54,20,561</b>	-	14,83,500	1,866	-	8,81,749	1,83,703	<b>25,50,818</b>
27) Miscellaneous and Contingencies	5,97,904	11,55,406	14,18,544	9,77,101	67,759	24,548	<b>42,41,262</b>	5,12,618	8,37,396	2,23,877	14,31,814	3,32,141	45,120	<b>33,82,966</b>
28) Shifting Charges	-	-	-	16,438	7,43,134	66,706	<b>8,26,278</b>	-	-	-	2,82,227	-	-	<b>2,82,227</b>
29) Expenses on Outsourcing of Manpower	30,76,163	70,16,347	66,43,542	29,75,529	-	27,70,216	<b>2,24,81,797</b>	3,69,322	24,07,267	-	28,06,764	-	19,949	<b>56,03,302</b>
30) Expenses on Swatchha Bharat Abhiyan	-	-	-	-	60,556	-	<b>60,556</b>	-	-	2,03,738	-	22,960	-	<b>2,26,698</b>
31) Loss on Sale of Assets	-	-	-	-	-	-	-	-	-	-	74,467	-	-	<b>74,467</b>
32) Lease Premium to CIDCO	-	-	-	-	-	-	-	-	-	58,83,557	-	-	-	<b>58,83,557</b>
<b>TOTAL</b>	<b>14,61,22,459</b>	<b>10,91,02,303</b>	<b>13,99,61,509</b>	<b>14,45,02,449</b>	<b>5,61,93,833</b>	<b>3,37,51,147</b>	<b>62,96,33,700</b>	<b>14,02,82,717</b>	<b>9,04,97,576</b>	<b>17,38,47,766</b>	<b>12,96,65,285</b>	<b>5,24,45,768</b>	<b>3,10,12,180</b>	<b>61,77,51,292</b>

INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020

(Figures in Rupees)

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

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

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020  
(PRIOR PERIOD ADJUSTMENTS)

(Amount in Rupees)

PRIOR PERIOD ADJUSTMENTS (Consolidated)	Current Year							Previous Year						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
<b>(A) Credit</b>														
Excess Booking of AR & M	-	-	-	4,65,416	-	-	4,65,416	11,07,072	-	-	-	-	-	11,07,072
Late Fee and Penalties	-	-	-	-	-	-	-	-	3,87,404	-	-	-	-	3,87,404
Webhosting Charges	-	-	-	-	-	-	-	1,80,540	-	-	-	-	-	1,80,540
Excess Depreciation	-	-	3,32,000	-	-	-	3,32,000	17,712	-	6,37,099	74,522	-	-	7,29,333
ITEC 2018-Receipts	-	-	-	-	-	-	-	-	8,24,150	-	-	-	-	8,24,150
Interest	75,127	-	-	-	1,257	-	76,384	5,20,851	-	-	-	-	-	5,20,851
Salaries and Wages	13,202	-	1,021	-	27,632	2,602	44,457	46,988	-	-	-	-	-	46,988
Uncleared / Unpresent Cheques	-	-	-	-	-	-	-	-	-	-	-	20,000	435	20,435
Excess Provision reversed	-	-	89,116	21,041	-	-	1,10,157	-	3,70,000	19,827	41,148	-	-	4,30,975
Provision for Leave Encashment / Gratuity	-	-	-	-	-	-	-	-	-	-	17,09,883	-	-	17,09,883
Academic Expenses	3,15,000	-	-	-	92,800	-	4,07,800	2,00,000	-	-	-	2,72,574	64,520	5,37,094
Civil and Electrical Maintenance	-	-	-	11,00,132	-	-	11,00,132	-	-	-	-	-	-	-
Transportation Charges	-	-	-	-	-	-	-	-	-	-	-	-	2,10,300	2,10,300
Statutory Audit Fee (C&AG)	83,915	-	-	-	-	-	83,915	-	-	-	-	-	-	-
KoPT Provision for Electricity Chrges	-	-	-	95,87,306	-	-	95,87,306	-	-	-	-	-	-	-
Others	1,47,852	27,364	1,73,377	2,21,553	70,401	-	6,40,546	625	20,000	18,264	13,511	4,97,588	795	5,50,783
<b>Total (A)</b>	<b>6,35,096</b>	<b>27,364</b>	<b>5,95,514</b>	<b>1,13,95,448</b>	<b>1,92,090</b>	<b>2,602</b>	<b>1,28,48,114</b>	<b>20,73,788</b>	<b>16,01,554</b>	<b>6,75,190</b>	<b>18,39,064</b>	<b>7,90,162</b>	<b>2,76,050</b>	<b>72,55,808</b>
<b>(B) Debit</b>														
AMC of Sewage Treatment Plant	-	-	-	-	-	-	-	2,10,000	-	-	-	-	-	2,10,000
Outsourcing of Manpower	-	-	-	-	-	-	-	-	-	84,762	-	-	-	84,762
Land Filling	2,36,70,823	-	-	-	-	-	2,36,70,823	-	-	-	-	-	-	-
Advertisement	-	-	-	-	-	-	-	9,49,593	-	-	12,035	-	-	9,61,628
Statutory Audit Fee (C&AG)	-	-	-	-	-	-	-	61,53,950	-	-	-	-	-	61,53,950
Salaries and Wages	-	25,092	1,983	2,03,977	5,79,469	-	8,10,521	15,023	31,859	-	1,94,050	5,619	-	2,46,551
Equipment Maintenance	-	-	49,636	29,707	-	-	79,343	-	-	12,500	-	-	-	12,500
Telephone Reimbursement	-	-	1,208	8,401	-	-	9,609	13,522	-	-	-	-	-	13,522
Course Fee / Application Fee / Semester Exma Fee / Retotaling Fee / Hostel Fees	-	3,17,500	1,00,000	2,09,250	-	-	6,26,750	-	-	-	-	-	66,679	66,679
Refund of Interest on Grant-in-Aid (Plan)	-	-	-	-	-	-	-	35,57,277	-	-	-	-	-	35,57,277
Honorarium / Remuneration	2,55,417	-	-	1,99,658	-	-	4,55,075	15,095	-	-	1,87,900	-	-	2,02,995
Travelling Expenses	67,244	-	35,939	-	-	-	1,03,183	39,340	-	15,054	17,690	-	1,49,225	2,21,309
Excess provision of Interest	-	-	-	-	-	-	-	-	-	5,939	-	-	-	5,939
Inter Office Account	-	-	-	-	-	-	-	5,050	-	13,367	-	-	-	18,417
Semester Exam Expenses	1,15,750	-	-	-	-	-	1,15,750	-	-	-	-	-	-	-
Short Provision of Interest on Endowment Funds	-	-	-	-	-	-	-	5,366	-	-	-	-	-	5,366

