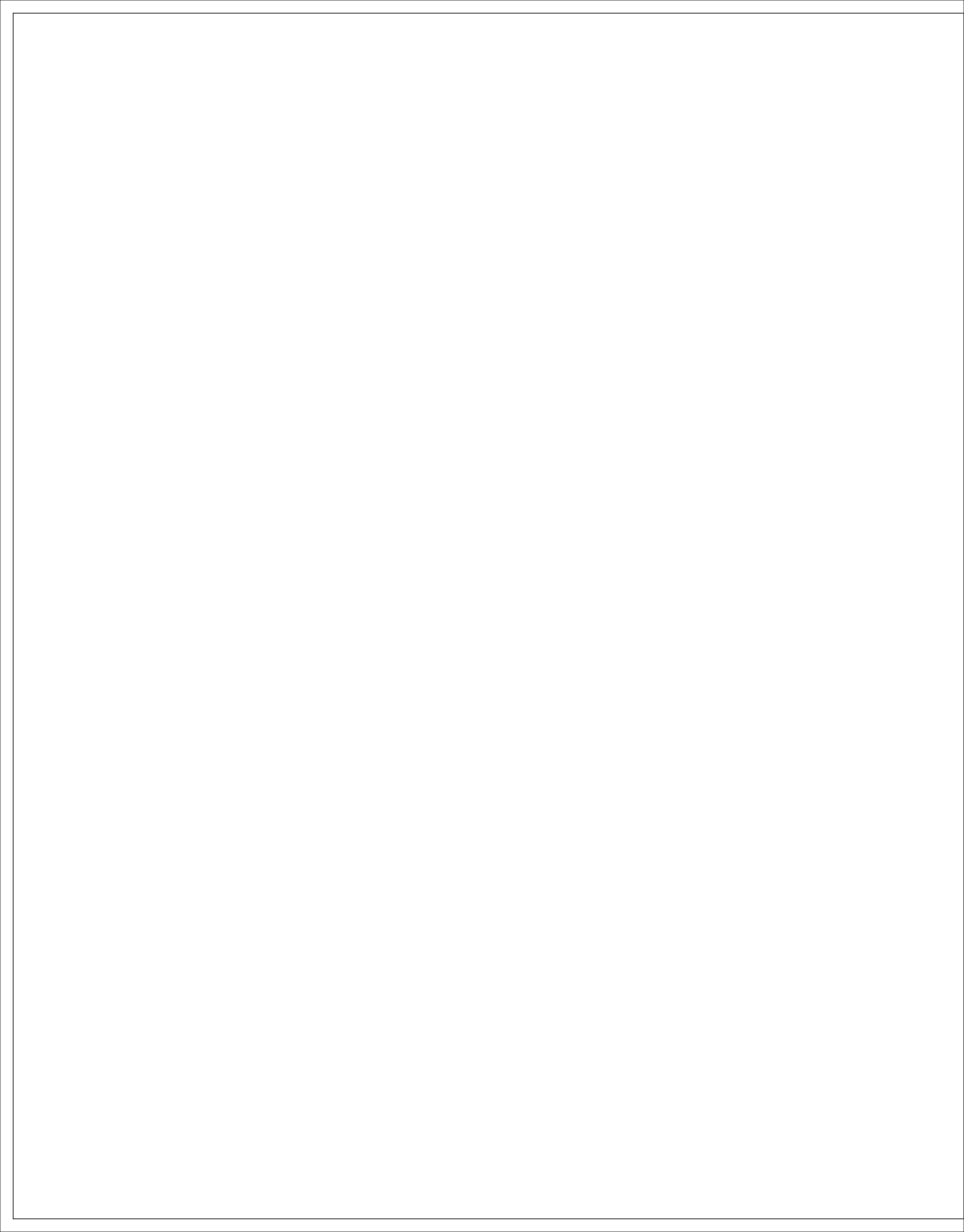


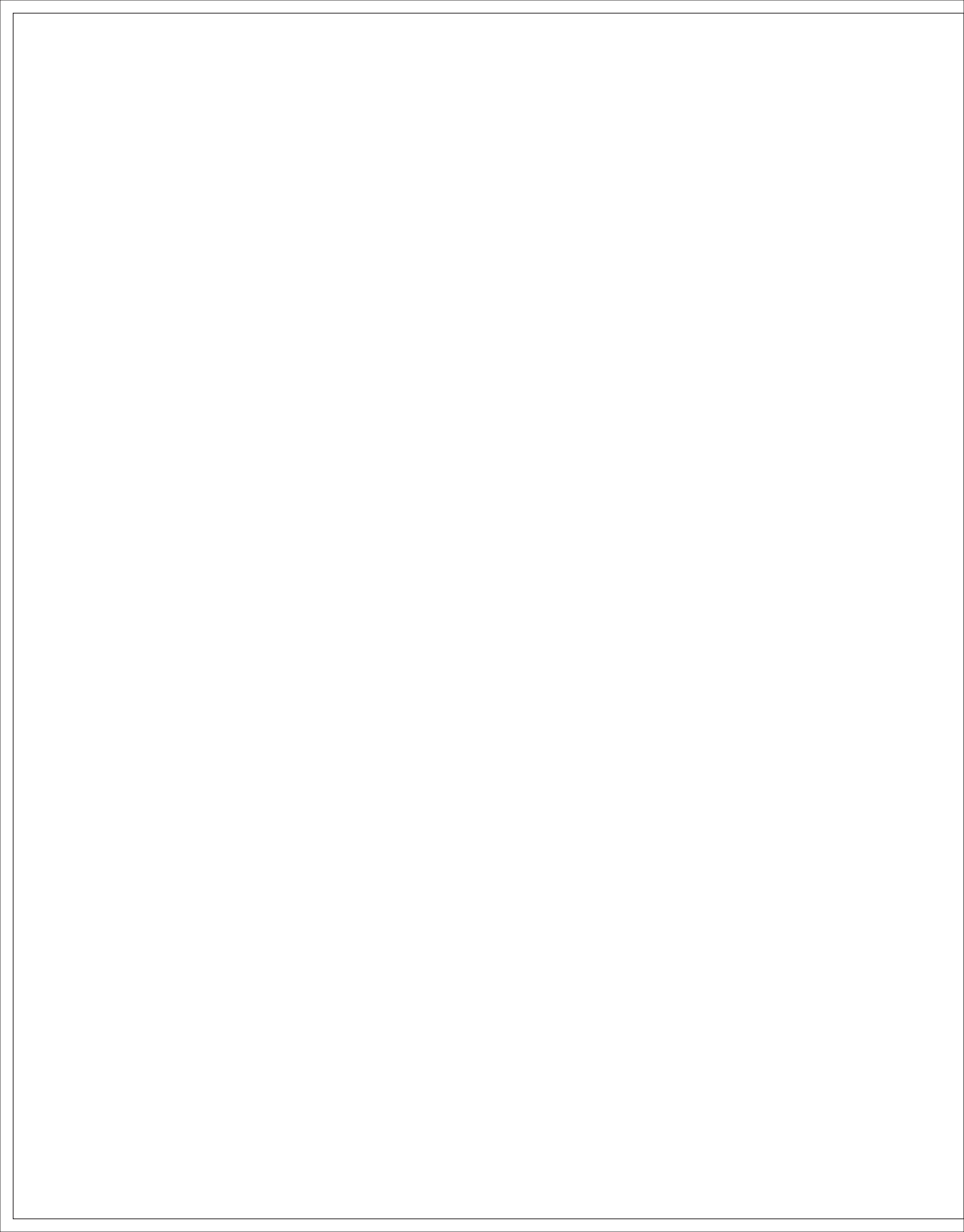
Kolkata Port Trust

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**Audit Report cum Audit Certificate
for the year 2017-2018**



**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of
Kolkata Port Trust, Kolkata for the year ended 31 March 2018**

We have audited the attached Balance Sheets of Kolkata Port Trust (KoPT), Kolkata Port Trust Employees' Superannuation Fund and Kolkata Port Trust Employees' Gratuity Fund as at 31st March 2018 and the Profit and Loss Accounts/ Revenue Accounts/ Income and Expenditure Accounts for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 102 (2) of the Major Port Trusts Act 1963. Further, we have also audited the Balance Sheet of Non-Contributory Provident Fund (NCPF) as at 31st December 2017 and the Revenue Account for the year ended on that date under the above mentioned sections. Preparation of these financial statements is the responsibility of the Kolkata Port Trust 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 Sheets and Profit and Loss Accounts dealt with by this report have been drawn up in the format approved by the Government of India under Section 102 of the Major Port Trusts Act 1963.

- iii In our opinion, proper books of accounts and other relevant records have been maintained by the Kolkata Port Trust, Kolkata as required under Section 102(1) of the Major Port Trusts Act 1963 in so far as it appears from our examination of such books.
- iv. We further report regarding Kolkata Port Trust that:

A Balance Sheet

A.1 Sources of Funds:

A.1.1 Capital Reserve: ₹ 1290.94 crore

Notes on Accounts (Sl. No. 19)

A.1.1.1 The above includes ₹245.77crore (₹ 53.43 crore, ₹ 68.75 crore ₹ 68.62 crore and ₹54.97 crore relating to 2014-15, 2015-16, 2016-17 and 2017-18 respectively) realised by KoPT towards compensation charges from tenants for unauthorised occupation as per Schedule of Rent. The amount has directly been transferred to Capital Reserve treating the same as Mesne profit (Capital Receipt). However, compensation charges are realised as per Schedule of Rent notified by Tariff Authority for Major Ports (TAMP) and therefore, cannot be treated as capital receipt.

Thus accounting of compensation charges as capital receipts has resulted in overstatement of Capital Reserve and overstatement of deficit for the year by ₹ 245.77crore including ₹ 190.80 crore for prior period.

Comment on this was included in the SAR of 2016-17 but no corrective action has been taken.

A.1.2 Statutory Reserves (Schedule 1A): ₹ 1161.61 crore

A.1.2.1 - As per accounting manual, the word 'Fund' in relation to any reserve was to be used only when such Reserve was represented by a specified investment. However, balances of following Funds as on 31 March 2018 vis-à-vis amount of specified investments made thereunder showed a total shortfall of ₹ 21.36crore. Thus, the requirements of matching investment in respect of the funds have not been fulfilled.

(₹ in crore)

Sl. No.	Name of the Fund	Fund Liability	Investment	Difference
1.	Replacement, Rehabilitation and Modernisation of Capital Assets	708.39	690.20	18.19
2.	Development, Repayment of Loans and Contingencies Fund	410.90	408.48	2.42
3.	Escrow Account Fund	42.32	41.57	0.75
	Total	1161.61	1140.25	21.36

Similar comment is being included in the SAR since 2014-15 but no corrective action has been taken.

A.2 Application of Funds:**A.2.1 Fixed / Capital Assets (Schedule 2): ₹ 952.56 crore****A.2.1.1 Capital Work-in-Progress (CWIP) ₹ 137.55 crore**

A.2.1.2 CWIP of Haldia Dock Complex (HDC) also includes ₹ 17.32 crore towards Capital Dredging over Jiggerkhali Flat which has been kept as CWIP since long. As no records/ documents regarding the nature of the expenditure were available, the amount should have been charged off to Profit & Loss Account. Non-charging of this amount has resulted in overstatement of CWIP by ₹ 17.32 crore and understatement of deficit by the same amount.

Comment on this is being included in the SAR since 2013-14 but no corrective action has been taken.

A.3 Current Assets, Loans and Advances: ₹3364.11 crore**A.3.1 Sundry Debtors: ₹ 2176.33 crore**

A.3.1.1 As per the Common Framework of Financial Reporting for Ports, a provision for bad and doubtful debts should be created and deducted from Sundry Debtors. Audit noticed that Sundry Debtors include dues of ₹ 210.14 crore for more than six years as per details given below:

Sl. No.	Particulars	Amount (₹ in crore)
1.	Marine Dues	15.47
2.	Cargo charges and Vessel Charges	18.87
3.	Electricity Charges	5.57
3.	Estate Rental from the parties	97.32
4.	Accumulated Compensation Charges	9.36
5.	Consolidated Fibres and Chemicals Limited	0.98
6.	Government Parties	30.99
7.	Private Parties	29.29
8.	Unadjusted POL Advance A/c CMM	2.29
	Total	210.14

As the chances of recovery of these dues is remote, the same should have been provided for. Non-provision of the same has resulted in overstatement of Sundry Debtors as well as understatement of deficit by ₹210.14 crore.

Comment on this is being included in the SAR since 2014-15 but no corrective action has been taken.

A.3.1.2 As per Common Framework for Financial Reporting for Major Port Trusts approved by Government of India, age-wise analysis of the sundry debtors (outstanding for more and less than 6 months) should also be disclosed in the annual accounts which were not done. **Similar comment is being included in the SAR since 2012-13, but no corrective action has been taken.**

A.3.2. Loans and Advances:

₹ 504.02crore

A.3.2.1 The above includes ₹1.85 crore for Advance to Welfare Fund (Loan fund). The fund became inoperative prior to 2003-04. At present there is no member of the fund and as such there is no chance to recover the amount. Therefore, the amount should be fully provided for in the accounts. Non-provision of the same has resulted in overstatement of Loans and Advances by ₹1.85 crore as well as understatement of Deficit for the year by ₹1.85 crore.

This fact is being highlighted through Management Letter since 2014-15for taking remedial measures, but no corrective action has since been taken.

A.3.2.2 . Advances recoverable in cash or kind:

₹ 381.19crore

In the year 1990 Kolkata Port Trust (KoPT) engaged M/s. ZanenVerstoep (ZV) (presently known as M/s. Boskalis) for dredging works in Haldia Fairway Development Project (HFDP). As M/s. ZV failed to carry out any dredging work the contract was terminated by KoPT in 1993. KoPT could neither recover anything nor take any action against the contractor till date. KoPT is still showing ₹ 0.96 crore as recoverable from ZV in its accounts. As the case is very old and chances of recovery is very remote, the same was to be provided for in the accounts.

Non-provisioning of the same has resulted in overstatement of recoverable Advances in cash or in kind or the value to be received as well as understatement of loss by ₹ 0.96 crore.

A.4. Current Liabilities & Provisions: ₹ 2712.67 crore

A.4.1 Current Liabilities-Others: ₹ 623.78 crore

A.4.1.1 Above includes a negative balance of loan fund amounting to ₹3.04 crore. The fund became inoperative prior to 2003-04. At present there is no member of the fund and as such there is no chance to recover the amount. Therefore, the amount should be fully provided for in the accounts. Non-provision of the same has resulted in understatement of Current Liabilities by ₹3.04 crore as well as understatement of Deficit for the year by ₹ 3.04 crore.

This fact was brought to through Management Letter since 2014-15 for taking remedial measures, but no corrective action has since been taken.

A.4.2 Provisions: ₹ 360.31 crore

As per actuarial valuation dated 31.03.2018 for liabilities for Pension for 4,579 numbers of present employees and as per actuarial valuation dated 31.03.2018 for Gratuity of 5,305 numbers of present employees, liabilities were ₹ 3982.18 crore and ₹ 392.19 crore respectively (total ₹4374.37 crore) against which total funds of ₹ 2279.74 crore was available. Though this aspect has been disclosed in the Notes on Accounts (SI .No. 13), shortfall amounting to ₹ 2094.63 crore was not provided for in the accounts.

Thus non-provision of the liability for difference between actuarial valuation and funds available has resulted in understatement of Provisions as well as understatement of deficit by ₹2094.63 crore.

Similar comment is being included in the SAR since 2013-14, but no corrective action has been taken.

B Profit & Loss Account

B.1 Estate Rentals ₹ 316.17 crore

Premium on leased land ₹ 23.99 crore

Significant Accounting Policies SI No. 8 Premium on lease of land

B.1.1 As per Significant Accounting Policies of Kolkata Port Trust SI. No. 8 regarding premium on lease of land, the premium received on lease of land from term lessee has been amortised over the term of lease period as per Common Framework for Financial Reporting.

However, for all new leases granted during the year Haldia Dock Complex (HDC) recognised Premium for full year as revenue. Instead, Revenue was to be recognised on pro-rata

basis as per number of days left in the year since grant of lease. This has resulted in overstatement of income against Non-refundable and non-adjustable premium on land vis-à-vis understatement of liability against Deferred Revenue Income as well as net loss by ₹ 2.14 crore.

B.2. Expenditure

B.2.1 Finance & Miscellaneous Expenses (Sch. 13)	₹ 1293.62 crore
Profit before Tax:	(-)₹164.92 crore

B.2.1.1 Regulation 9 of Kolkata Port Trust Non-Contributory Provident Fund Regulations 1988 stated that the Kolkata Port Trust will accept liability for any deficiencies found in the fund. It has been observed that Non-Contributory Provident Fund showed a revenue surplus of ₹1.46crore as on 31st December 2017. However, there was a deficit of ₹5.37 crore as given below:

Surplus for the year 2017	₹1,46,05,311
Less: Excess Accrued Interest considered:	₹ 6,83,43,850
Deficit for the year 2017	(-)₹ <u>5,37,38,539</u>

According to the Regulation 9 KoPT is liable to recoup the deficit of the Fund. However no provision has been made by KoPT for such liability of NCPF.

This has resulted in under-statement of all of Finance & Miscellaneous Expenses, Provisions and Loss before tax of KoPT by ₹5.37 crore.

B.2.1.2 Regulation 9 of Kolkata Port Trust Contributory Provident Fund Regulations 1988 provided that the Kolkata Port Trust will accept liability for any deficiencies found in the fund. It has been observed that Contributory Provident Fund showed a revenue deficit of ₹ 2.89 crore as on 31st March 2018. In accordance with the Regulation 9, KoPT is liable to make good the deficit of the Fund. However no provision has been made by KoPT for such liability.

This has resulted in under-statement of all of Finance & Miscellaneous Expenses, Provisions and Loss before tax of KoPT by ₹2.89 crore.

We further report regarding **Non-Contributory Provident Fund that:**

A. Balance Sheet

A.1 Accrued Interest on Investments (Sch. II):	₹ 27.42 crore
---	----------------------

Revenue Account

A.1.1 Interest on Investment	₹ 45.07 crore
-------------------------------------	----------------------

A.1.1.1 An amount of ₹99,99,000 was invested with Punjab National Bank, Brabourne Road Branch at an interest of 7% per annum on 06.01.2017 but the interest at the year-end (31.12.2017) was considered at 700% p.a.

This has resulted in over-statement of both Accrued Interest on Investments & Interest on Investments and Surplus during the Year by ₹ 6.83crore as follows:

Interest considered in the accounts:	₹ 6,90,34,192
Interest on ₹ 99.99 lakh @7% p.a. for 360 days	₹ 6,90,342
	₹ 6,83,43,850

C. Management Letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of Kolkata Port Trust through a management letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Profit and Loss 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 Kolkata Port Trust, Kolkata as at 31 March 2018; and

b. In so far as it relates to Profit and Loss Account of the deficit for the year ended on that date.

5. A review of accounts showing the summarized financial results of the Kolkata Port Trust, Kolkata for the last three years ended 31 March 2018 is given in Annexure-II.

Sd/-

Date : 01/10/2018

(Suparna Deb)

Place : Kolkata

Director General of Commercial Audit
& Ex-Officio Member, Audit Board-I,
Kolkata

ANNEXURE – I TO AUDIT REPORT**1. Adequacy of Internal Audit System:**

There was neither any internal Audit wing in Kolkata Port Trust nor was internal audit work outsourced.

2. Adequacy of Internal Control System

- a) There is no regular system of accounting for liability on accrual basis.
- b) There is no regular system of accounting of advances on accrual basis. Advance against services was recognised as accrued income without reconciliation with actual/ estimated bills value against services rendered.
- c) There is no system of reconciliation between Priced Stores Ledger and Financial Ledger.
- d) There is no system of obtaining balance confirmation from Sundry Debtors which is essential to monitor and control recovery of dues.
- e) Investments against Statutory Reserves are in the name of Kolkata Port Trust instead of Specific Funds.
- f) Grants-in-aid Register has not been maintained.
- g) There is no system of providing liability for Leave Travel Concession and Leave Encashment.
- h) Impact Assessment Fee has been accounted for on cash basis and against which no bills were raised. This was neither covered under Accounting Policy nor disclosed in the Notes on Accounts.

3. System of Physical Verification of Fixed Assets

- (a) There is no system of periodical physical verification of fixed assets.
- (b) During the year 2016-17, 10 numbers of condemned buildings/ structures were sold. However, those were shown in the Assets Register of the Trust.

4. System of Physical Verification of Inventory

There is no regular system of physical verification of inventory at Kolkata Dock System (KDS). Further, no physical verification of inventory was done during the year 2017-18 at

KDS. physical verification of Inventory for the year 2017-18 was done at Haldia Dock Complex (HDC) during May 2018. However, there is no system of adjustment of obsolete or surplus stock in the books of accounts. Further, inventories are valued at cost without considering the net realisable value which is in contravention of AS-2.

5. **Regularities in payment of Statutory Dues**

According to the reports of KoPT undisputed statutory dues including Provident Fund, Income Tax, Sales Tax, Service Tax, Customs Duty, Cess and other statutory dues have been generally regularly deposited with the appropriate authorities.

(D.Goswami)
Deputy Director

ANNEXURE –II TO AUDIT REPORT**REVIEW OF ACCOUNTS OF KOLKATA PORT TRUST FOR THE YEAR ENDED
31 MARCH, 2018 BY THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

Note: This review of Accounts has been prepared without taking into account the audit observations/ comments contained in the Audit Report of the Comptroller and Auditor General of India

1. INTRODUCTION:

The audit of accounts of the Kolkata Port Trust was conducted under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 102 of Major Port Trust Act, 1963.

2. FINANCIAL POSITION:

The financial position of the Port Trust under broad headings for the last three year ending 31.03.2018 was as follows:

(₹. in crore)

Particulars	2017-18	2016-17	2015-16
A. LIABILITIES			
(i) Capital Reserves ^a	2452.55	2398.29	2283.22
(ii) Other Reserves ^b	0.19	0.19	0.19
(iii) Borrowings			
a Inter-corporate loan	Nil	Nil	Nil
b Capital debts	Nil	Nil	Nil
c Institutional debts	Nil	Nil	Nil
d Govt. of India Loan	Nil	Nil	Nil
(iv) Current Liabilities and Provisions	2712.67	2571.38	2326.63
(v) Other Liabilities, Pension fund, etc ^c	1176.83	810.69	752.3
B. ASSETS			
(i) Fixed Assets (Gross Block)	1590.39	1554.09	1528.15
(ii) Less: Depreciation	775.38	743.93	718.36
(iii) Net Fixed Assets	815.01	810.15	809.49
(iv) Capital Work-in-Progress	137.55	108.33	81.60
(v) Capitalised Debt Charges	NIL	NIL	NIL
(vi) Investments	1604.91	1402.47	1355.52
(vii) Current Assets, Loans & Advances	3364.11	3130.79	2919.30
(viii) Deferred Revenue Expenditure	NIL	NIL	NIL
C. Working Capital ^d	651.44	559.4	592.67
D. Net Worth ^e	(-)164.92	(-) 169.02	(-)243.22
E. Capital Employed ^f	1466.45	1369.56	1402.47
F. Return on Capital Employed ^g	(-)11.25%	(-) 12.34%	(-)17.34%

G. Capital Employed including Capital Work in Progress and Capitalised Debt Charges	1604.00	1477.89	1484.07
H. Return on Capital Employed including Capital Work-in-Progress and Capitalised debt Charges.	(-)10.28%	(-) 11.44%	(-)16.39%

- a. **Capital Reserves** include Replacement, Rehabilitation, Modernisation of Capital Assets Fund; Development, Repayment of Loans & Contingencies Fund, Escrow Account and Capital Reserve.
- b. **Other Reserves** include General Reserve and Employees Welfare fund.
- c. **Other Liabilities** include General Sinking Fund, Deferred Revenue Income and Other long-term liabilities.
- d. **Working Capital** represents the difference between Current Assets, Loans & Advances and Current Liabilities & Provisions.
- e. **Net Worth** represents Free reserves (General Reserves) minus accumulated losses and Misc. Expenses (Deferred revenue expenses).
- f. **Capital employed** represents Net Fixed block and net working capital.
- g. **Return on capital employed** represents percentage of Net Surplus (before appropriation) to Capital Employed.

3. WORKING RESULTS:

The working results of the Kolkata Port Trust for the last three years ending on 31st March 2018 are summarized below.

