

मुंबई पोर्ट ट्रस्ट
MUMBAI PORT TRUST



वार्षिक लेखा
2020-2021

ANNUAL ACCOUNTS
2020-2021

SECRET



TOP SECRET

STANDARDIZATION

विषय सूची CONTENTS

31 मार्च 2021 का तुलनपत्र Balance Sheet As At 31st March 2021		1-8
31 मार्च 2021 को समाप्त वर्ष का लाभ और हानी लेखा Profit And Loss Account For The Year Ended 31st March 2021....		9-14
31 मार्च 2021 के तुलनपत्र की अनुसूचियाँ Schedules To Balance Sheet As At 31st March 2021		
अनुसूचि I Schedule I	आरक्षित और निधि Reserves and Funds	15-18
अनुसूचि II Schedule II	पूंजी परिसंपत्तियाँ Capital Assets	19-20
अनुसूचि III Schedule III	निवेश सूची List of Investments	21-22
अनुसूचि IV Schedule IV	फूटकर देनदारी Sundry Debtors	23
अनुसूचि V Schedule V	बैंकों में शेष और हस्ते नकद Balances at Banks and Cash in Hand	24
31 मार्च 2021 को समाप्त वर्ष का लाभ और हानी की अनुसूचियाँ Schedule to Profit & Loss Account For The Year Ended 31st March 2021		
अनुसूचि VI Schedule VI	जहाजी माल की संहलाई और भंडारण प्रभार Cargo Handling and Storage Charges	25
अनुसूचि VII Schedule VII	नौवहन के लिए प्लतन और गोदी की सुविधाएं Port and Dock Facilities for Shipping	26
अनुसूचि VIII Schedule VIII	रेल संचालन Railway workings	27
अनुसूचि IX Schedule IX	किराये योग्य भूमि और इमारते Rentable Lands and Buildings	28
अनुसूचि X Schedule X	प्रबंध और सामान्य प्रशासन Management and General Administration	29
अनुसूचि XI Schedule XI	31 मार्च 2021 को समाप्त हुए लेखा का प्रकार से प्रचालन व्यय Operating Expenditure by Types for the year ended 31st March 2021	30-31
अनुसूचि XII Schedule XII	वित्त और विविध व्यय Finance and Miscellaneous Expenditure	32
Notes on accounts for the year ended 31st March 2021		33-42

2. 1. 1950

Dear Sir,
I have the pleasure to inform you that your application for the position of [unclear] has been considered and you have been selected for the same.

The salary for this position is fixed at Rs. [unclear] per month. You will be required to work for [unclear] hours per week.

You are required to join the service on [unclear] date. Please bring with you your educational certificates and other necessary documents.

Yours faithfully,
[Signature]

[Name]
[Address]

[Address]

[Address]

MUMBAI PORT TRUST
मुंबई पोर्ट ट्रस्ट
BALANCE SHEET AS AT 31st March 2021

31.03.2021 का तुलन पत्र

(₹. करोड़ में) / ₹. in crores

As at 31st March 2020		Particulars / ब्यौरा	As at 31st March 2021	
	2713.65	B/F आगे लायेगये		2710.61
		4. Loan Funds / ऋण निधि		
		a. Secured Loans / तारणसहित ऋण		
		Debentures / ऋणपत्रा ,		
		Loans and advances from / निम्न से ऋण तथा पेशगीया		
		Banks / बैंक		
		Ports (indicate portwise details of balances)		
		पत्तन (शेष राशियों के बारे में पत्तनवार सुचित करे)		
		Financial institutions / वित्तीय संस्था		
		Others / अन्य		
		b. Government Loans / सरकार से ऋण		
		c. Loan from International Aid Agencies /		
		आंतरराष्ट्रीय सहायता एजेंसियों से ऋण		
		d. Unsecured Loans / तारणरहित ऋण		
		Fixed Deposits / नियत जमा		
		5. Advances from / निम्न से पेशगीयाँ		
	274.33	i) Advances received from Oil PSUs towards cost sharing of construction of JD-5 project/ तेल पीएसयू से अग्रिम जेडी -5 परियोजना के निर्माण की लागत साझा करना		0.00
	68.83	ii) Upfront fees amortised (Coast Guard) / परिशोधित अग्रिम फीस (तटरक्षक बल)		66.18
	22.61	iii) Advance received from MMRDA for Reconstruction of STP sheds		22.61
	64.00	iv) Advance Amount Received From MMRDA for reconstruction of Berth		64.00
		6. Loans and advances from:		
		Banks / बैंक		
		Ports (indicate portwise details of balances)		
		पत्तन (शेष राशियों के बारे में पत्तनवार सुचित करे)		
		Financial institutions / वित्तीय संस्था		
		Others / अन्य		
		7. Short term loans and advances from:		
		निम्न से अल्पावधि ऋण तथा पेशगीयाँ		
		Banks / बैंक		
		Ports (indicate portwise details of balances)		
		पत्तन (शेष राशियों के बारे में पत्तनवार सुचित करे)		
		Financial institutions / वित्तीय संस्था		
		Others / अन्य		
		8. Other Loans and advances from:		
		निम्न से अन्य ऋण तथा पेशगीयाँ		
		Banks / बैंक		
		Ports (indicate portwise details of balances)		
		पत्तन (शेष राशियों के बारे में पत्तनवार सुचित करे)		
		Financial institutions / वित्तीय संस्था		
		Others / अन्य		
	429.77			152.79
		Deferred Tax Liability / आस्थगित आयकर देयताएँ		
	3143.42	TOTAL / कुल योग		2863.40

MUMBAI PORT TRUST
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BALANCE SHEET AS AT 31st March 2021
31.03.2021 का तुलन पत्र

(₹. करोड में) / ₹. in crores

As at 31st March 2020		Particulars / ब्यारा	As at 31st March 2021	
		II. APPLICATION OF FUNDS		
		निधियों का विनियोग		
		1. FIXED/CAPITAL ASSETS (Schedule-II)		
		नियत / पूंजी परिसंपत्तियां (अनुसूची-II)		
7.43		(a) Free hold land / पूर्ण स्वामित्व भूमी	7.43	
---		(b) Lease hold land / पट्टेपर दी गयी भूमी	---	
227.18		(c) Capital Dredging / पूंजी निकर्षण	227.18	
128.80		(d) Building Sheds and other structures/ ईमारते, शेड, अन्य संरचनाएं	135.71	
187.57		(e) Wharves, Roads, Boundaries / घाट, सडके, चहारदिवारियाँ	203.06	
108.36		(f) Floatilla and Floating Craft / फ्लोटिला तथा प्लावी यान	108.36	
48.68		(g) Railway and Rolling Stock/ रेल्वे तथा रेल्वे इंजन गाडिया रेल्वे यान आदि	47.41	
578.16		(h) Docks, Sea-Walls, Piers and Navigational Aids गोदियाँ, समुद्री दीवारें, स्तंभ, एवं दिक्चालन साधन	948.52	
64.03		(i) Cranes and Vehicles / क्रेन और वाहन	64.40	
63.74		(j) Plant & Machinery / संयंत्रा और मशीनें	66.06	
131.60		(k) Installations for Water, Electricity, Telecommunication and Fire Fighting / जल, विजली, दूरसंचार और अग्निशमन के लिये संस्थापनाएं	136.48	
344.55		(l) Oil Pipelines Installations / तेल पाईप लाईन संस्थापनाएं	499.31	
	1890.10	जोड (a) से (l) / Total (a) TO (l)		2443.92
	1416.91	Capital Work in Progress / चालू पूंजी कार्य		698.48
	1247.03	Less : Depreciation / घटाएँ : मूल्य ह्रास		1331.15
	2059.98			1811.25
		2. INVESTMENTS(Schedule III) / निवेश (अनुसूची - III)		
		Government or Trust securities/ Shares, Debentures or bonds/ Investment properties / निवेश संपत्ति		
10.21			10.21	
1278.97	1289.18	Others / अन्य	1198.49	1208.70
	1289.18	C/F अग्रनीत		1208.70

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31.03.2021 का तुलन पत्र

(₹. करोड में) / ₹. in crores

As at 31st March 2020		Particulars / ब्यारा	As at 31st March 2021	
	1289.18	B/F आगे लाये गये		1208.70
		<u>Quoted Investments as at 31st March 2021</u>		
		दिनांक 31 मार्च 2020 को उद्धृत निवेश		
		Face Value / अंकित मुल्य		
		Market Value / वाजार मुल्य		
		Include securities maturing within one year of the date of the Balancesheet		
	1289.18	तुलन पत्र की तिथि से एक वर्ष में जिनकी अवधि पूरी होनेवाली हो ऊन प्रतिभूतियों का समावेश करे		1208.70
		As at the end of next year 31.03.2022		
		₹.1188.28 करोड अगले वर्ष के अन्त में		
		3. CURRENT ASSETS, LOANS AND ADVANCES		
		वर्तमान परिसंपत्तियाँ ऋण तथा पेशगियों		
		a. Current Assets / वर्तमान परिसंपत्तिया		
		(i) Interest accrued on investments / निवेश पर प्रोदभूत ब्याज		
	7.69	(a) Other Funds / अन्य निधिया		2.93
	64.78	(b) PF investments / भ.नि.निवेश		44.50
	11.68	(ii) Inventories/ संपत्तिमूर्ची		4.22
3203.79		(iii) Sundry Debtors (**)(Schedule IV) फुटकर देनदारी (अनुसूची - IV)	3477.30	
		(a) Government dues / सरकारी देयताएँ		
		(b) Interport dues/ आंतरपत्तन देयताएँ	---	
		(c) Non government dues / Less : Provision for Doutful debts.	20.26	3457.04
		गैरसरकारी देयताएँ		
		** Particulars to be given separately of : debts considered good and fully secured debts considered good but not secured and debts considered doubtful or bad निम्न विवरण अलग अलग दिया जाए तारणसहित और प्राप्य माने गए ऋण प्राप्य माने गए लेकिन तारणविरहित ऋण संदिग्ध या अप्राप्य माने गए ऋण		
		(iv) Cash & Bank Balances (Schedule V) रोकड तथा बैंक शेष (अनुसूची-V)		
	2.14	Cash balance on hand / हाथ में उपलब्ध रोकड		2.63
	212.71	Bank balances / बैंकों में शेष राशि		532.61
		With scheduled banks / अनुसूचीत बैंकों में		
		With others / अन्य बैंकों में		
	3482.53	C/F अग्रनीत		4043.93

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BALANCE SHEET AS AT 31st March 2021