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020  
(PRIOR PERIOD ADJUSTMENTS)

(Amount in Rupees)

PRIOR PERIOD ADJUSTMENTS (Consolidated)	Current Year							Previous Year						
	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	Total
Security Charges	-	-	8,60,337	-	-	-	8,60,337	-	-	-	-	-	-	-
Housekeeping Charges / Horticulture	-	-	1,74,490	-	-	-	1,74,490	-	-	-	40,864	75,420	-	1,16,284
Computer / Peripherals Maintenance	-	-	-	-	23,576	-	23,576	-	-	-	2,17,725	8,496	-	2,26,221
Depreciation	1,77,33,999	-	6,68,535	6,268	-	39,660	1,84,48,462	12,233	-	-	-	-	-	12,233
Academic Expenses	-	-	17,644	1,90,80,446	-	-	1,90,98,090	-	-	2,20,640	4,660	1,19,711	4,33,526	7,78,537
Civil & Maintenance	-	-	-	43,98,373	-	-	43,98,373	-	-	29,70,523	13,736	-	-	29,84,259
Provision Written back	-	-	-	4,17,617	-	1,09,867	5,27,484	-	-	-	-	-	-	-
Water Charges	-	-	-	40,705	-	-	40,705	-	-	-	-	-	-	-
Interest on Project Fund	-	-	20,36,016	-	-	-	20,36,016	-	-	-	-	-	-	-
Others	8,250	69,113	1,48,075	61,080	31,383	1,87,243	5,05,144	260	-	9,296	43,821	26,314	44,614	1,24,305
<b>Total (B)</b>	<b>4,18,51,483</b>	<b>4,11,705</b>	<b>40,93,862</b>	<b>2,46,55,482</b>	<b>6,34,428</b>	<b>3,36,770</b>	<b>7,19,83,729</b>	<b>1,09,76,709</b>	<b>31,859</b>	<b>33,32,081</b>	<b>7,32,481</b>	<b>2,35,560</b>	<b>6,94,044</b>	<b>1,60,02,734</b>
<b>Total (Net)</b>	<b>(4,12,16,387)</b>	<b>(3,84,341)</b>	<b>(34,98,348)</b>	<b>(1,32,60,034)</b>	<b>(4,42,338)</b>	<b>(3,34,168)</b>	<b>(5,91,35,616)</b>	<b>(89,02,921)</b>	<b>15,69,695</b>	<b>(26,56,891)</b>	<b>11,06,583</b>	<b>5,54,602</b>	<b>(4,17,994)</b>	<b>(87,46,926)</b>

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**SCHEDULES FORMING PART OF THE ACCOUNTS  
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**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 7<sup>th</sup> August 2017. The Financial Statements of NMC and MPC have been reflected under Mumbai Campus for the Financial Year 2019-2020 and also correspondingly for the year 2018-19.
- 1.4 The Financial Statements of the University is maintained from the Financial Year 2009-2010.

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**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.

**2.5 Investments**

Investments are shown at cost.



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**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 are revalued and presented accordingly.

**2.7. Depreciation**

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

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

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

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

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

**2.8 Revenue Recognition**

**2.8.1 Grant-in-Aid**

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

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

**2.8.2 Fees from Students**

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

**2.8.3 Professional / Consultancy Services**

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

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

**2.8.5 Interest on Plan Grant-In-aid**

Interest on unspent balance of Plan grant-in-aid (if any) is returned to the Government, as per applicable norms.

**2.8.6 Surplus/(Deficit)**

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

**2.8.7 Investment / Term deposits**

Presently IMU does not hold any investments. It deploys the surplus funds in term deposits with nationalized banks. Term deposits out of earmarked/ endowment funds are shown under the head Deposits from Earmarked / Endowment Fund instead

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of Cash and Cash equivalent, as these investments cannot be utilized for the purpose of Working Capital. Term deposits from reserves / funds, other than dedicated / earmarked purpose, are shown under Current Assets as Cash and Cash equivalent.

**3 SERVICE/RETIREMENT BENEFITS**

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

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

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

**4. PRIOR PERIOD ADJUSTMENTS**

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

**5. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

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

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- 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 1<sup>st</sup> September 2004. However after inspection and 7A assessment done by the EPF authority , the date of coverage of IIPM Society with EPFO was preponed to 1<sup>st</sup> September, 1984 (vide EPFO's letter dated 09.04.2007). An amount of Rs. 1,27,67,697/- has been deposited by the erstwhile IIPM Society.