(₹. in crore)

Particulars	2017-18	2016-17	2015-16
(a) Revenue			
i. Operating income	2313.73	1940.77	1861.60
ii. Non-Operating income	347.29	81.31	66.76
Total income	2661.02	2022.08	1928.36
(b) Expenditure			
i. Operating expenditure	1532.32	1396.74	1398.59
ii. Non-Operating expenditure including provision for tax	1293.62	794.36	772.99
Total expenditure	2825.94	2191.10	2171.58
(c) Net Profit/Loss before Tax	(-)164.92	(-) 169.02	(-) 243.22
(d) Net-Profit/Loss before appropriation	(-)91.84	(-) 120.31*	(-) 221.32*
Less: Mandatory Appropriations/ Transfers to Reserve Funds			
i. Replacement Rehabilitation and Modernization of Capital Assets Fund (RRMCA)	NIL	NIL	Nil
ii. Development, Repayment of Loans and Contingencies Fund (DRLC)	NIL	NIL	Nil
iii. Capital Reserve	NIL	NIL	Nil
iv. Escrow Fund (E.F)	NIL	NIL	Nil
v. Superannuation Fund of KoPT (KSF)	NIL	NIL	Nil
(e) Surplus/deficit transferred to General Reserve	NIL	NIL	Nil
Percentage of net deficit to			
i. Operating income	(-)7.13%	(-) 8.71%	(-)13.06%
ii. Net Fixed Assets	(-)20.24%	(-) 20.86%	(-)30.03
iii. Net Worth	(-)100%	(-)100%	(-)100%

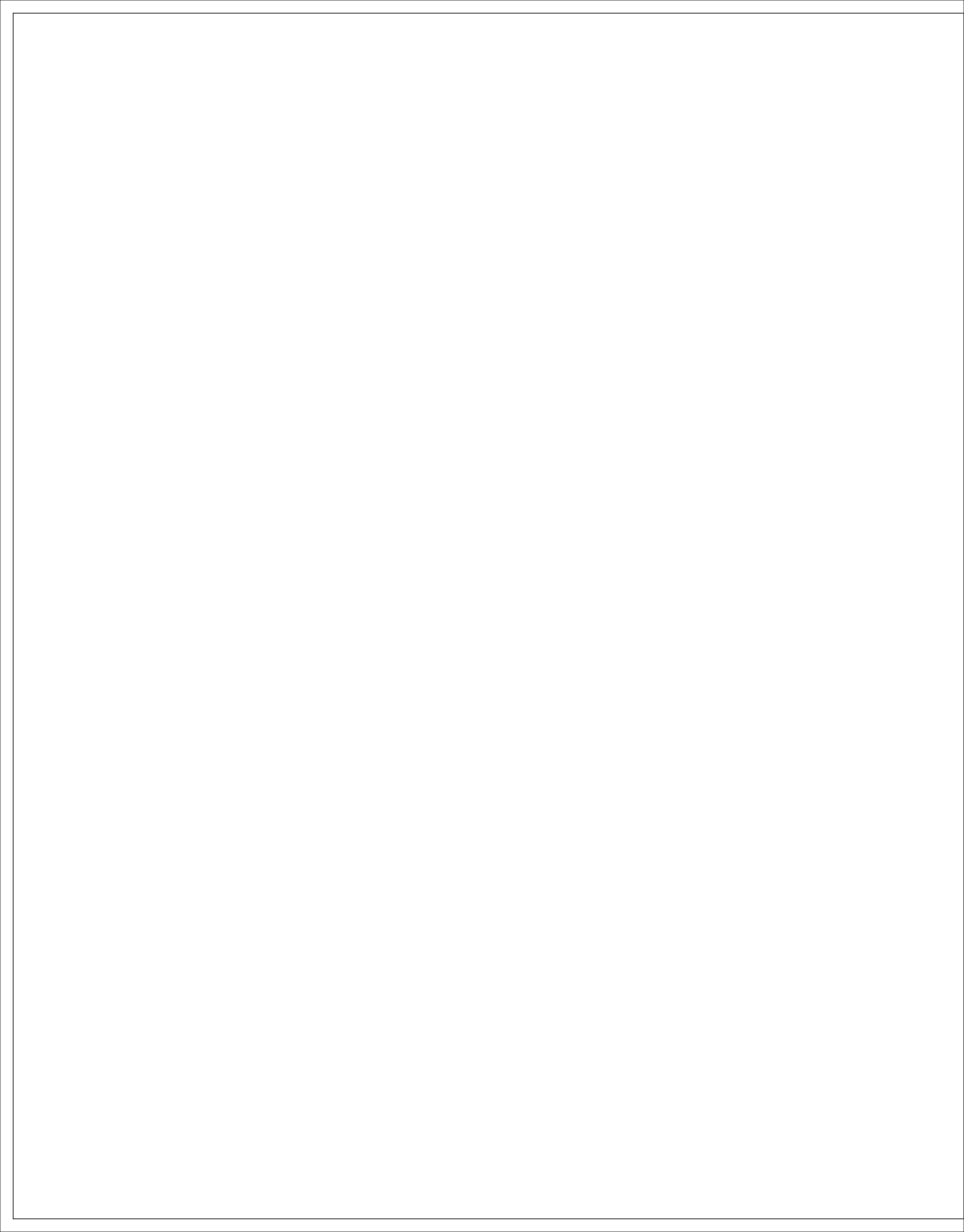
* Figures represent netting of appropriations of respective funds.

4. Ratio Analysis (Liquidity and Solvency)

- 4.1 The percentage of Current Assets to Current Liabilities was 125.47, 121.75 and 124.01 during the years 2015-16, 2016-17 and 2017-18 respectively.
- 4.2 The percentage of Quick Assets to Current Liabilities was 102.10, 103.09 and 104.68 during the years 2015-16, 2016-17 and 2017-18 respectively. Quick assets represent Current Assets minus inventories.
- 4.3 Percentage of Sundry Debtors to operating income was 102.37, 102.52 and 94.06 during the years 2015-16, 2016-17 and 2017-18 respectively.
- 4.3 Debt to Reserve ratio was 0.00 since 2015-16. Here reserves represent Capital Reserves and Other Reserves.

(D. Goswami)

Dy. Director



Kolkata Port Trust

Balance Sheet as at 31st March, 2018

Particulars	As at 31st March,2018		As at 31st March,2017	
	₹	₹	₹	₹
I. SOURCES OF FUNDS				
1. RESERVES & SURPLUS (Schedule - 1)				
A. CAPITAL RESERVE		12,90,94,30,332.46		12,35,97,75,400.69
B. REVENUE RESERVES				
i) General Reserve	-		-	
ii) Employees' Welfare Fund	19,89,999.00		19,89,999.00	
		19,89,999.00		19,89,999.00
C. STATUTORY RESERVES				
i. Replacement, Rehabilitation & Modernisation of Capital Assets Fund	7,08,39,00,953.42		7,18,35,87,080.11	
ii Development, Repayment of Loans and Contingencies Fund	4,10,90,14,243.13		3,84,91,69,509.95	
iii. Escrow Account Fund	42,31,74,716.41		59,03,89,361.15	
		11,61,60,89,912.96		11,62,31,45,951.21
2. LOAN FUNDS				
A. GOVERNMENT LOANS		-		-
4. OTHER LONG TERM LIABILITIES				
i) Kolkata Port Trust Employees Superannuation Fund	5,72,39,23,224.83		3,36,32,17,208.52	
ii) Retirement Medical Benefit Fund	6,39,04,636.90		5,86,25,088.70	
		5,78,78,27,861.73		3,42,18,42,297.22
5. Deferred Revenue Income		5,98,04,63,847.36		4,68,50,77,816.59
6. Deferred Tax Liability (Net)		1,51,47,77,053.96		1,51,47,77,053.96
SOURCES OF FUND		37,81,05,79,007.47		33,60,66,08,518.67

Particulars	As at 31st March,2018		As at 31st March,2017	
	₹	₹	₹	₹
II. APPLICATION OF FUNDS				
1. FIXED/ CAPITAL ASSETS				
a. Distinguishing between expenditure on :				
(i) Land (Free Hold)	31,15,94,577.79		31,15,94,577.79	-
(ii) Land (Lease Hold)	6,42,87,322.08		6,49,86,097.31	
b) Capital Dredging	58,41,03,711.61		54,54,37,628.21	
c) Building, Sheds and other Structures	71,82,84,520.84		73,52,22,639.02	
d) Wharves, Roads,Boundaries	2,31,15,30,662.03		2,16,80,74,441.89	
e) Floatilla and Floating Craft	16,39,30,365.30		21,62,27,524.90	
f) Railway and Rolling Stock	71,22,04,235.64		74,06,99,867.13	
g) Dock, Sea-walls, Piers and Navigational Aids	1,94,53,21,949.76		2,02,18,66,278.95	
h) Crane and Vehicles	28,56,99,872.81		32,00,23,029.74	
i) Plant and Machinery	66,63,86,128.99		59,40,25,234.67	
j) Installations for water, Electricity, telecommunication and Fire fighting	37,34,54,001.26		37,03,39,563.57	
k) Furniture & Fittings	90,25,568.28		82,90,889.71	
l) Office Equipments, Machine and Tools	43,23,505.62		47,72,217.82	
		8,15,01,46,422.01		8,10,15,59,990.71
b. Capital Works in Progress		1,37,54,92,153.99		1,08,32,75,866.58
TOTAL FIXED/CAPITAL ASSETS		9,52,56,38,576.00		9,18,48,35,857.29
2. INVESTMENTS (Schedule - 4)				
Kolkata Port Employees' Superannuation Fund	3,90,42,11,000.00		2,94,68,76,000.00	
Replacement, Rehabilitation & Modernisation of Capital Assets Fund	6,90,20,01,971.80		6,25,57,62,000.00	
Development, Repayment of Loans & Contingencies Fund	4,08,48,01,689.00		3,56,65,00,000.00	
Escrow Account Fund	41,57,15,000.00		52,00,00,000.00	
Retirement Medical Benefit Fund	6,00,15,000.00		5,32,75,000.00	
Employees Welfare Fund	9,90,000.00		9,90,000.00	
		15,36,77,34,660.80		13,34,34,03,000.00
INVESTMENT AGAINST EQUITY CAPITAL				
Kolkata River Front Development (P) Ltd.		50,000.00		50,000.00
Indian Port Rail Corporation Ltd.		10,80,00,000.00		10,80,00,000.00
Bhor Sagar Port Ltd.		7,32,60,000.00		7,32,60,000.00
Calcutta Haldia Road		50,00,00,000.00		50,00,00,000.00
Kolkata Port Infrastructure Development Ltd.		1,00,000.00		-
TOTAL INVESTMENTS		16,04,91,44,660.80		14,02,47,13,000.00

Particulars	As at 31st March,2018		As at 31st March,2017	
	₹	₹	₹	₹
3. CURRENT ASSETS, LOANS AND ADVANCES				
A. Current Assets				
(i) Interest Accrued on Investments		62,64,73,496.43		50,11,69,750.39
(ii) Inventories	43,45,41,170.33		45,89,78,373.61	
Less: Provision for Store Adjustment	22,98,36,914.80		20,31,64,997.80	
		20,47,04,255.53		25,58,13,375.81
(iii) Sundry Debtors :				
(a) Government dues				
(i) Re-imburement of cost towards dredging and River Maintenance	12,09,16,42,267.17		11,25,05,42,267.17	
(ii) Others	5,71,62,27,420.50		3,37,04,28,357.38	
(b) Non Government Dues				
i) Other dues	3,95,54,63,518.62		5,27,56,84,125.58	
		21,76,33,33,206.29		19,89,66,54,750.13
Debts consider good and fully secured				
Debts consider good but not fully secured	21,76,33,33,206.29		19,89,66,54,750.13	
Debts consider doubtful or bad				
(iv) Cash & Bank Balances (Schedule-6)				
Cash balance in hand	2,87,281.93		90,005.93	
Bank balances:				
General Account	5,51,03,99,218.82		5,66,16,01,563.31	
Purchase of Annuity	-		-	
Court Order & Letter of Credit	25,71,74,638.45		17,71,82,042.25	
Bank Balance of Pension Holder	23,83,23,087.57		27,26,73,561.68	
Debenture Holder's A/c	32,637.90		33,266.90	
KoPT Employees' Superannuation Fund	17,295.10		17,295.10	
KoPT Replacement, Rehabilitation & Modernisation of Capital assets Fund	47,670.05		37,417.42	
Development, Repayment of Loan & Contingenries Fund	21,854.18		22,148.18	
Retitement Medical Benefit Fund	76,595.70		77,070.70	
		6,00,63,80,279.70		6,11,17,34,371.47
B. Loans & Advances				
(i) Advances and loans to ports				
(ii) Advances recoverable in cash or in kind of the value to be received	3,81,19,01,378.56		3,47,11,12,163.11	
(iii) Advance Fringe Benefit Tax	1,80,27,611.00		1,80,27,611.00	
(iv) Advance Income Tax	1,14,43,32,454.00		86,11,83,734.00	
(v) Balances with customs,Port Trusts etc.	46,17,955.08		46,17,955.08	
(vi) Deposits	16,09,236.08		16,10,374.91	
(vii) Others	7,39,07,413.24		20,01,92,239.87	
	5,05,43,96,047.96		4,55,67,44,077.97	
Less: Advances considered doubtful of the above loans and advances	1,42,19,411.38		1,42,19,411.38	
(a) Fully Secured	4,98,04,88,634.72	5,04,01,76,636.58	4,35,65,51,838.10	4,54,25,24,666.59
(b) Unsecured, Considered Good	5,96,88,001.86		18,59,72,828.49	
TOTAL CURRENT ASSETS		33,64,10,67,874.53		31,30,78,96,914.39

Particulars	As at 31st March,2018		As at 31st March,2017	
	₹	₹	₹	₹
LESS : CURRENT LIABILITIES AND PROVISIONS				
a. CURRENT LIABILITIES				
(i) Acceptances				
(ii) Sundry Creditors				
Unadjusted Sale proceeds of :				
Unclaimed goods		-		-
Surplus Matetials				
Miscellaneous creditors and credit balances other than interest on port's specific investments				
Demurrage payable to Railways	63,07,97,688.00		61,79,85,327.00	
Statutory Payments	76,01,71,493.54		80,40,95,999.37	
Liabilities towards Capital Expenses	14,95,88,228.94		52,05,67,819.49	
Others	6,23,78,38,085.64		5,38,94,60,929.04	
		7,77,83,95,496.12		7,33,21,10,074.90
Miscellaneous creditors and credit balances - Interest on port's specific investments				
Deposits from Marchents, Contractors & Others				
Cash	4,14,26,81,610.63		3,63,91,63,328.91	
Securities	58,64,600.00		58,64,600.00	
	4,14,85,46,210.63		3,64,50,27,928.91	
Less: Securities at face value held against deposits from marchents, contractors and others	58,64,600.00		58,64,600.00	
		4,14,26,81,610.63		3,63,91,63,328.91
(iii) Amounts due to ports for services				
(iv) Advance payments and unexpired discounts for the portion for which value has still to be given.				
(v) Claim for Dredging Subsidy		8,70,01,27,995.49		7,85,90,27,995.49
(vi) Claim for Royalty on BOT Income		1,88,85,42,187.00		1,88,85,42,187.00
(vii) Accrued Dredging Liability		-		-
(viii) Accrued Liabilities for Installation of VTMS		22,49,30,044.00		24,93,55,880.00
(ix) Other liability		78,88,87,933.08		1,03,22,84,113.85

Particulars	As at 31st March,2018		As at 31st March,2017	
	₹	₹	₹	₹
B. PROVISIONS				
(i) Salary & Wage, Miscellaneous Bills payable	1,30,64,68,204.96		1,38,38,97,252.44	
(ii) Pension holders Account	23,83,23,087.57		27,26,73,561.68	
(iii) Provision for Arrear Salary & Pension	1,36,17,11,179.00		1,33,59,65,861.00	
(iv) Provision for Purchase of Annuity	-		2,42,29,016.00	
(v) Provision for Income Tax	67,79,37,879.00		67,79,37,879.00	
(vi) Provision for Fringe Benefit Tax	1,86,68,492.00		1,86,68,492.00	
		3,60,31,08,842.53		3,71,33,72,062.12
TOTAL CURRENT LIABILITIES		27,12,66,74,108.85		25,71,38,55,642.27
NET CURRENT ASSETS		6,51,43,93,765.68		5,59,40,41,272.12
FIXED/CAPITAL ASSETS		9,52,56,38,576.00		9,18,48,35,857.29
INVESTMENTS		16,04,91,44,660.80		14,02,47,13,000.00
DEBIT BALANCES OF PROFIT & LOSS A/C		5,72,14,02,004.99		4,80,30,18,389.26
APPLICATION OF FUNDS		37,81,05,79,007.47		33,60,66,08,518.67

Notes:**1. Claims against the KoPT not acknowledged as debts:**

₹

₹

A. Demand of Income Tax:

Demand of Income Tax for the Financial Year 2011-12

37,61,10,530.00

Total Demand of Income Tax:

37,61,10,530.00

B. Demand of service Tax:

12,99,19,307.00

C. Demand of Sales Tax:

6,15,18,474.00

D. Value Added Tax:

1,31,24,149.00

E. Others: Arbitration and Court Cases

(a) S.R.Associated Construction Co.

28000.00 lakhs

(b) ABG Kolkata Container Terminal Pvt Ltd & KoPT

868.81 lakh

(c) Bharat Kolkata Container Terminal

4251.00 lakhs

(d) DCPL

184.76 lakhs

(e) T M International Logistic Limited (TMILL) & KoPT

277.78 Lakh

(f) Haldia Bulk Terminals Pvt.Ltd &KoPT

29,000.00 Lakh

(g) Jindal ITF Limited & KoPT

68191.00 Lakh

(h) South Eastern Railway & KoPT

6,238.00 Lakh

(i) Ripley & Co. Ltd & KOPT

1,049.35 Lakh

(j) Mccaferi Environment Soutlions Private Limited & KoPT

1,768.34 Lakh

Dated the 24th May,2018

M.S.Ray
Financial Adviser &
Chief Accounts Officer

Vinit Kumar
Chairman

KOLKATA PORT TRUST

Profit & Loss Account for the Year Ended 31st March, 2018

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	Current year 2017-18		Previous year 2016-17	
	₹	₹	₹	₹
INCOME				
1. Cargo Handling and Storage Charges				
• Handling and storage charges (excluding container)	3,53,17,84,124.26		2,69,53,02,097.00	
• Charges for container handling (including containerised cargo & demurrage)	3,75,38,08,123.00		3,49,98,30,222.00	
• Income from BOT contracts	34,08,89,249.00		24,76,64,329.00	
• Demurrage	2,95,14,869.00		2,15,16,596.00	
• Income from cargo operation excluding wharfage & on-Board charges at Berth Nos.2 ,4B & 8	2,51,76,24,727.00		1,50,52,76,610.00	
• Miscellaneous income	21,47,14,944.00		28,34,91,438.00	
• Surcharge (Special Rate)	3,05,707.00		28,15,97,833.00	
TOTAL		10,38,86,41,743.26		8,53,46,79,125.00
2. Port and Dock Charges				
• Fees for pilotage, towage etc.	3,27,60,19,460.00		2,74,17,71,633.00	
• Berth hire charges	81,26,52,268.00		68,82,01,527.00	
• Port dues	1,79,58,31,790.00		1,48,21,54,053.00	
• Dry Docking charges	2,67,24,474.00		1,08,81,442.00	
• Miscellaneous income	18,96,06,476.00		15,11,03,137.00	
• Surcharge (Special Rate)	2,87,271.00		19,50,90,323.00	
• Re-imbursment of cost by Central Govt. towards River Dredging & Maintenance of River.	1,67,39,00,000.00		1,62,50,00,000.00	
TOTAL		7,77,50,21,739.00		6,89,42,02,115.00

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	Current year 2017-18		Previous year 2016-17	
	₹	₹	₹	₹
3. Railway Earnings				
• Freight and haulage	98,38,86,326.00		74,00,59,442.00	
• Siding charges (consolidated charge)	11,57,56,726.00		9,34,15,526.00	
• Terminal charges	65,92,72,713.00		50,91,09,913.00	
• Wharfage and demurrage	1,28,12,361.00		93,88,167.00	
• Miscellaneous charges	4,01,95,211.00		4,00,37,896.00	
• Surcharge (Special Rate)	52,510.00		4,99,24,621.00	
TOTAL		1,81,19,75,847.00		1,44,19,35,565.00
4. Estate Rentals				
• Rent from land	1,99,35,32,493.79		1,51,86,97,221.52	
• Rent from buildings, sheds and godowns	50,69,47,297.09		40,77,81,599.00	
• Premium on leased land	23,98,71,129.23		21,27,08,959.95	
• Miscellaneous income	42,13,58,596.59		39,76,58,619.65	
TOTAL		3,16,17,09,516.70		2,53,68,46,400.12
TOTAL OPERATING INCOME		23,13,73,48,845.96		19,40,76,63,205.12

KOLKATA PORT TRUST

Profit & Loss Account for the Year Ended 31st March, 2018

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	Current year 2017-18		Previous year 2016-17	
	₹	₹	₹	₹
EXPENDITURE				
1 Cargo handling and storage charges (Schedule - 8)	4,85,70,16,142.65		4,23,85,88,426.42	
2 Port and dock facilities for shipping (Schedule - 9)	5,69,28,34,501.12		5,21,69,28,146.12	
3 Railway workings (Schedule - 10)	55,42,24,660.81		51,73,17,889.47	
4 Rentable land and buildings (Schedule - 11)	59,90,11,931.44		48,57,07,456.27	
5 Management and General Administrative Expenses (Schedule - 12)	3,62,00,84,059.20		3,50,88,73,969.61	
TOTAL OPERATING EXPENDITURE		15,32,31,71,295.22		13,96,74,15,887.89
OPERATING SURPLUS		7,81,41,77,550.74		5,44,02,47,317.23
Add: Finance and miscellaneous income				
• Interest income on general reserve funds	48,22,18,030.72		42,20,83,100.84	
• Interest on staff advances, delayed payments and unallocated investments	6,59,89,182.51		15,14,40,485.37	
• Profit on sale / disposal of capital assets	8,95,85,512.00		82,17,941.00	
• Prior period income	2,57,65,06,343.00		2,45,82,284.00	
• Sundry receipts	25,85,76,518.85		20,68,18,341.43	
		3,47,28,75,587.08		81,31,42,152.64
Less: Finance and miscellaneous expenditure (Schedule - 13)		11,28,70,53,137.82		6,25,33,89,469.87
PROFIT BEFORE TAX		12,93,62,48,414.55		7,94,36,33,818.02
Less: Provision for taxation :		-1,64,91,95,276.73		-1,69,02,44,348.15
Income Tax for Current Year				
Income Tax for Previous Years				
PROFIT AFTER TAX		-1,64,91,95,276.73		-1,69,02,44,348.15

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	Current year 2017-18		Previous year 2016-17	
	₹	₹	₹	₹
PROFIT AFTER TAX (b/f)		(-) 1,64,91,95,276.73		(-) 1,69,02,44,348.15
Add: Appropriation				
• Provision for Income Tax Relating to Earlier Years Written Back		-		3,71,96,168.00
• Deferred Tax Asset on Lease Premium		-		-
• Withdrawn from General Reserve		-		-
• Withdrawn from Replacement, Rehabilitation and Modernisation of Capital Assets Fund		53,08,11,661.00		7,64,72,418.00
• Withdrawn from Escrow Account Fund		20,00,00,000.00		37,34,65,742.19
• General Sinking Fund		-		-
• General Reserve		-		-
FUND AVAILABLE FOR APPROPRIATION		(-) 91,83,83,615.73		(-) 1,20,31,10,019.96
Less: Appropriation				
• Capital Reserves		-		-
• Provision for Income Tax Relating to Earlier Years		-		-
• Deferred Tax Asset written back		-		-
• Deferred Tax Liability : For Current Year		-		-
• Development, Repayment of Loans & Contingencies Fund		-		-
• Escrow Account fund		-		12,38,32,164.50
• General Reserve		-		-
TOTAL APPROPRIATION		-		12,38,32,164.50
Surplus(+) / Deficit (-) after appropriation, transferred to debit balance of Profit & Loss A/C		(-) 91,83,83,615.73		(-) 1,32,69,42,184.46

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser & Chief Accounts Officer