31.03.2021 का तुलन पत्र

(₹. करोड में) / ₹. in crores

As at 31st March 2020		Particulars / ब्यौरा	As at 31st March 2021	
---	3482.53	B/F आगे लाये गये	---	4043.93
b. Loans & Advances / ऋण तथा पेशगियों				
---		(i) Advances and loans to subsidiaries/ports कं. अथवा उसकी सहायक कं. भागिदार हो ऐसी भागिदारी फर्म को दि गइ पेशगियों तथा ऋण	---	
---		(ii) Bills of Exchange हुंडी विनिमय पत्र	---	
822.00		(iii) Advances recoverable in cash or in kind or the value to be received रोकड अथवा वस्तुरूपमें वसूली योग्य पेशगी अथवा प्राप्य मूल्य	553.38	
822.00			553.38	
Less: Advances considered Doubtful Of the above, Loans and Advances				
घटाए : उपरोक्तमे से संदेहात्मक समझी गयी ऋण तथा पेशगियों				
---		a. Fully Secured / तारणसहित	---	
---		b. Unsecured, Considered Good / असुरक्षित, अच्छी मानी गयी	---	
---		c. Considered Doubtful / संदेहात्मक मानी गयी	---	
	822.00			553.38
	4304.53	C/F अग्रनीत		4597.31

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BALANCE SHEET AS AT 31st March 2021
31.03.2021 का तुलन पत्र

(₹. करोड़ में) / ₹. in crores

As at 31st March 2020		Particulars / ब्यारा	As at 31st March 2021	
	4304.53	B/F आगे लायेगये		4597.31
		Less: CURRENT LIABILITIES AND PROVISIONS		
		घटाए: वर्तमान देयताएँ तथा प्रावधान		
		a. CURRENT LIABILITIES / वर्तमान देयताएँ		
190.55		(i) Pension Fund / निवृत्ति वेतन निधि	190.16	
1301.37		(ii) Provident Fund / भविष्य निधि	1175.17	
-3.96		(iii) Gratuity Fund	-4.15	
-1.63		(iv) National Pension Scheme	0.52	
		(v) Sundry Creditors / विविध लेनदार		
365.04		Salaries & Wages Payable / देय वेतन और मजदूरी	334.13	
4.27		Stores / भंडार	0.76	
148.28		Accrued Expenses / प्रोद्भूत व्यय	159.44	
		Unadjusted Sale proceeds of / असमायोजित		
		विक्री प्राप्तियाँ :		
50.70		Unclaimed goods / अदावी माल	45.94	
2.36		Surplus Material / अतिरिक्त सामग्री	2.90	
		Miscellaneous creditors and credit balances Other than interest on port specific investments		
		पल्लन के विशिष्ट निवेशोपर का ब्याज छोडकर प्रकिर्ण		
		लेनदार और जमा शेष		
6.67		Demurrage payable to Railways / रेल को देय विलंब शुल्क	7.00	
-5.48		Statutory Payments / वैधानिक भुगतान	-5.53	
69.92		Liability towards Capital Expenses / पुंजीगत व्यय के लिए दायितार्ये	52.66	
47.39		Others / अन्य	76.39	
140.58		Miscellaneous creditors and credit balances Other than interest on port specific investments	148.62	
		प्रकिर्ण लेनदार और जमा शेष - पल्लन के विशिष्ट		
		निवेशोपर का ब्याज		
5.98		Centenary Commemoration Fund / शताब्दी संस्मरण निधी	7.74	
		Advances from Merchants, Contractors & others		
1419.25		व्यापारियों टेकेदारों तथा अन्यो से अगिम प्राप्ती	1700.00	
		Cash / रोकड		
		Securities / बयाना जमा		
-1.79		Less: Securities at Face Value Held against deposits from Merchants, contractors and others	-1.78	
		घटाईएँ : व्यापारियों टेकेदारों तथा अन्यो से प्राप्त जमा के तहत धारण किए प्रतिभूतियों का अंकित मूल्य		
		(vi) Amounts due to other ports for services		
		सेवा के लिए अन्य पल्लनोंको देय राशि		
		(vii) Other liabilities /अन्य देयताएं		
		(Revenue A/c temporarily overdrawn)		
		राजस्व खाते से कुछ समय के लिए निकाली गयी ज्यादा राशि		
	3739.50	C/F अग्रनीत		3889.97

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31.03.2021 का तुलन पत्र

(₹. करोड़ में) / ₹. in crores


As at 31st March 2020		Particulars / ब्यारा	As at 31st March 2021	
	3739.50	B/F आगे लाये गये		3889.97
	---	b. PROVISIONS / प्रावधान		
	144.26	(i) For Contingencies / आकस्मिकता के लिए		---
		(ii) For taxation (net of taxes paid)		144.26
		करों के लिए (भुगतान किया वास्तविक कर)		
	1478.19	(iii) Other provisions / अन्य प्रावधान		
		Provisions for unrecovered Estate Rentals		1478.19
		वसुल न किए संपदा किराया के लिए प्रावधान		
	5361.95			5512.42
	-1057.42	NET CURRENT ASSETS		-915.11
	432.52	Deferred Tax Asset		432.52
		आस्थायित कर संपत्ती		
		वास्तविक वर्तमान परिसंपत्तियों		
		MISCELLANEOUS EXPENDITURE (To the extent not written off)		
		फुटकर खर्च (बटटे खाते में न डाला हुआ)		
	---	a) Preliminary expenses / प्रारंभिक खर्च		---
	---	b) Expenses including commission or brokerage on underwriting or subscription of shares or debentures		---
		शेअर अथवा ऋणपत्र अंशदान पर दिए कमिशन अथवा ब्रोकरेज पर हुआ खर्च मिलाकर		
	---	c) Discount allowed on the issue of shares or debentures		---
		शेअर अथवा ऋणपत्र जारी करते समय दी गयी छूट		
	---	d) Interest paid out of capital during construction (also stating the rate of interest)		---
		निर्माण के दौरान पूंजी से किया गया ब्याज का भुगतान(ब्याज का दर बताते हुए)		
	-624.90	Particulars / ब्यारा		-482.59

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31.03.2021 का तुलन पत्र

(₹. करोड में) / ₹. in crores

As at 31st March 2020			Particulars / ब्यौरा	As at 31st March 2021		
		-624.90	B/F आगे लायेगये			-482.59
	---		e) Development expenditure not adjusted			
	1.89		असमायोजित विकास खर्च		3.81	
		1.89	f) Other items (Port Property Insurance Premium) /			3.81
	---	417.27	अन्य मद (स्वरूप वतलाएँ)			
			Balance Of Profit And Loss Account		---	322.23
			लाभ और हानि की बाकी			
		3143.42	Total कुल			2863.40

तुलनपत्र और इसकी अनुसूचियों पर हस्ताक्षरकर्ता / Signatories to Balance Sheet and Schedules thereto


कै. भवतोष चंद
उप संरक्षक

वित्तीय सलाहकार एवं मुख्य लेखाधिकारी
के वैधानिक अधिकार के साथ
**(having statutory power of
F.A. & C.A.O.)**


राजीव जलीया
अध्यक्ष
Chairman

MUMBAI PORT TRUST

मुंबई पोर्ट ट्रस्ट

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST March 2021

31.03.2021 को समाप्त वर्ष के लिए लाभ और हानी लेखा

(₹ करोड मे) / ₹ in crores

2019-20	Particulars / ब्यारा	2020-21
	OPERATING INCOME	
	परिचालन आय	
	1. Cargo handling and storage charges	
	पोतभार सम्हलाई तथा भंडारण प्रभार	
202.48	Handling and storage charges (excluding container) सम्हलाई तथा संग्रहण प्रभार(कंटेनर छोडकर)	170.59
232.35	P.O.L. Handling Charges पी ओ ल सम्हलाई प्रभार	213.52
	Storage fees भंडारण प्रभार	
13.73	Charges for container handling (including containerised cargo) कंटेनर सम्हलाई के लिए प्रभार(कंटेनर पोतभार सहित)	14.38
50.60	Stevedoring Charges / जहाजी कुली प्रभार	39.86
36.43	Demurrage / विलंब शुल्क	42.83
16.88	Miscellaneous income / फुटकर आय	22.32
552.47		503.50
552.47	C/F अग्रनीत	503.50

MUMBAI PORT TRUST

मुंबई पोर्ट ट्रस्ट

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST March 2021

31.03.2021 को समाप्त वर्ष के लिए लाभ और हानी लेखा

(₹ करोड मे) / ₹ in crores

2019-20		Particulars / ब्यारा	2020-21	
	552.47	B/F आगे लायेगये		503.50
		2. Port and dock charges		
		पल्लन तथा गोदी प्रभार		
236.62		Fees for pilotage, towage etc.	233.44	
		पायलटैज, टोवेज के लिए प्रभार		
257.45		Berth hire charges, Pier Dues, Anchorage Fees etc.	342.89	
		घाट किराया शुल्क		
151.38		Port dues	146.33	
		पल्लन देय		
15.17		Dry docking charges	15.31	
		निर्जल गोदी प्रभार		
53.40		Miscellaneous income / फुटकर आय	65.20	
	714.02			803.17
		3. Railway earnings		
		रेल आमदनी		
1.66		Freight and haulage	1.86	
		भाडा और कर्पण प्रभार		
0.04		Siding charges	0.22	
		साइडिंग प्रभार		
1.49		Terminal charges	1.62	
		टर्मिनल प्रभार		
1.99		Miscellaneous income / फुटकर आय	1.52	
	5.18			5.22
	1271.67	C/F अग्रनीत		1311.89

MUMBAI PORT TRUST

मुंबई पोर्ट ट्रस्ट

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST March 2021

31.03.2021 को समाप्त वर्ष के लिए लाभ और हानी लेखा

(₹ करोड में) / ₹ in crores

2019-20		Particulars / ब्यारा	2020-21	
	1271.67	B/F आगे लायेगये		1311.89
		4. Estate Rentals		
		संपदा किराया		
330.07		Rent from land भूमि से किराया	308.06	
21.54		Rent from building, sheds, and Godowns इमारतें शेड तथा गोदामों से किराया	49.50	
22.97		Recoverable property taxes etc. वसूली योग्य सम्पत्ति कर आदि	21.03	
16.39		Miscellaneous income / फुटकर आय	15.48	
	390.97			394.07
	1662.64	TOTAL OPERATING INCOME (a) / कुल परिचालन आय (अ)		1705.96
		OPERATING EXPENDITURE / प्रचालन व्यय		
426.47		1. Cargo handling and storage charges (Schedule VI) पोतभार सहेलाई और भंडारण प्रभार (अनुसूची - VI)		378.09
261.02		2. Port and dock facilities for shipping(Schedule VII) नौवहन के लिए पत्तन तथा गोदी सुविधाएँ (अनुसूची - VII)		234.42
25.64		3. Railway workings (Schedule VIII) रेल संचालन (अनुसूची - VIII)		16.75
104.38		4. Rentable land and building (Schedule IX) किराये योग्य भूमि और इमारतें (अनुसूची - IX)		109.79
388.19		5. Management and General Administrative Expenses (Schedule X) प्रबंध तथा सामान्य प्रशासनिक खर्च (अनुसूची - X)		383.04
	1205.70	Total Operating Expenditure (b) (Schedule XI) कुल परिचालन व्यय (ब)(अनुसूची - XI)		1122.09
	456.94	Operating Profit (a) - (b) c/f अग्रणीत परिचालन अधिशेष (अ)-(ब)		583.87