EPF authority has claimed an amount of Rs. 76,12,134 for damage u/s 14B and Rs.34,11,799 for interest u/s 7Q of EPF Act vide their letter dated 28.09.2007. The erstwhile IIPM has disagreed to pay their claim on certain valid grounds and conveyed the same to the EPF Authority along with the ground of disagreement. Thus the liabilities for damage, interest and penalty could not be ascertained during the year. However an amount of Rs. 27,22,658 is lying with IMU-Kolkata Campus (carried forward from IIPM Society) for settlement of EPF liabilities of erstwhile IIPM Society. Subsequently an amount of Rs.3,39,674 added to the provision from interest earned on deposit of fund. Since there is no demand / communication from EPF authorities since long, the provision has been reversed and the item is shown as Contingent liability in this schedule.

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

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

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

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

IMU Authorities have taken up the matter with FMIRO on numerous occasions. Collaboration with FMIRO is under review for closure.

Since there is no claim from KoPT since long, the provision has been reversed and shown as Contingent liability.

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**B. NOTES ON ACCOUNTS**

**1. Current Assets, Loans and Advances**

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

2. Accrued Interest on investments is taken on the basis of certification provided by the Bankers. In case where no certification is provided by the bankers the same is calculated on simple interest basis as per rates appearing in the instruments.
3. Stores and Spares are valued at cost and included in the current assets wherever the closing stocks are available.
4. IMU is exempted u/s 10(23C) of the Income Tax Act, 1961.
5. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.
6. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2020 and the Income and Expenditure Account for the year ended on that date.

**HEAD QUARTERS**

The Department of Shipping, Government of India (Ministry of Shipping, Road Transport & Highways) purchased land to the extent 300 Acres on 25-09-2006 as per the Schedule of Property 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.



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

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

**CHENNAI CAMPUS**

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

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

9.44 acres in Survey No.3/2B2 measuring 350' on the West and East and 1170' on the North and 1200 on the South and 10.56 acres in Survey No.2/2B2 measuring 350' on the West and East, and 1310' 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

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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 Chngleput 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 an explicit provision under Section 49 of IMU Act, 2008 passed by Parliamemnt transferring all assets and liabilities of NMA to IMU.

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

**MUMBAI CAMPUS (Navi Mumbai)**

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

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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 <b>01.04.2019</b>	Additions during the year	Total	Notional Depreciation as on <b>31-03-2020</b>	Total Book value as on <b>31-03-2020</b>
1	Buildings	41,97,855	-	41,97,855	21,23,246	20,74,609
2	Computer Hardware	99,26,324	-	99,26,324	95,98,131	3,28,193
3	Furniture	30,34,167	-	30,34,167	11,74,457	18,59,710
4	Books	50,299	-	50,299	40,333	9,966
5	Plant, Machinery & Equipment	28,84,593	-	28,84,593	21,74,664	7,09,929
	<b>Total</b>	<b>2,00,93,238</b>	<b>-</b>	<b>2,00,93,238</b>	<b>1,51,10,831</b>	<b>49,82,407</b>

**b)** An amount of Rs.4,32,423 shown under MSTC Deposit on Sale of Assets is grouped under Other Current Liabilities is shown for the presentation of income received in 2018-19 on account of Sale of Scrap (Vehicles and Furniture). The amount received could not be accounted under corresponding heads, in view of the bifurcation of IMU Mumbai Campus and pending of bifurcation of assets to that extent.

**c)** Term Deposit Accounts (Earmarked/Endowment Funds) Rs.5,69,55,462-00 shown in Schedule 11-Bank Balances includes an amount of Rs 51,68,013-80 is in correspondence realizable from PAO Shipping/Directorate General of Shipping towards PLA Fund of erstwhile Training Ship Chanakya, a subsumed Institute in Indian Maritime University vide Indian Maritime University Act,2008.

**MUMBAI CAMPUS (Mumbai Port)**

An amount of Rs.6,73,192 shown under MSTC- deposit from sale of Assets is grouped under other Current Liabilities is shown for the presentation of the income received in 2017-18 on account of sale of

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scrap (Vehicles). The amount received could not be accounted under corresponding heads, in view of the Bifurcation of IMU Mumbai Campus and pending bifurcation of the assets to that extent.

**VISAKHAPATNAM CAMPUS**

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

**Amount in Rupees**

Sl. No	Assets	Original Cost As on <b>01.04.2019</b>	Additions during the year	Total	Notional Depreciation as on <b>31-03-2020</b>	Total Book value as on <b>31-03-2020</b>
1	Computer Hardware	57,18,453	-	57,18,453	56,80,839	37,614
2	Computer Software	53,23,589	-	53,23,589	53,13,365	10,224
3	Equipment	1,97,53,560	-	1,97,53,560	1,39,52,075	58,01,485
4	Buildings	10,76,092	-	10,76,092	4,72,442	6,03,650
5	Books	1,56,975	-	1,56,975	1,36,644	20,331
	<b>Total</b>	<b>3,20,28,669</b>	<b>-</b>	<b>3,20,28,669</b>	<b>2,55,55,365</b>	<b>64,73,304</b>

**KOCHI CAMPUS**

**a) Excess Electricity Charges Collected by Cochin Port Trust**

IMU Kochi Campus had filed a Writ Petition (WP(C) No. 8810/2015 in the High Court of Kerala in which the first respondent was Cochin Port Trust (COPT) against wrongfully revising and categorising the Electricity Tariff from LT IVC (educational institutions) to LT VIIA, which is applicable to commercial institutions during the period 2012-2013 to 2015-2016. The Single Bench of High Court vide judgement dated 11.09.2018, ordered that the categorisation of IMU under LT VII A was illegal and hence IMU is entitled to get refund within three months, of the difference in charges

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realised from it under LT VIIA tariff. A writ Appeal (W No. 2249 of 2018) was filed by COPT against the order of the Single Bench, but vide order dated 201.12.2018, the Division Bench upheld the order of the Single Bench stating that the original judgement of the learned Single Judge holds valid and the appeal stands dismissed. However the order allows COPT to adjust the excess payments in the future electricity bills ensuring that the entire excess amounts collected is adjusted. COPT had collected an amount of Rs.1390781 as excess electricity charges during the period 2012-13 to 2015-16 and the amount is adjusted against the electricity charges payable to COPT.