Vinit Kumar
Chairman

KOLKATA PORT TRUST

RESERVE AND SURPLUS

Schedule 1

Schedule to Balance Sheet as at March 31, 2018	Capital Reserve	General Reserve	Employees' Welfare Fund
	₹	₹	₹
Balance - 1st April, 2017	12,35,97,75,400.69	-	19,89,999.00
Add: Transfer from Profit & Loss Account:	-	-	-
Add: Transfer from Profit & Loss Appropriation A/c:	-	-	-
Add: Compensation Charges Credited	54,96,54,931.77	-	-
Add: Refund of Fringe Benefit Tax	-	-	-
Add: Transfer from General Reserve	-	-	-
Add: Transfer from revenue surplus:	-	-	-
Interest on Investments:	-	-	61,103.00
Accrued Interest	-	-	-
(a) Replacement, Rehabilitation & Modernisation of Capital Assets Fund	-	-	-
(b) Development, Repayment of Loans & Contingencies Fund	-	-	-
(c) Superannuation Fund	-	-	-
(d) Escrow Account Fund	-	-	-
Contribution made by the Retired Employee on account of medical treatment	-	-	-
Adjustment for Pension Contribution and others	-	-	-
Profit on Sale of Capital Assets	-	-	-
Miscellaneous Receipts	-	-	5,50,980.00
	54,96,54,931.77	-	6,12,083.00
	12,90,94,30,332.46	-	26,02,082.00
Less: Transfer to :			
General Reserve Fund	-	-	-
Contribution to LIC maintained	-	-	-
Superannuation Fund & Gratuity Fund	-	-	-
Profit & Loss Appropriation Account	-	-	-
Accrued interest written back	-	-	-
Escrow Fund Account	-	-	-
Bank Charges	-	-	-
Miscellaneous Expenditure	-	-	6,12,083.00
Adjustment for Pension Contribution and others	-	-	-
	-	-	6,12,083.00
Balance - 31, March, 2018	12,90,94,30,332.46	-	19,89,999.00

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser &
Chief Accounts Officer

Vinit Kumar
Chairman

KOLKATA PORT TRUST

RESERVE AND SURPLUS

11

Schedule 1A

Schedule to Balance Sheet as at March 31, 2018	Repayment Rehabilitation & Modernisations of Capital Assets Fund	Development Repayment of Loans & Contingencies Fund	Escrow Account Fund
	₹	₹	₹
Balance - 1st April, 2017	7,18,35,87,080.11	3,84,91,69,509.95	59,03,89,361.15
Add: Transfer from Profit & Loss Account:	-	-	-
Add: Transfer from Profit & Loss Appropriation A/c:	-	-	-
Add: Compensation Charges Credited	-	-	-
Add: Refund of Fringe Benefit Tax	-	-	-
Add: Transfer from General Reserve	-	-	-
Add: Transfer from revenue surplus:	-	-	-
Interest on Investments:	22,98,14,656.07	12,97,59,737.22	2,50,52,828.65
Accrued Interest	22,08,89,400.24	13,00,84,995.96	77,32,526.61
Transfer from:			
(a) Replacement, Rehabilitation & Modernisation of Capital Assets Fund	-	-	-
(b) Development, Repayment of Loans & Contingencies Fund	-	-	-
(c) Escrow Account Fund	-	-	-
Contribution made by the Retired Employee on account of medical treatment	-	-	-
Adjustment for Pension Contribution and others	-	-	-
Profit on Sale of Capital Assets	-	-	-
Miscellaneous Receipts	-	-	-
	45,07,04,056.31	25,98,44,733.18	3,27,85,355.26
	7,63,42,91,136.42	4,10,90,14,243.13	62,31,74,716.41
Less: Transfer to :			
General Reserve Fund	-	-	20,00,00,000.00
Contribution to LIC maintained	-	-	-
Superannuation Fund & Gratuity Fund	-	-	-
Profit & Loss Appropriation Account	53,08,11,661.00	-	-
Accrued interest written back	1,95,78,522.00	-	-
Escrow Fund Account	-	-	-
Bank Charges	-	-	-
Miscellaneous Expenditure	-	-	-
Adjustment for Pension Contribution and others	-	-	-
	55,03,90,183.00	-	20,00,00,000.00
Balance - 31, March, 2018	7,08,39,00,953.42	4,10,90,14,243.13	42,31,74,716.41

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser &
Chief Accounts Officer

Vinit Kumar
Chairman

KOLKATA

STATEMENT OF

Schedule of Balance Sheet as at 31st March, 2018

Particular of Assets	GROSS BLOCK			
	COST			
	Balance as at 1st April, 2017	Additions during the year ended March, 2018	Adjustment / Transfer/deletion during the year ended March, 2018	As at 31st March, 2018 (2+3)-4
1	2	3	4	5
	₹	₹	₹	₹
Land	31,15,94,577.79	-	-	31,15,94,577.79
Capital Dredging	82,67,92,701.06	5,45,24,208.00	-	88,13,16,909.06
Building, Sheds & Other Structures	1,42,84,88,894.01	88,11,218.00	-	1,43,73,00,112.01
Wharves , Roads, Boundaries	3,05,71,49,636.61	22,23,87,922.00	-	3,27,95,37,558.61
Floating Craft	1,85,75,99,545.07	-	11,49,76,236.30	1,74,26,23,308.77
Railway and Rolling Stock	1,32,48,35,172.69	6,18,551.00	-	1,32,54,53,723.69
Docks, Sea -walls, Piers, Navigational Aids	3,09,09,49,826.43	-	-	3,09,09,49,826.43
Cranes & Vehicles	86,26,60,171.37	4,44,666.00	8,12,171.94	86,22,92,665.43
Plant & Machinery	1,78,65,22,127.61	15,48,47,476.42	43,78,774.58	1,93,69,90,829.45
Installation for Water, Electricity	87,66,67,710.14	3,64,92,724.00	-	91,31,60,434.14
Telecommunication, Fire Fighting				
Furniture & Fittings	2,71,71,975.03	35,67,661.00	-	3,07,39,636.03
Office Equipment, Tools & Machines	2,12,49,567.81	15,98,325.00	44,770.00	2,28,03,122.81
Total	15,47,16,81,905.62	48,32,92,751.42	12,02,11,952.82	15,83,47,62,704.22
Land (Lease Hold)	6,91,78,748.00	-	-	6,91,78,748.00
Amortized Annual Premium	-	-	-	-
Total Lease Hold (B)	6,91,78,748.00	-	-	6,91,78,748.00
Total (A+B)	15,54,08,60,653.62	48,32,92,751.42	12,02,11,952.82	15,90,39,41,452.22
Capital Work in Progress	1,08,32,75,866.58	77,55,09,038.83	48,32,92,751.42	1,37,54,92,153.99
Total	16,62,41,36,520.20	1,25,88,01,790.25	60,35,04,704.24	17,27,94,33,606.21

i) Land	31,15,94,577.79
ii) Asset fully depreciated	2,75,75,60,699.39
iii) Asset not fully depreciated	12,76,56,07,427.04
	15,83,47,62,704.22

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser &
Chief Accounts Officer

PORT TRUST

CAPITAL ASSETS

Schedule 2

DEPRECIATION				NETT BLOCK	
Balance as at 1st April,2017	Adjustment / Transfer/deletion during the year ended March, 2018	Provided during the year	Total 31st March,2018 (6-7)+8	As at 31st , March 2018 (5-9)	As at 31st March 2017 (2-6)
6	7	8	9	10	11
₹	₹	₹	₹	₹	₹
-	-	-	-	31,15,94,577.79	31,15,94,577.79
28,13,55,072.85	-	1,58,58,124.60	29,72,13,197.45	58,41,03,711.61	54,54,37,628.21
69,32,66,254.99	-	2,57,49,336.18	71,90,15,591.17	71,82,84,520.84	73,52,22,639.02
88,90,75,194.72	-	7,89,31,701.86	96,80,06,896.58	2,31,15,30,662.03	2,16,80,74,441.89
1,64,13,72,020.17	11,49,76,236.30	5,22,97,159.60	1,57,86,92,943.47	16,39,30,365.30	21,62,27,524.90
58,41,35,305.56	-	2,91,14,182.49	61,32,49,488.05	71,22,04,235.64	74,06,99,867.13
1,06,90,83,547.48	-	7,65,44,329.19	1,14,56,27,876.67	1,94,53,21,949.76	2,02,18,66,278.95
54,26,37,141.63	8,12,171.94	3,47,67,822.93	57,65,92,792.62	28,56,99,872.81	32,00,23,029.74
1,19,24,96,892.94	43,78,774.58	8,24,86,582.10	1,27,06,04,700.46	66,63,86,128.99	59,40,25,234.67
50,63,28,146.57	-	3,33,78,286.31	53,97,06,432.88	37,34,54,001.26	37,03,39,563.57
1,88,81,085.32	-	28,32,982.43	2,17,14,067.75	90,25,568.28	82,90,889.71
1,64,77,349.99	44,770.00	20,47,037.20	1,84,79,617.19	43,23,505.62	47,72,217.82
7,43,51,08,012.22	12,02,11,952.82	43,40,07,544.89	7,74,89,03,604.29	8,08,58,59,099.93	8,03,65,73,893.40
-	-	-	-	6,91,78,748.00	6,91,78,748.00
41,92,650.69	-	6,98,775.23	48,91,425.92	48,91,425.92	41,92,650.69
41,92,650.69	-	6,98,775.23	48,91,425.92	6,42,87,322.08	6,49,86,097.31
7,43,93,00,662.91	12,02,11,952.82	43,47,06,320.12	7,75,37,95,030.21	8,15,01,46,422.01	8,10,15,59,990.71
-	-	-	-	1,37,54,92,153.99	1,08,32,75,866.58
7,43,93,00,662.91	12,02,11,952.82	43,47,06,320.12	7,75,37,95,030.21	9,52,56,38,576.00	9,18,48,35,857.29

Vinit Kumar
Chairman

KOLKATA PORT TRUST

Schedule 3

Schedule to Balance Sheet as at 31st March, 2018 BALANCES AT BANKS AND CASH IN HAND

SI.No.	Description	₹	₹
(A)	Term Deposits:		
	6.11% Punjab & Sind Bank N. S. Road Branch	2,00,00,000.00	
	6.50% IDBI Bank, Shakespeare Sarani Branch	1,99,99,998.00	
	6.41% IDBI Bank , Shakespeare Sarani Branch	8,00,00,002.00	
	6.61% IDBI Bank , Shakespeare Sarani Branch	20,00,00,000.00	
	7.01% IDBI Bank , Shakespeare Sarani Branch	11,24,50,000.00	
	7.26% IDBI Bank , Shakespeare Sarani Branch	12,00,00,000.00	
	7.21% IDBI Bank , Shakespeare Sarani Branch	20,00,00,000.00	
	6.50% Indian Bank, Strand Road Branch	13,00,00,000.00	
	6.75% Indian Bank, Strand Road Branch	15,00,00,000.00	
	State Bank of India , Haldia Port Branch-STD A/c	16,92,81,000.00	
	Allahabad Bank , CJP Branch- STD A/c	15,92,10,000.00	
	Punjab National Bank , Durgachak Branch-STD A/c	24,90,30,000.00	
	Bank of Inda , Haldia Branch-STD A/c	99,90,000.00	
	Bank of Baroda , Haldia Branch-STD A/c		
	Syndicate Bank , N.S. Road (KOL) Branch	5,98,00,000.00	
	T.D with Syndicate Bank, Haldia Branch	99,90,000.00	
	T.D with Punjab & Sind Bank (Kolkata Branch)	19,05,60,000.00	
	T.D with State Bank Of Mysore (Bentinck St., Kolkata Branch)	15,96,60,000.00	
	TD with Canara Bank-STD A/c , Haldia Br.	99,90,000.00	
	Canara Bank, Hare Street Br, (Kolkata) -STD A/C	76,97,90,000.00	
	T.D with UCO Bank, Kolkata Main Branch	99,90,000.00	
	Term Deposit with Andhra Bank, Kolkata Main Br.	44,46,90,000.00	
	Term Deposit with Corporation Bank, Brabourne Rd Br.		
	Term Deposit with Punjab National Bank, H.P.C.C Branch	20,90,70,000.00	
	Term Deposit with Punjab National Bank, Brabourne Road Br	15,95,70,000.00	
	Term deposit with Union Bank, Overseas Branch	9,99,00,000.00	
	Term Deposit with State bank of India, SME (Kol) Branch.	19,95,39,000.00	
	Term Deposit with Indian Overseas Bank, Strand Road Br.	8,98,20,000.00	
	Term Deposit with BOI (Kol) branch	5,99,40,000.00	
	Term Deposit with Indian Bank, Strand Road Br. (Kol)	99,90,000.00	
	Term Deposit with IOB, Fairlie Place br. (Kol)	99,90,000.00	
	Total (A)		4,11,22,50,000.00

KOLKATA PORT TRUST

Schedule 3

Schedule to Balance Sheet as at 31st March, 2018 BALANCES AT BANKS AND CASH IN HAND

Sl.No.	Description	₹	₹
(B)	Current Accounts & Cash in Hand		
	AXIS Bank, PCS A/C, Rasbehari Avenue Branch	3,04,74,485.00	
	HDFC Bank LTD PCS A/C, Sarat Bose Road Branch	15,80,87,165.85	
	ICICI Bank, R.N.Mukherjee Road Branch	1,74,58,440.00	
	IDBI Bank, Park Street Branch,	62,64,258.00	
	Indian Overseas Bank, Kolkata Port Branch Weighbridge	4,53,15,883.84	
	Corporation Bank, Brabourne Road Branch	4,81,92,915.38	
	Canara Bank, Hare Street Branch	54,061.10	
	I.D.B.I. Bank, Park Steet Branch	-	
	State bank of India, Berhampur Branch	9,802.98	
	Indian Overseas Bank, Ship Breaking A/c.	-	
	Indian Overseas Bank, -- Mobile Harbour Crane A/c.	-	
	Syndicate Bank, N.S. Road Branch	2,15,46,490.19	
	State Bank of India, Kolkata Main Branch	9,02,07,443.49	
	Indian Overseas Bank, Strand Road Branch	6,42,42,109.76	
	State Bank of India (Formerly State bank of Mysore), Bentick Street Branch	56,112.75	
	Indian Overseas Bank,- Common Income & Expenditure Expenditure A/c.	-	
	United Bank of India, Royal Exchange Branch	4,63,630.50	
	United Bank of India, Budge Budge	1,000.00	
	Andhra Bank, New Alipore Branch	-	
	State Bank of Sourashtra, Value Added Tax	5,057.84	
	Indian Overseas Bank, - Supply of Fresh Water A/c.	-	
	Bank of India	3,26,989.21	
	Indian Overseas Bank, - Retired Medical Benefit A/c.	9,758.50	
	State Bank of India, Estate Rental	1,48,858.77	
	Allahabad Bank, - Budge Budge	9,765.11	
	Punjab & Sind Bank	5,02,75,429.39	
	Standard Chartered Bank, N. S. Road Branch TE.D.I.	1,00,000.00	
	H.D.F.C. Bank LTD,. Stephen House Branch,	18,48,42,835.00	
	H.D.F.C. Bank LTD,. Stephen House Branch,	5,000.00	
	E BANK COLLECTION	-	
	Punjab & Sind Bank, Estate Rental A/c.No-4387	38,16,637.52	
	Indian Overseas Bank, --Estate Rental A/c. No-606	44,29,145.33	
	AXIS Bank, Limited, Rashbehari Avenue Branch. Kol-26	1,00,000.00	
	Bank of Borada, Brabourne Road Branch	-	
	Allahabad Bank, Red Cross Place Branch	61,745.17	

KOLKATA PORT TRUST

Schedule 3

Schedule to Balance Sheet as at 31st March, 2018 BALANCES AT BANKS AND CASH IN HAND

Sl.No.	Description	₹	₹
	Syndicate Bank, Transport Bhavan, New Delhi	85,784.00	
	Indian Overseas Bank, -Ko.P.T 4% Special Rate A/c.	4,658.14	
	Indian Overseas Bank KPT Fairlie Branch, Kolkata	99,332.54	
	State Bank of India, haldia Port Branch -current A/c	7,35,94,281.75	
	United Bank of India-current A/c	3,08,08,415.55	
	UCO Bank , Haldia Branch -current A/c	58,22,263.22	
	Allahabad Bank , CJP Branch-current A/c	10,18,10,145.85	
	Bank of Baroda , Haldia Branch-current A/c	12,63,01,416.81	
	Punjab National Bank , Durgachak Branch - current A/c	2,04,53,208.16	
	Central Bank of India , Haldia Branch-current A/c	47,66,373.62	
	Bank of India , Haldia Branch - Current A/c	66,67,965.74	
	Indian Overseas Bank , Haldia Branch- Current A/c	32,05,742.09	
	Syndicate Bank-current A/c(new Delhi)	97,817.00	
	Syndicate Bank-current A/c(kolkata)	2,65,417.84	
	Cash at Bank-PNB Haldia Petrochemical Branch	93,39,171.56	
	United Bank of India (Township Branch)	16,90,072.77	
	Syndicate Bank (Haldia) - Current Account	1,08,78,132.55	
	HDFC Bank Haldia	67,66,103.27	
	IDBI Bank Haldia (Current A/c)	4,00,643.11	
	AXIS Bank Haldia (Current A/c)	3,92,54,928.58	
	Andhra Bank - Current A/C	32,45,636.63	
	Canara Bank - Current A/C	1,61,20,812.19	
	AXIS Bank - Current Account - PCS	5,31,17,833.00	
	HDFC Bank - Current Account - PCS	1,45,02,227.00	
	ICICI Bank - Current Account - PCS	68,02,238.25	
	United Bank Of India - H.D.C Br.	11,38,74,905.12	
	United Bank Of India - HDC Br. (Current A/c - E.M)	9,23,904.48	
	S.B.I - Haldia Port Br. (PCS)	10,002.32	
	Axis Bank (E.M & Cost of Tender deposit)	37,24,265.00	
	Curren Account with SBI, Haldia T/Ship Branch	1,70,00,000.00	
	Current A/c SBI SME Haldia Port Branch Bill desk	10,500.00	
	TOTAL		1,39,81,49,218.82
	Cash in Hand		2,87,281.93
	TOTAL (B)		1,39,84,36,500.75

KOLKATA PORT TRUST

Schedule 3

Schedule to Balance Sheet as at 31st March, 2018

BALANCES AT BANKS AND CASH IN HAND

SI.No.	Description	₹	₹
C	Term Deposits with Schedule Banks -		
	Court Order and Letter of Credit		
(a)	Term Deposits against Court Orders		
	7% Punjab & Sind Bank N. S. Road Branch	42,95,985.25	
	6.80% Punjab & Sind Bank N. S. Road Branch	99,24,531.00	
	6.61% Punjab & Sind Bank N. S. Road Branch	3,40,84,486.00	
	7% Punjab National Bank, Brabourne Road Branch	54,58,710.00	
	6.25% Punjab National Bank, Brabourne Road Branch	23,66,850.00	
	6.25% State Bank of India, Khidderpore Branch	2,36,580.00	
	6.90% State Bank Of India, SIB Branch Kolkata	1,37,974.00	
	6.75% State Bank Of India, SIB Branch Kolkata	67,03,913.00	
	6.25% State Bank Of India, SIB Branch Kolkata	36,96,608.00	
	6.35% State Bank Of India, SIB Branch Kolkata	4,79,575.00	
	6.75% Canara Bank, Hare Street Branch Kolkata	67,03,912.00	
	6.75% IDBI Bank, Shakespeare Sarani Branch	99,99,999.00	
	6.25% Andhra Bank, Kolkata Main Branch	23,66,850.00	
	6.90% Bank of India Large Corporate Branch, Kolkata	21,933.00	
	6.25% Bank of India Large Corporate Branch, Kolkata	13,29,758.00	
	6.25% Bank of India ,Haldia Port Town Branch	13,29,758.00	
	6.75% Indian Overseas Bank, Strand Road Branch	99,99,999.00	
	6.35% UCO Bank, Kolkata Main Branch	1,04,79,573.00	
	6.5% Indian bank, Strand Road Branch	36,96,609.00	
	6.60% Punjab National Bank, Haldia Branch	160028.20	
	6.60% Punjab National Bank, Haldia Branch	971311.00	
	6.01% Punjab & Sind Bank, N.S Road Branch	34985926.00	
	6.01% Punjab & Sind Bank, N.S Road Branch	39357671.00	
			18,87,88,539.45
(b)	Term Deposits against Letter of Credit		
	6.75% Punjab & Sind Bank, N.S. Road Branch	5,57,272.00	
	6.75% Syndicate Bank, N.S. Road Branch	5,57,270.00	
	6.75% Indian Overseas Bank, N.S. Road Branch	5,57,271.00	
	7.35% Allahabad Bank, Chiranjibpur Branch.	8147193.00	
	7.50% Central Bank of India, Haldia Branch.	3308000.00	
	7.50% Central Bank of India, Haldia Branch.	1919853.00	
	6.90% Punjab National Bank, Haldia Branch	780128.00	
	6.80% Punjab National Bank, Haldia Branch	111677.00	
	6.70% Punjab National Bank, Haldia Branch	7316260.00	
	6.50% Punjab National Bank, Haldia Branch	5127390.00	
	6.50% Punjab National Bank, Haldia Branch	5000000.00	
	6.50% Punjab National Bank, Haldia Branch	3721785.00	
	6.25% Punjab National Bank, Haldia Branch	15641000.00	
	7.50% State Bank of India, Haldia Branch	15641000.00	
			6,83,86,099.00
	TOTAL (C)		25,71,74,638.45

KOLKATA PORT TRUST

Schedule 3

Schedule to Balance Sheet as at 31st March, 2018 BALANCES AT BANKS AND CASH IN HAND

Sl.No.	Description	₹	₹
D	Balance of Other Current Account:		
(i)	Interest Payable to Debenture Holder Account Current A/C		
	State Bank of India - Kolkata Main Branch		32,637.90
(ii)	Kolkata Port Trust Employees' Superannuation Fund - Current A/C		
	Indian Overseas Bank, Strand Road Branch	6,555.71	
	Indian Overseas Bank, Strand Road Branch	10,739.39	
			17,295.10
(iii)	Replacement, Rehabilitation & Modernisation of Capital Assets Fund Current A/C		
	Indian Overseas Bank, Strand Road Branch	29725.82	
	Punjab National Bank (Haldia Branch) (Current A/c)	9,341.80	
	Indian Overseas Bank (Kolkata Branch) (Current A/c)	8,602.43	
			47,670.05
(iv)	Development, Repayment of Loans and Contingencies Fund Current A/C		
	Indian Overseas Bank, Strand Road Branch	5400.19	
	Punjab National Bank (Haldia Branch) (Current A/c)	7,742.80	
	Indian Overseas Bank (Kolkata Branch) (Current A/c)	8,711.19	
			21,854.18
(v)	Retirement Medical Benefit Fund Current A/C		
	Indian Overseas Bank, Strand Road Branch		76,595.70
	Total (D)		1,96,052.93
	GRAND TOTAL (A+B+C+D)		5,76,80,57,192.13

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser &
Chief Accounts Officer