MUMBAI PORT TRUST

मुंबई पोर्ट ट्रस्ट

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST March 2021

31.03.2021 को समाप्त वर्ष के लिए लाभ और हानी लेखा

(₹ करोड मे) / ₹ in crores

2019-20		Particulars / ब्यारा	2020-21	
	456.94	B/F आगे लायेगये		583.87
		Add : Finance and Miscellaneous income		
		जोडे: वित्त तथा फुटकर आय		
5.28		Interest on short term deposit /surplus investment / Cash balanaces	4.81	
2.09		Interest on investments of Reserves	1.50	
56.92		Interest on delayed payments and other items	5.70	
1.07		Interest chargeable to Leases/ Tenants for delayed payment of GST by them	0.09	
0.45		Interest on staff advances	0.32	
		कर्मचारियों को दी गयी पेशगी पर ब्याज,		
3.57		Profit on sale/disposal of capital assets	0.48	
		पूंजीगत परिसंपत्तियों की विक्री/निपटान से लाभ		
0.00		Profit on sale/Redemption of investment	0.00	
1.94		Prior period income	7.90	
		पिछली अवधि की आय		
7.00		Sundry receipts / फुटकर प्राप्तियों	3.44	
	78.32			24.23
	341.93	Less: Finance and Miscellaneous Expenditure (Schedule XII)		511.08
		घटाइएँ: वित्त तथा फुटकर खर्च (अनुसूची - XII)		
	193.33	Surplus / अधिशेष		97.01
	193.33	PROFIT BEFORE TAX(c/f) / करपूर्व लाभ (अग्रनीत)		97.01

MUMBAI PORT TRUST

मुंबई पोर्ट ट्रस्ट

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST March 2021

31.03.2021 को समाप्त वर्ष के लिए लाभ और हानी लेखा

(₹ करोड मे) / ₹ in crores

2019-20		Particulars / ब्यारा	2020-21	
	193.33	B/F आगे लायेगये PROFIT BEFORE TAX(b/f) / करपूर्व लाभ (आगे लाया गया)		97.01
		Less: Provision for taxation घटाइएँ: कराधान हेतु प्रावधान		
	0.00	(i) Current Tax / चालू कर		0.00
		(ii) Deferred Tax / अस्थगित कर		
		(iii) Fringe benefit Tax / नौकरी सुविधा लाभ कर		
	193.33	PROFIT AFTER TAX / कर पश्चात लाभ		97.01
	54.71	Add : Withdrawal from Employees Welfare Fund जोडे : कर्मचारी कल्याण निधिसे निकासी		55.10
	248.04	Total Deficit / Surplus कुल घाटा / कुल अधिशेष		152.11
		Less: Appropriations घटाइएँ: विनियोग		
	3.57	Profit on Disposal of Capital Asset Trfd. Capital Reserve	0.48	
	54.71	Employees Welfare Fund / कर्मचारी कल्याण निधि	55.10	
		Fund for Replacement, Rehabilitation and Modernisation of Capital Assets	0.48	
		पूंजीगत परिसंपत्तियों के बदलाव पुनःस्थापन और आधुनिकिकरण के लिए निधि		
		General Reserve / सामान्य आरक्षित	0.32	
		Fund for Development , Repayment of Loan & Contingencies	0.70	
		विकास, ऋण प्रतिदान तथा अनुपंगिक खर्चों के लिए निधि		
		Other funds (port specific) / अन्य निधि (विशिष्ट पोर्ट)		
		Fire & Motor Insurance Fund		
		अग्नि तथा मोटार विमा निधि		57.08
		Net Surplus Transferred to Balance Sheet		
*	189.76	कुल अधिशेष तुलन पत्र में स्थानांतरित किया	*	95.03

लाभ और हानी लेखा और इसकी अनुसूचियों पर हस्ताक्षरकर्ता / Signatories to Profit & Loss A/c. and Schedules thereto

कै. भवतोष चंद
उप संरक्षक

वित्तीय सलाहकार एवं मुख्य लेखाधिकारी
के वैधानिक अधिकार के साथ
(having statutory power of
F.A. & C.A.O.)

राजीव जलोटा
अध्यक्ष
Chairman

MUMBAI PORT TRUST

मुंबई पोर्ट ट्रस्ट

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST March 2021

31.03.2021 को समाप्त वर्ष के लिए लाभ और हानी लेखा

(₹ करोड में) / ₹ in crores

Typewise details of Operating Expenditure

	2020-21	2019-20
(a) Payment to and provision for employees		
कर्मचारियों को भुगतान और उनके लिए प्रावधान		
i) Salaries, wages, bonus etc. वेतन, मजदूरी, बोनस आदि	687.48	816.52
ii) Companies contribution to provident and other funds भविष्य निर्वाह निधि तथा अन्य निधियों में कंपनी का अंशदान		
iii) Gratuity / उपदान		
iv) Workmen and staff welfare expenses कामगार तथा कर्मचारी कल्याण खर्च	55.10	54.71
(b) Operating expenses / प्रचालन खर्च		
i) Repairs to plant and machinery (showing separately amounts incurred towards vessels/crafts, cranes and general plant and machinery) प्लान्ट और मशीनरी की मरम्मत (जहाज / काफ्ट्स केन्स तथा सामान्य प्लान्ट और मशीनरी पर किया खर्च अलग दर्शाया जाए)	2.93	1.70
ii) Repairs to building (including sheds) / इमारतों की मरम्मत (गोदामों सहित)	13.45	19.03
iii) Other repairs / अन्य मरम्मत	36.64	37.98
iv) Stores / प्रयोग में लायी गयी सामग्री	47.05	38.52
v) New minor works / नए छोटे कार्य	0.64	1.18
(c) General Expenses / सामान्य खर्च		
i) Rent, rates and taxes / किराया, दर और कर	4.37	4.22
ii) Audit Fees / लेखा परीक्षा शुल्क	0.46	0.42
iii) Water and electricity charges / जल तथा विद्युत प्रभार	46.43	49.22
iv) Communication expenses (including telephone, telex, fax etc. संचार व्यवस्था पर खर्च (दूरभाष, टैलेक्स, फॅक्स सहित)	0.58	0.60
vi) Other expenses / अन्य खर्च *	226.97	181.61
	1122.09	1205.70

* for details please see Schedule XI

तुलन पत्र
और
लाभ और हानी लेखा
की अनुसूचियाँ

**Schedules to the
Balance Sheet
And
Profit & Loss Accounts**

<p style="text-align: center;">आरक्षित और निधि RESERVES AND FUNDS</p>	<p style="text-align: center;">पूंजी आरक्षित Capital Reserve</p>	<p style="text-align: center;">सामान्य आरक्षित निधि General Reserve Fund</p>
<p>शेष 31 मार्च 2020 को</p>		
<p>Balance - 31st March 2020</p>	1661.53	41.49
<p>जोड़िये: राजस्व लेखे से अंशदान --</p>		
<p>Add: Contribution from Revenue Account --</p>		
<p>राजस्व लेखे से अंतरण</p>		
<p>Transfers from Revenue Accounts.....</p>	0.48	0.32
<p>अन्य आरक्षित और निधियों से अंतरण</p>		
<p>Transfers from Other Reserves & Funds</p>		
<p>पूंजी आरक्षित</p>		
<p>(i) Capital Reserve.....</p>	0.00	-----
<p>सामान्य आरक्षित निधि</p>		
<p>(ii) General Reserve Fund.....</p>	-----	-----
<p>पूंजी परिसंपत्तियों के बदलाव, पुनःस्थापन और आधुनिकीकरण के लिये निधि</p>		
<p>(iii) Fund for Replacement, Rehabilitation and</p>		
<p>Modernisation of Capital Assets.....</p>	21.66	-----
<p>विकास ऋणों की अदायगी और अनुपंगिकता के लिये निधि</p>		
<p>(iv) Fund for Development, Repayment of Loans & contingencies</p>	-----	-----
<p>(v) शोधन निधि / Sinking Fund...</p>	-----	-----
<p>अन्य अंतरण ---</p>		
<p>Other Transfers ---</p>		
<p>कर्मचारी / भूतपूर्व कर्मचारियों से प्राप्त आय</p>		
<p>Repceipts from Employees/Ex-employees.....</p>	-----	-----
<p>भूतपूर्व कर्मचारियों से बाह्य चिकित्सा सुविधा के लिये प्राप्त आय</p>		
<p>Receipts from ex-employees towards Medical treatment</p>	-----	-----
<p>अन्य Misc./Other</p>	0.00	
<p>उपभोक्ता सहकारी भंडारों को ऋण</p>		
<p>Loans granted to Consumers' Co-operative Stores</p>		
<p>अर्द्धवार्षिक क्रिस्तों और बकाया शेषपर ब्याजकी वसूली</p>		
<p>Recovery of half-yearly instalments together with</p>		
<p>interest on the outstanding balances.....</p>	-----	-----
<p>निवेशों पर ब्याज</p>		
<p>Interest on Investments.....</p>	-----	-----
<p style="text-align: right;">अग्रणीत</p>		
<p style="text-align: right;">Carried forward</p>	1683.68	41.81


ANNUAL ACCOUNTS 2020-21

SCHEDULES TO BALANCE SHEET AS AT 31ST March 2021

SCHEDULE - I

(₹ करोड में) / ₹ in crores

अग्नी और मोटर वीमा निधि और युद्ध स्मारक निधि Fire & Motor Insurance Fund and War Memorial Fund	कर्मचारी कल्याण निधि Employees' Welfare Fund	पूंजी परिसंपत्तियों के बदलाव पुनःस्थापन और आधुनिकीकरण के लिये निधि Fund for Replacement, Rehabilitation and Modernisation of Capital Assets	विकास ऋणों की अदायगी और अनुपंगिकता के लिये निधि Fund for Development, Repayment of Loans and Contingencies	शताब्दि स्मारक निधि Centenary Commemoration Fund
140.15	55.11	808.26	11.39	6.00
-----	-----	-----	-----	-----
-----	55.10	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	21.66	-----	-----
-----	0.00	-----	-----	-----
-----	-----	-----	-----	-----
0.00	55.10	21.66	0.00	0.00
140.15	0.01	786.60	11.39	6.00


 Dy. Conservator
 (With Statutory Powers of
 FA & CAO)