**b) Non Execution of Lease Deed for 2.6 Acres land**

Cochin Port Trust (CPT) has allotted 10 acres and 2.6 acres of land to IMU Kochi Campus on lease for a period of 30 years in the year 2010. The lease deed for 10 acres land has been executed on 25.07.2018. Vide letter no. EM8/IMU/Lease/2011/2018-S dated 05.11.2018 Cochin Port Trust has demanded to surrender the 2.6 acres land for developing a Multi Skill Development Centre (SDC) under the SAGARMALA Project which is being implemented by the Ministry of Shipping. An external valuer appointed by the CPT has conducted the valuation of the existing structures of 2.6 acres land on 15.11.2019 vide letter from Cochin Port Trust no. EM8/IMU/Lease/2011/2018-S dated 03.01.2020, it is being intimated that the value of the existing structures in the 2.6 acres land based on the report of the valuer amounts to Rs. 62.70 lakhs whereas Rs.86.30 lakhs is the net book value of the structures after depreciation as on 31.03.2020. IMU Kochi Campus has requested extended time from Cochin Port Trust for the acceptance of the valuation report for getting approval from Executive Council/Finance Committee.

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**CONSOLIDATED RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST MARCH 2020**

**(Amount in Rupees)**

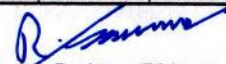
SI No.	RECEIPTS	Current Year						Previous Year					
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi
<b>I</b>	<b>Opening Balances</b>												
1)	Cash in hand	-	-	1,03,300	20,205	-	-	7,059	94,270	50,000	93,602	-	-
2)	Bank Balances												
	i) In Current accounts	99,988	-	94,75,542	22,33,13,185	7,96,778	16,83,062	1,00,644	-	2,07,53,331	21,77,83,892	19,09,474	15,07,755
	ii) In Deposit accounts	2,33,60,25,176	18,28,80,091	11,41,91,248	23,19,15,599	30,98,34,136	1,13,40,308	2,38,17,70,210	25,04,25,500	13,83,75,429	31,78,36,334	29,02,49,887	1,57,48,585
	iii) Savings accounts	7,15,07,028	1,13,45,815	1,52,56,449	-	1,27,47,933	14,95,951	14,53,36,226	3,08,63,734	3,71,96,433	-	1,19,54,083	4,19,141
	iv) Unreconciled Balance	-	-	11,69,164	-	-	-	-	-	11,84,164	-	-	-
<b>II</b>	<b>Grants Received</b>												
1)	From Government of India												
	i) Grant-in-Aid (Plan)	-	-	-	-	-	-	30,00,00,000	10,77,61,614	4,19,67,394	8,57,77,182	8,59,00,000	34,88,049
	ii) Grant-in-Aid (Plan) (Online Journals)	-	-	-	-	-	-	-	-	-	-	39,90,522	-
	iii) Grant-in-Aid (Non Plan)	-	-	-	-	-	-	-	-	-	-	-	-
2)	From State Government	-	-	-	-	-	-	-	-	-	-	-	-
3)	From Other sources (Headquarters)	-	5,97,24,552	-	-	-	-	-	-	-	-	-	-
<b>III</b>	<b>Income on Investments from</b>												
1)	Earmarked / Endowment Funds	6,57,45,828	1,59,046	27,06,658	3,41,28,715	13,61,780	2,83,042	7,13,85,709	2,375	5,58,712	31,08,958	20,79,096	6,16,491
2)	Own Funds (other Investment)	-	-	-	6,87,87,467	-	-	-	-	-	44,14,75,154	-	-
3)	Encashment of Deposits/Sweep Deposits	-	-	-	2,14,82,382	-	-	-	-	-	29,53,96,556	-	-
<b>IV</b>	<b>Interest Received</b>												
1)	On Bank deposits												
	i) On Savings Accounts	9,41,535	5,55,852	5,74,431	-	8,15,845	44,938	50,42,602	3,68,579	16,80,631	-	9,66,832	1,15,503
	ii) On Term Deposits	9,27,45,657	1,53,30,961	57,09,888	82,38,893	1,93,05,884	7,82,070	8,37,05,278	1,75,98,249	1,03,62,442	4,56,148	1,76,51,241	4,24,385
2)	Loans, Advances etc.	-	-	-	-	-	-	-	-	-	-	-	-
<b>V</b>	<b>Other Income</b>												
1)	Course Fee	-	12,50,90,252	19,55,53,962	19,05,15,412	5,27,62,620	4,76,10,802	-	10,64,72,580	20,88,93,792	21,02,29,365	4,51,40,000	5,10,44,214
2)	Affiliation Fee	2,35,000	-	-	-	-	-	23,18,400	-	-	-	-	-
3)	Common Entrance Test	6,73,38,817	-	-	-	-	-	7,65,73,835	-	-	-	-	-
4)	Semester / Practical Examination Fee	4,90,06,016	-	-	-	-	-	4,34,29,616	-	-	-	-	-
5)	Convocation Fee	1,39,458	-	-	-	-	-	1,32,287	-	-	-	-	-