Vinit Kumar
Chairman

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
A	Government or Trust Securities	Nil	Nil
B	Share Debenture and Bond	Nil	Nil
C	Investments Properties	Nil	Nil
D	Others		
1	6.90% State Bank of India, Haldia Branch	11-04-2018	99,00,000.00
2	6.90% State Bank of India, SIB Kolkata Branch	11-04-2018	99,00,000.00
3	7.00% Allahabad Bank, Chiranjibpur Branch.	11-04-2018	99,00,000.00
4	7.00% Punjab & Sind Bank, N.S Road Branch	11-04-2018	99,00,000.00
5	7.00% Punjab National Bank, Haldia Branch	11-04-2018	99,00,000.00
6	7.00% Punjab National Bank, HPCC Branch	11-04-2018	99,00,000.00
7	6.85% Punjab & Sind Bank, N.S Road Branch	13-06-2018	97,90,000.00
8	6.90% Punjab National Bank, Brabourne Road Branch	13-06-2018	99,90,000.00
9	6.90% Punjab National Bank, Haldia Branch	13-06-2018	99,90,000.00
10	6.90% State Bank of India, Bentinck Street Branch	13-06-2018	99,90,000.00
11	6.90% State Bank of India, Haldia Branch	13-06-2018	99,90,000.00
12	6.90% State Bank of India, SIB Kolkata Branch	13-06-2018	99,90,000.00
13	6.85% Andhra Bank, Kolkata Main Branch	14-06-2018	99,90,000.00
14	6.85% Punjab & Sind Bank, N.S Road Branch	14-06-2018	97,90,000.00
15	6.90% Punjab National Bank, Haldia Branch	14-06-2018	99,90,000.00
16	6.90% State Bank of India, Bentinck Street Branch	14-06-2018	99,90,000.00
17	6.90% State Bank of India, Haldia Branch	14-06-2018	99,90,000.00
18	6.90% State Bank of India, SIB Kolkata Branch	14-06-2018	99,90,000.00
19	6.85% Andhra Bank, Kolkata Main Branch	16-06-2018	99,90,000.00
20	6.85% Punjab & Sind Bank, N.S Road Branch	16-06-2018	97,90,000.00
21	6.90% Punjab National Bank, Brabourne Road Branch	16-06-2018	99,90,000.00
22	6.90% Punjab National Bank, Haldia Branch	16-06-2018	99,90,000.00
23	6.90% Punjab National Bank, HPCC Branch	16-06-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
24	6.90% State Bank of India, Bentinck Street Branch	16-06-2018	99,90,000.00
25	6.90% State Bank of India, Haldia Branch	16-06-2018	99,90,000.00
26	6.90% State Bank of India, SIB Kolkata Branch	16-06-2018	99,90,000.00
27	6.75% Allahabad Bank, Chiranjibpur Branch.	20-06-2018	99,90,000.00
28	6.85% Andhra Bank, Kolkata Main Branch	20-06-2018	99,90,000.00
29	6.85% Punjab & Sind Bank, N.S Road Branch	20-06-2018	97,90,000.00
30	6.90% Punjab National Bank, Brabourne Road Branch	20-06-2018	99,90,000.00
31	6.90% Punjab National Bank, Haldia Branch	20-06-2018	99,90,000.00
32	6.90% Punjab National Bank, HPCC Branch	20-06-2018	99,90,000.00
33	6.90% State Bank of India, Bentinck Street Branch	20-06-2018	99,90,000.00
34	6.90% State Bank of India, Haldia Branch	20-06-2018	99,90,000.00
35	6.90% State Bank of India, SIB Kolkata Branch	20-06-2018	99,90,000.00
36	7.00% Union Bank of India, Overseas Branch	20-06-2018	99,90,000.00
37	Indian Overseas Bank, Strand Road Branch	20-06-2018	99,90,000.00
38	5.70% Canara Bank, Hare Street Branch	26-07-2018	74,00,00,000.00
39	6.70% Bank of India, LCB Kol Branch.	17-08-2018	99,90,000.00
40	6.75% Andhra Bank, Kolkata Main Branch.	17-08-2018	99,90,000.00
41	6.75% Canara Bank, Haldia Branch	17-08-2018	99,90,000.00
42	6.75% Canara Bank, Hare Street Branch	17-08-2018	99,90,000.00
43	6.75% Punjab National Bank, Brabourne Road Branch	17-08-2018	99,90,000.00
44	6.75% Punjab National Bank, Haldia Branch	17-08-2018	99,90,000.00
45	6.75% Punjab National Bank, HPCC Branch	17-08-2018	99,90,000.00
46	6.75% State Bank of India, Haldia Branch	17-08-2018	99,90,000.00
47	6.75% State Bank of India, SIB Kolkata Branch	17-08-2018	99,90,000.00
48	6.75% Union Bank of India, Overseas Branch	17-08-2018	99,90,000.00
49	6.80% Punjab & Sind Bank, N.S Road Branch	17-08-2018	98,00,000.00
50	Indian Overseas Bank, Strand Road Branch	17-08-2018	99,90,000.00
51	6.75% Andhra Bank, Kolkata Main Branch.	18-08-2018	99,90,000.00
52	6.75% Canara Bank, Hare Street Branch	18-08-2018	99,90,000.00
53	6.75% Punjab National Bank, Brabourne Road Branch	18-08-2018	99,90,000.00
54	6.75% Punjab National Bank, Haldia Branch	18-08-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
55	6.75% Punjab National Bank, HPCC Branch	18-08-2018	99,90,000.00
56	6.75% State Bank of India, Bentinck Street Branch	18-08-2018	99,90,000.00
57	6.75% State Bank of India, Haldia Branch	18-08-2018	99,90,000.00
58	6.75% State Bank of India, SIB Kolkata Branch	18-08-2018	99,90,000.00
59	6.75% Union Bank of India, Overseas Branch	18-08-2018	99,90,000.00
60	6.80% Punjab & Sind Bank, N.S Road Branch	18-08-2018	98,00,000.00
61	Indian Overseas Bank, Strand Road Branch	18-08-2018	99,90,000.00
62	6.75% Andhra Bank, Kolkata Main Branch.	21-08-2018	99,90,000.00
63	6.75% Canara Bank, Haldia Branch	21-08-2018	99,90,000.00
64	6.75% State Bank of India, Haldia Branch	21-08-2018	99,90,000.00
65	6.75% State Bank of India, SIB Kolkata Branch	21-08-2018	99,90,000.00
66	6.75% Union Bank of India, Overseas Branch	21-08-2018	99,90,000.00
67	6.80% Punjab & Sind Bank, N.S Road Branch	21-08-2018	98,00,000.00
68	Indian Overseas Bank, Strand Road Branch	21-08-2018	99,90,000.00
69	6.70% Bank of India, LCB Kol Branch.	23-08-2018	99,90,000.00
70	6.75% Andhra Bank, Kolkata Main Branch.	23-08-2018	99,90,000.00
71	6.75% State Bank of India, Haldia Branch	23-08-2018	99,90,000.00
72	6.75% State Bank of India, SIB Kolkata Branch	23-08-2018	99,90,000.00
73	6.75% Union Bank of India, Overseas Branch	23-08-2018	99,90,000.00
74	6.80% Punjab & Sind Bank, N.S Road Branch	23-08-2018	98,00,000.00
75	Indian Overseas Bank, Strand Road Branch	23-08-2018	99,90,000.00
76	6.75% Andhra Bank, Kolkata Main Branch.	24-08-2018	60,00,000.00
77	6.75% State Bank of India, Bentinck Street Branch	24-08-2018	60,00,000.00
78	6.75% State Bank of India, Haldia Branch	24-08-2018	60,00,000.00
79	6.75% State Bank of India, SIB Kolkata Branch	24-08-2018	60,00,000.00
80	6.75% Union Bank of India, Overseas Branch	24-08-2018	99,90,000.00
81	6.80% Punjab & Sind Bank, N.S Road Branch	24-08-2018	98,00,000.00
82	Indian Overseas Bank, Strand Road Branch	24-08-2018	60,00,000.00
83	6.75% Andhra Bank, Kolkata Main Branch.	01-09-2018	60,00,000.00
84	6.75% State Bank of India, Bentinck Street Branch	01-09-2018	60,00,000.00
85	6.75% State Bank of India, Haldia Branch	01-09-2018	60,00,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
86	6.75% State Bank of India, SIB Kolkata Branch	01-09-2018	60,00,000.00
87	6.75% Union Bank of India, Overseas Branch	01-09-2018	99,90,000.00
88	6.80% Punjab & Sind Bank, N.S Road Branch	01-09-2018	98,00,000.00
89	Indian Overseas Bank, Strand Road Branch	01-09-2018	60,00,000.00
90	6.60% Allahabad Bank, Chiranjibpur Branch.	05-09-2018	50,00,000.00
91	6.60% Oriental Bank of Commerce, Brabourne Road Branch	05-09-2018	50,00,000.00
92	6.65% UCO Bank, Kolkata Main Branch.	05-09-2018	99,90,000.00
93	6.70% Bank of India, LCB Kol Branch.	05-09-2018	99,90,000.00
94	6.70% Punjab & Sind Bank, N.S Road Branch	05-09-2018	98,00,000.00
95	6.75% Andhra Bank, Kolkata Main Branch.	05-09-2018	99,90,000.00
96	6.75% State Bank of India, Bentinck Street Branch	05-09-2018	99,90,000.00
97	6.75% State Bank of India, Haldia Branch	05-09-2018	99,90,000.00
98	6.75% State Bank of India, SIB Kolkata Branch	05-09-2018	99,90,000.00
99	6.75% Union Bank of India, Overseas Branch	05-09-2018	99,90,000.00
100	Indian Overseas Bank, Strand Road Branch	05-09-2018	99,90,000.00
101	6.60% Oriental Bank of Commerce, Brabourne Road Branch	03-10-2018	99,90,000.00
102	6.70% Punjab & Sind Bank, N.S Road Branch	03-10-2018	98,00,000.00
103	6.75% Andhra Bank, Kolkata Main Branch.	03-10-2018	99,90,000.00
104	Indian Overseas Bank, Strand Road Branch	03-10-2018	99,90,000.00
105	6.50% Canara Bank, Haldia Branch	04-10-2018	75,00,000.00
106	6.50% State Bank of India, Bentinck Street Branch	04-10-2018	75,00,000.00
107	6.50% State Bank of India, Haldia Branch	04-10-2018	75,00,000.00
108	6.50% UCO Bank, Kolkata Main Branch.	04-10-2018	75,00,000.00
109	6.60% Bank of India, LCB Kol Branch.	04-10-2018	99,90,000.00
110	6.60% Oriental Bank of Commerce, Brabourne Road Branch	04-10-2018	99,90,000.00
111	6.60% Punjab National Bank, Brabourne Road Branch	04-10-2018	99,90,000.00
112	6.60% Punjab National Bank, Brabourne Road Branch	04-10-2018	99,90,000.00
113	6.60% Punjab National Bank, Haldia Branch	04-10-2018	99,90,000.00
114	6.70% Punjab & Sind Bank, N.S Road Branch	04-10-2018	98,00,000.00
115	Indian Overseas Bank, Strand Road Branch	04-10-2018	99,90,000.00
116	6.60% Allahabad Bank, Chiranjibpur Branch.	11-10-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
117	6.60% Bank of India, LCB Kol Branch.	11-10-2018	99,90,000.00
118	6.60% Oriental Bank of Commerce, Brabourne Road Branch	11-10-2018	99,90,000.00
119	6.60% Punjab National Bank, Brabourne Road Branch	11-10-2018	99,90,000.00
120	6.60% Punjab National Bank, Haldia Branch	11-10-2018	99,90,000.00
121	6.75% Union Bank of India, Overseas Branch	11-10-2018	99,90,000.00
122	Indian Overseas Bank, Strand Road Branch	11-10-2018	99,90,000.00
123	6.50% Andhra Bank, Kolkata Main Branch.	17-10-2018	99,90,000.00
124	6.50% Canara Bank, Haldia Branch	17-10-2018	99,90,000.00
125	6.50% Canara Bank, Hare Street Branch	17-10-2018	99,90,000.00
126	6.50% State Bank of India, Bentinck Street Branch	17-10-2018	99,90,000.00
127	6.50% State Bank of India, Bentinck Street Branch	17-10-2018	99,90,000.00
128	6.50% State Bank of India, Haldia Branch	17-10-2018	99,90,000.00
129	6.50% UCO Bank, Kolkata Main Branch.	17-10-2018	99,90,000.00
130	6.60% Allahabad Bank, Chiranjibpur Branch.	17-10-2018	99,90,000.00
131	6.60% Bank of India, LCB Kol Branch.	17-10-2018	99,90,000.00
132	6.60% Punjab National Bank, Brabourne Road Branch	17-10-2018	99,90,000.00
133	6.60% Punjab National Bank, Haldia Branch	17-10-2018	99,90,000.00
134	6.60% Punjab National Bank, HPCC Branch	17-10-2018	99,90,000.00
135	6.70% Punjab & Sind Bank, N.S Road Branch	17-10-2018	98,00,000.00
136	6.75% Union Bank of India, Overseas Branch	17-10-2018	99,90,000.00
137	Indian Overseas Bank, Strand Road Branch	17-10-2018	99,90,000.00
138	6.50% Andhra Bank, Kolkata Main Branch.	23-10-2018	99,90,000.00
139	6.50% Canara Bank, Haldia Branch	23-10-2018	99,90,000.00
140	6.50% Canara Bank, Hare Street Branch	23-10-2018	99,90,000.00
141	6.50% Indian Bank, Strand Road Branch	23-10-2018	99,90,000.00
142	6.50% State Bank of India, Haldia Branch	23-10-2018	99,90,000.00
143	6.50% State Bank of India, SIB Kolkata Branch	23-10-2018	99,90,000.00
144	6.50% UCO Bank, Kolkata Main Branch.	23-10-2018	99,90,000.00
145	6.60% Allahabad Bank, Chiranjibpur Branch.	23-10-2018	99,90,000.00
146	6.60% Bank of India, LCB Kol Branch.	23-10-2018	99,90,000.00
147	6.60% Punjab National Bank, Brabourne Road Branch	23-10-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
148	6.60% Punjab National Bank, Haldia Branch	23-10-2018	99,90,000.00
149	6.70% Punjab & Sind Bank, N.S Road Branch	23-10-2018	98,00,000.00
150	6.75% Union Bank of India, Overseas Branch	23-10-2018	99,90,000.00
151	Indian Overseas Bank, Strand Road Branch	23-10-2018	99,90,000.00
152	6.60% Allahabad Bank, Chiranjibpur Branch.	15-11-2018	99,90,000.00
153	6.60% Bank of India, LCB Kol Branch.	15-11-2018	99,90,000.00
154	6.60% Punjab National Bank, Brabourne Road Branch	15-11-2018	99,90,000.00
155	6.60% Punjab National Bank, Haldia Branch	15-11-2018	99,90,000.00
156	6.75% Union Bank of India, Overseas Branch	15-11-2018	99,90,000.00
157	Indian Overseas Bank, Strand Road Branch	15-11-2018	99,90,000.00
158	6.60% Allahabad Bank, Chiranjibpur Branch.	16-11-2018	99,90,000.00
159	6.60% Bank of India, LCB Kol Branch.	16-11-2018	99,90,000.00
160	6.60% Punjab National Bank, Brabourne Road Branch	16-11-2018	99,90,000.00
161	6.60% Punjab National Bank, Haldia Branch	16-11-2018	99,90,000.00
162	6.75% Union Bank of India, Overseas Branch	16-11-2018	99,90,000.00
163	Indian Overseas Bank, Strand Road Branch	16-11-2018	99,90,000.00
164	6.25% State Bank of India, Bentinck Street Branch	17-11-2018	99,90,000.00
165	6.25% State Bank of India, Haldia Branch	17-11-2018	99,90,000.00
166	6.50% Andhra Bank, Kolkata Main Branch.	17-11-2018	99,90,000.00
167	6.50% Canara Bank, Haldia Branch	17-11-2018	99,90,000.00
168	6.50% Canara Bank, Hare Street Branch	17-11-2018	99,90,000.00
169	6.50% Indian Bank, Strand Road Branch	17-11-2018	99,90,000.00
170	6.50% Punjab & Sind Bank, N.S Road Branch	17-11-2018	98,00,000.00
171	6.50% UCO Bank, Kolkata Main Branch.	17-11-2018	99,90,000.00
172	6.60% Allahabad Bank, Chiranjibpur Branch.	17-11-2018	99,90,000.00
173	6.60% Bank of India, LCB Kol Branch.	17-11-2018	99,90,000.00
174	6.60% Punjab National Bank, Brabourne Road Branch	17-11-2018	99,90,000.00
175	6.60% Punjab National Bank, Haldia Branch	17-11-2018	99,90,000.00
176	6.75% Union Bank of India, Overseas Branch	17-11-2018	99,90,000.00
177	Indian Overseas Bank, Strand Road Branch	17-11-2018	99,90,000.00
178	6.50% Canara Bank, Hare Street Branch	05-12-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
179	6.50% Indian Bank, Strand Road Branch	05-12-2018	99,90,000.00
180	6.60% Bank of India, Haldia Port Town Branch	05-12-2018	99,90,000.00
181	6.60% Bank of India, LCB Kol Branch.	05-12-2018	99,90,000.00
182	6.60% Punjab National Bank, Brabourne Road Branch	05-12-2018	99,90,000.00
183	6.60% Punjab National Bank, Haldia Branch	05-12-2018	99,90,000.00
184	6.75% Union Bank of India, Overseas Branch	05-12-2018	99,90,000.00
185	Indian Overseas Bank, Strand Road Branch	05-12-2018	99,90,000.00
186	6.50% Canara Bank, Hare Street Branch	06-12-2018	99,90,000.00
187	6.50% Indian Bank, Strand Road Branch	06-12-2018	99,90,000.00
188	6.60% Bank of India, Haldia Port Town Branch	06-12-2018	99,90,000.00
189	6.60% Bank of India, LCB Kol Branch.	06-12-2018	99,90,000.00
190	6.60% Punjab National Bank, Brabourne Road Branch	06-12-2018	99,90,000.00
191	6.60% Punjab National Bank, Haldia Branch	06-12-2018	99,90,000.00
192	6.75% Union Bank of India, Overseas Branch	06-12-2018	99,90,000.00
193	Indian Overseas Bank, Strand Road Branch	06-12-2018	99,90,000.00
194	6.60% Bank of India, Haldia Port Town Branch	07-12-2018	99,90,000.00
195	6.60% Bank of India, LCB Kol Branch.	07-12-2018	99,90,000.00
196	6.60% Punjab National Bank, Brabourne Road Branch	07-12-2018	99,90,000.00
197	6.75% Union Bank of India, Overseas Branch	07-12-2018	99,90,000.00
198	Indian Overseas Bank, Fairlie Place Branch	07-12-2018	99,90,000.00
199	Indian Overseas Bank, Strand Road Branch	07-12-2018	99,90,000.00
200	6.60% Bank of India, Haldia Port Town Branch	08-12-2018	99,90,000.00
201	6.60% Bank of India, LCB Kol Branch.	08-12-2018	99,90,000.00
202	6.60% Punjab National Bank, Brabourne Road Branch	08-12-2018	99,90,000.00
203	6.60% Punjab National Bank, Haldia Branch	08-12-2018	99,90,000.00
204	6.75% Union Bank of India, Overseas Branch	08-12-2018	99,90,000.00
205	Indian Overseas Bank, Fairlie Place Branch	08-12-2018	99,90,000.00
206	Indian Overseas Bank, Strand Road Branch	08-12-2018	99,90,000.00
207	Indian Overseas Bank, Fairlie Place Branch	11-12-2018	99,90,000.00
208	Indian Overseas Bank, Strand Road Branch	11-12-2018	99,90,000.00
209	6.60% Bank of India, Haldia Port Town Branch	15-12-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
210	6.60% Bank of India, LCB Kol Branch.	15-12-2018	99,90,000.00
211	6.60% Punjab National Bank, Brabourne Road Branch	15-12-2018	99,90,000.00
212	6.60% Punjab National Bank, Haldia Branch	15-12-2018	99,90,000.00
213	6.75% Union Bank of India, Overseas Branch	15-12-2018	99,90,000.00
214	Indian Overseas Bank, Fairlie Place Branch	15-12-2018	99,90,000.00
215	Indian Overseas Bank, Strand Road Branch	15-12-2018	99,90,000.00
216	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	24-01-2019	99,90,000.00
217	6.75% Union Bank of India, Overseas Branch	24-01-2019	99,99,000.00
218	6.75% Union Bank of India, Overseas Branch	25-01-2019	99,99,000.00
219	6.75% Union Bank of India, Overseas Branch	26-01-2019	99,99,000.00
220	6.75% Union Bank of India, Overseas Branch	27-01-2019	99,99,000.00
221	6.75% Union Bank of India, Overseas Branch	28-01-2019	99,99,000.00
222	6.67% Punjab & Sind Bank, N.S Road Branch	29-01-2019	2,00,00,000.00
223	6.75% IDBI Bank Ltd, Haldia Branch.	29-01-2019	99,90,000.00
224	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	29-01-2019	99,90,000.00
225	6.75% Union Bank of India, Overseas Branch	29-01-2019	99,99,000.00
226	6.75% Union Bank of India, Overseas Branch	29-01-2019	99,99,000.00
227	Indian Overseas Bank, Strand Road Branch	29-01-2019	99,90,000.00
228	6.61% Punjab & Sind Bank, N.S Road Branch	30-01-2019	70,00,000.00
229	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	30-01-2019	99,90,000.00
230	6.75% Union Bank of India, Overseas Branch	30-01-2019	99,99,000.00
231	6.75% Union Bank of India, Overseas Branch	30-01-2019	99,99,000.00
232	Indian Overseas Bank, Fairlie Place Branch	30-01-2019	99,90,000.00
233	Indian Overseas Bank, Strand Road Branch	30-01-2019	99,90,000.00
234	6.75% IDBI Bank Ltd, Haldia Branch.	31-01-2019	99,90,000.00
235	6.75% Union Bank of India, Overseas Branch	31-01-2019	99,99,000.00
236	6.75% Union Bank of India, Overseas Branch	31-01-2019	99,99,000.00
237	Indian Overseas Bank, Strand Road Branch	31-01-2019	99,90,000.00
238	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	01-02-2019	99,90,000.00
239	6.75% Union Bank of India, Overseas Branch	01-02-2019	99,99,000.00
240	6.75% Union Bank of India, Overseas Branch	01-02-2019	99,99,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
241	6.61% Punjab & Sind Bank, N.S Road Branch	02-02-2019	2,00,00,000.00
242	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	02-02-2019	99,90,000.00
243	6.75% Union Bank of India, Overseas Branch	02-02-2019	99,99,000.00
244	6.75% Union Bank of India, Overseas Branch	02-02-2019	99,99,000.00
245	Indian Overseas Bank, Fairlie Place Branch	02-02-2019	99,90,000.00
246	Indian Overseas Bank, Strand Road Branch	02-02-2019	99,90,000.00
247	6.75% Union Bank of India, Overseas Branch	03-02-2019	99,99,000.00
248	6.75% Union Bank of India, Overseas Branch	04-02-2019	99,99,000.00
249	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	05-02-2019	99,90,000.00
250	6.75% Union Bank of India, Overseas Branch	05-02-2019	99,99,000.00
251	6.75% Union Bank of India, Overseas Branch	05-02-2019	99,90,000.00
252	Indian Overseas Bank, Strand Road Branch	05-02-2019	99,90,000.00
253	6.66% IDBI Bank Ltd, Shakespeare Sarani Branch.	06-02-2019	6,00,00,000.00
254	6.75% Union Bank of India, Overseas Branch	06-02-2019	99,99,000.00
255	6.75% Union Bank of India, Overseas Branch	07-02-2019	99,99,000.00
256	7.01% IDBI Bank Ltd, Shakespeare Sarani Branch.	27-02-2019	6,00,00,000.00
257	Indian Overseas Bank, Strand Road Branch	28-02-2019	99,99,000.00
258	7.31% IDBI Bank Ltd, Shakespeare Sarani Branch.	01-03-2019	17,00,00,000.00
259	Indian Overseas Bank, Strand Road Branch	01-03-2019	99,99,000.00
260	Indian Overseas Bank, Strand Road Branch	02-03-2019	99,99,000.00
261	Indian Overseas Bank, Strand Road Branch	03-03-2019	99,99,000.00
262	7.31% IDBI Bank Ltd, Shakespeare Sarani Branch.	04-03-2019	9,00,00,000.00
263	Indian Overseas Bank, Strand Road Branch	04-03-2019	99,99,000.00
264	7.31% IDBI Bank Ltd, Shakespeare Sarani Branch.	05-03-2019	15,00,00,000.00
265	Indian Overseas Bank, Strand Road Branch	05-03-2019	99,99,000.00
266	Indian Overseas Bank, Strand Road Branch	06-03-2019	99,99,000.00
267	Indian Overseas Bank, Strand Road Branch	07-03-2019	99,99,000.00
268	Indian Overseas Bank, Strand Road Branch	08-03-2019	99,99,000.00
	TOTAL (1)		3,90,42,11,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
	2. REPLACEMENT, REHABILITATION AND MODERNISATION FUND		
A	Government or Trust Securities	Nil	Nil
B	Share Debenture and Bond	Nil	Nil
C	Investments Properties	Nil	Nil
D	Others		
1	7.00% Allahabad Bank, Chiranjibpur Branch.	12-04-2018	99,00,000.00
2	6.90% Corporation Bank, Brabourne Road Branch	12-04-2018	99,00,000.00
3	Indian Overseas Bank, Strand Road Branch	12-04-2018	99,00,000.00
4	7.00% Punjab National Bank, Haldia Branch	12-04-2018	99,00,000.00
5	7.00% Punjab National Bank, HPCC Branch	12-04-2018	99,00,000.00
6	7.00% Punjab & Sind Bank, N.S Road Branch	12-04-2018	99,00,000.00
7	6.80% Syndicate Bank, N.S Road Branch	12-04-2018	99,00,000.00
8	6.90% State Bank of India, Haldia Branch	12-04-2018	99,00,000.00
9	7.00% Allahabad Bank, Chiranjibpur Branch.	18-04-2018	99,00,000.00
10	7.00% Punjab National Bank, Haldia Branch	18-04-2018	99,00,000.00
11	7.00% Punjab National Bank, HPCC Branch	18-04-2018	99,00,000.00
12	7.00% Punjab & Sind Bank, N.S Road Branch	18-04-2018	99,00,000.00
13	6.90% State Bank of India, Haldia Branch	18-04-2018	99,00,000.00
14	7.00% Allahabad Bank, Chiranjibpur Branch.	19-04-2018	99,00,000.00
15	7.00% Punjab National Bank, Haldia Branch	19-04-2018	99,00,000.00
16	7.00% Punjab National Bank, HPCC Branch	19-04-2018	99,00,000.00
17	7.00% Punjab & Sind Bank, N.S Road Branch	19-04-2018	99,00,000.00
18	6.90% State Bank of India, Haldia Branch	19-04-2018	99,00,000.00
19	7.00% Allahabad Bank, Chiranjibpur Branch.	20-04-2018	99,00,000.00
20	6.75% Corporation Bank, Brabourne Road Branch	20-04-2018	99,00,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