वार्षिक लेखा 2020-21
31 मार्च 2021 के तुलन पत्र की अनुसूचियां
अनुसूची II

पूँजी परिसंपत्तियाँ CAPITAL ASSETS		कुल ब्लॉक GROSS BLOCK				
परिसंपत्तियों का विवरण Particulars of Assets	1 अप्रैल 2020 को	वर्ष में परिवर्धन	वर्ष में विलोपन	वर्ष में की गयी समायोजन	31 मार्च 2021 को	
	As at 1st April 2020	Additions during the year	Deletions during the year	Adjustment during the year	As at 31st March 2021	
I. भूमि LAND.....	7.43				7.43	
II. पूँजी निकर्षण CAPITAL DREDGING.....	227.18				227.18	
III. ईमारते, शेड, अन्य संरचनाएं BUILDINGS, SHEDS, OTHER STRUCTURE	128.80	6.92			135.72	
IV. घाट, सड़के, चहारदिवारियाँ WHARVES, ROADS, BOUNDARIES..	187.57	15.49			203.06	
V. प्लावी यान FLOATING CRAFTS.....	108.36				108.36	
VI. रेलवे और चल स्टॉक RAILWAY & ROLLING STOCK.....	48.68		1.28		47.41	
VII. गोदियां समुद्री दीवारें स्तंभ दिक्कालन साधन DOCKS, SEA-WALLS, PIERS AND NAVIGATIONAL AIDS.....	578.16	370.37			948.53	
VIII. केन और वाहन CRANES AND VEHICLES.....	64.03	0.50	0.14		64.39	
IX. संयंत्र और मशीनें PLANT AND MACHINERY.....	63.74	2.80	0.48		66.06	
X. जल, विजली, दूरसंचार और अग्निशमन के लिये संस्थाएं INSTALLATIONS FOR WATER, ELECTRICITY, TELECOMMUNICATION AND FIRE- FIGHTING.....	131.60	4.88			136.48	
XI. तेल पाईप लाईन संस्थापनाएं OIL PIPE LINE INSTALLATIONS.....	344.55	154.74			499.29	
जोड़ I से XI / Total I TO XI	1890.10	555.70	1.89	0.00	2443.91	
XII. चालू पूँजी कार्य CAPITAL WORKS IN PROGRESS						
PLAN WORKS	1411.38	213.48	931.24		693.62	
NON-PAN WORKS	5.53	12.04	12.71		4.86	
	1416.91	225.52	943.95	0.00	698.48	
कुल जोड़ Grand Total	3307.01	781.22	945.84	0.00	3142.39	

ANNUAL ACCOUNTS 2020-21

SCHEDULES TO BALANCE SHEET AS AT 31st March 2021

SCHEDULE II

(₹ करोड मे) / ₹ in crores

मूल्य -हास DEPRECIATION				शुद्ध ब्लॉक NET BLOCK	
1 अप्रैल 2020 संचय	वर्ष में की गयी प्रावधान	वर्ष में विलोपन आदि से समायोजन	31 मार्च 2021 को कुल	31 मार्च 2021 को	31 मार्च 2020 को
Accumulation as at 1st April 2020	Provision made during the year	Adjustment on deletions, etc., during the year	Total as at 31st March 2021	As at 31st March 2021	As at 31st March 2020
0.00	0.00		0.00	7.43	7.43
44.04	4.45		48.49	178.69	183.14
96.30	3.74		100.04	35.68	32.50
127.98	16.02		144.00	59.06	59.59
85.43	3.17		88.60	19.76	22.93
16.47	0.77	1.28	15.96	31.45	32.21
339.50	38.34		377.84	570.69	238.66
47.84	3.08	0.14	50.78	13.61	16.19
42.80	2.39	0.47	44.72	21.34	20.94
105.38	3.15		108.53	27.95	26.22
341.28	10.88		352.16	147.13	3.27
1247.02	86.00	1.89	1331.12	1112.79	643.08
				693.62	1411.38
				4.86	5.53
				698.48	1416.91
1247.02	86.00	1.89	1331.12	1811.27	2059.99

चालू वर्ष के लिए For Current year	82.66
पिछल वर्ष के लिए For Previous year	3.34
	86.00

Dy. Conservator
(With Statutory Powers of
FA & CAO)

वार्षिक लेखा 2020-21
31 मार्च 2021 के तुलन पत्र की अनुसूचियां
अनुसूची III

31.03.2020 तक क्रि कुल निवेश Total investment as on 31.03.2020		वित्तीय संस्थाएं Financial Institutions	सामान्य आरक्षित General Reserve Fund	अग्नी और मोटर वीमा निधि और युद्ध स्मारक निधि Fire & Motor Insurance Fund and War Memorial Fund	पूँजी परिसंपत्तियों के बदलाव पुनःस्थापन और आधुनिकीकरण के लिये निधि Fund for Replacement, Rehabilitation and Modernisation of Capital Assets			
प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value		प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value	प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value	प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value
4.50	4.50	आय पी आर सी एल मे समभाग Share Capital in IPRCL	4.50	4.50				
4.50	4.50	(अ) / (a)	4.50	4.50	0.00	0.00	0.00	0.00
0.00	0.00	एम पी ई वी बंधपत्र Bonds of MPEB					0.00	0.00
0.00	0.00	यू पी सी एस एम एफ बंधपत्र Bonds of UPSCMF					0.00	0.00
0.00	0.00	एम एस आर डी सी बंधपत्र Bonds of MSRDC						
10.00	10.00	एनौर पत्तन बंधपत्र Bond of Ennore Port						
0.00	0.00	के वी जे एन एल बंधपत्र Bond of KBJNL						
0.21	0.21	एस वी आय लाईफ SBI Life						
0.00	0.00	पी एस यू के बंधपत्र Bonds of PSUs						
10.21	10.21	(ब) / (b)	0.00	0.00	0.00	0.00	0.00	0.00
1274.47	1274.47	<u>DEPOSITS - जमा राशि</u> बैंकों में with Banks			0.00	0.00	0.00	0.00
1274.47	1274.47	(क) / (c)	0.00	0.00	0.00	0.00	0.00	0.00
1289.18	1289.18	जोड़ (अ) से (क) Total (a) to (c)	4.50	4.50	0.00	0.00	0.00	0.00
---	---	टिप्पणी / Note : उद्धृत निवेश Quoted Investments	---	---	---	---	---	---
1289.18	1289.18	अन-उद्धृत निवेश Unquoted Investments	4.50	4.50	0.00	0.00	0.00	0.00

कर्मचारी कल्याण निधि के लिए कोई निवेश नहीं है।

Employees' Welfare Fund has no investments.

ANNUAL ACCOUNTS 2020-21

SCHEDULES TO BALANCE SHEET AS AT 31st March 21

SCHEDULE III

(₹ करोड में) / ₹ in crores

विकास ऋणों की अदायगी और अनुपगिकता के लिये निधि Fund for Development, Repayment of Loans and Contingencies		शताब्दि स्मारक निधि Centenary Commemoration Fund		भविष्य निर्वाह निधि Provident Fund		अवकाश नकदिकरण निधि Leave Encashment Fund		31.03.2021 तक कि कुल निवेश Total investment as on 31.03.2021	
प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value	प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value	प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value	प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value	प्रत्यक्ष मूल्य Face Value	लागत मूल्य Cost Value
								4.50	4.50
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	4.50
10.00	10.00			0.00	0.00			0.00	0.00
								0.00	0.00
				0.00	0.00			0.00	0.00
						0.21	0.21	0.21	0.21
								0.00	0.00
10.00	10.00	0.00	0.00	0.00	0.00	0.21	0.21	10.21	10.21
0.00	0.00	9.00	9.00	1184.98	1184.98			1193.98	1193.98
0.00	0.00	9.00	9.00	1184.98	1184.98	0.00	0.00	1193.98	1193.98
10.00	10.00	9.00	9.00	1184.98	1184.98	0.21	0.21	1208.69	1208.69
---	---	---	---	---	---	---	---	---	---
10.00	10.00	9.00	9.00	1184.98	1184.98	0.21	0.21	1208.69	1208.69

शताब्दि स्मारक निधि की निवेश ₹.6.00 करोड निधि संचय के लिए और ₹.3.00 करोड बैंक शेष के लिए हुई हैं।

Investment of CCF includes ₹.6.00 crore on account of Corpus Fund and ₹.3.00 crore on account of Cash Balance.

Out of the total Investments, ₹.286.99 crore have been held in Short Term Investment

Dy. Conservator
(With Statutory Powers of
FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 के तुलन पत्र की अनुसूचियां
SCHEDULES TO BALANCE SHEET AS AT 31st March 2021

अनुसूची IV SCHEDULE IV दी गई सेवाओं के कारण विविध देनदारी की दि. 31 मार्च 2021 की स्थिति Sundry Debtors As On 31st March 2021 For Different Services Rendered (₹. करोड़ में) / ₹. in crores		
विवरण / Particulars	2020-21	2019-20
सजल गोदी प्रभार Wet Docks Charges.....	231.09	215.15
निर्जल गोदी प्रभार Dry Docks Charges.....	2.28	2.33
कंटेनर प्रचलन Container Operation.....	10.85	10.28
Vessel Related Charges.....	170.32	111.62
संपदा किराये Estate Rentals *.....	2652.04	2534.75
बंदर संपदा किराये Bunder Estate Rentals.....	28.64	28.64
प्रोदभूत टर्मिनल प्रभार Accrued Terminal Charges.....	5.08	5.07
विविध सेवाएँ Miscellaneous Services.....	198.81	185.29
Miscellaneous Services (GST Debtors).....	180.44	113.15
निक्षेप द्वारा निर्माण कार्य Deposit Works.....	-2.25	-2.49
	3477.30	3203.79

* अन्य शेष राशि के संबंध में ₹.1050.19 करोड़ रूपयों की पट्टेदारों / किराएदारों से वसूल कि गयी राशि संपदा विभाग के फुटकर जमाखाते में पडी है। (31.03.2020 को ₹.970.80 करोड़). ₹.79.39 करोड़ की राशि को देनदार के खिलाफ समायोजित किया गया है।

* As against the remaining outstandings, ₹.1050.19 Crore have been recovered from lessees / tenants and are lying in Estate Deptt.'s Misc. Advance A/c. (₹.970.80 Crore – as on 31.03.2020). An amount of ₹.79.39 crore has been adjusted against the Debtors


Dy. Conservator
(With Statutory Powers of
FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 के तुलन पत्र की अनुसूचियां
SCHEDULES TO BALANCE SHEET AS AT 31st March 2021