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CONSOLIDATED RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST MARCH 2020

(Amount in Rupees)

SI No.	RECEIPTS	Current Year						Previous Year					
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi
6)	Programme Fee	11,40,25,000	-	-	-	-	-	11,39,35,571	-	-	-	-	-
7)	Application Fee for online CRT	1,21,800	-	-	-	-	-	6,77,742	-	-	-	-	-
8)	Other Academic Receipts	63,21,676	22,50,435	26,700	-	-	-	50,13,769	1,84,449	5,95,700	-	-	-
9)	Garden Maintenance Receipts from SBI	-	-	-	-	-	-	-	-	-	-	-	-
10)	Income from Miscellaneous Services	-	-	-	-	5,50,005	-	-	-	-	-	2,54,267	-
11)	Miscellaneous Income	14,586	-	98,71,428	17,70,765	19,47,423	17,007	163	-	1,12,90,258	6,74,392	16,10,358	26,392
12)	Rent Received	-	3,79,080	-	19,70,866	-	-	-	3,79,080	-	19,89,642	-	-
13)	Gratuity Fund	-	-	-	28,94,191	-	-	-	-	-	-17,46,323	-	-
14)	Project Consultancy / IES Programme	-	49,81,875	-	-	-	-	-	2,48,420	-	-	-	-
15)	Workshops / Conference	9,98,529	-	-	-	3,41,000	-	-	-	-	-	-	-
16)	Income Tax Refund	2,50,600	58,000	56,692	-	-	-	-	-	-	-	-	-
17)	CEMS Expenditure Share	-	-	-	-	29,30,365	-	-	-	-	-	-	-
18)	IAFS Receipts	-	55,90,614	-	-	-	-	-	-	-	-	-	-
19)	IES Receipts	-	8,03,500	-	-	-	-	-	-	-	-	-	-
VI	<b>Amount Borrowed</b>	-	-	-	-	-	-	-	-	-	-	-	-
VII	<b>Any other receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-
1)	Transfer from / to Campuses (Inter Office)	69,58,08,090	9,74,43,344	29,70,31,766	23,27,50,435	8,77,44,153	6,09,08,775	70,09,90,997	9,53,06,805	27,32,76,101	26,69,60,000	8,67,90,680	10,16,23,065
2)	Refund of deposits by CPWD	-	-	35,52,536	-	-	74,25,116	-	-	-	-	-	8,95,708
3)	Deposits Refundable	26,34,733	1,11,99,364	1,58,00,454	1,93,506	40,42,916	11,05,000	35,37,938	1,28,49,949	2,19,96,259	35,69,449	19,26,347	9,19,130
4)	Other Receipts	8,55,259	1,79,046	15,74,704	-	3,68,182	23,21,535	11,291	8,42,557	27,19,830	2,68,436	1,36,652	15,99,461
5)	Prior Period Receipts	4,31,992	-	35,965	-	-	-	3,11,213	-	-	-	-	-
6)	ITEC Programme	-	-	-	-	-	-	-	8,24,150	-	-	-	-
7)	Fee Receivable (Sundry Debtors)	-	-	-	-	11,09,974	-	-	-	-	-	5,82,585	-
8)	Scholarships Received from Govt.etc	-	37,63,701	20,49,400	11,85,914	5,70,000	1,29,680	-	1,74,000	45,47,423	32,94,342	10,16,432	18,57,693
9)	Received from other Campuses	-	-	-	-	-	-	-	-	-	-	-	15,62,500
10)	Receipt from HQ towards Performance Based Rewards to Students	-	91,65,000	46,50,000	3,20,00,337	49,75,000	58,51,000	-	96,20,000	33,62,500	1,24,25,000	49,25,000	-
11)	Miscellaneous Receipts	-	3,28,605	-	-	22,62,279	-	-	-	-	-	-	-
12)	Refunds of Deposits (CPT & CSL)	-	-	-	-	-	14,30,319	-	-	-	-	-	-
	<b>TOTAL</b>	<b>3,50,52,46,769</b>	<b>53,12,29,133</b>	<b>67,93,90,288</b>	<b>1,05,11,67,872</b>	<b>50,44,66,273</b>	<b>14,24,28,605</b>	<b>3,93,42,80,550</b>	<b>63,40,16,311</b>	<b>77,88,10,398</b>	<b>1,85,95,92,128</b>	<b>55,70,83,456</b>	<b>18,18,48,071</b>

  
Deputy Registrar (F&A)