SI.No.	Description	Date of Maturity	Amount ₹
21	Indian Overseas Bank, Strand Road Branch	20-04-2018	99,00,000.00
22	7.00% Punjab National Bank, Haldia Branch	20-04-2018	99,00,000.00
23	7.00% Punjab National Bank, HPCC Branch	20-04-2018	99,00,000.00
24	6.90% State Bank of India, SIB Kolkata Branch	20-04-2018	99,00,000.00
25	6.90% State Bank of India, Bentinck Street Branch	20-04-2018	99,00,000.00
26	6.90% Allahabad Bank, Chiranjibpur Branch.	21-04-2018	99,00,000.00
27	Indian Overseas Bank, Strand Road Branch	21-04-2018	99,00,000.00
28	7.00% Punjab National Bank, Haldia Branch	21-04-2018	99,00,000.00
29	7.00% Punjab National Bank, HPCC Branch	21-04-2018	99,00,000.00
30	6.90% State Bank of India, SIB Kolkata Branch	21-04-2018	99,00,000.00
31	6.90% State Bank of India, Bentinck Street Branch	21-04-2018	99,00,000.00
32	6.90% State Bank of India, Haldia Branch	21-04-2018	99,00,000.00
33	6.90% Allahabad Bank, Chiranjibpur Branch.	08-05-2018	99,00,000.00
34	6.90% Punjab National Bank, Haldia Branch	08-05-2018	99,00,000.00
35	6.90% Punjab National Bank, HPCC Branch	08-05-2018	99,00,000.00
36	6.90% Punjab National Bank, Brabourne Road Branch	08-05-2018	99,00,000.00
37	6.85% Punjab & Sind Bank, N.S Road Branch	08-05-2018	99,00,000.00
38	6.60% Syndicate Bank, N.S Road Branch	08-05-2018	99,00,000.00
39	6.90% State Bank of India, Haldia Branch	08-05-2018	99,00,000.00
40	6.90% Allahabad Bank, Chiranjibpur Branch.	11-05-2018	99,00,000.00
41	6.75% Corporation Bank, Brabourne Road Branch	11-05-2018	50,00,000.00
42	Indian Overseas Bank, Strand Road Branch	11-05-2018	50,00,000.00
43	6.90% Punjab National Bank, Haldia Branch	11-05-2018	99,00,000.00
44	6.90% Punjab National Bank, HPCC Branch	11-05-2018	99,00,000.00
45	6.90% Punjab National Bank, Brabourne Road Branch	11-05-2018	99,00,000.00
46	6.90% State Bank of India, Haldia Branch	11-05-2018	99,00,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
47	6.90% State Bank of India, SIB Kolkata Branch	11-05-2018	99,00,000.00
48	6.90% State Bank of India, Bentinck Street Branch	11-05-2018	99,00,000.00
49	6.90% Punjab National Bank, Haldia Branch	02-06-2018	99,90,000.00
50	6.90% Punjab National Bank, HPCC Branch	02-06-2018	99,90,000.00
51	6.90% Punjab National Bank, Brabourne Road Branch	02-06-2018	99,90,000.00
52	6.90% State Bank of India, Haldia Branch	02-06-2018	99,90,000.00
53	6.90% State Bank of India, SIB Kolkata Branch	02-06-2018	99,90,000.00
54	6.90% State Bank of India, Bentinck Street Branch	02-06-2018	99,90,000.00
55	6.90% Punjab National Bank, Haldia Branch	06-06-2018	99,90,000.00
56	6.90% Punjab National Bank, HPCC Branch	06-06-2018	99,90,000.00
57	6.90% Punjab National Bank, Brabourne Road Branch	06-06-2018	99,90,000.00
58	6.90% State Bank of India, Haldia Branch	06-06-2018	99,90,000.00
59	6.90% State Bank of India, SIB Kolkata Branch	06-06-2018	99,90,000.00
60	6.90% State Bank of India, Bentinck Street Branch	06-06-2018	99,90,000.00
61	5.82% Andhra Bank, Kolkata Main Branch.	04-07-2018	73,50,00,000.00
62	6.75% Allahabad Bank, Chiranjibpur Branch.	04-07-2018	99,90,000.00
63	6.80% Bank of India, LCB Kol Branch.	04-07-2018	99,90,000.00
64	6.75% Canara Bank, Haldia Branch	04-07-2018	99,90,000.00
65	6.50% Indian Bank, Strand Road Branch	04-07-2018	99,90,000.00
66	Indian Overseas Bank, Strand Road Branch	04-07-2018	99,90,000.00
67	6.80% Punjab National Bank, Haldia Branch	04-07-2018	99,90,000.00
68	6.80% Punjab National Bank, HPCC Branch	04-07-2018	99,90,000.00
69	6.80% Punjab National Bank, Brabourne Road Branch	04-07-2018	99,99,000.00
70	6.85% Punjab & Sind Bank, N.S Road Branch	04-07-2018	97,90,000.00
71	6.50% Syndicate Bank, N.S Road Branch	04-07-2018	99,90,000.00
72	6.75% State Bank of India, Haldia Branch	04-07-2018	99,90,000.00
73	6.75% State Bank of India, SIB Kolkata Branch	04-07-2018	99,90,000.00

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Sl.No.	Description	Date of Maturity	Amount ₹
74	6.75% State Bank of India, Bentinck Street Branch	04-07-2018	99,90,000.00
75	7.00% Union Bank of India, Overseas Branch	04-07-2018	99,90,000.00
76	6.65% UCO Bank, Kolkata Main Branch.	04-07-2018	99,90,000.00
77	6.85% Andhra Bank, Kolkata Main Branch	11-07-2018	99,90,000.00
78	6.75% Allahabad Bank, Chiranjibpur Branch.	11-07-2018	99,90,000.00
79	6.75% Canara Bank, Haldia Branch	11-07-2018	99,90,000.00
80	Indian Overseas Bank, Strand Road Branch	11-07-2018	99,90,000.00
81	6.80% Punjab National Bank, Haldia Branch	11-07-2018	99,90,000.00
82	6.80% Punjab National Bank, HPCC Branch	11-07-2018	99,90,000.00
83	6.80% Punjab National Bank, Brabourne Road Branch	11-07-2018	99,90,000.00
84	6.80% Punjab & Sind Bank, N.S Road Branch	11-07-2018	97,90,000.00
85	6.75% State Bank of India, Haldia Branch	11-07-2018	99,90,000.00
86	6.75% State Bank of India, SIB Kolkata Branch	11-07-2018	99,90,000.00
87	6.75% State Bank of India, Bentinck Street Branch	11-07-2018	99,90,000.00
88	7.00% Union Bank of India, Overseas Branch	11-07-2018	99,90,000.00
89	6.75% Andhra Bank, Kolkata Main Branch.	14-07-2018	99,90,000.00
90	6.75% Allahabad Bank, Chiranjibpur Branch.	14-07-2018	99,90,000.00
91	6.75% Canara Bank, Haldia Branch	14-07-2018	99,90,000.00
92	Indian Overseas Bank, Strand Road Branch	14-07-2018	99,90,000.00
93	6.80% Punjab National Bank, Haldia Branch	14-07-2018	99,90,000.00
94	6.80% Punjab National Bank, HPCC Branch	14-07-2018	99,90,000.00
95	6.80% Punjab National Bank, Brabourne Road Branch	14-07-2018	99,90,000.00
96	6.80% Punjab & Sind Bank, N.S Road Branch	14-07-2018	97,90,000.00
97	6.75% State Bank of India, Haldia Branch	14-07-2018	99,90,000.00
98	6.75% State Bank of India, SIB Kolkata Branch	14-07-2018	99,90,000.00
99	6.75% State Bank of India, Bentinck Street Branch	14-07-2018	99,90,000.00
100	7.00% Union Bank of India, Overseas Branch	14-07-2018	99,90,000.00

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Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
101	6.75% Andhra Bank, Kolkata Main Branch.	08-08-2018	99,90,000.00
102	Indian Overseas Bank, Strand Road Branch	08-08-2018	99,90,000.00
103	6.75% Punjab National Bank, Brabourne Road Branch	08-08-2018	99,90,000.00
104	6.75% Punjab National Bank, Haldia Branch	08-08-2018	99,90,000.00
105	6.80% Punjab & Sind Bank, N.S Road Branch	08-08-2018	98,00,000.00
106	6.75% State Bank of India, SIB Kolkata Branch	08-08-2018	99,90,000.00
107	6.75% State Bank of India, Haldia Branch	08-08-2018	99,90,000.00
108	6.75% Union Bank of India, Overseas Branch	08-08-2018	99,90,000.00
109	6.75% Andhra Bank, Kolkata Main Branch.	09-08-2018	99,90,000.00
110	6.70% Bank of India, LCB Kol Branch.	09-08-2018	99,90,000.00
111	Indian Overseas Bank, Strand Road Branch	09-08-2018	99,90,000.00
112	6.75% Punjab National Bank, Haldia Branch	09-08-2018	99,90,000.00
113	6.75% Punjab National Bank, Brabourne Road Branch	09-08-2018	99,90,000.00
114	6.80% Punjab & Sind Bank, N.S Road Branch	09-08-2018	98,00,000.00
115	6.75% State Bank of India, Haldia Branch	09-08-2018	99,90,000.00
116	6.75% State Bank of India, SIB Kolkata Branch	09-08-2018	99,90,000.00
117	6.75% State Bank of India, Bentinck Street Branch	09-08-2018	99,90,000.00
118	6.75% Union Bank of India, Overseas Branch	09-08-2018	99,90,000.00
119	6.75% Andhra Bank, Kolkata Main Branch.	11-08-2018	99,90,000.00
120	6.60% Allahabad Bank, Chiranjibpur Branch.	11-08-2018	99,90,000.00
121	6.70% Bank of India, LCB Kol Branch.	11-08-2018	99,90,000.00
122	6.75% Canara Bank, Hare Street Branch	11-08-2018	99,90,000.00
123	5.70% Canara Bank, Hare Street Branch	11-08-2018	16,02,00,000.00
124	6.60% Corporation Bank, Brabourne Road Branch	11-08-2018	99,90,000.00
125	6.50% Indian Bank, Strand Road Branch	11-08-2018	99,90,000.00
126	Indian Overseas Bank, Strand Road Branch	11-08-2018	99,90,000.00
127	6.75% Punjab National Bank, Haldia Branch	11-08-2018	99,90,000.00

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LIST OF INVESTMENTS

Schedule - 4

SI.No.	Description	Date of Maturity	Amount ₹
128	6.75% Punjab National Bank, Brabourne Road Branch	11-08-2018	99,90,000.00
129	6.75% Punjab National Bank, HPCC Branch	11-08-2018	9990000.00
130	6.80% Punjab & Sind Bank, N.S Road Branch	11-08-2018	98,00,000.00
131	6.75% State Bank of India, Haldia Branch	11-08-2018	99,90,000.00
132	6.75% State Bank of India, Bentinck Street Branch	11-08-2018	99,90,000.00
133	6.75% Union Bank of India, Overseas Branch	11-08-2018	99,90,000.00
134	6.75% Andhra Bank, Kolkata Main Branch.	16-08-2018	99,90,000.00
135	6.60% Allahabad Bank, Chiranjibpur Branch.	16-08-2018	99,90,000.00
136	6.70% Bank of India, LCB Kol Branch.	16-08-2018	99,90,000.00
137	6.60% Corporation Bank, Brabourne Road Branch	16-08-2018	99,90,000.00
138	Indian Overseas Bank, Strand Road Branch	16-08-2018	99,90,000.00
139	6.75% Punjab National Bank, Brabourne Road Branch	16-08-2018	99,90,000.00
140	6.75% Punjab National Bank, HPCC Branch	16-08-2018	99,90,000.00
141	6.80% Punjab & Sind Bank, N.S Road Branch	16-08-2018	98,00,000.00
142	6.75% State Bank of India, Haldia Branch	16-08-2018	99,90,000.00
143	6.75% State Bank of India, SIB Kolkata Branch	16-08-2018	99,90,000.00
144	6.75% State Bank of India, Bentinck Street Branch	16-08-2018	99,90,000.00
145	6.65% UCO Bank, Kolkata Main Branch.	16-08-2018	99,90,000.00
146	6.75% Andhra Bank, Kolkata Main Branch.	29-08-2018	99,90,000.00
147	6.70% Bank of India, LCB Kol Branch.	29-08-2018	99,90,000.00
148	Indian Overseas Bank, Strand Road Branch	29-08-2018	99,90,000.00
149	6.80% Punjab & Sind Bank, N.S Road Branch	29-08-2018	98,00,000.00
150	6.75% State Bank of India, Haldia Branch	29-08-2018	99,90,000.00
151	6.75% State Bank of India, SIB Kolkata Branch	29-08-2018	99,90,000.00
152	6.75% State Bank of India, Bentinck Street Branch	29-08-2018	99,90,000.00
153	6.75% Union Bank of India, Overseas Branch	29-08-2018	99,90,000.00
154	6.65% UCO Bank, Kolkata Main Branch.	29-08-2018	99,90,000.00

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Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
155	6.75% Andhra Bank, Kolkata Main Branch.	26-09-2018	99,90,000.00
156	Indian Overseas Bank, Strand Road Branch	26-09-2018	99,90,000.00
157	6.70% Punjab & Sind Bank, N.S Road Branch	26-09-2018	98,00,000.00
158	6.75% State Bank of India, Haldia Branch	26-09-2018	99,90,000.00
159	6.75% State Bank of India, SIB Kolkata Branch	26-09-2018	99,90,000.00
160	6.75% State Bank of India, Bentinck Street Branch	26-09-2018	99,90,000.00
161	6.75% Union Bank of India, Overseas Branch	26-09-2018	99,90,000.00
162	6.75% Andhra Bank, Kolkata Main Branch.	06-10-2018	99,90,000.00
163	6.60% Allahabad Bank, Chiranjibpur Branch.	06-10-2018	99,90,000.00
164	6.50% Indian Bank, Strand Road Branch	06-10-2018	67,00,000.00
165	Indian Overseas Bank, Strand Road Branch	06-10-2018	99,90,000.00
166	6.60% Oriental Bank of Commerce, Brabourne Road Branch	06-10-2018	99,90,000.00
167	6.60% Punjab National Bank, Haldia Branch	06-10-2018	98,29,971.80
168	6.60% Punjab National Bank, Brabourne Road Branch	06-10-2018	99,90,000.00
169	6.70% Punjab & Sind Bank, N.S Road Branch	06-10-2018	98,00,000.00
170	6.50% State Bank of India, SIB Kolkata Branch	06-10-2018	67,00,000.00
171	6.75% Union Bank of India, Overseas Branch	06-10-2018	99,90,000.00
172	6.50% UCO Bank, Kolkata Main Branch.	06-10-2018	67,00,000.00
173	6.60% Allahabad Bank, Chiranjibpur Branch.	09-10-2018	99,90,000.00
174	6.60% Bank of India, LCB Kol Branch.	09-10-2018	99,90,000.00
175	6.50% Canara Bank, Hare Street Branch	09-10-2018	50,00,000.00
176	6.50% Indian Bank, Strand Road Branch	09-10-2018	50,00,000.00
177	Indian Overseas Bank, Strand Road Branch	09-10-2018	99,90,000.00
178	6.60% Oriental Bank of Commerce, Brabourne Road Branch	09-10-2018	99,90,000.00
179	6.60% Punjab National Bank, Haldia Branch	09-10-2018	99,90,000.00
180	6.60% Punjab National Bank, Brabourne Road Branch	09-10-2018	99,90,000.00
181	6.75% Union Bank of India, Overseas Branch	09-10-2018	99,90,000.00

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LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
182	6.60% Allahabad Bank, Chiranjibpur Branch.	10-10-2018	99,90,000.00
183	6.60% Bank of India, LCB Kol Branch.	10-10-2018	99,90,000.00
184	Indian Overseas Bank, Strand Road Branch	10-10-2018	99,90,000.00
185	6.60% Oriental Bank of Commerce, Brabourne Road Branch	10-10-2018	99,90,000.00
186	6.60% Punjab National Bank, Haldia Branch	10-10-2018	99,90,000.00
187	6.60% Punjab National Bank, HPCC Branch	10-10-2018	99,90,000.00
188	6.70% Punjab & Sind Bank, N.S Road Branch	10-10-2018	98,00,000.00
189	6.75% Union Bank of India, Overseas Branch	10-10-2018	99,90,000.00
190	6.60% Allahabad Bank, Chiranjibpur Branch.	12-10-2018	50,00,000.00
191	6.60% Bank of India, LCB Kol Branch.	12-10-2018	99,90,000.00
192	Indian Overseas Bank, Strand Road Branch	12-10-2018	99,90,000.00
193	6.60% Oriental Bank of Commerce, Brabourne Road Branch	12-10-2018	50,00,000.00
194	6.60% Punjab National Bank, Haldia Branch	12-10-2018	99,90,000.00
195	6.60% Punjab National Bank, Brabourne Road Branch	12-10-2018	99,90,000.00
196	6.70% Punjab & Sind Bank, N.S Road Branch	12-10-2018	98,00,000.00
197	6.75% Union Bank of India, Overseas Branch	12-10-2018	99,90,000.00
198	6.60% Bank of India, LCB Kol Branch.	13-10-2018	99,90,000.00
199	Indian Overseas Bank, Strand Road Branch	13-10-2018	99,90,000.00
200	6.60% Punjab National Bank, Haldia Branch	13-10-2018	99,90,000.00
201	6.60% Punjab National Bank, Brabourne Road Branch	13-10-2018	99,90,000.00
202	6.75% Union Bank of India, Overseas Branch	13-10-2018	99,90,000.00
203	6.60% Allahabad Bank, Chiranjibpur Branch.	16-10-2018	99,90,000.00
204	Indian Overseas Bank, Strand Road Branch	16-10-2018	99,90,000.00
205	6.60% Punjab National Bank, Haldia Branch	16-10-2018	99,90,000.00
206	6.60% Punjab National Bank, Brabourne Road Branch	16-10-2018	99,90,000.00
207	6.60% Punjab National Bank, HPCC Branch	16-10-2018	99,90,000.00
208	6.75% Union Bank of India, Overseas Branch	16-10-2018	99,90,000.00

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Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
209	6.50% Andhra Bank, Kolkata Main Branch.	20-10-2018	99,90,000.00
210	6.60% Allahabad Bank, Chiranjibpur Branch.	20-10-2018	99,90,000.00
211	6.60% Bank of India, LCB Kol Branch.	20-10-2018	99,90,000.00
212	6.50% Canara Bank, Hare Street Branch	20-10-2018	99,90,000.00
213	6.50% Indian Bank, Strand Road Branch	20-10-2018	99,90,000.00
214	Indian Overseas Bank, Strand Road Branch	20-10-2018	99,90,000.00
215	6.60% Punjab National Bank, Haldia Branch	20-10-2018	99,90,000.00
216	6.60% Punjab National Bank, HPCC Branch	20-10-2018	99,90,000.00
217	6.50% State Bank of India, Haldia Branch	20-10-2018	99,90,000.00
218	6.50% State Bank of India, Bentinck Street Branch	20-10-2018	99,90,000.00
219	6.50% State Bank of India, Bentinck Street Branch	20-10-2018	99,90,000.00
220	6.75% Union Bank of India, Overseas Branch	20-10-2018	99,90,000.00
221	6.50% UCO Bank, Kolkata Main Branch.	20-10-2018	99,90,000.00
222	6.60% Allahabad Bank, Chiranjibpur Branch.	24-10-2018	99,90,000.00
223	6.60% Bank of India, LCB Kol Branch.	24-10-2018	99,90,000.00
224	6.50% Canara Bank, Haldia Branch	24-10-2018	99,90,000.00
225	6.50% Canara Bank, Hare Street Branch	24-10-2018	99,90,000.00
226	6.50% Indian Bank, Strand Road Branch	24-10-2018	99,90,000.00
227	Indian Overseas Bank, Strand Road Branch	24-10-2018	99,90,000.00
228	6.60% Punjab National Bank, Haldia Branch	24-10-2018	99,90,000.00
229	6.60% Punjab National Bank, Brabourne Road Branch	24-10-2018	99,90,000.00
230	6.60% Punjab National Bank, HPCC Branch	24-10-2018	99,90,000.00
231	6.70% Punjab & Sind Bank, N.S Road Branch	24-10-2018	98,00,000.00
232	6.50% State Bank of India, Haldia Branch	24-10-2018	99,90,000.00
233	6.50% State Bank of India, Bentinck Street Branch	24-10-2018	99,90,000.00
234	6.50% State Bank of India, Bentinck Street Branch	24-10-2018	99,90,000.00
235	6.75% Union Bank of India, Overseas Branch	24-10-2018	99,90,000.00

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Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
236	6.50% UCO Bank, Kolkata Main Branch.	24-10-2018	99,90,000.00
237	6.25% State Bank of India, Bentinck Street Branch	17-11-2018	99,90,000.00
238	6.25% State Bank of India, IOC Township Haldia Branch	17-11-2018	99,90,000.00
239	5.96% UCO Bank, Kolkata Main Branch.	17-11-2018	69,00,00,000.00
240	6.60% Allahabad Bank, Chiranjibpur Branch.	20-11-2018	99,90,000.00
241	6.60% Bank of India, LCB Kol Branch.	20-11-2018	99,90,000.00
242	6.50% Indian Bank, Strand Road Branch	20-11-2018	99,90,000.00
243	Indian Overseas Bank, Strand Road Branch	20-11-2018	99,90,000.00
244	6.60% Punjab National Bank, Haldia Branch	20-11-2018	99,90,000.00
245	6.60% Punjab National Bank, Brabourne Road Branch	20-11-2018	99,90,000.00
246	6.75% Union Bank of India, Overseas Branch	20-11-2018	99,90,000.00
247	6.50% UCO Bank, Kolkata Main Branch.	20-11-2018	99,90,000.00
248	6.50% Andhra Bank, Kolkata Main Branch.	21-11-2018	33,50,000.00
249	6.60% Allahabad Bank, Chiranjibpur Branch.	21-11-2018	99,90,000.00
250	6.60% Bank of India, LCB Kol Branch.	21-11-2018	99,90,000.00
251	6.50% Indian Bank, Strand Road Branch	21-11-2018	99,90,000.00
252	Indian Overseas Bank, Strand Road Branch	21-11-2018	99,90,000.00
253	6.60% Punjab National Bank, Haldia Branch	21-11-2018	99,90,000.00
254	6.60% Punjab National Bank, Brabourne Road Branch	21-11-2018	99,90,000.00
255	6.75% Union Bank of India, Overseas Branch	21-11-2018	99,90,000.00
256	6.50% UCO Bank, Kolkata Main Branch.	21-11-2018	33,50,000.00
257	6.60% Allahabad Bank, Chiranjibpur Branch.	22-11-2018	99,90,000.00
258	6.60% Bank of India, LCB Kol Branch.	22-11-2018	99,90,000.00
259	Indian Overseas Bank, Strand Road Branch	22-11-2018	99,90,000.00
260	6.60% Punjab National Bank, Haldia Branch	22-11-2018	99,90,000.00
261	6.60% Punjab National Bank, Brabourne Road Branch	22-11-2018	99,90,000.00
262	6.75% Union Bank of India, Overseas Branch	22-11-2018	99,90,000.00