SCHEDULE V / अनुसूची V बैंकों में शेष और हस्ते नकद BALANCE AT BANKS AND CASH IN HAND				
(₹. करोड़ में) / ₹. in crores				
विवरण / Particulars	2020-21		2019-20	
बैंकों में जमा राशी Deposits with Banks.....		208.94		115.75
बैंकों में जमा राशी (व्यापारियों, टेकेदारों और अन्य की ओरसे) Deposits with Banks (on behalf of Merchants, Contractors and Others)		35.19		33.96
बैंकों में शेष (अन्य विभाग) Balances with Banks (Other Departments)		227.27		19.80
चालू खाता / Current Accounts पत्तन समुदाय प्रणाली / Port Community System				
स्टेट बैंक आफ इंडिया State Bank Of India				
राजस्व खाता / Revenue Account	9.45		9.30	
कंपनी (पोर्ट) के उत्तरदायित्व के लिए खाता Corporate Social Responsibility Account	0.10		0.01	
भविष्य निधि खाता Provident Fund Account	9.41		4.79	
यूनियन बैंक आफ इंडिया / Union Bank of India	31.16		25.27	
इंडियन बैंक खाता / Indian Bank Account	-0.28	49.84	0.07	39.44
स्टेट बैंक आफ इंडिया / STATE BANK OF INDIA				
JD-5 Project Escrow Account	11.09		3.42	
विभिन्न बैंक - पीसीएस खाते / Various Banks-PCS accounts	0.00		0.00	
इंडियन ओवरसीज बैंक / INDIAN OVERSEAS BANK				
वेतन खाता / Salary Account.....	0.27	11.36	0.34	3.76
		532.60		212.71
हस्ते नकद Cash In Hand				
लेखा विभाग के पास With Accounts Department.....		0.22		0.02
अन्य विभागों के पास With Other Departments		2.41		2.12
		2.63		2.14

Dy. Conservator
(With Statutory Powers of
FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 को समाप्त लाभ और हानि लेखा की अनुसूचियाँ
SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 6

SCHEDULE VI जहाजी माल की सभलरई और भंडारण CARGO HANDLING AND STORAGE		
(रु. करुंड मे) / रु. in crores		
	2020-21	2019-20
शेडों और घाटों में सामान्य जहाजी मालकी सभलरई और भंडारण Handling and Storage of General Cargo at Sheds and Wharves...	225.97	298.34
माल को गोदाम में रखना Warehousing.....	3.19	4.88
करुंटेनर निपटानेवाली केने और अन्य केनों का परिचालन और अनुरक्षण Operation and maintenance of Container Handling Cranes and Other Cranes.....	15.47	16.61
पेट्रोलियम, तेल, स्नेहक सभलरई Handling of Petroleum, Oil and Lubricants.....	23.00	25.15
गोदियों और वंदरगाहों में सामान्य सुविधाओं पर व्यय Expenditure on general facilities at Docks & Bunders.....	24.14	24.39
प्रशासन और सामान्य व्यय Administration and General Expenses.....	38.53	34.53
नये छुटे निर्माण-कार्य New Minor Works.....	0.10	0.00
मूल्य ह्राम Depreciation.....	47.68	22.57
कुल / Total	378.09	426.47


 Dy. Conservator
 (With Statutory Powers of
 FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 को समाप्त लाभ और हानी लेखा की अनुसूचियाँ
SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 7 SCHEDULE VII नौवहन के लिये पत्तन और गोदी की सुविधाएं PORT AND DOCK FACILITIES FOR SHIPPING		
(₹. करोड़ में) / ₹. in crores		
	2020-21	2019-20
नौकर्यण घाट व लंगर Towing berthing and Mooring.....	98.69	119.87
प्रदुषण नियंत्रण Pollution Control.....	1.48	1.58
पायलट कार्य Pilotage.....	12.94	15.51
शुष्क गोदी व्यय Dry Docking Expenses.....	0.78	2.15
नौवहन के लिए पानी की आपूर्ति Water Supply to Shipping.....	1.40	1.49
अग्निशमन Fire Fighting.....	17.27	21.20
निकर्षण और समुद्री सर्वेक्षण Dredging and Marine Survey.....	45.73	41.19
बंदरगाह गश्त Harbour Patrol.....	2.30	1.70
दिक्चालन साधनों का परिचालन और अनुरक्षण Operation and maintainance of navigational aids.....	0.89	0.96
उवार कार्य और जलगत मरम्मत Salvage and underwater repairs.....	1.68	2.30
गोदियो और बंदरगाहों की दिवारों समुद्र संरचनाओं आदि का अनुरक्षण Maintanace of dock and harbour walls and marine structure, etc.	6.15	6.51
प्रशासन और सामान्य व्यय Administration and General Expenses.....	17.50	19.12
नये छोटे निर्माण-कार्य New Minor Works.....	0.00	0.00
मूल्य ह्रास Depreciation.....	27.58	27.44
कुल / Total	234.42	261.02

Dy. Conservator
(With Statutory Powers of
FA & CAO)


वार्षिक लेखा 2020-21

ANNUAL ACCOUNTS 2020-21

31 मार्च 2021 को समाप्त लाभ और हानी लेखा की अनुसूचियाँ


SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 8 SCHEDULE VIII रेल्वे संचालन RAILWAY WORKING		
(₹. करोड़ में) / ₹. in crores		
	2020-21	2019-20
रेल्वे माल डिब्बों आदि का परिचालन और अनुरक्षण Operation and maintenance of locomotives,wagons,etc.....	2.68	2.92
रेल्वेपथ सिग्नल और अन्तःपाशन का अनुरक्षण Maintainance of permanent way and signal and interlocking....	0.95	1.98
स्टेशन यार्डों ओर साईडिंग परिचालन अनुरक्षण ओर प्रशासनिक व्यय Operation,maintainance and administration expenses of stations yards and sidings.....	8.62	15.14
प्रशासन और सामान्य व्यय Administration & General Expenses.....	3.64	4.73
नये छोटे निर्माण-कार्य New Minor Works.....	0.00	0.00
मूल्य ह्रास Depreciation.....	0.86	0.87
कुल / Total	16.75	25.64


Dy. Conservator
(With Statutory Powers of
FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 को समाप्त लाभ और हानी लेखा की अनुसूचियाँ
SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 9 SCHEDULE IX किराये योग्य भूमि एवं इमारते RENTABLE LANDS AND BUILDINGS		
(₹. करोड़ में) / ₹. in crores		
	2020-21	2019-20
संपदा अनुरक्षण Estate Maintenance		
कर्मचारी निवास Staff Quarters.....	44.81	40.30
सामान्य सुविधाएं, इमारते, शेड और गोदाम General Facilities including maintenance of roads and other Buildings, Sheds and Godowns....	47.55	44.61
प्रशासन और सामान्य व्यय Administration and General Expenses.....	15.58	17.74
नये छोटे निर्माण-कार्य New Minor Works.....	0.01	0.03
मूल्य ह्रास Depreciation.....	1.85	1.70
कुल / Total	109.79	104.38


 Dy. Conservator
 (With Statutory Powers of
 FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 को समाप्त लाभ और हानी लेखा की अनुसूचियाँ
SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 10 SCHEDULE X प्रबंध और सामान्य प्रशासन MANAGEMENT AND GENERAL ADMINISTRATION		
(₹. करोड़ में) / ₹. in crores		
	2020-21	2019-20
प्रबंधकीय और सचिविक व्यय Management and Secretarial expenses.....	86.31	92.83
लेखा विधि और लेखा परीक्षा Accounting and Auditing.....	32.48	34.79
कानूनी व्यय Legal expenses.....	5.15	5.24
श्रम और कल्याण व्यय Labour and Welfare expenses.....	85.18	86.62
चिकित्सा व्यय Medical expenses.....	55.74	44.02
भंडार रक्षण Store-keeping.....	14.66	16.90
प्रधान कार्यालय की इमारत पर व्यय Expenditure on Head Office building.....	1.55	2.28
टेलिफोन Telephone.....	0.56	0.58
इंजिनियरी और कारखाना प्रशासन और ऊपरी खर्च Engineering and Workshop administration and overheads	96.41	103.05
नये छोटे निर्माण-कार्य New Minor Works.....	0.31	0.06
मूल्य ह्रास Depreciation.....	4.68	1.82
कुल / Total	383.04	388.19

Dy. Conservator
(With Statutory Powers of
FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 को समाप्त लाभ और हानी लेखा की अनुसूचियों
SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 11 SCHEDULE XI प्रचालन व्यय प्रकार OPERATING EXPENDITURE BY TYPE		
(₹. करोड़ में) / ₹. in crores		
	2020-21	2019-20
वेतन और मजदूरी / Salaries and Wages		
सामान्य / General	532.70	620.04
Salaries & Wages (Operational)	48.82	57.77
Salaries & Wages (R & M)	61.45	70.02
ओवरटाइम / Overtime	33.07	51.44
Piece Rate	0.42	1.01
पी.एल.आर / Productivity Linked Reward	10.00	11.59
छुट्टी की यात्रा रियायत / Leave Travel Concessions	0.60	3.83
मानदेय / Honorarium	0.10	0.33
स्कॉलरशिप / Scholarships	0.30	0.49
	687.48	816.52
भंडार / Stores		
सामान्य / General	1.20	1.87
गणवेश / Uniform	0.40	1.02
संयंत्र परिचालन, आदि / Operation of Plant, etc.(fuel expenditure)	21.99	23.70
मरम्मत और अनुरक्षण / Repairs & Maintenance	1.52	1.70
	25.11	28.29
कार्यालय तथा प्रशासनिक व्यय / Office and Administrative Expenses		
स्टोर्स स्टेशनरी / Stores Stationery	0.67	0.84
किताबें तथा नियतकालिक / Books & Periodicals	0.01	0.02
यात्रा व्यय / Travelling Expenses	0.13	0.78
पोस्टेज, तार फैंक्स और कुरियर / Postage, Telegraphs, Fax & Courier etc	0.04	0.05
लाइसेन्स शुल्क और रॉयल्टी / License fees & Royalty	0.01	0.03
फर्निचर और कार्यालयीन सामग्री / Furniture & Office Equipment	0.23	0.13
अन्य व्यय / Misc. Expenses	1.10	1.29
छोटे निमाण कार्य / Minor works	0.63	1.18
विश्वस्त को शुल्क / Trustee fees	0.01	0.02
मनोरंजन / Entertainment	0.01	0.00
कानूनी तथा व्यवसायिक प्रभार / Legal & Professional Charges	3.17	5.08
मुद्रण और प्रकाशन / Printing & publishing	0.07	0.05
कार्यालयीन मशीन किराया शुल्क / Office machine hire charges	0.18	0.30
प्रचार और विज्ञापन / Advertisement & publicity	0.27	0.30
लेखा परिक्षा और लेखा विधि शुल्क / Audit fees & Accountancy	0.46	0.42
किराया दर और कर / Rent, Rates & Taxes	4.37	4.22
टेलिफोन / Telephone Charges	0.58	0.60
प्रशिक्षण और सेमिनार शुल्क / Training and seminars subscriptions	0.09	0.31
स्पोर्ट्स क्लब वगैरा को अनुदान / Grants to Sports clubs etc.	3.20	3.39
खाद्य पदार्थ की खरीदी / Purchase of Food stuff	1.65	1.21
गैस / Gas	0.37	0.19
Arbitration Fees	0.99	0.24
	18.23	20.65
Carried forward	730.82	865.46