  
Finance Officer i/c

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

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST MARCH 2020**

**(Amount in Rupees)**

SI No.	PAYMENTS	Current Year						Previous Year					
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi
<b>I</b>	<b>Expenses</b>												
1)	Establishment Expenses	5,09,21,849	6,47,89,475	8,72,41,442	10,35,27,373	4,72,91,908	1,37,92,459	4,57,32,330	6,52,68,562	10,05,56,830	11,14,89,125	4,14,69,479	2,07,68,426
2)	Administrative Expenses	17,99,79,301	12,40,02,436	16,40,65,621	13,14,75,251	5,97,06,405	3,33,19,006	17,70,87,115	10,37,74,147	16,21,55,045	9,21,89,680	4,99,42,092	3,59,56,887
<b>II</b>	<b>Payments made against funds for various projects</b>	-	16,44,665	-	-	-	-	-	-	-	-	-	-
<b>III</b>	<b>Investments and deposits made</b>												
1)	Out of Earmarked/Endowment funds	-	-	-	3,19,02,682	-	-	-	-	-	-	-	-
2)	Out of Own Funds (Investments- others)	-	-	-	6,41,65,277	-	-	-	-	-	32,63,99,870	-	-
3)	Encashment Deposits/Sweep Deposits	-	-	-	72,89,879	-	-	-	-	-	37,05,66,000	-	-
<b>IV</b>	<b>Expenditure on Fixed Assets &amp; Capital work in progress</b>												
1)	Purchase of Fixed Assets	5,96,749	41,00,993	12,000	47,38,988	2,07,46,761	3,13,026	15,550	54,46,175	1,30,721	1,45,31,678	6,93,868	22,250
2)	Expenditure on Capital Work-in Progress	2,02,600	-	79,48,206	-	-	41,55,222	43,70,490	10,60,40,232	2,88,73,083	23,71,87,338	8,59,00,000	5,34,01,891
<b>V</b>	<b>Refund of Surplus money / Loans</b>												
1)	To the Government of India	-	-	-	-	-	-	-	-	-	-	-	-
2)	To the State Government	-	-	-	-	-	-	-	-	-	-	-	-
3)	To Other Providers of Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI</b>	<b>Finance Charges (Interest)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII</b>	<b>Other Payments</b>												
1)	Transfer to / from Campuses (Inter Office)	82,17,09,343	12,65,28,501	24,30,31,900	23,55,83,989	5,56,97,616	4,63,40,276	87,09,76,722	10,63,97,829	24,31,57,002	24,00,94,630	4,73,57,459	4,90,62,600
2)	Refund of Programme Fee	25,000	-	-	-	-	-	1,49,255	-	-	-	-	-
3)	Refund of Counselling/Registration Fee	14,647	-	-	-	-	-	3,29,500	-	-	-	-	-
4)	Refund of Semester Fee	1,10,216	-	-	-	-	-	5,400	-	-	-	-	-
5)	Other Refunds / Payments	-	-	-	-	20,08,640	3,25,050	-	-	-	-	-	3,82,739
6)	Prior Period Payments / Adjustments	4,46,661	69,113	-	-	-	-	75,555	31,859	29,72,120	-	-	-
7)	Advances to Employees	2,04,107	7,38,346	7,09,663	-	-	13,81,314	1,99,833	6,35,900	9,55,467	-	-	16,95,542
8)	Deposits to CPWD	68,93,386	8,64,00,000	-	-	-	-	10,39,40,889	37,95,812	5,68,81,762	-	-	-



INDIAN MARITIME UNIVERSITY - EAST COAST ROAD - SEMMENCHERRY - CHENNAI

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST MARCH 2020

(Amount in Rupees)

SI No.	PAYMENTS	Current Year						Previous Year					
		HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi	HQ	Chennai	Mumbai	Kolkata	Vizag	Kochi
9)	Prepaid Expenses	8,87,109	-	-	-	-	-	10,29,455	-	-	-	-	8,26,000
10)	Statutory Liabilities	1,28,38,158	1,32,85,887	1,24,33,813	1,18,30,317	-	66,05,105	1,29,45,540	2,22,94,940	86,26,546	1,18,84,819	-	12,50,575
11)	Salary Recovery Liabilities	1,98,097	1,73,340	93,96,235	-	-	-	5,11,555	8,29,618	1,07,19,411	-	-	-
12)	Deposits Refunded	14,85,046	43,60,140	1,73,49,702	-	25,19,797	35,77,779	23,45,295	87,15,893	1,65,28,523	-	22,69,608	24,70,643
13)	Other Payments	-	7,40,364	6,48,705	-	3,22,518	-	-	66,95,238	4,28,150	-	-	49,005
14)	Scholarships from Endowment Fund	-	-	-	-	10,000	-	-	-	-	-	10,000	-
15)	Grant-in-Aid (Plan)	-	-	-	-	-	-	30,18,74,894	-	-	-	-	-
16)	Other Deposits	9,23,326	-	-	-	-	-	42,51,970	-	-	-	-	-
17)	Advance to Contractor / Suppliers	-	-	16,64,949	-	-	-	8,07,010	-	4,03,675	-	-	-
18)	Scholarship from Govt etc.	-	36,91,630	10,11,500	-	6,35,000	1,29,680	-	2,44,200	28,63,860	-	9,02,608	14,42,193
19)	DG Shipping Ph-II payment	-	-	-	-	-	-	-	-	-	-	-	-
20)	Research Projects/Studies/Schemes	-	-	-	-	1,98,289	-	-	-	-	-	2,34,494	-
21)	Disbursement of Performance Based Rewards to Students	-	91,65,000	39,00,000	-	49,75,000	62,66,500	-	96,20,000	33,62,500	-	49,25,000	-
<b>VIII</b>	<b>Closing Balances</b>												
1)	Cash in hand	-	-	82,583	15,000	-	-	-	-	1,03,300	20,205	-	-
2)	Bank Balance												
	i) In Current accounts	99,835	-	1,08,46,675	20,35,66,951	24,43,640	62,64,760	99,988	-	94,75,542	22,33,13,185	7,96,778	16,83,062
	ii) In Deposit accounts	2,33,77,61,405	7,40,53,384	10,98,47,948	25,70,72,165	29,45,99,690	1,93,82,427	2,33,60,25,176	18,28,80,091	11,41,91,248	23,19,15,599	30,98,34,136	1,13,40,308
	iii) Savings accounts	8,99,49,934	1,74,85,860	80,30,183	-	1,33,11,011	5,76,000	7,15,07,028	1,13,45,815	1,52,56,449	-	1,27,47,933	14,95,951
3)	Unreconciled Balance	-	-	11,69,164	-	-	-	-	-	11,69,164	-	-	-
	<b>TOTAL</b>	<b>3,50,52,46,769</b>	<b>53,12,29,133</b>	<b>67,93,90,288</b>	<b>1,05,11,67,872</b>	<b>50,44,66,273</b>	<b>14,24,28,605</b>	<b>3,93,42,80,550</b>	<b>63,40,16,311</b>	<b>77,88,10,398</b>	<b>1,85,95,92,128</b>	<b>55,70,83,456</b>	<b>18,18,48,071</b>