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Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
263	6.50% Andhra Bank, Kolkata Main Branch.	23-11-2018	99,90,000.00
264	6.60% Allahabad Bank, Chiranjibpur Branch.	23-11-2018	99,90,000.00
265	6.50% Indian Bank, Strand Road Branch	23-11-2018	99,90,000.00
266	Indian Overseas Bank, Strand Road Branch	23-11-2018	99,90,000.00
267	6.60% Punjab National Bank, Haldia Branch	23-11-2018	99,90,000.00
268	6.60% Punjab National Bank, Brabourne Road Branch	23-11-2018	99,90,000.00
269	6.75% Union Bank of India, Overseas Branch	23-11-2018	99,90,000.00
270	6.50% UCO Bank, Kolkata Main Branch.	23-11-2018	99,90,000.00
271	6.50% Andhra Bank, Kolkata Main Branch.	24-11-2018	50,00,000.00
272	6.60% Allahabad Bank, Chiranjibpur Branch.	24-11-2018	99,90,000.00
273	6.60% Bank of India, LCB Kol Branch.	24-11-2018	99,90,000.00
274	6.50% Canara Bank, Hare Street Branch	24-11-2018	99,90,000.00
275	Indian Overseas Bank, Strand Road Branch	24-11-2018	99,90,000.00
276	6.60% Punjab National Bank, Haldia Branch	24-11-2018	99,90,000.00
277	6.60% Punjab National Bank, Brabourne Road Branch	24-11-2018	99,90,000.00
278	6.75% Union Bank of India, Overseas Branch	24-11-2018	99,90,000.00
279	6.50% UCO Bank, Kolkata Main Branch.	24-11-2018	50,00,000.00
280	6.60% Bank of India, LCB Kol Branch.	04-12-2018	99,90,000.00
281	6.50% Canara Bank, Hare Street Branch	04-12-2018	50,00,000.00
282	6.50% Indian Bank, Strand Road Branch	04-12-2018	50,00,000.00
283	Indian Overseas Bank, Strand Road Branch	04-12-2018	99,90,000.00
284	6.60% Punjab National Bank, Haldia Branch	04-12-2018	99,90,000.00
285	6.60% Punjab National Bank, Brabourne Road Branch	04-12-2018	99,90,000.00
286	6.75% Union Bank of India, Overseas Branch	04-12-2018	99,90,000.00
287	6.60% Bank of India, LCB Kol Branch.	11-12-2018	99,90,000.00
288	6.60% Bank of India, Haldia Port Town Branch	11-12-2018	99,90,000.00
289	6.60% Punjab National Bank, Brabourne Road Branch	11-12-2018	99,90,000.00

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Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
290	6.60% Punjab National Bank, Haldia Branch	11-12-2018	99,90,000.00
291	6.75% Union Bank of India, Overseas Branch	11-12-2018	99,90,000.00
292	6.60% Bank of India, LCB Kol Branch.	12-12-2018	99,90,000.00
293	6.60% Bank of India, Haldia Port Town Branch	12-12-2018	99,90,000.00
294	Indian Overseas Bank, Strand Road Branch	12-12-2018	99,90,000.00
295	Indian Overseas Bank, Fairlie Place Branch	12-12-2018	99,90,000.00
296	6.60% Punjab National Bank, Brabourne Road Branch	12-12-2018	99,90,000.00
297	6.60% Punjab National Bank, Haldia Branch	12-12-2018	99,90,000.00
298	6.75% Union Bank of India, Overseas Branch	12-12-2018	99,90,000.00
299	6.60% Bank of India, Haldia Port Town Branch	28-12-2018	99,90,000.00
300	Indian Overseas Bank, Strand Road Branch	28-12-2018	99,90,000.00
301	6.60% Punjab National Bank, Brabourne Road Branch	28-12-2018	99,90,000.00
302	6.60% Punjab National Bank, Haldia Branch	28-12-2018	99,90,000.00
303	6.55% Punjab & Sind Bank, N.S Road Branch	28-12-2018	11,00,00,000.00
304	6.75% Union Bank of India, Overseas Branch	28-12-2018	99,90,000.00
305	6.60% Bank of India, Haldia Port Town Branch	02-01-2019	99,90,000.00
306	6.60% Bank of India, LCB Kol Branch.	02-01-2019	99,90,000.00
307	Indian Overseas Bank, Strand Road Branch	02-01-2019	99,90,000.00
308	Indian Overseas Bank, Fairlie Place Branch	02-01-2019	99,90,000.00
309	6.60% Punjab National Bank, Brabourne Road Branch	02-01-2019	99,90,000.00
310	6.60% Punjab National Bank, Haldia Branch	02-01-2019	99,90,000.00
311	6.51% Punjab & Sind Bank, N.S Road Branch	02-01-2019	5,00,00,000.00
312	6.75% Union Bank of India, Overseas Branch	02-01-2019	99,90,000.00
313	6.60% Bank of India, Haldia Port Town Branch	03-01-2019	99,90,000.00
314	Indian Overseas Bank, Strand Road Branch	03-01-2019	99,90,000.00
315	Indian Overseas Bank, Fairlie Place Branch	03-01-2019	99,90,000.00
316	6.60% Punjab National Bank, Brabourne Road Branch	03-01-2019	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
317	6.60% Punjab National Bank, Haldia Branch	03-01-2019	99,90,000.00
318	6.51% Punjab & Sind Bank, N.S Road Branch	03-01-2019	6,00,00,000.00
319	6.75% Union Bank of India, Overseas Branch	03-01-2019	99,90,000.00
320	6.60% Bank of India, Haldia Port Town Branch	04-01-2019	99,90,000.00
321	6.60% Bank of India, LCB Kol Branch.	04-01-2019	99,90,000.00
322	Indian Overseas Bank, Strand Road Branch	04-01-2019	99,90,000.00
323	6.60% Punjab National Bank, Brabourne Road Branch	04-01-2019	99,90,000.00
324	6.60% Punjab National Bank, Haldia Branch	04-01-2019	99,90,000.00
325	6.75% Union Bank of India, Overseas Branch	04-01-2019	99,90,000.00
326	6.60% Bank of India, Haldia Port Town Branch	09-01-2019	99,90,000.00
327	6.60% Bank of India, LCB Kol Branch.	09-01-2019	99,90,000.00
328	Indian Overseas Bank, Strand Road Branch	09-01-2019	99,90,000.00
329	Indian Overseas Bank, Fairlie Place Branch	09-01-2019	99,90,000.00
330	6.60% Punjab National Bank, Brabourne Road Branch	09-01-2019	99,90,000.00
331	6.51% Punjab & Sind Bank, N.S Road Branch	09-01-2019	2,00,00,000.00
332	6.75% Union Bank of India, Overseas Branch	09-01-2019	99,90,000.00
333	6.60% Bank of India, Haldia Port Town Branch	10-01-2019	99,90,000.00
334	6.60% Bank of India, LCB Kol Branch.	10-01-2019	99,90,000.00
335	Indian Overseas Bank, Strand Road Branch	10-01-2019	99,90,000.00
336	Indian Overseas Bank, Fairlie Place Branch	10-01-2019	99,90,000.00
337	6.60% Punjab National Bank, Brabourne Road Branch	10-01-2019	99,90,000.00
338	6.60% Punjab National Bank, Haldia Branch	10-01-2019	99,90,000.00
339	6.51% Punjab & Sind Bank, N.S Road Branch	10-01-2019	9,00,00,000.00
340	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	19-01-2019	99,90,000.00
341	Indian Overseas Bank, Strand Road Branch	19-01-2019	99,99,000.00
342	Indian Overseas Bank, Fairlie Place Branch	19-01-2019	99,90,000.00
343	Indian Overseas Bank, Strand Road Branch	20-01-2019	99,99,000.00
344	Indian Overseas Bank, Strand Road Branch	21-01-2019	99,99,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

SI.No.	Description	Date of Maturity	Amount ₹
345	Indian Overseas Bank, Strand Road Branch	22-01-2019	99,99,000.00
346	Indian Overseas Bank, Strand Road Branch	23-01-2019	99,99,000.00
347	Indian Overseas Bank, Strand Road Branch	24-01-2019	99,99,000.00
348	6.75% IDBI Bank Ltd, Shakespeare Sarani Branch.	25-01-2019	99,90,000.00
349	6.75% IDBI Bank Ltd, Haldia Branch.	25-01-2019	99,90,000.00
350	Indian Overseas Bank, Strand Road Branch	25-01-2019	99,99,000.00
351	6.67% Punjab & Sind Bank, N.S Road Branch	25-01-2019	33,00,00,000.00
352	6.85% Punjab & Sind Bank, N.S Road Branch	15-02-2019	65,00,00,000.00
353	7.31% IDBI Bank Ltd, Shakespeare Sarani Branch.	06-03-2019	53,00,00,000.00
354	7.21% IDBI Bank Ltd, Shakespeare Sarani Branch.	29-03-2019	14,00,00,000.00
	TOTAL (2)		6,90,20,01,971.80
	3. DEVELOPMENT, REPAYMENT OF LOANS AND CONTINGENCIES FUND		
A	Government or Trust Securities	Nil	Nil
B	Share Debenture and Bond	Nil	Nil
C	Investments Properties	Nil	Nil
D	Others		
1	6.90% Allahabad Bank, Chiranjibpur Branch.	24-04-2018	99,00,000.00
2	6.75% Corporation Bank, Brabourne Road Branch	24-04-2018	99,00,000.00
3	Indian Overseas Bank, Strand Road Branch	24-04-2018	99,00,000.00
4	7.00% Punjab National Bank, Haldia Branch	24-04-2018	99,00,000.00
5	7.00% Punjab National Bank, HPCC Branch	24-04-2018	99,00,000.00
6	7.00% Punjab National Bank, Brabourne Road Branch	24-04-2018	99,00,000.00
7	5.77% Punjab & Sind Bank, N.S Road Branch	24-04-2018	51,00,00,000.00
8	6.60% Syndicate Bank, N.S Road Branch	24-04-2018	4,99,00,000.00
9	6.90% State Bank of India, SIB Kolkata Branch	24-04-2018	99,00,000.00
10	6.90% State Bank of India, Bentinck Street Branch	24-04-2018	99,00,000.00
11	6.90% State Bank of India, Haldia Branch	24-04-2018	99,00,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
12	6.90% Allahabad Bank, Chiranjibpur Branch.	16-05-2018	99,00,000.00
13	6.90% Punjab National Bank, Haldia Branch	16-05-2018	99,00,000.00
14	6.90% Punjab National Bank, HPCC Branch	16-05-2018	99,00,000.00
15	6.85% Punjab & Sind Bank, N.S Road Branch	16-05-2018	98,00,000.00
16	6.90% State Bank of India, Haldia Branch	16-05-2018	99,00,000.00
17	6.90% State Bank of India, SIB Kolkata Branch	16-05-2018	99,00,000.00
18	6.90% State Bank of India, Bentinck Street Branch	16-05-2018	99,00,000.00
19	6.85% Andhra Bank, Kolkata Main Branch	17-05-2018	99,00,000.00
20	6.90% Allahabad Bank, Chiranjibpur Branch.	17-05-2018	99,00,000.00
21	6.90% Punjab National Bank, Haldia Branch	17-05-2018	99,00,000.00
22	6.90% Punjab National Bank, HPCC Branch	17-05-2018	99,00,000.00
23	6.85% Punjab & Sind Bank, N.S Road Branch	17-05-2018	98,00,000.00
24	6.90% State Bank of India, Haldia Branch	17-05-2018	99,00,000.00
25	6.90% State Bank of India, SIB Kolkata Branch	17-05-2018	99,00,000.00
26	6.90% State Bank of India, Bentinck Street Branch	17-05-2018	99,00,000.00
27	6.90% Allahabad Bank, Chiranjibpur Branch.	23-05-2018	99,90,000.00
28	6.90% Punjab National Bank, Haldia Branch	23-05-2018	99,90,000.00
29	6.90% Punjab National Bank, HPCC Branch	23-05-2018	99,90,000.00
30	6.90% Punjab National Bank, Brabourne Road Branch	23-05-2018	99,90,000.00
31	6.85% Punjab & Sind Bank, N.S Road Branch	23-05-2018	97,90,000.00
32	6.90% State Bank of India, Haldia Branch	23-05-2018	99,90,000.00
33	6.90% State Bank of India, SIB Kolkata Branch	23-05-2018	99,90,000.00
34	6.90% State Bank of India, Bentinck Street Branch	23-05-2018	99,90,000.00
35	6.85% Andhra Bank, Kolkata Main Branch	19-06-2018	99,90,000.00
36	6.75% Allahabad Bank, Chiranjibpur Branch.	19-06-2018	99,90,000.00
37	Indian Overseas Bank, Strand Road Branch	19-06-2018	99,90,000.00
38	6.90% Punjab National Bank, Haldia Branch	19-06-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
39	6.90% Punjab National Bank, HPCC Branch	19-06-2018	99,90,000.00
40	6.90% Punjab National Bank, Brabourne Road Branch	19-06-2018	99,90,000.00
41	6.85% Punjab & Sind Bank, N.S Road Branch	19-06-2018	97,90,000.00
42	6.90% State Bank of India, SIB Kolkata Branch	19-06-2018	99,90,000.00
43	6.90% State Bank of India, Bentinck Street Branch	19-06-2018	99,90,000.00
44	7.00% Union Bank of India, Overseas Branch	19-06-2018	99,90,000.00
45	6.90% State Bank of India, Haldia Branch	20-06-2018	99,90,000.00
46	6.85% Andhra Bank, Kolkata Main Branch	28-06-2018	99,90,000.00
47	6.75% Allahabad Bank, Chiranjibpur Branch.	28-06-2018	99,90,000.00
48	6.80% Bank of India, LCB Kol Branch.	28-06-2018	99,90,000.00
49	Indian Overseas Bank, Strand Road Branch	28-06-2018	99,90,000.00
50	6.90% Punjab National Bank, Haldia Branch	28-06-2018	99,90,000.00
51	6.90% Punjab National Bank, HPCC Branch	28-06-2018	99,90,000.00
52	6.90% Punjab National Bank, Brabourne Road Branch	28-06-2018	99,90,000.00
53	6.85% Punjab & Sind Bank, N.S Road Branch	28-06-2018	97,90,000.00
54	6.90% State Bank of India, Haldia Branch	28-06-2018	99,90,000.00
55	6.90% State Bank of India, SIB Kolkata Branch	28-06-2018	99,90,000.00
56	6.90% State Bank of India, Bentinck Street Branch	28-06-2018	99,90,000.00
57	6.75% Andhra Bank, Kolkata Main Branch.	18-09-2018	99,90,000.00
58	6.60% Allahabad Bank, Chiranjibpur Branch.	18-09-2018	99,90,000.00
59	6.60% Bank of India, LCB Kol Branch.	18-09-2018	99,90,000.00
60	6.50% Canara Bank, Haldia Branch	18-09-2018	99,90,000.00
61	6.50% Indian Bank, Strand Road Branch	18-09-2018	99,90,000.00
62	6.60% Oriental Bank of Commerce, Brabourne Road Branch	18-09-2018	99,90,000.00
63	6.60% Punjab National Bank, Haldia Branch	18-09-2018	99,90,000.00
64	6.60% Punjab National Bank, Brabourne Road Branch	18-09-2018	99,90,000.00
65	6.60% Punjab National Bank, HPCC Branch	18-09-2018	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
66	6.01% Punjab & Sind Bank, N.S Road Branch	18-09-2018	1,50,00,00,000.00
67	6.50% Sindyate Bank, N.S Road Branch	18-09-2018	99,90,000.00
68	6.75% State Bank of India, Haldia Branch	18-09-2018	99,90,000.00
69	6.75% State Bank of India, SIB Kolkata Branch	18-09-2018	99,90,000.00
70	6.75% State Bank of India, Bentinck Street Branch	18-09-2018	99,90,000.00
71	6.75% Union Bank of India, Overseas Branch	18-09-2018	99,90,000.00
72	6.50% UCO Bank, Kolkata Main Branch.	18-09-2018	99,90,000.00
73	6.60% Allahabad Bank, Chiranjibpur Branch.	25-10-2018	99,90,000.00
74	6.60% Bank of India, LCB Kol Branch.	25-10-2018	99,90,000.00
75	Indian Overseas Bank, Strand Road Branch	25-10-2018	99,90,000.00
76	6.60% Punjab National Bank, Haldia Branch	25-10-2018	90,18,689.00
77	6.60% Punjab National Bank, Brabourne Road Branch	25-10-2018	99,90,000.00
78	6.70% Punjab & Sind Bank, N.S Road Branch	25-10-2018	98,00,000.00
79	6.75% Union Bank of India, Overseas Branch	25-10-2018	99,90,000.00
80	Indian Overseas Bank, Strand Road Branch	11-01-2019	99,90,000.00
81	Indian Overseas Bank, Fairlie Place Branch	11-01-2019	99,90,000.00
82	6.60% Punjab National Bank, Haldia Branch	11-01-2019	99,90,000.00
83	6.51% Punjab & Sind Bank, N.S Road Branch	11-01-2019	6,00,00,000.00
84	6.75% Union Bank of India, Overseas Branch	11-01-2019	99,90,000.00
85	6.60% Bank of India, Haldia Port Town Branch	15-01-2019	99,90,000.00
86	6.60% Bank of India, LCB Kol Branch.	15-01-2019	99,90,000.00
87	Indian Overseas Bank, Strand Road Branch	15-01-2019	99,90,000.00
88	Indian Overseas Bank, Fairlie Place Branch	15-01-2019	99,90,000.00
89	6.60% Punjab National Bank, Brabourne Road Branch	15-01-2019	99,90,000.00
90	6.60% Punjab National Bank, Haldia Branch	15-01-2019	99,90,000.00
91	6.75% Union Bank of India, Overseas Branch	15-01-2019	99,90,000.00
92	6.60% Bank of India, Haldia Port Town Branch	17-01-2019	99,90,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
93	6.60% Bank of India, LCB Kol Branch.	17-01-2019	99,90,000.00
94	Indian Overseas Bank, Strand Road Branch	17-01-2019	99,90,000.00
95	Indian Overseas Bank, Fairlie Place Branch	17-01-2019	99,90,000.00
96	6.60% Punjab National Bank, Brabourne Road Branch	17-01-2019	99,90,000.00
97	6.60% Punjab National Bank, Haldia Branch	17-01-2019	99,90,000.00
98	6.60% Punjab National Bank, HPCC Branch	17-01-2019	99,90,000.00
99	6.75% Union Bank of India, Overseas Branch	17-01-2019	99,90,000.00
100	Indian Overseas Bank, Strand Road Branch	18-01-2019	99,90,000.00
101	Indian Overseas Bank, Fairlie Place Branch	18-01-2019	99,90,000.00
102	6.75% Union Bank of India, Overseas Branch	18-01-2019	99,99,000.00
103	6.75% Union Bank of India, Overseas Branch	19-01-2019	99,99,000.00
104	6.75% Union Bank of India, Overseas Branch	20-01-2019	99,99,000.00
105	6.75% Union Bank of India, Overseas Branch	21-01-2019	99,99,000.00
106	6.75% Union Bank of India, Overseas Branch	22-01-2019	99,99,000.00
107	6.75% Union Bank of India, Overseas Branch	23-01-2019	99,99,000.00
108	6.75% Union Bank of India, Overseas Branch	24-01-2019	99,99,000.00
109	6.86% Punjab & Sind Bank, N.S Road Branch	16-02-2019	25,00,00,000.00
110	6.86% Punjab & Sind Bank, N.S Road Branch	19-02-2019	30,00,00,000.00
111	6.86% Punjab & Sind Bank, N.S Road Branch	20-02-2019	10,00,00,000.00
112	7.21% IDBI Bank Ltd, Shakespeare Sarani Branch.	29-03-2019	28,00,00,000.00
	TOTAL (3)		4,08,48,01,689.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
	4. ESCROW FUND		
A	Government or Trust Securities	Nil	Nil
B	Share Debenture and Bond	Nil	Nil
C	Investments Properties	Nil	Nil
D	Others		
1	6.75% Andhra Bank, Kolkata Main Branch.	30-08-2018	99,90,000.00
2	Indian Overseas Bank, Strand Road Branch	30-08-2018	99,90,000.00
3	6.80% Punjab & Sind Bank, N.S Road Branch	30-08-2018	98,00,000.00
4	6.75% State Bank of India, Haldia Branch	30-08-2018	99,90,000.00
5	6.75% State Bank of India, SIB Kolkata Branch	30-08-2018	60,00,000.00
6	6.75% State Bank of India, Bentinck Street Branch	30-08-2018	99,90,000.00
7	6.75% Union Bank of India, Overseas Branch	30-08-2018	99,90,000.00
8	Indian Overseas Bank, Strand Road Branch	24-01-2019	99,99,000.00
9	Indian Overseas Bank, Strand Road Branch	25-01-2019	99,99,000.00
10	Indian Overseas Bank, Strand Road Branch	26-01-2019	99,99,000.00
11	Indian Overseas Bank, Strand Road Branch	27-01-2019	99,99,000.00
12	Indian Overseas Bank, Strand Road Branch	28-01-2019	99,99,000.00
13	Indian Overseas Bank, Strand Road Branch	29-01-2019	99,99,000.00
14	Indian Overseas Bank, Strand Road Branch	30-01-2019	99,99,000.00
15	Indian Overseas Bank, Strand Road Branch	31-01-2019	99,99,000.00
16	Indian Overseas Bank, Strand Road Branch	01-02-2019	99,99,000.00
17	Indian Overseas Bank, Strand Road Branch	02-02-2019	99,99,000.00
18	Indian Overseas Bank, Strand Road Branch	03-02-2019	99,99,000.00
19	Indian Overseas Bank, Strand Road Branch	04-02-2019	99,99,000.00
20	Indian Overseas Bank, Strand Road Branch	05-02-2019	99,99,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018

LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
21	Indian Overseas Bank, Strand Road Branch	06-02-2019	99,99,000.00
22	Indian Overseas Bank, Strand Road Branch	07-02-2019	99,99,000.00
23	Indian Overseas Bank, Strand Road Branch	08-02-2019	99,99,000.00
24	Indian Overseas Bank, Strand Road Branch	09-02-2019	99,99,000.00
25	Indian Overseas Bank, Strand Road Branch	10-02-2019	99,99,000.00
26	Indian Overseas Bank, Strand Road Branch	11-02-2019	99,99,000.00
27	Indian Overseas Bank, Strand Road Branch	12-02-2019	99,99,000.00
28	Indian Overseas Bank, Strand Road Branch	13-02-2019	99,99,000.00
29	Indian Overseas Bank, Strand Road Branch	14-02-2019	99,99,000.00
30	Indian Overseas Bank, Strand Road Branch	15-02-2019	99,99,000.00
31	Indian Overseas Bank, Strand Road Branch	16-02-2019	99,99,000.00
32	Indian Overseas Bank, Strand Road Branch	17-02-2019	99,99,000.00
33	Indian Overseas Bank, Strand Road Branch	18-02-2019	99,99,000.00
34	Indian Overseas Bank, Strand Road Branch	19-02-2019	99,99,000.00
35	Indian Overseas Bank, Strand Road Branch	20-02-2019	99,99,000.00
36	Indian Overseas Bank, Strand Road Branch	21-02-2019	99,99,000.00
37	Indian Overseas Bank, Strand Road Branch	22-02-2019	99,99,000.00
38	Indian Overseas Bank, Strand Road Branch	23-02-2019	99,99,000.00
39	Indian Overseas Bank, Strand Road Branch	24-02-2019	99,99,000.00
40	Indian Overseas Bank, Strand Road Branch	25-02-2019	99,99,000.00
41	Indian Overseas Bank, Strand Road Branch	26-02-2019	99,99,000.00
42	Indian Overseas Bank, Strand Road Branch	27-02-2019	99,99,000.00
	TOTAL (4)		41,57,15,000.00

KOLKATA PORT TRUST

Schedule to Balance Sheet as at 31st March, 2018
LIST OF INVESTMENTS

Schedule - 4

Sl.No.	Description	Date of Maturity	Amount ₹
	5. RETIREMENT MEDICAL BENEFIT FUND		
A	Government or Trust Securities	Nil	Nil
B	Share Debenture and Bond	Nil	Nil
C	Investments Properties	Nil	Nil
D	Others		
1	6.80% Punjab & Sind Bank, N.S Road Branch	03-08-2018	58,00,000.00
2	6.50% Canara Bank, Haldia branch	21-11-2018	33,50,000.00
3	8.25% Central Bank of India, Kolkata Main Office	16-08-2018	56,90,000.00
4	7.15% Punjab & Sind Bank, N.S. Road Branch	31-03-2019	4,22,75,000.00
5	7.15% Punjab & Sind Bank, N.S. Road Branch	28-03-2020	29,00,000.00
	TOTAL (5)		6,00,15,000.00
	TOTAL INVESTMENTS		15,36,67,44,660.80

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser &
Chief Accounts Officer

Vinit Kumar
Chairman

KOLKATA PORT TRUST

SCHEDULES TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Schedule - 8				
Cargo Handling And Storage Charges				
• Handling and Storage of General Cargo at Sheds and Wharves	71,31,92,245.11		70,47,15,890.26	
• Warehousing	7,63,67,777.95		5,64,03,334.88	
• Operation and Maintenance of Container Handling and Other Cranes.	29,59,13,526.80		31,36,26,940.74	
• Expenditure on General Facilities at Docks and Bunders	11,98,57,078.21		8,51,02,165.91	
• Administration and General Expenses.	73,41,19,064.00		74,20,34,075.54	
• Contractual Payment towards cargo operation at berth Nos. 2 ,4B & 8 at HDC	1,79,14,99,101.00		1,30,56,35,093.00	
• Contractual Payment for Container Operation	94,56,89,366.00		85,23,36,763.58	
• Operation, Manning & Maintenance of Weighbridges	2,26,59,682.00		2,22,52,306.00	
• Depreciation	15,77,18,301.58		15,64,81,856.51	
TOTAL		4,85,70,16,142.65		4,23,85,88,426.42