Dy. Conservator
(With Statutory Powers of
FA & CAO)

वार्षिक लेखा 2020-21
ANNUAL ACCOUNTS 2020-21
31 मार्च 2021 को समाप्त लाभ और हानी लेखा की अनुसूचियाँ
SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 11 (समाप्त) SCHEDULE XI (Concl'd.)		
(₹. करोड़ में) / ₹. in crores		
	2020-21	2019-20
आगे लाया गया / Brought forward	730.82	865.46
प्रचालन तथा अनुरक्षण व्यय / Operation and Maintenance Expenses		
मरम्मत और अनुरक्षण / Repairs and Maintenance- Normal repairs	32.18	37.98
विशेष मरम्मत और अनुरक्षण आर एण्ड आर / Special Repairs and Maintenance	17.91	19.03
गाड़ीयों का किराया शुल्क / Hire charges of vehicle	6.74	5.74
पाणी प्रभार / Water charges	46.43	26.94
विद्युत शक्ति / Electricity Power	18.07	22.28
बोट और लॉचेस का किराया / Hire of Boats, Tugs and Launches	29.38	34.04
ढेके के द्वारा निकर्षण / Maintenance dredging through contract	43.74	38.58
बिमा / Insurance	0.03	0.04
कामगार क्षतिपूर्ति अधिनियम के अनुसार अदायगी / Payments under Workmen's Compensation Act	0.20	0.03
जहाज मालिकों और मजदूरों के ढेकेदारों को भुगतान / Payments to Shippers & Contractors for labour	12.52	6.88
उपकर अधिनियम के तहत उपकर का भुगतान / Payment of cess under cess Act, 1977	0.00	0.00
परिचालन की सहमति के लिए / fees for consent to operate	0.00	0.00
आई एस ओ प्रमाणन के लिए खर्च / Expenditure incurred on ISO certification	0.01	0.00
Land Management	0.00	0.00
चल स्टॉक को हानी देय / Payments for damage to rolling stock & trunk	0.00	0.00
संयंत्र और गिअर किराया / Hire of plant & gear	2.16	2.33
Survey Fees-Stevedoring	0.00	0.00
Dry Docking Charges BPT Vessel	0.00	0.08
	209.37	193.95
सुरक्षा व्यय / Security Expenses		
केंद्रीय औद्योगिक सुरक्षा बल का खर्च / Expenditure of CISF	39.28	40.28
अन्य सुरक्षा संस्था / Other security agencies	4.88	4.41
	44.16	44.69
वैद्यकीय व्यय / Medical Expenses		
स्टाइपेंड / Stipend	1.36	1.71
वैद्यकीय भंडार / Stores- Medical	21.28	11.93
नविनीकरण शुल्क / Renewal charges for accreditation	0.03	0.04
वैद्यकीय खर्च की देयपूर्ति / Reimbursement of medical expenditure	1.55	1.30
बाहरी अस्पतालों को शुल्क देय / Charges paid to outside Hospitals	5.79	7.00
अन्य व्यय- चिकित्सा भत्ता / Other expenses- medical allowance to pensioners residing outside port city limit	2.94	3.05
निवृत्त कर्मचारियों को वैद्यकीय सेवा / Medical treatment given to retired employees	22.14	22.17
	55.09	47.20
मूल्य ह्रास / Depreciation		
मूल्य ह्रास / Depreciation	82.66	54.40
कुल / Total	1122.09	1205.70

Dy. Conservator
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वार्षिक लेखा 2020-21

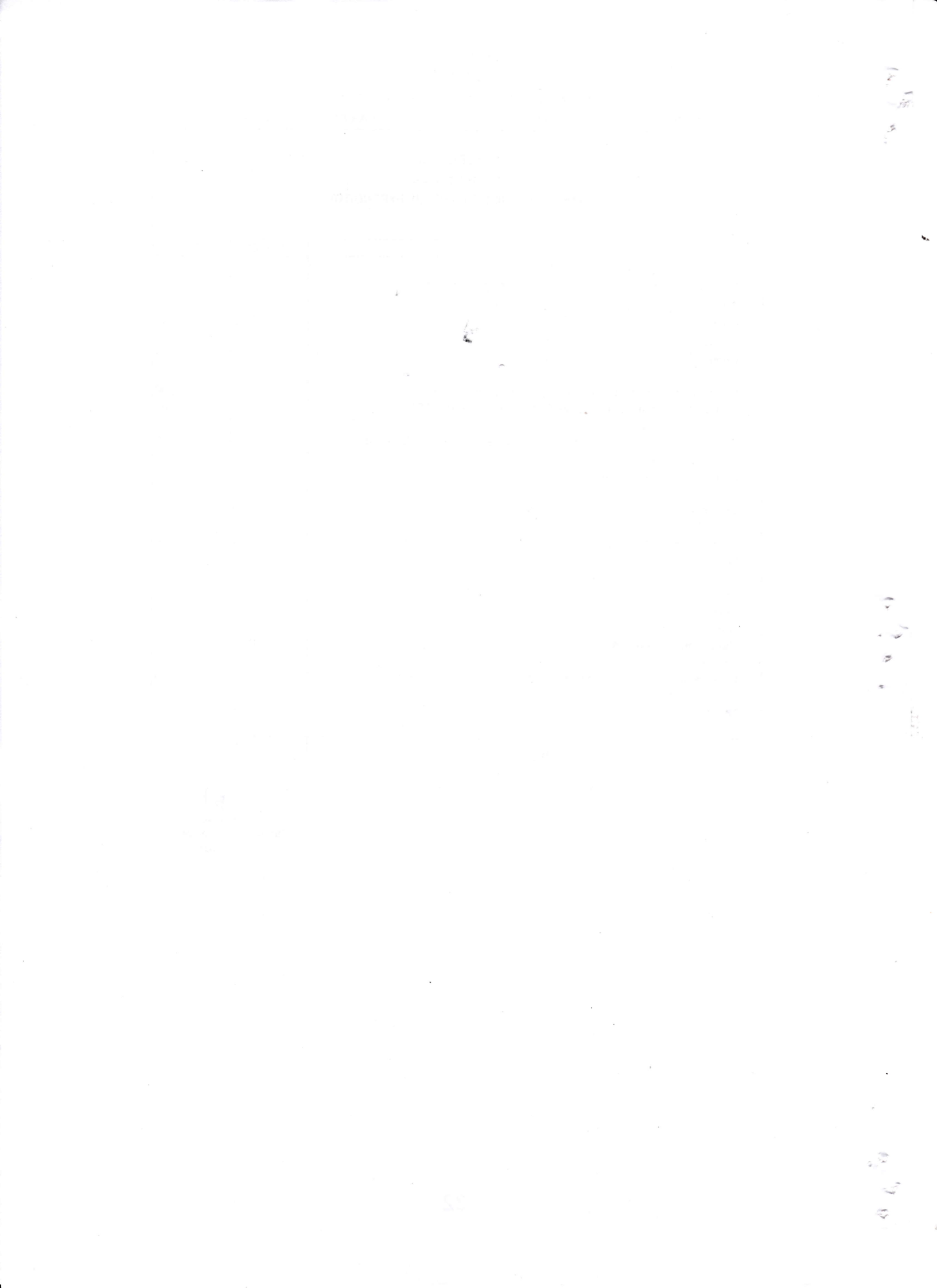
ANNUAL ACCOUNTS 2020-21

31 मार्च 2021 को समाप्त लाभ और हानी लेखा की अनुसूचियाँ

SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

अनुसूची 12 SCHEDULE XII वित्त और विविध व्यय FINANCE AND MISCELLANEOUS EXPENDITURE		
(₹. करोड़ में) / ₹. in crores		
	2020-21	2019-20
सेवा निवृत्ति उपदान, सानुग्रह भुगतान और अन्य लाभ Retirement gratuities, ex-gratia payments and other benefits		
अनुमानित प्रोद्भूत दायिता के आह्वार पर पेंशन निधि में अंशदान -- Contribution to Pension Fund --	419.35	314.32
पेंशन और मृत्यु एवं सेवा निवृत्ति उपदान Contribution to Group Gratuity Fund	10.15	4.00
Profit on disposal of capital asset trfd. To Capital Reserve	0.00	0.00
Contribution to fund for Corporate Social Responsibility (CSR)	3.80	0.00
ऐच्छिक सेवानिवृत्ती के अंतर्गत प्रतिपूर्ति Compensation payment under Special Voluntary Retirement Scheme	0.00	0.00
बैंक कमिशन और प्रभार Bank Commission & Charges.....	0.16	0.04
अन्य Others (Port Property Insurance Premium).....	5.28	7.68
पूंजीपरिसंपत्तियों के निपटान से हुआ नुकसान Loss on Disposal of Capital Assets/Sale redemption of Investment	3.95	0.00
पिछले वर्ष से संबंधित मद Items relating to previous years -		
मूल्य ह्रास Depreciation.....	3.34	2.63
राजस्व में से वापसी Refund out of Revenue	0.36	0.69
वेतन और मजदूरी Salaries and Wages (includes Arrears on account of Wage Revision)	2.45	6.03
अन्य Others.....	62.26	6.54
कुल / Total	511.08	341.93


 Dy. Conservator
 (With Statutory Powers of
 FA & CAO)



**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
FOR THE YEAR ENDED ON 31ST MARCH 2021**

I <u>SIGNIFICANT ACCOUNTING POLICIES</u>	
1.	The accounting system has been devised with a view to enabling presentation of financial accounts, in terms of the principal activities of the Port.
2.	The financial statements are prepared under the historical cost convention and on the accrual basis of accounting.
3.	Capital Assets are stated at cost less accumulated depreciation. Cost is inclusive of freight, duties, taxes and incidental expenses incurred at the time of acquisition/construction.
4.	No depreciation and no revaluation is done on inventory. The inventory is taken at cost in the books.
5.	Investments are valued at cost after taking into consideration the commission and allied items.
6.	Depreciation has been worked out following the straight-line method. The useful lives of the assets have been fixed in terms of guidelines issued by Government from time to time.
7.	Revenue recognition: <ul style="list-style-type: none"> a) Revenue is accounted by following accrual basis of accounting. Income arising from Cargo activities is accounted on completed service basis. b) In case of sale of movable & immovable property, the income is accounted on receipt of sale price. c) Revenue from sale of unclaimed goods is accounted after clearance of goods on sale except major items costing above ₹.5 crore is accounted as income on attaining certainty of realization of sale proceeds. d) In view of the uncertainty involved in ultimate realization of interest on delayed payment and disputed claims, the same is accounted for on receipt basis. e) Upfront payment received on leasing of land plots will be amortized during the lease period. Premium if any received on leasing of land through tender will be taken to revenue account.
8.	All Dollar denominated tariff is recovered in Indian Rupees after conversion of charges prescribed in dollar into its equivalent Indian Rupees at the market buying rate on the date of payment notified by the Reserve Bank of India, State Bank of India or its associates or any other Public Sector banks as may be specified from time to time as per provisions of SOR duly approved by the TAMP.