  
Deputy Registrar (F&A)

  
Finance Officer i/c



भारतीय लेखापरीक्षा एवं लेखा विभाग  
कार्यालय महानिदेशक वाणिज्यिक लेखापरीक्षा, चेन्नै

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

No. DGCA/Chennai/CA-II/2- 193/IMU Acs/2019-20/

18.01.2021

To

The Secretary,  
Ministry of Ports, Shipping & Waterways,  
Parivahan Bhawan,  
No.1 Parliament Street,  
New Delhi- 110 001

Sir,

Sub: Separate Audit Report on the accounts of Indian Maritime University,  
Chennai for the year 2019-20- Regarding.

\*\*\*\*\*

I forward herewith the Separate Audit Report on the accounts of Indian Maritime University, Chennai for the year 2019-20.

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

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

The receipt of this letter with enclosures may be acknowledged.

Yours faithfully,  
Sd/-

(R. AMBALAVANAN)

**DIRECTOR GENERAL OF COMMERCIAL AUDIT, CHENNAI**

Encl.: As stated.

No. DGCA/Chennai/CA-II/2- 193/IMU Acs/2019-20/ 29b

18.01.2021

Copy of the Separate Audit Report for the year 2019-20 along with Management Letter forwarded to the Vice Chancellor, Indian Maritime University, Uthandi, Chennai for placing the same before the Board. Five copies of English and Hindi version of the Accounts, Audit Report and Audit Certificate may be arranged to be sent.



(R. AMBALAVANAN)

**DIRECTOR GENERAL OF COMMERCIAL AUDIT, CHENNAI**

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL  
OF INDIA ON THE ACCOUNTS OF INDIAN MARITIME UNIVERSITY, CHENNAI  
FOR THE YEAR ENDED 31 MARCH, 2020**

We have audited the attached Balance Sheet of Indian Maritime University as at 31 March, 2020 and the Income and Expenditure Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33 of the Indian Maritime University Act, 2008. These financial statements include the accounts of five campuses viz. Chennai, Mumbai, Kolkata, Cochin and Visakhapatnam of Indian Maritime University. These financial statements are the responsibility of the Indian Maritime University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet and Income and Expenditure Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and relevant records have been maintained by Indian Maritime University as required under Section 33 of Indian Maritime University Act, 2008 in so far as it appears from our examination of such books.

- iv. We further report that:

### **A Balance Sheet**

#### **A.1 Assets - Fixed Assets – Schedule 8 – ₹ 429.55 crore**

**Land: ₹ 49.96 crore**

Above is overstated by an amount of ₹1.53 crore being the expenditure incurred for construction and development of Playfield at IMU Campus, Visakhapatnam. Since the construction of Play Field has not been completed till date and not put to use for intended purpose, the amount incurred should be shown under Capital Work-in-Progress. This has resulted in overstatement of Land and understatement of Capital Work in Progress.

#### **A.1.2 Current Assets, Loans, Advances etc. - Schedule 11 – ₹423.58 crore**

The above is understated by an amount of ₹0.31 crore being the license fee receivable, towards Monthly Rent, from State Bank of India, Uthandi for the premises let out in IMU Campus. As per the lease agreement entered into between IMU and SBI on 01 September 2020, the monthly license fee was revised upwards retrospectively with effect from 01 January 2018.

As the rent receivable was accrued & due and finalised before the date of approval of Balance Sheet, non-accounting of the accrued income resulted in understatement of Current Assets, Loans, Advances and overstatement of Excess of Expenditure over Income by ₹0.31 crore.

### **B Grant-in-Aid**

Opening balance of Grant-in-Aid was Nil. During the year 2019-20, IMU received Nil amount as Grant in Aid. Nil amount was utilized during the financial year 2019-20, leaving the closing balance as Nil as on 31st March, 2020.

- 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,2020 and
  - b. In so far as it relates to Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.



(R. AMBALAVANAN)

**DIRECTOR GENERAL OF COMMERCIAL AUDIT, CHENNAI.**

Place: Chennai  
Date: 18.01.2021

## 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 01.04.2019 to 31.12.2019 and for the period from 01.01.2020 to 31.03.2020 (online due to COVID pandemic).

### 3. System of Physical Verification of Fixed Assets

Physical Verification of HQ and 6 campuses were not done for the year due to COVID pandemic. Hence audit could not vouch for the accuracy of the value of Fixed Assets reflected in the Balance Sheet.

### 4. System of Physical Verification of Inventory

Physical verification of inventories was conducted at the respective campuses.

### 5. Regularity in payment of Statutory dues

IMU was regular in depositing undisputed statutory dues.