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Schedule-9				
Port and Dock Facilities for Shipping				
• Berthing and Mooring	1,16,91,67,303.05		1,10,99,01,527.64	
• Pilotage and Towing	79,53,91,397.11		60,26,49,823.88	
• Dry Docking Charges	4,22,35,320.35		5,35,60,797.84	
• Water Supply to Shipping	4,12,84,189.01		3,99,18,695.49	
• Fire Fighting	-		2,35,44,919.00	
• Dredging and Marine Survey	3,07,29,88,549.79		2,85,84,69,225.09	
• Operation and Maintenance of Navigational Aids & Genl. Facilities	9,40,29,719.06		8,66,43,169.19	
• Salvage and Underwater Repairs	57,39,426.35		60,15,486.75	
• Maintenance of Docks, Harbour Walls and Marine Structures	2,35,240.59		43,34,468.57	
• Administration and General Expenses	28,45,43,810.15		27,15,32,591.33	
• Depreciation	18,72,19,545.66		16,03,57,441.34	
TOTAL		5,69,28,34,501.12		5,21,69,28,146.12

KOLKATA PORT TRUST

SCHEDULES TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Schedule-10				
Railway Workings				
• Operation and Maintenance of Locomotives, Wagons etc.	15,97,68,533.85		15,45,05,087.38	
• Maintenance of Permanent Way, Signal and Interlocking Facilities	10,17,74,109.28		7,97,10,072.12	
• Operation and Maintenance of Stations, Yards and Sidings	17,38,65,127.31		17,16,90,081.63	
• Administration and General Expenses	7,29,22,409.46		6,62,96,618.31	
• Operation, Manning & Maintenance of Weighbridges	2,02,01,089.00		1,67,85,631.00	
• Depreciation	2,56,93,391.91		2,83,30,399.03	
TOTAL		55,42,24,660.81		51,73,17,889.47
Schedule-11				
Rentable Land and Buildings				
• Estate Maintenance	29,54,21,487.33		23,52,81,874.14	
• Administration and General Expenses	29,18,29,560.88		23,86,88,869.24	
• Depreciation	1,17,60,883.23		1,17,36,712.89	
TOTAL		59,90,11,931.44		48,57,07,456.27

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Schedule-12				
Management and General Administration expenses				
• Management and Secretarial Expenses	1,32,97,16,151.94		1,26,73,08,161.34	
• Accounting and Auditing	25,15,46,762.26		24,64,19,881.18	
• Store Keeping	7,59,21,279.30		8,02,68,547.31	
• Medical Expenses	44,04,28,441.70		43,42,94,724.94	
• Labour and Welfare Expenses	18,65,94,471.51		17,87,93,332.47	
• Legal Expenses	3,33,53,725.08		3,50,62,404.10	
• Vigilance Expenses	2,23,21,295.98		2,02,03,878.89	
• Planning & Research	8,15,84,247.82		7,47,79,618.79	
• Engineering and Workshop Overheads	1,06,13,57,097.06		1,03,53,43,157.71	
• Administration & General Exp. and Exp. on General Facilities	5,30,66,930.21		4,86,74,817.50	
• Telephone Expenses	3,18,79,458.60		2,78,13,238.04	
• Depreciation	5,23,14,197.74		5,99,12,207.34	
TOTAL		3,62,00,84,059.20		3,50,88,73,969.61

KOLKATA PORT TRUST

SCHEDULES TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

DESCRIPTION	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Schedule-13				
Finance and Miscellaneous Expenses				
• Retirement Benefits				
Death-cum-Retirement Gratuities	8,65,366.00		-	
Pension	2,55,49,10,906.51		2,84,42,68,249.43	
Commutation of Pension	1,45,34,851.00		-	
Medical Allowance to Pensioners	12,600.00		14,400.00	
Trustees' Contribution to Members' P.F.	3,93,802.00		-	
Trustees' Contribution to C.P.F.(New Pension Scheme)	99,92,594.00		58,28,765.00	
Purchase of Annuity for Pensioners	20,17,34,979.00		63,04,57,120.00	
Contribution to KoPT Employees' Superannuation Fund	8,31,20,51,391.00		3,32,33,41,791.00	
Contribution to KoPT Employees' Gratuity Fund	70,28,95,827.00		1,01,94,36,597.00	
Arrear Retirement Benefits	1,76,40,922.00		-	
SUB-TOTAL		11,81,50,33,238.51		7,82,33,46,922.43
• Interest on Loans				
Interest on Government Loans	-		-	
SUB-TOTAL		-		-

DESCRIPTION	ACTUALS FOR THE CURRENT YEAR 2017-18		ACTUALS FOR THE PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
<ul style="list-style-type: none"> • Bank Commission / Charges Bank Commission / Charges 8,32,649.31 Bank Commission / Charges for Pension Payment 59,99,449.00 SUB-TOTAL 68,32,098.31 				
<ul style="list-style-type: none"> • Prior Period Charges • Others Stores Adjustment 17,97,178.18 Arrear Pay & Allowances (Paid) - Arrear Pay & Allowances (Payable) - EPF Employers Contribution ESI Employers Contribution Provision for bad & doubtful debts 3,99,75,800.12 Rebate Allowed on Bills Receivable 59,75,203.98 Other Interest 2,49,67,895.00 Reimbursement of Medical Expenses of Retired Employees 3,66,02,726.00 Customs Duty on Auction Sale 41,35,994.00 				
SUB-TOTAL		1,08,18,99,626.00		11,34,54,797.28
TOTAL		12,93,62,48,414.55		7,94,36,33,818.02

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser & Chief Accounts Officer

Vinit Kumar
Chairman

KOLKATA PORT TRUST

STATEMENT SHOWING THE OPERATING & GENERAL EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2018

TYPES OF EXPENDITURE	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
	₹	₹	₹	₹
Schedule - 14				
Salaries & Wages				
--- General	1,28,79,56,661.60			1,28,88,29,454.00
--- Shore Labour	22,68,05,506.00			23,43,67,167.00
--- Operational	2,25,32,03,360.00			2,33,70,43,628.00
--- Fixed Overtime / C.O.T.	25,66,42,701.00			26,15,20,310.00
--- Variable Overtime	28,61,21,865.40			28,32,58,997.00
--- Repairs & Maintenance	69,39,96,546.00			71,10,38,976.00
--- Daily Wages	13,56,793.00			16,25,004.00
TOTAL		5,00,60,83,433.00		5,11,76,83,536.00
Schedule - 15				
Stores				
--- General	16,12,999.98			9,77,656.52
--- Uniform	23,835.79			3,42,932.30
--- Medical	32,05,617.66			33,42,306.00
--- Provision	1,08,00,597.70			1,10,34,894.93
--- Stationery	38,81,693.69			49,03,240.68
--- Operational	26,82,386.81			98,16,413.61
--- Bunker oil	11,45,234.73			41,13,192.75
--- Petroleum	2,65,733.53			2,56,692.00
--- Diesel	4,80,90,383.00			6,82,81,406.40
--- P.O.L.	19,18,78,226.54			12,10,29,301.19
--- Repairs & Maintenance	6,40,66,991.78			6,52,77,418.06
TOTAL		32,76,53,701.21		28,93,75,454.44

TYPES OF EXPENDITURE	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
	₹	₹	₹	₹
Schedule - 16				
Fringe Benefits				
Re-imbursment of Medical Expenses ----	5,68,45,233.00			5,59,74,303.00
Medicine prescribed by KoPT Doctors	14,73,959.00			15,55,496.00
Re-imbursment of Medical Expenses ----				
Pathological Test Referred Outside	1,24,47,059.00			1,05,31,358.00
Re-imbursment of Medical Expenses -- Hospitalisation				
Charges Outside Centenary Hospital	2,45,532.00			2,15,663.00
Leave Travel Concession (Home Town) Class I & II	2,28,330.00			1,22,051.00
Leave Travel Concession (Home Town) Class III & IV	50,13,744.00			64,46,720.00
Leave Travel Concession				
(Other than Home Town) Class I & II	73,09,106.00			1,05,16,378.00
Leave Travel Concession				
(Other than Home Town) Class III & IV	7,82,81,114.00			11,44,73,164.00
Performance Link Reward	1,01,34,855.00			90,54,473.00
Children Education Allowance/				
Re-imbursment of Tuition Fees	12,11,34,688.00			6,54,48,725.00
Encashment of leave Class I & II	34,58,74,393.00			27,93,93,588.00
Encashment of leave Class III & IV	3,61,052.00			1,71,670.00
Other Staff Amenities	41,48,301.00			44,77,228.00
Contribution to Institutes	75,70,170.00			1,30,54,192.00
Contribution to Canteens	11,17,960.00			13,44,145.00
Subscription for Cable TV	57,95,281.11			59,33,000.00
Contribution to Sports Club	30,91,700.00			36,15,023.00
Contribution to Officers' Club and				
Officers' Wives' Association				
Interest Subsidy for H.B. Loan	17,947.00			25,037.00
TOTAL		66,10,90,424.11		58,23,52,214.00

KOLKATA PORT TRUST

STATEMENT SHOWING THE OPERATING & GENERAL EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2018

TYPES OF EXPENDITURE	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
	₹	₹	₹	₹
Schedule - 17				
General Expenses				
Travelling Expenses-CI I & II	1,54,61,505.00		1,48,36,601.00	
Travelling Expenses-CI III & IV	36,05,177.00		39,90,792.00	
Telegram, Postage & Revenue Stamps	11,63,744.00		20,44,904.00	
Stationery & Printing	22,09,289.20		27,17,236.00	
Direct Printing from Outside Parties	15,41,724.72		7,13,559.50	
Daily Rated Staff	3,81,97,529.00		4,22,48,410.00	
Miscellaneous	1,94,97,524.62		1,23,19,337.43	
Licence & Fees	66,60,790.50		75,67,958.00	
Purchase of Tools, Appliances, Instruments	2,250.00		21,939.00	
Hire of Locomotives	4,90,64,348.00		4,20,77,480.00	
Hire of Wagons	1,28,12,361.00		93,88,167.00	
Hire of Accident Relief Van	48,17,910.00		47,03,725.00	
Hire of Boats	1,21,01,214.00		1,38,03,537.00	
Hire of Launches	3,23,52,289.00		2,43,23,274.00	
Hire of Vehicles & Transport -- Secy.	99,80,587.50		80,85,290.50	
Hire of Vehicles & Transport -- C.I.S.F.	1,88,40,696.00		1,54,10,940.00	
Hire of Vehicles & Transport-- D.M.D.	97,73,387.00		85,91,059.00	
Hire of Vehicles & Transport-- Others	13,19,00,066.79		10,39,17,808.00	
Gift to Retired Employees	5,23,701.00		-	
Servicing and Repairing of Vehicles	7,384.00		27,438.00	

TYPES OF EXPENDITURE	ACTUALS FOR THE CURRENT YEAR 2017-18		ACTUALS FOR THE PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Maintenance of Office Cars & Vehicles	5,625.00		2,100.00	
Hire of Plant, Machinery & Equipment	3,47,370.00		1,56,863.00	
Up-keep of Weighing Machines & Service Charges	-		3,712.00	
Up-keep of Water Cooler, Refrigerators etc.	7,25,182.00		11,13,532.00	
Maintenance & Servicing Charges of Lifts	6,89,320.00		3,82,046.00	
Electricity	35,44,71,880.00		33,30,12,623.00	
Gas	23,73,018.32		23,70,729.00	
Tele-communication Service	29,48,461.00		32,09,409.00	
Swachha Bharat	3,24,40,255.00		4,42,17,750.69	
Water supply to KoPT Vessels /Hired Water Barges	-		39,79,800.00	
Repair & Maint. Works -- By Other Department	37,76,52,974.32		22,41,50,315.04	
Repair & Maint. of Roads, Bldg., Sheds & Others- CE	14,74,37,404.00		11,22,23,905.00	
Repair & Maintenance of Plant & Equip etc.--CME	2,73,44,493.00		2,81,65,727.00	
Repair & Maintenance of Vessels-- SRC	2,44,45,013.00		1,79,47,497.00	
Repair & Maintenance of Vessels & Crafts--DMD	6,65,88,532.92		5,35,69,252.50	
Channel Dredging by outside parties- Additional Dredger	2,52,08,83,765.00		2,28,22,51,451.00	
Private Manning & Operation of Vessels & Crafts	35,30,75,316.00		23,18,53,255.00	
Direct Purchase of Materials Consumed on Jobs	55,67,115.00		61,75,081.00	
Direct Purchase of Spare Parts etc.	48,73,827.82		45,52,843.60	
Hire of Vessels / Tugs	4,34,91,867.00		3,87,43,085.00	

KOLKATA PORT TRUST

STATEMENT SHOWING THE OPERATING & GENERAL EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2018

TYPES OF EXPENDITURE	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Maintenance of Computer Machines	3,03,54,979.98		3,16,98,014.52	
Expenses on Environment	16,37,366.00		13,55,061.00	
Trustees' Fees	33,500.00		49,000.00	
Meeting Expenses , Trustees	6,78,310.00		3,04,012.00	
Entertainment / Visit of Parliamentary Committee etc.	34,46,617.72		66,97,661.00	
Membership Subscriptions	3,49,843.00		1,12,000.00	
Rewards, Stipends etc.	14,43,927.00		24,29,162.00	
Advertisements	2,20,86,448.48		3,59,09,751.00	
Contribution to Indian Ports Association	2,50,91,715.00		1,64,05,738.00	
Publicity	27,32,462.00		59,45,217.50	
Academic & Technical Training Expenses	39,45,849.00		19,18,571.00	
Books & Periodicals	6,79,513.00		7,12,081.00	
Depreciation	43,47,06,320.12		41,68,18,617.11	
Hire of Office Machines & Servicing Charges	3,23,116.86		4,85,785.00	
Telephones	1,58,36,618.60		1,01,04,884.04	
Audit Fees	1,26,46,845.00		1,22,51,049.00	
Contract Labour for Handling Stores	40,260.00		27,900.00	
Stitching Charges	-		23,610.00	
Honorarium & Fees -- KoPT Official	94,400.00		62,088.00	
Honorarium & Fees -- Outside Consultants	8,99,85,082.50		10,82,49,392.00	
Direct Purchase of Medical Appliances etc.	66,52,111.00		37,87,418.78	
Direct Purchase of Medicines	3,84,96,212.00		4,82,85,191.00	
Shifting Charges of Telephones	2,300.00		-	
Insurance	28,79,242.00		30,37,793.00	
Re-imbursment of Transport Cost of the Trustees- Meeting	1,700.00		1,700.00	

TYPES OF EXPENDITURE	ACTUALS FOR THE		ACTUALS FOR THE	
	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	₹	₹	₹	₹
Pollution Impact of Sediment Dredging in the River Hooghly	33,935.00		78,113.00	
Maintenance of Inter Com Lines	33,889.00		84,595.00	
Direct Purchase of Provision for Medical Units	10,06,810.00		14,72,634.00	
Repairs to Hospital Equipments	46,606.00		1,38,250.00	
Water Supply to KoPT Quarters, Offices etc.	62,79,093.00		37,44,574.00	
Municipal Rates and Taxes on Trustees' Own Properties	7,54,23,375.00		7,56,21,166.00	
CDLB-On Board Handling Charges of Containers	38,06,46,541.00		36,68,56,839.00	
Rent Payable	6,12,000.00		-	
Legal Expenses	2,46,81,810.92		2,05,40,012.33	
Lawyers' Fees	1,29,15,523.00		2,37,47,807.33	
Port Security and Related Expenses(C.I.S.F)	62,99,03,433.00		62,15,46,306.00	
Port Security and Related Expenses (Private)	2,97,33,876.00		2,60,70,009.00	
Certification Expenses	4,55,534.00		93,086.00	
School Subsidy	5,47,73,227.50		2,59,36,500.00	
Expenditure on Cultural Activity-- Mohona	5,51,750.00		3,96,750.00	
Consultancy Fees for Organisational Studies	4,89,464.00		6,28,343.00	
Celebration of Independence / Republic Day	2,56,770.00		74,451.00	
Work Done Through Work Order (Only Labour Payment)	28,24,86,920.91		18,38,78,197.00	
Work Done Through Work Order (Labour & Materials Payment)	92,555.00		8,48,807.00	
Water Supply by H.D.A. to H.D.C. Area	1,32,96,369.60		1,11,98,445.00	
Expenditure for Dock Safety	15,022.00		-	
KoPT (Guest House) H.D.C.	40,70,207.00		37,21,589.00	
Expenditure on Library Information & Resource Centre	2,53,547.00		3,53,531.00	
Hire charges of Mobile Harbour Crane Handling of Containers	27,43,75,659.00		18,02,54,513.00	
Contract Work by Outside Parties for Handling Cargo/ containers	2,46,28,12,808.00		1,97,77,17,343.58	
Operation, Manning & Maintenance of weighbridges	4,28,60,771.00		3,90,37,937.00	
Operation & Maintenance of 2 Nos. RMQC	-		10,23,075.00	
Operation & Maintenance of 4 Nos. RTYGCS	-		13,99,681.00	
TOTAL		9,32,83,43,736.90		7,97,80,04,683.45
TOTAL OPERATING EXPENDITURE		15,32,31,71,295.22		13,96,74,15,887.89

Dated, the 24th May, 2018

M. S. Ray

Financial Adviser & Chief Accounts Officer

Vinit Kumar
Chairman

ANNUAL ACCOUNTS 2017-18

SIGNIFICANT ACCOUNTING POLICIES OF KOLKATA PORT TRUST

1. **BASIS OF ACCOUNTING (AS-1):** The Port Trust maintains its accounts on accrual basis following the historical cost convention after making provisions for income & expenditure for the financial period under report and contingent liabilities as on the date of financial statements.
2. **FIXED ASSETS (AS-10):** The Fixed Assets are stated at cost less depreciation and impairments. Fixed Assets in the Books of Accounts are based on actual cost of construction/acquisition including duties, taxes and direct costs attributable to bring the assets to its working condition for its intended use. The assets disposed off during the financial year have been deleted from the Books. The profit/loss on sale/disposal of fixed assets is accounted for in the Profit and Loss Account under the head of Finance & Miscellaneous Income/Expenditure.
3. **INVENTORY (AS-2) :** The inventory mainly consists of construction materials, stores, tools, equipments, etc. and are valued at actual cost on weighted average cost basis.
4. **INVESTMENTS (AS-13):** Investments are valued at Cost. Investments are classified into Current and Long Term Investments based on the periodicity of Investment.
5. **CAPITAL GRANT (AS-12):** In case of depreciable assets the cost of the assets will be shown net of grant thereon received from the Central Government. In case where no Capital Expenditure has been incurred the grant is shown as a part of Current Liability.
6. **DEPRECIATION POLICY:** The Port has been following the straight-line method of depreciation. Depreciation is provided based on the economic life of assets in accordance with the directives/guidelines issued by the Government. The Ministry of Shipping, Road Transport & Highways (MOSRTH) vide their letter no. PR-24021/28/98-PG dated 19th August 1998 had issued revised guidelines in this regard. Cost of software procured after 01.04.2013 are being amortized on Straight Line Method over a period of 5 years. Cost of mobile phones, cordless handsets, walkie talkie set etc. procured after 01.04.2013 are being amortized on Straight-line Method over a period of 3 years.
7. **REVENUE RECOGNITION (AS-9):**
 - a. Revenue on Vessel Related Services, Cargo Related Services and Railway Services are recognized on completion of service. Vessel Related charges are denominated in USD and collected in Indian rupees as per the exchange rate on the date of arrival of vessel. Storage charges for cargo have been recognised on quantum of cargo stored.

- b. Revenue is recognized where there is no uncertainty as to measurement and collectability of consideration. Where there is uncertainty as to measurement or collectability, revenue recognition is postponed until such uncertainty is resolved.
- c. Interest on Investment/deposits is recognized on time basis.
- d. Re-imbursement of cost by Central Government towards River Dredging and Maintenance of River is accounted for on the basis of actual disbursement by the Central Government for the financial year following Accounting Standard 9 & 12 of ICAI.
- e. Amount realised during the financial year in respect of Compensation Billing for unauthorised occupation of KoPT property, being a capital receipt in the light of decisions delivered by the different High Courts, including inter alia by the Hon'ble jurisdictional Calcutta High Court, is being directly credited to the Capital Reserve account in the Balance Sheet.

Compensation Billing for unauthorised occupation of KoPT property which have not being received, and are being disputed by the unauthorised occupants, are not being accounted for during the financial year pending finalisation and settlement of such disputes by the Estate Officer or with the Appellate Authorities, as the case may be, under the Public Premises (Eviction of Unauthorised Occupants) Act, 1971.

- 8. **PREMIUM ON LEASE OF LAND :** The premium received on lease of land from long term Lessee has been amortised over the term of lease period as per Common Framework for Financial Reporting
- 9. **TAXES ON INCOME (AS-22):** Income Tax expense comprised of current tax. Current tax is measured at the amount expected to be paid to the income tax authorities in accordance with the Indian Income Tax Act.
- 10. **Charging of Contribution to Superannuation & Gratuity Funds:** Contribution to the Funds have been charged directly to Profit & Loss Account.
- 11. **Contingent Liabilities:** Show cause notices issued by various Government Authorities are not considered as obligation. When the demand notices are raised against such show cause notices and are disputed by the Port, these are classified as disputed obligations. The amounts involved in Arbitration Cases against Kolkata Port Trust are contingent liabilities of the Port.

Kolkata Port Trust

Notes on accounts

1. Profit & Loss Account of Kolkata Port Trust (KoPT) for the year 2017-18, has ended with a Net Loss of ₹164,91,95,276.73 before provision of tax following the accounting policies disclosed under “Significant Accounting Policies of Kolkata Port Trust”.
2. In terms of the assessment made by Kolkata Port Trust, no Provision for taxation has been made in the financial year 2017-18.
3. As per statute, recommendation No. 43 of the Major Ports Commission, for creation of reserve was accepted by the Government. Accordingly, the Government had directed under Section 90 (1) of the MPT Act, 1963 vide Order No. PGF-15/76 dated 23.09.76 to create two specific reserves viz. (i) Replacement, Rehabilitation and Modernisation of the Capital Assets and (ii) Development, Repayment of Loans and Contingencies. However, during the current year, no provision has been made for these funds since KOPT has suffered Net Loss.
4. Interest received for ₹45,07,04,056.31 including accrued interest for the Investment of Replacement, Rehabilitation & Modernisation of Capital Assets Fund has been directly credited to the said fund during the year 2017-18.
5. Interest received for ₹25,98,44,733.18 including accrued interest for the Investment of Development, Repayment of Loans & Contingencies Fund has been directly credited to the said fund during the year 2017-18.
6. Interest received for ₹12,14,260.20 including accrued interest for the Investment of Retirement Medical Benefit Fund has been directly credited to the said fund during the year 2017-18.
7. Interest received for ₹3,27,85,355.26 including accrued interest for the investment of Escrow Account Fund has been directly credited to the said fund during the year 2017-18.
8. Bank balances with Scheduled Banks have been further segregated to show separately the details of (i) Court orders & Letter of Credit, (ii) Debenture Holders A/c, (iii) KoPT Employees’ Superannuation Fund & Sinking Fund, (iv) Development, Repayment of Loan and Contingencies Fund, and (v) Replacement, Rehabilitation and Modernisation of Capital Assets Fund.
9. During the FY 2017-18, KoPT has received income tax refund of ₹65.18 crores which includes interest of ₹6.64 crores.
10. Position of assessment on Taxation issues and contingent liability thereon.

Income tax

1. i. Financial Years 2002-03,2003-04 and 2004-05

The Income Tax Department issued a notice under section 148 of the Income Tax Act, 1961, in order to reassess the KoPT's income based on the status from 'Local Authority' to 'Corporate' in all the three assessment years and raised a demand of ₹23,35,52,606 for assessment year 2003-04, ₹ 4,93,56,362 for assessment year 2004-05 and ₹ 9,83,80,935 for assessment year 2005-06. Against the said orders appeals were filed before the CIT(Appeal). The Ld CIT (Appeal) vide orders dated 27/09/2013 decided the issue in favour of KoPT and directed the assessing officer to assessee KoPT as a "Local Authority". The Income Tax Department has filed appeal against the said orders of the CIT (Appeal) to the Hon'ble ITAT, Kolkata. The Hon'ble ITAT, Kolkata vide order dated 08/07/2016 decided the issue in favour of KoPT. Against the said order no appeal has been filed by the Income Tax Department to the High Court.

ii. Financial Year 2005-06

For the financial years 2005-06 to 2007-08, KoPT was registered under section 12A of the income Tax Act, 1961. However, fringe Benefit tax of ₹22 crores paid by KoPT was not refunded to it.