II	NOTES TO ACCOUNTS
1	<p>Permission is granted vide TR No.59 of 28.09.2016 for continuing alternate use of the OCT for handling of Car Carriers (allowed vide TR 26 of 30.03.2015) till final decision is taken about re-structuring of OCT Project. Till such time existing arrangement with revenue share as approved by the Board by TR 104 of 28.10.2015 is continuing i.e. 72% to MbPT and 28% to the Licensee, if ICTPL levy tariff @ MbPT SOR and if ICTPL levy tariff @ 130% of tariff of MbPT, revenue share would be 55:45 i.e. 55% to MbPT and 45% to ICTPL. Though ICTPL is levying Berth Hire charges @ 130% of MbPT SOR and Wharfage @100% of MbPT SOR, the revenue share paid by them under both the scenario is 55%. An amount of ₹.50.82 crore is realized as revenue share and has been accounted for in cargo related income during the year F.Y.2020-21.</p>
2	<p>The Port has renewed its insurance on properties with The New India Assurance Co. Ltd. till 11.10.2021 for an insurance premium of ₹.7.19 crore paid during the year. Amount of proportionate insurance premium of ₹.3.81 crore paid for the period from 01.04.2021 to 11.10.2021 has been charged to the pre-paid expenses.</p>
3	<p>A provision of ₹.3.30 crore has been made in the Finance & Misc. expenses under the head "Salary & wages previous Year" as expenditure on account of arrears due to the employees on account of unpaid unutilized EL, overtime allowances.</p>
4	<p>The fixation of ratable value of Port Trust properties by Govt. of India is pending since 1964-1969. Pending finalization, the claim of MCGM for ₹.34.26 crore and the claim of MbPT of ₹.39.93 crore against maintenance cost is not accounted in the books.</p> <p>Service charges in lieu of property Tax to MCGM for F.Y.2020-21 has been accrued.</p>
5.	<p>The Port as part of CSR initiative has handed over A, B, C and Outhouse building at Rajas Nagar, Cotton Green to Tata Memorial Hospital on a lease of 10 years. The rental income forgone is to the tune of ₹.27.60 crore. The amount of ₹.27.60 crore has been notionally booked as income in the current year.</p> <p>Since the amount forgone is more than the Fund available, the same has been shown as amount receivable from CSR Fund. The same would be adjusted from subsequent contributions over the years.</p> <p>The Port has made contribution of ₹.3.80 crore during the year 2020-21 being</p>

	<p>2% of net profit for the year 2019-20.</p> <p>During the year the funds in CSR Fund was kept in Corporate Liquid Term Deposit Account and has fetched an interest of ₹.0.29 crore. The interest earned has been credited to the corpus of the fund.</p> <p>The utilization of the Corporate Social Responsibility Fund is as follows:-</p> <p style="text-align: right;">(in ₹ in crores)</p> <table border="1"> <tr> <td>PM Care Fund</td> <td style="text-align: right;">1.00</td> </tr> <tr> <td>Contributions / Food packets to Colaba Slum dwellers</td> <td style="text-align: right;">0.04</td> </tr> <tr> <td>Regimental Fund Account(Saplings plantation)</td> <td style="text-align: right;">0.01</td> </tr> <tr> <td>Hire of Ambulance for Covid Patients(this amount was received from port user M/s.Samsara Shipping for this purpose)</td> <td style="text-align: right;">0.04</td> </tr> <tr> <td>On account of Upfront Fees for lease to TATA Hospital</td> <td style="text-align: right;">27.60</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: right;">28.69</td> </tr> </table>	PM Care Fund	1.00	Contributions / Food packets to Colaba Slum dwellers	0.04	Regimental Fund Account(Saplings plantation)	0.01	Hire of Ambulance for Covid Patients(this amount was received from port user M/s.Samsara Shipping for this purpose)	0.04	On account of Upfront Fees for lease to TATA Hospital	27.60	Total	28.69
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On account of Upfront Fees for lease to TATA Hospital	27.60												
Total	28.69												
6.	Gross and net block of fixed assets at the beginning of the year and at the end of the year 2020-21 showing additions, deletions, disposals, adjustments etc. have been disclosed in the Schedule II to Balance Sheet as on 31.03.2021 in terms of Accounting Standard 10. During the year, no asset was revalued.												
7.	During F.Y.2020-21 amount of ₹.555.70- crores appearing in Capital Work in Progress is transferred to Assets.												
8.	From the year 2019-20, the net deficit is shown in the Asset side of the balance sheet instead of charging the same to Revenue Reserves as was done in the previous years.												
9.	Information relating to investments viz. aggregate amount of quoted and non-quoted investment has been disclosed in the Schedule III to Balance Sheet as on 31.03.2021. There are no quoted investment as on 31.3.2021.												
10.	<p>Government Grant</p> <p>In case of government grant received for specific fixed asset, deduction from the gross value of assets concerned is done for arriving at the book value of fixed assets.</p>												
10A.	<p>Project Financing:</p> <p>(a) A Grant of ₹.3.46 crore received in FY 2020-21 from Ministry of Shipping, Govt. of India for "Development of Tourism Infrastructure alongside Kanhoji Angre Lighthouse in Maharashtra" is treated as grant and shown separately under the head "Grant-in-aid" in the balance sheet</p> <p>Fifth Oil Berth (JD5) project has been completed and put into use since 30.01.2021. The Project cost is shared by the BPCL and HPCL The total expenditure incurred upto 31.03.2021 is ₹.913.57 crore and capitalised for ₹.525.32 adjusted to the extent of the funds received from participating Oil</p>												

	<p>Companies.</p> <p>(c) Dredging works have been taken up as requested by</p> <p>(i) MMRDA at Kerosene wharf</p> <p>(ii) CIDCO at Nerul Jetty</p> <p>Deposits received from them have been shown as liability and payment towards these work will be met from that amount.</p>
11	CA firms have been engaged to reconcile the balances lying in Miscellaneous Deposit Account of Estate Division. An amount of ₹.19,15,28,677.78 has been adjusted till 31.03.2021.
12	All petty Imprest are managed through SBI EZ Cards. 87 SBI-EZ Cards have been issued to the concerned department's staff to carry out their day to day transactions as on 31.3.2021.
13	Amount received against duty free scrip has been adjusted against receivable amount and the balance is treated as loss under F&M Expenditure.
14	From FY 2018-19, Amount payable/ receivable by the MbPT to/ from the Pension Fund Trust and Group Gratuity Fund Trust have been shown as current liability in the balance sheet instead of clubbing the same in Advances recoverable. These liabilities will be discharged fully after receipt of sufficient funds realised after land monetization.
15	<p>Contingent liabilities</p> <p>(a) Law suits amounting to ₹.50.85 crore on various subject matters for and against MbPT are pending in various courts.</p> <p>(b) Service Tax</p> <p>1. A Demand of ₹.21.19 crore plus penalty thereon for the period from Oct 2007 to Jan 2013 raised by Asstt commissioner, ST-1 Mumbai for service tax on commission recovered from MCGM for collection of octroi was pending. An appeal was filed by MbPT against this Service Tax demand on 19.06.2015.</p> <p>The matter had come up for hearing. Further, the same had been submitted for "Sabka Vishwas (Legacy Dispute Resolution Scheme)" by making a payment of ₹.7,33,29,267/- to Service Tax Authorities from deposits retained of MCGM. After resolution of matter under Sabka Vishwas,</p> <p>The Appellate Tribunal has passed an order in favour of MbPT/MCGM on 23.7.2020. Further action for claiming refund for Service tax paid/ caveat filing in the matter is being taken.</p> <p>As a corrective measure caveat is been filed in High Court and Supreme Court.</p> <p>2. A demand of ₹.31.88 lakh plus penalty of ₹.31.88 lakh for Service Tax on Estate rentals received from Addl. Commissioner, Service Tax,</p>

Mumbai is pending. Appeal is filed and came up for hearing. The appeal was rejected by an order-in-appeal. Appeal has been filed before CESTAT against this order-in-appeal. The matter has not come up for hearing.

3. Demand of ₹.41.08 lakhs and ₹.1.05 lakhs for service tax on Terminal charges received from Commissioner (Appeals)-I for service tax, Mumbai are pending.

4. Rejection of S.T. application of Marine Department of ₹.1.23 crores. GST appeal will be filed in this case.

(c) **AFCONS matters:**

The Arbitration award of ₹.64.91 crore plus interest@12% given by Justice Mr. P.N. Bhagwati, Retd. Chief Justice of India, Supreme Court was challenged in the Bombay High Court under section 34 of Arbitration & Conciliation Act, 1996. The single Judge passed an order Dated 23.12.2016 setting aside the Award. M/s. AFCONS Infrastructure Ltd. filed an appeal in the Bombay High Court before the Bench and the matter is to be heard for final hearing and disposal.

(d) **MGT matters**

The five numbers MGT matters have been filed by the MBPT against recovery of way leave fees. The arbitrations are in process before Hon. Justice Variava. The MBPT had constituted a committee under Shri Rajeev Sinha to recommend the method of charging the way leave. The said committee had submitted the report which is forwarded to the Ministry for approval.

Present Status-

Hon'ble Minister of State (I/c) for Ministry of Ports, Shipping and Waterways has approved the proposal vide no.PD-11021/17/2018-PD-III dated 09.12.2020 to compound ₹.40.92 crore w.r.t. all pipeline users of First Chemical Berth (FCB) except BPCL under Sec. 95 of MPT Act'1963. Estate Division was requested vide letter dated 16.01.2021 to initiate requisite proposal. The proposal is being submitted for competent Authority by Estate Division.

(e) **Arbitration between ICTPL and MbPT**

The dispute arises in connection with the License Agreement dated 03.12.2007 executed between the Claimant [ICTPL] and the Respondent [MbPT] for the project related to (i) Management and operation of Ballard Pier Station and (ii) Development, construction, operation and maintenance of the Offshore Container Terminal. The Claimant has raised

various claims and reliefs alleging that the Respondent has failed to comply with the requirements of the License Agreement and to perform its obligations thereunder, which consequently caused losses to the Claimant. MbPT has also raised a counter claim.