  
DIRECTOR (ADMIN)

**INDIAN MARITIME UNIVERSITY  
EAST COAST ROAD – UTHANDI – CHENNAI  
REPLIES TO THE SEPARATE AUDIT REPORT OF  
THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE  
ACCOUNTS OF INDIAN MARITIME UNIVERSITY, CHENNAI  
FOR THE YEAR ENDED 31 MARCH 2020**

<b>Para No.</b>	<b>Separate Audit Report Comments</b>	<b>IMU's Reply</b>
1	We have audited the attached Balance Sheet of Indian Maritime University as at 31 March 2020 and the Income and Expenditure Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 33 of the Indian Maritime University Act, 2008. These financial statements include the accounts of five campuses viz. Chennai, Mumbai, Kolkata, Cochin and Visakhapatnam of Indian Maritime University. These financial statements are the responsibility of the Indian Maritime University's management. Our responsibility is to express an opinion on these financial statements based on our audit	General Para
2	This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/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	General Para

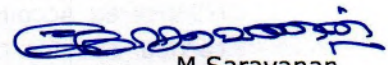


	<p>misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	
4	<b>Based on our audit, we report that</b>	
(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 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.	General Para
(iv)	We further report that:	

<b>A</b>	<b>Balance Sheet-</b>	
<b>A.1</b>	<b>Assets Fixed Assets – Schedule 8 -  ₹ 429.55 crore  Land: ₹ 49.96 crore</b>	<p>Administrative and Expenditure sanction was conveyed to CPWD for an amount of Rs.2,71,38,949/- towards Development of Playfield consisting of 400 Meters Athletic Track, Cricket Field, Cricket Net Practice, Football Field, Volley Ball Court, Basket Ball Court etc.</p> <p>The topography and landscape of the Visakhapatnam campus land is largely uneven with huge level variations. This necessitates, land development such as levelling, cutting, filling, compaction prior to the commencement of the proposed structure.</p> <p>As per Form-65 up to 31<sup>st</sup> March 2020 submitted by CPWD, an amount of Rs.1,53,21,004/- was shown as expenditure against the work of Construction and Development of Play Field with date of completion as 12<sup>th</sup> September 2019. Thus, the costs for the above preliminary phase which are in the nature of land development, accounted as part of land.</p> <p>The development of the other sports facilities would be carried out in the phased manner in due course of time.</p> <p>Considering the above, there is no overstatement of Land and understatement of Capital Work in Progress.</p>

<p><b>A.1.2</b></p>	<p><b>Current Assets, Loans, Advances etc. – Schedule 11 - ₹ 423.58 crore</b></p> <p>The above is understated by an amount of ₹0.31 crore being the license fee receivable, towards Monthly Rent, from State Bank of India, Uthandi for the premises let out in IMU Campus. As per the lease agreement entered into between IMU and SBI on 01 September 2020, the monthly license fee was revised upwards retrospectively with effect from 01 January 2018.</p> <p>As the rent receivable was accrued &amp; due and finalized before the date of approval of Balance Sheet, non-accounting of the accrued income resulted in understatement of Current Assets, Loans, Advances and overstatement of Excess of Expenditure over Income by ₹0.32 crore.</p>	<p>The agreement for enhancement of Rent was entered with SBI long after the consolidation of Annual Accounts by IMU-HQ for submission to its Finance Committee and Executive Council. Hence the income could not be recognized in the accounts for the FY 2019-20. However, necessary entries have been passed during the current year 2020-21.</p>
<p><b>B.</b></p>	<p><b>GRANT IN AID</b> Opening balance of Grant in Aid was NIL. During the year 2019-20, IMU received Nil amount as Grant in Aid. Nil amount was utilized during the financial year 2019-20, leaving the closing balance as Nil as on 31<sup>st</sup> March 2020.</p>	<p>Factual Statement</p>
<p>(v)</p>	<p>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.</p>	<p>General Para</p>
<p>(vi)</p>	<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 <b>Annexure I</b> to this Audit Report give a true and fair</p>	<p>General Para</p>

	<p>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 2020 and</p> <p>b. In so far as it relates to Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.</p>	
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M Saravanan

Finance Officer i/c



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

**Annexure - I to Separate Audit Report**

Para No.	Separate Audit Report Comment	IMU's Reply
1	<p><b>Adequacy of Internal Control System</b> The internal control system in IMU is adequate</p>	No Comments
2	<p><b>Adequacy of Internal Audit System</b> Internal Audit is carried out by an external agency (Chartered Accountant firm). Internal Audit was carried out for the period from 01.04.2019 to 31.12.2019 and for the period from 01.01.2020 to 31.03.2020, (online due to COVID pandemic).</p>	No Comments
3	<p><b>System of Physical Verification of Fixed Assets</b> Physical Verification of HQ and 6 campuses were not done for the year due to COVID pandemic. Hence audit could not vouch for the accuracy of the value of Fixed Assets reflected in the Balance Sheet.</p>	Due to Covid-19 Pandemic, IMU's HQ & Campuses were under lockdown. Three of the IMU's locations were designated as Quarantine Centers under the NDMC Act, by the respective local governmental authorities. Hence, the Physical Verification of Fixed Assets could not be done as on the year end i.e. 31.03.2020. The same will be carried out during the Current F.Y 2020-21.
4	<p><b>System of Physical Verification of Inventory</b> Physical verification of inventories was conducted at the respective campuses.</p>	No Comments
5	<p><b>Regularity in payment of Statutory dues</b> IMU was regular in depositing undisputed statutory dues.</p>	No Comments



M Saravanan  
Finance Officer i/c



# INDIAN MARITIME UNIVERSITY

(A Central University, Government of India)

East Coast Road, Sholinganallur (PO), Semmancherry, Chennai - 600 119  
[www.imu.edu.in](http://www.imu.edu.in) | [info@imu.ac.in](mailto:info@imu.ac.in) | 044 - 2453 9022 - 2453 9026