Present Status:

The pleadings in the matter are completed on 07.11.2020. The issues in the matter were framed on 09.01.2021. The affidavits of evidence are required to be filed by both MBPT and ICTPL. The next date of hearing has been scheduled on 31.05.2021.

In the meantime, the lenders of the ICTPL have approached the Debt Recovery Tribunal and the Port has also been made a party. The Board by TR 30 of 15.04.2021 has decided to initiate conciliation proceedings in the matter.

Arbitration between RKEC and MbPT

M/s. RKEC was awarded the contract for the construction of the Second Chemical berth (SCB) in Oct.2012. The berth was commissioned in January 2016. During this period, M/s. RKEC have raised a claim which was not accepted by MbPT. They approached Bombay High Court and the Court ordered for the settlement of disputes through arbitration.

The claim is mainly pertaining to the idling charges due to extended stay, owing to revision of the Firefighting system complying with the OISD guidelines, increased rates for the extra items, Increased rates for the excess in quantities under items of BOQ, additional compensation for the increase in rate of steel etc. The total claim is ₹.39.09 crore plus interest of ₹.27.63 crores.

Present Status

The Statement of Defence has been filed in response to the Statement of Claim. The cross examination of the claimant and the respondent has been completed. The final hearing has been postponed due to Pandemic. The hearing is scheduled from 30.8.2021 to 4.9.2021.

(f) **Arbitration between MbPT and Songa Topaz**

The case relates to a proposed arbitration to be initiated by MbPT against the vessel owner of MT Songa Topaz for business loss caused to MbPT. During 2013, the said vessel collided with under-construction Second Chemical Berth at Pir-Pau. The said collision caused structural damages to the jetty and the same had to be reconstructed at the collision area. Due to this reconstruction, the commissioning of the jetty was delayed and MbPT suffered loss of business. This is claimed on the basis of the actual business done by MbPT and therefore MbPT directed the agents

	<p>of the vessel owner and the insurance agency to furnish MbPT a bank guarantee of ₹.15 crores. This unconditional bank guarantee is issued in favour of MbPT by the insurance agent i.e. M/s. GARD Marine and Energy, Norway</p> <p>The arbitration is yet to commence. MbPT has claimed the compensation for business loss in the matter. The Bank Guarantee submitted by the party has been extended upto 31.10.2021 as directed by the Court.</p> <p>(g) High Court matter – Section 34 – United Shippers v MbPT – Comm. Arb. Petition No. 946 of 2019</p> <p>This Petition was filed by United Shippers against the order of the Sole Arbitrator passed in favour of MbPT. The matter is regarding the Tender for deployment of Owned/ Hired Floating Cranes at Port Lighterage Area (PLA) in Mumbai Port water limits and the inability of the Petitioner to deploy the same.</p> <p><u>Present Status</u></p> <p>The matter was last listed on February 25, 2020 for final hearing, however, since the Court was occupied with different matters, the matter was adjourned to March 12, 2020. The matter has not listed since then and the next date was shown as July 9, 2020. Till date, no hearing has taken place. Department has taken up with Legal Division and Counsel.</p>
<p>16</p>	<p>Taxation:</p> <p>(a) Goods and Services Tax</p> <p>(i) GST was successfully implemented in MbPT w.e.f. 1.7.2017 under GSTN No.AAATM5001D1Z6. Mumbai Port Trust has remitted all its statutory dues and duties within due date</p> <p>(ii) MbPT has filed an application before Authority of Advance Ruling under the CGST Act, to seek applicability of GST on transaction of leasing entered between MMRDA and MbPT for the Mumbai Trans Harbour Link Project (MTHL Project).</p> <p>MbPT has so far made payment of ₹.39.86 Cr as GST in case of the above mentioned transaction. A favourable outcome of application will result in refund of the entire GST amount paid so far. In turn we have to refund GST to MTHL.</p>
	<p>(b) Income Tax:</p> <p>(i) As the Port has reported huge accumulated losses for the previous period, no provision has been made for Income Tax.</p> <p>(ii) Since financial year 2018-19, there was change in accounting policy for 'provision for Deferred Tax'. The accounting of deferred tax has been discontinued in response to the Audit objection raised considering the continuous losses incurred by MbPT. During the current year since the</p>

profit will be set off with the accumulated losses, the same policy is continued.

(iii) Status of Assessments under the Income Tax Act.

With amendment in section 10(20) in Finance Act, 2002 exemption of Income Tax allowed to Ports as 'Local Authority' was withdrawn and Ports came under the purview of Income Tax Act, 1961 from the financial year 2002-03. As such the provisions of Income Tax Act viz. payment of Advance Tax, filing of return of Income by conducting Tax Audit, TDS, etc. became applicable to MbPT and duly complied with from time to time.

Pursuant to obtaining the registration certificate dated 08/09/2009 issued u/s 12AA (1)(b)(i) of I.T. Act, 1961, MbPT got the status as a 'Charitable Institution' w.e.f. 1/04/2002. However, the Director of Income Tax (Exemp) by his order dated 22/12/2011 had withdrawn the said registration w.e.f. A.Y. 2009-10. In response to the appeal filed with ITAT against the order, ITAT has issued an order restoring the registration granted on 8/9/2009.

Till F.Y 2020-21, the assessments upto A.Y 2017-18 (F.Y 2016-17) have been completed. However all the cases upto A.Y 2017-18 (except A.Y. 2008-09) are at the various appellate forums.

During the year, MbPT has received aggregate income tax refund amounting to ₹.88.73 crore pertaining to A.Y. 2017-18 (₹.47.11 crore) and for A.Y. 2018-19 (₹.41.62 crore).

For the F.Y. 2020-21, MbPT has received certificates u/s 197 of Income-Tax Act, 1961 authorising the Port users, leases & tenants and Banks/Financial Institutes to deduct Tax at 0.35% applicable w.e.f. 21st August 2020 to 31st March 2021.

17 Retirement Benefits:


(a) Based on actuarial valuation of Pension Fund, Gratuity Fund and Leave Encashment Fund, the accrued liability as on 31.03.2021 stood as follows:
(₹ In Crores)

	Actuarial Valuation As on 31.3.2021	Fund As on 31.3.2021	Balance (Short –Funding)
Pension Fund	13650.88	8719.34	4931.54
Gratuity Fund	702.20	62.92	639.28
Leave Encashment	360.50	--	360.50
Total	14713.58	8782.26	5931.32

In accordance with Accounting Standard 15 and complying with the provisions

	<p>of Income Tax Act the retirement benefits are separately shown in the financial statements.</p> <p>a. An irrevocable Pension Fund Trust has been created on 14.1.2004 and is approved by the Income Tax Commissioner. The balance in Pension Fund as on 31.3.2021 stood at ₹.8719.34 Crore as against the actuarial valuation of ₹.13650.88 Crore. Books of accounts are maintained for the transactions and separate final accounts are prepared.</p> <p>b. An irrevocable Gratuity Fund Trust has been created to manage the gratuity liability and the fund balance as on 31.3.2021 stood at ₹.62.92 Crore. As per tentative valuation in absence of actuarial valuation from LIC the requirement of Employees Group Gratuity Fund amounts to ₹.702.20 Crore as on 31.03.2021. Books of accounts are maintained for the transactions and separate final accounts are prepared.</p> <p>c. The General Provident Fund of the employees appointed before 01.01.2004 is managed by the Port and the fund balance stood at ₹.1175.17 Crore as on 31.03.2021.</p> <p>d. Leave Encashment fund is utilised and has balance of ₹.0.21 crores. No further funding has been made to the fund during current financial year and the further expenditure on leave encashment is met from Revenue Account of MbPT.</p>																						
18	<p>National Pension System</p> <p>National Pension System (NPS) introduced by the Central Govt. is made applicable to the employees who have been recruited on or after 01.01.2004. Board by TR No. 88 of 13.09.2012 accorded sanction for implementation of NPS in MbPT Employees' contribution and Employers matching contribution was remitted to PFRDA during 2020-21.</p>																						
19	<p>The position of Funds and Investments:</p> <p>Position between funds and investment is as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: right;">(₹ In Crores)</th> </tr> </thead> <tbody> <tr> <td>Funds as on 31.03.2021</td> <td style="text-align: right;">985.97</td> </tr> <tr> <td>Investment as on 31.03.2021</td> <td style="text-align: right;">44.5</td> </tr> <tr> <td>Cost sharing for JD-5</td> <td style="text-align: right;">388.25</td> </tr> <tr> <td>Gap between Funds & Investments</td> <td style="text-align: right;">1329.72</td> </tr> <tr> <td>Less :</td> <td></td> </tr> <tr> <td>Capital Work-in-progress</td> <td style="text-align: right;">225.53</td> </tr> <tr> <td>Increase in Debtors</td> <td style="text-align: right;">273.52</td> </tr> <tr> <td>Cash / Bank Balances</td> <td style="text-align: right;">535.23</td> </tr> <tr> <td>Inventories</td> <td style="text-align: right;">4.22</td> </tr> <tr> <td>Actual shortfall between funds & Investment as on 31.03.2021</td> <td style="text-align: right;">291.22</td> </tr> </tbody> </table>	(₹ In Crores)		Funds as on 31.03.2021	985.97	Investment as on 31.03.2021	44.5	Cost sharing for JD-5	388.25	Gap between Funds & Investments	1329.72	Less :		Capital Work-in-progress	225.53	Increase in Debtors	273.52	Cash / Bank Balances	535.23	Inventories	4.22	Actual shortfall between funds & Investment as on 31.03.2021	291.22
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	This actual shortfall of ₹.291.22 crore has remained in the business in the form of Current Assets. Port has not borrowed any money for financing projects and for working capital.																		
20	In F.Y. 2020-21 port has received a claim of ₹.34,400/- towards settlement of claim against damage to Buoy No.7.																		
21	Bank Guarantees amounting to ₹2.05 crore have been issued by MbPT in favour of Maharashtra Pollution Control Board (MPCB)																		
22	Assets retired from active use- The following assets having Nil Book Value on 31.3.2021 have retired from active use and action is being taken for their disposal.																		
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23	The Board vide its resolution No.31 of 15.04.2021 has accorded approval to the write off of difference in figure of two sets of accounts as on 31.03.2021 viz. Control Ledger and the books maintained by the Materials Manager's Division. Accordingly the same is adjusted on 31.03.2021.																		
24	The previous year figures have been shown for comparison purpose.																		
25	The schedules form an integral part of the Balance Sheet and Revenue Account.																		


CAPT. BHABATOSH CHAND
 Dy. Conservator
 (having statutory power of
 F.A. & C.A.O.)
 _____ May 2021