The CIT (Appeal) dismissed the appeal of KoPT stating that appeal for the refund of the fringe benefit tax did not lie. A writ application was filed with the Hon'ble Calcutta High Court. The Calcutta High Court has disposed off the Writ Application in favour of KoPT and requested the Income Tax Department to pay interest on the refund amount of ₹ 22 crores till the date of issue of the refund. The Income Tax Department has issued the refund along with interest. However, the Department has filed an appeal before the Division Bench of Calcutta High Court and it is pending before the Division Bench.

iii. Financial year 2006-07

In the assessment order under section 143(3)/11 for assessment year 2007-08 (previous year 2006-07) the assessing officer had not allowed repayment of ways and means loan as application of income. An appeal against the said order was filed with the Commissioner of Income Tax (Appeals). The Ld. CIT (Appeal) dismissed the appeal of KoPT.

Against the said order of the CIT (Appeal) an appeal has been filed with the Income Tax Appellate Tribunal which is pending adjudication.

iv. Financial Year -2008-09

The assessment order of the Assistant Commissioner of Income Tax for the Assessment Year 2009-2010 (Previous Year-2008-09) has been issued showing a total income as ₹.2,94,83,754.00. An appeal has been filed against the said order to the CIT(Appeal)-XX. The Ld CIT (Appeal) vide its order dated 22/11/2013 adjudicated in favour of KoPT on all issues. Against the said order the Income Tax Department has filed an appeal to the Hon'ble ITAT, Kolkata. The Hon'ble ITAT, Kolkata vide order dated 01/03/2017 decided the issue in favour of KoPT.

v. Financial Year -2009-2010

The assessment order under section 143(3) has been issued by the assessing officer for the assessment year 2010-2011 (previous year 2009-2010) raising a demand of ` 24.49 crores This demand of ` 24.49 crores has been adjusted against the refund for assessment year 2004-05 (Financial Year 2003-04) An appeal against the said order has been filed with the CIT (Appeal)-XX . The CIT(Appeal) has issued order in which it has adjudicated all grounds in favour of KoPT. Against the said order the Income Tax Department has filed an appeal to the ITAT,Kolkata .Hearing before the Hon'ble ITAT has been completed and the matter has been adjudicated in favour of KoPT.The Income Tax Department has not gone to the High Court.

vi. Financial Year 2010-2011

The assessment order under section 143(3) has been issued by the assessing officer for the assessment year 2011-2012(previous year 2010-2011) raising a demand of ` 10.16 crores. This demand has been adjusted against the refund of assessment year 2005-06(financial year 2004-05). The appeal against the said order has been adjudicated in favour of KoPT by the CIT(Appeal) and the Income Tax Department has filed an appeal to the Hon'ble ITAT,Kolkata against the said order. Hearing before the Hon'ble ITAT has been completed and the matter has been adjudicated in favour of KoPT. The Income Tax Department has not gone to the High Court.

vii. Financial Year 2011-12

The return of income filed for assessment year 2012-13 (previous year 2011-12) has been processed under section 143 (1) and a refund of ₹ 36.74crores including interest under section 244A of ₹3.34crores has been issued to KoPT. The assessing officer in course of scrutiny assessment has made additions on account of various grounds and have raised a demand of ₹37.61 crores. An appeal against the said order has been filed with the CIT(Appeal). The CIT (Appeal) after hearing the matter has passed an order dismissing most of the grounds of appeal. Against the said order KoPT has filed an appeal to the Tribunal which is pending adjudication.

Hence, the total Contingent Liability for the Assessment Year 2012-13 is ₹ 37,61,10,530.

Viii. Financial Year 2012-13

The return of income filed for assessment year 2013-14 (previous year 2012-13) was subject to scrutiny assessment and the assessing officer in course of scrutiny assessment made additions on account of various grounds and have reduced the refund from ₹ 56.38 crores to ₹7.25 crores. An appeal against the said order has been filed with the CIT(Appeal). The CIT (Appeal) after hearing the matter has passed an order dismissing most of the grounds of appeal. Against the said order KoPT has filed an appeal to the Tribunal which is pending adjudication.

ix. Financial Year 2013-14

The return of income filed for assessment year 2014-15 (previous year 2013-14) was subject to scrutiny assessment and the assessing officer in course of scrutiny assessment made additions on account of various grounds and have reduced the total loss from ₹ 199 crores to ₹ 127 crores. An appeal against the said order has been filed with the CIT (Appeal). The CIT (Appeal) after hearing the matter has passed an order dismissing most of the grounds of appeal. Against the said order KoPT has filed an appeal to the Tribunal which is pending adjudication.

x. Financial Year-2014-15

The return of income filed for assessment year 2015-2016 (previous year 2014-2015) was initially processed under section 143(1) and a refund of ₹ 65.18 crores which included interest of ₹ 6.63 crores was issued. Thereafter the return was subject to scrutiny assessment and the assessing officer in course of scrutiny assessment made additions on account of various grounds and have raised a demand of ₹ 28.32 crores. Against the said assessment order an appeal has been filed to the Ld CIT (Appeal) which is pending adjudication.

Hence, the contingent liability for assessment year 2015-16 is ₹ 28.32 crores.

Service Tax

In relation to Service Tax matters various issues are in dispute

- i. Show-cause notice no: C.No.V(15)28/CE/HAL/ADJN/2010/7204 dated 26/07/2010 was issued by the Commissioner of Central Excise, Haldia. The amount of Service tax involved in the dispute is ₹2,68,11,885.00 for the period July 2005 to April 2008. The Commissioner of Central Excise Confirmed demand of 84 lakhs being 33% of the original demand. An appeal against the said order has been filed with the CESTAT and is pending adjudication. The Department has also filed an appeal with CESTAT against the 67% abatement granted by the Commissioner. Contingent Liability is thus ₹ 2,68,11,885.00.
- ii. Show-cause notice no: C.No.V(15)85/CE/HAL/ADJN/2010/6237 dated 02/08/2011 was issued by the Additional Commissioner of Central Excise, Haldia. The Additional Commissioner has confirmed the demand along with applicable interest and penalty. An appeal has been filed before the Commissioner of Service Tax. The amount of Service tax involved in the dispute is ₹19,81,091.00 for the Financial Year 2008-09. Contingent Liability is thus ₹19,81,091.00.
- iii. Show-cause notice no: C.No. V(15)86/CE/HAL/ADJN/2010/17295 dated 18/08/2011 was issued by the Additional Commissioner of Central Excise, Haldia. The amount of Service tax involved in the dispute is ₹.35,37,286.00 for the period April 2006 to March 2011. The Additional Commissioner has issued the order granting full relief. However an appeal has been filed by the Assistant Commissioner of Central Excise & Service Tax ,Haldia Commissionerate before the Commissioner (Appeal)-I, Central Excise,Kolkata. The contingent liability is thus ₹ 35,37,286.00.

- iv. Show –cause notice no: C.No. v(15)19/ST/KOPT/SCN/HAL-I/Adjn/2018/2811 dated 03/01/2018 was issued by the Assisstant Commissioner of Central Excise & Service Tax,Haldia-I . The dispute is regarding wrongful availment of CENVAT Credit for the financial years 2014-15 and 2015-16. The contingent liability is ₹ 44,26,490.
- v. Show-cause notice no: C.No.V(15)38/ST-ADJ/COMMR /09/11274 dated 27/03/2009 was issued by the Commissioner of Service Tax, Kolkata. The amount of Service tax involved in the dispute is ₹2,72,44,478.00 for the period April 2004 to December 2007. The Principal Commissioner of Service Tax –I, Commissionerate vide order dated01/09/2016, confirmed a service tax amount of ₹2,34,90,074 and imposed penalty of ₹ 2,44,07,465. Against the said order an appeal has been filed before the Kolkata Bench of the CESTAT which is pending adjudication. Hence ,Contingent Liability is ₹ 4,78,97,539
- vi. Show-cause notice no: C.No.V(15)271/ST-ADJ/ADC/10/1001 dated 14/01/2011 was issued by the Additional Commissioner of Service Tax, Kolkata. The amount of Service tax involved in the dispute is ₹ 49,58,124.00 for the period July 2007 to September 2007. An appeal has been filed with the Commissioner of Service Tax and is pending adjudication. Contingent Liability is thus ₹ 49,58,124.00.
- vii. Show-cause notice no : C.No.V(15)260/ST-ADJ/COMMR/10/5726 dated 18/03/2011 was issued by the Commissioner of Service Tax, Kolkata. The amount of service tax involved in the said dispute is ₹2,01,53,446.00 for the Financial Years 2008-09 and 2009-2010. The matter has been confirmed by the Commissioner of Service Tax and a penalty of ₹ 2,01,53,446.00 has also been imposed. An appeal against the said order has been filed before the Kolkata Bench of the CESTAT which is pending adjudication. Hence, Contingent Liability is ₹ 4,03,06,892.00 including the penalty imposed.

Sales Tax

Financial Years 1995-96 to 1998-99 and 2001-02 and 2004-05

In all these years the Commercial tax Officer has issued assessment order assessing KoPT as a dealer under the Sales Tax Act. The Calcutta High Court vide judgements passed on 11/02/2011 had held that KoPT is not a dealer under Sales Tax Act. Thus citing this order of the Calcutta High Court appeal has been filed before the Senior Joint Commissioner,Behala Circle.The Senior Joint Commissioner vide order dated 14/07/2016 has considered KoPT as a dealer under the Sales tax Act. Against the said orders an appeal has been filed before the West Bengal Taxation Tribunal which is pending adjudication. Contingent Liability for the years is ₹ 3,89,15,935/- excluding interest liability.

Financial Years 1999-2000,2000-2001 and 2002-03

In the above mentioned years The Joint Commissioner/Commissioner has issued order adjudicating the appeal filed against the assessment order and has treated KoPT as a dealer under the Sales Tax Act. Appeal against the said orders have been filed before the West Bengal Appellate and Revisional Board and is pending adjudication. Contingent Liability for the said years is ₹ 2,26,02,539 excluding interest liability.

VAT

Financial Year 2007-08

Against the order of the West Bengal Appellate and Revisional Board an appeal has been filed before the West Bengal Taxation Tribunal and is pending adjudication. Contingent Liability is ₹ 85,77,596 excluding interest liability.

Financial Year 2010-2011.

Against the order of the Commissioner an appeal has been filed before the West Bengal Appellate and Revisional Board and is pending adjudication. Contingent Liability is ₹ 45,46,553 excluding interest liability.

12. In terms of the provisions of Section 36 (1) (iv) of the Income Tax Act, 1961, read with Rule 89 (i) of the Income Tax Rules, 1962, the Trustees have entered into Schemes with the Life Insurance Corporation of India for the purpose of creation of "Superannuation Fund" and "Gratuity Fund". The said two Funds are maintained separately under separate Trust Deeds in the name of (1) "Kolkata Port Trust Employees' Superannuation Fund" and (2) "Kolkata Port Trust Employees' Gratuity Fund", covering the liability towards payment of retirement benefits including monthly pension. During 2017-18, Trustees have physically contributed ₹674,75,21,847.00 and ₹15,89,00,000.00 totalling ₹690,64,21,847.00 to the said Superannuation Fund and Gratuity Fund respectively. Separate Balance Sheet and the Income and Expenditure account of these Funds as on 31.3.2018 have been drawn and annexed herewith.
13. Actuarial valuation towards the liability for Pension as on March, 2018 is ₹3982.18 crores. Actuarial valuation towards the liability for Gratuity as on March, 2018 is ₹392.19 crores. This is as per assessment by the Actuarist. The balance available in such funds with LIC is ₹2279.74 crores (Kolkata Port Trust Employees' Superannuation Fund ₹1942.76 crores Kolkata Port Trust Employees' Gratuity Fund ₹336.98crores) as against the total Actuarial Valuation of ₹4374.37 crores. No Liability is being provided for difference in Actuarial Valuation with respect to Superannuation Fund.
14. Investment balance of Kolkata Port Trust Employees' Superannuation Fund internally maintained is ₹392,56,14,714.67.00as on 31.03.2018. Amount of interest on investment of fund maintained by KoPT towards "Kolkata Port Trust Employees' Superannuation Fund" (normal interest ₹24,94,30,434.31including accrued interest) has been directly credited to the said Fund during the year 2017-18.

15. The Government of India had decided vide letter No.PR/15021/5/92-PG dated 2.2.1994 to reimburse 100% of the cost of items directly related to River Dredging and River Maintenance as well as the cost incurred on items directly related to Maintenance Dredging in the Shipping Channel leading to Haldia from the year 1992-93 provided that the depreciation on Capital expenditure on Haldia Channel Dredging would not qualify for subsidy. This arrangement had continued till the year 2011-12. In terms of Govt. Order bearing No. PD-11020/20/2014-KoPT dated 5th May, 2014 communicating approval of scheme of financial assistance to KoPT towards cost of dredging for the period from 2012-13 to 2015-16 it was laid down that the release of the subsidy would be pegged with intermediate milestones/performance parameters. Expenditure incurred during the year 2017-18 on account of River Dredging & River Maintenance is ₹92,53,09,307.37 and on account of Maintenance Dredging in the shipping channel leading to Haldia is ₹253,57,18,489.83 (totalling ₹346,10,27,797.20). However, in terms of proposed Cabinet approval for extension of Government assistance beyond 2015-16 stated above, KoPT can get a maximum reimbursement of ₹244,90,00,000.00 (River Dredging & River Maintenance ₹63,08,00,000.00 and on account of Maintenance Dredging in the shipping channel leading to Haldia ₹181,82,000.00) in the year 2017-18 subject to Audit and sanction of Government of India.
16. During the year 2017-18 the Government of India has reimbursed a total sum of ₹167,39,00,000.00 under the following heads:

i) Re-imburement of cost by the Govt. towards River Dredging and River Maintenance	₹4,39,00,000.00
ii) Re-imburement of cost by the Government towards Maintenance Dredging in the Shipping Channel leading to Haldia	₹163,00,00,000.00
Total	₹167,39,00,000.00

The amount of ₹167.39 Crores released by Ministry comprises of arrear dues of 2014-15 amounting to ₹129.53 crores and 2015-16 amounting to ₹153.80 crores on account of Maintenance Dredging in the Shipping Channel leading to Haldia and arrear dues of 2015-16 amounting to ₹4.39 crores on account of River Dredging & River Maintenance.

After release of the above amount, a balance of ₹757.58 crores is due from the Ministry comprising of ₹69.70 crores for 2016-17 and ₹63.08 crores for 2017-18 (subject to audit) on account of River Dredging and River Maintenance and ₹242.08 crores for 2015-16, ₹200.90 crores for 2016-17 and ₹181.82 crores for 2017-18 (subject to audit) on account of Maintenance Dredging in the Shipping Channel leading to Haldia.

In the year 2016-17 KoPT had billed ₹85,45,09,529 (RDRM) & ₹244,75,18,704 (Maintenance Dredging of Shipping Channel leading to Haldia) totalling ₹330,20,28,233 towards reimbursement of expenditure by the Govt. Of India. The Audit had allowed ₹81,38,91,255.00 on A/c of RDRM & ₹217,72,14,540 on A/c of Maintenance Dredging of Shipping Channel leading to Haldia totalling ₹299,11,05,795.00. But in terms of Cabinet decision communicated by Ministry of Shipping vide letter No. PD-11020/26/2016-KoPT dated 24th Aug, 2017, KoPT is entitled to ₹270,60,00,000 (₹.69,70,00,000.00 for RDRM and ₹200,00,90,000.00 for Maintenance Dredging in the Shipping Channel leading to Haldia) for the financial year 2016-17. Accordingly, no further adjustment from claim Suspense A/c RDRM and Govt. Subsidy Receivable A/C RDRM is required.

17. During the year 2017-18, Kolkata Port Trust incurred ₹ 346.10 crores (River Dredging & River Maintenance of ₹ 92.53 crores and Maintenance Dredging in the Shipping Channel leading to Haldia of ₹253.57crores) which is subject to Audit by the C&AG. However, due to overall cap in specific head of expenditure, as approved by the Committee of Secretaries, the assistance will be restricted to ₹244.90crores (River Dredging and River Maintenance ₹63.08 crores and Maintenance Dredging in the Shipping Channel leading to Haldia ₹181.82crores).
18. The Govt. Audit, while certifying KoPT's claim towards Dredging and River Maintenance for the year 1999-2000 to 2011-12 had disallowed on various grounds an amount totalling to ₹553,49,00,000.00 after adjustment of difference of ₹4,89,97,251.93 for year 2000-2001 in the accounts of 2013-14 as pointed out by Audit in 2012-13, which was not accepted by KoPT. The Board of Trustees of KoPT had approached the Central Government u/s 105 of the MPT Act, 1963 regarding the disallowances disputed by KoPT. The decision of the Central Government on disputed issues under section 105 of the Major Port Trust Act, 1963 is still pending.
19. Amount realized in the aggregate sum of ₹ 54,96,54,931.18 during the financial year ending 31st March, 2018 in respect of Compensation Billing for unauthorized occupation of KoPT property, being a capital receipt in the light of decisions delivered by different High Courts, including inter alia by the Hon'ble jurisdictional Calcutta High Court, is being directly credited to the Capital Reserve in the Balance Sheet.
20. Salaries and Wages including allowances during the year 2017-18 is ₹500,60,83,433.00. This includes overtime expenditure of ₹54,27,64,566.40 of which ₹25,66,42,701.00 is on account of Fixed Overtime (COT) and the balance amount of ₹28,61,21,865.40 is for Variable Overtime.
21. The Trustees contributed a total sum of ₹24,67,35,379.21 towards Staff Amenities during the year 2017-18.
22. Govt. Audit fee of 2016-17 amounting to ₹1,21,60,150.00 had been paid in 2017-18 and fee amounting to ₹ 1,21,55,845.00 for the year 2017-18 has been accounted for during the year 2017-18 and the said payable amount is appearing as outstanding Audit Fees as on 31.03.2018.
23. Net amount of ₹77,55,09,038.83 has been booked for capital expenditure during the year 2017-18 after adjustment of Grant-in-aid received from the Govt.

24. A sum of ₹ 48,32,92,751.42 being the expenditure on Plan & Non-Plan Schemes, has been transferred to Block Account during the year 2017-18.
25. An amount of ₹43,47,06,320.12 has been provided for Depreciation on straight line method during 2017-18. This includes an amount of ₹6,98,775.23 relating to amortisation of leasehold property over the period of lease.
26. Construction of RoB cum Flyover at Ranichak crossing was approved by the BOT in the 10th meeting held on 8th June 2015. Subsequently, M.O.U was signed on 8th January 2016 with N.H.A.I for executing the said work. Changes in modalities of implementation of the scheme were also approved by BOT on 22nd January 2016. In connection with execution of the said scheme KoPT, HDC transferred 27.491 acres of land at Ranichak to N.H.A.I on 09-03-2016. The said land shall be used for construction of RoB cum Flyover at Ranichak by Calcutta Haldia Port Road Company Limited (CHPRCL), a SPV and 100% subsidiary of N.H.A.I. The value of the land transferred, determined in accordance with the extant Land Policy Guidelines of the G.O.I, comes to ₹29,45,55,486.00. As consideration thereof CHPRCL shall allot equity shares to KoPT against aforesaid value of land so transferred. Since KoPT, HDC is yet to receive the shares from CHPRCL the effect of such transfer of land has not been shown in accounts.
27. In terms of clause 4.1.3 of the Agreement entered between National Highways Authority of India (NHAI), Calcutta-Haldia Port Road Company Limited (CHPRCL) and the Board of Trustees for the Port of Kolkata (KoPT), CHPRCL allotted shares valuing ₹50.00 crore to KoPT, which was received on March 13, 2017. Further, as per the aforesaid clause, KoPT shall transfer shares allotted, as stated above, to Sagarmala Development Corporation Ltd., legal entity under Sagarmala Project. KoPT has since taken up the issue with Sagarmala Development Corporation Ltd. for such transfer of shares immediately upon receipt of share certificate from CHPRCL. As shares allotted by CHPRCL remained in the books of KoPT as on March 31, 2018, the same is shown under head 'Investments' with equivalent booking of liability for shares transferable to Sagarmala Development Corporation Ltd.
28. Government of India, released ₹ 30 crore to KOPT in the year 2016-17 under Swachhta Action Plan and the same was received in 2017-18.
29. In the financial year 2017-18, the Ministry of Shipping has released a sum of ₹5crores as Grant-in-Aid under Sagarmala Projects to KDS as under:
 - i) Up gradation of Railway Tracks & Railway Network at KDS: ₹5.00 Crore
30. Figures of previous year have been rearranged and regrouped wherever necessary.

Dated, the 24th May, 2018

M. S. Ray
Financial Adviser &
Chief Accounts Officer

Vinit Kumar
Chairman

**Balance Sheet and Revenue Accounts
of
Contributory Provident Fund**

CALCUTTA PORT TRUST CONTRIBUTORY PROVIDENT FUND

Balance Sheet as on 31st March, 2018

Previous Year 2016-17	Liabilities	Current Year 2017-18		Previous Year 2016-17	Assets	Current Year 2017-18	
		₹	₹			₹	₹
	Capital Account						
1,42,39,684.58	<u>Members' Subscription Account</u>	1,42,39,684.58		7,20,878.00	<u>Investment</u>	-	
37,02,435.00	New pension Scheme	55,64,245.00		1,18,84,549.32	Accrued Interest		
2,14,48,234.32	Port Trust's Contribution Account	97,48,234.32			Deposit with Banks & other Govt. Bonds	33,12,492.88	33,12,492.88
	Ex-gratia Contribution to Members belonging to Coal Trimming Sec.				<u>Current Assets</u>		
33,638.03		33,638.03		36,74,026.45	Cash at Bank	41,35,193.45	
16,719.00	Unclaimed Balance A/C.	16,719.00		12,99,967.32	Sundry Debtors	13,01,265.32	
	<u>Current Liabilities</u>				Misc. Expenses (Asset)		
70,16,700.27	Sundry Creditors	78,10,292.93		2,88,77,990.11	Revenue Deficit Account	2,88,77,990.11	
					Less: Surplus during the year	2,14,127.90	
4,64,57,411.20	TOTAL		3,74,12,813.86	4,64,57,411.20	TOTAL		3,74,12,813.86

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

CALCUTTA PORT TRUST CONTRIBUTORY PROVIDENT FUND

Revenue Account for the year ended 31st March, 2018

Previous Year 2016-17	EXPENDITURE		Current Year 2017-18		Previous Year 2016-17		INCOME		Current Year 2017-18	
	₹		₹	₹	₹	₹		₹	₹	
5,49,069.51	To Interest allowed to Non-Contributory Provident Fund	2,93,592.66		10,47,536.26	4,31,537.56		By Interest on Investment Account	76,183.00		5,07,720.56
6,05,888.75	To Balance transferred to Balance Sheet	2,14,127.90		1,07,422.00			By Interest realised from Saving Bank account			
11,54,958.26	Total	5,07,720.56		11,54,958.26		Total				5,07,720.56

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

**CALCUTTA PORT TRUST
CONTRIBUTORY PROVIDENT FUND**

Details of Investment for the year ended 31st March, 2018

Sr. No.	Name of Investment	Date of Investment	Date of Maturity	Rate of Interest (%)	Amount (₹)
1	UTI Balanced Fund				33,12,492.88

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

Notes on Accounts of Calcutta Port Trust Contributory Provident Fund

1. Dividend has been received from UTI US Balanced Fund for the year 2017-18.

In terms of CPT CPF Regulations, 'the value of all securities held shall be assessed at the market values ruling on the 31st March of each year'. As such, the units held under UTI Balanced Fund should be taken at the market value. But, as per generally accepted accounting principles, no notional profit booking should be done based on such market valuation.

The NAV of UTI US Balanced Fund as on 31.03.18 stood at ₹.29.1499 per Unit.

2. The interest of 7.00% p.a. on the amount of NCPF as due has been shown in the Revenue Account.

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

Pradip Kumar Datta & Co.

Chartered Accountants

30/1-F. Harey Kristo Sett Lane, Kolkata - 700050 • Phone 2528-2272 Mobile : 98303-41009, e-mail : pkdattaco_ca@yahoo.co.in

Auditors' Report

We have audited the attached Balance Sheet of CALCUTTA PORT TRUST, Contributory Provident Fund as at 31st. March 2018 and the annexed Revenue Account, for the year ended on that date. These Financial statements are the responsibility of the Kolkata Port Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 of material misstatement. An audit includes examining on a test basis, evidence Supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

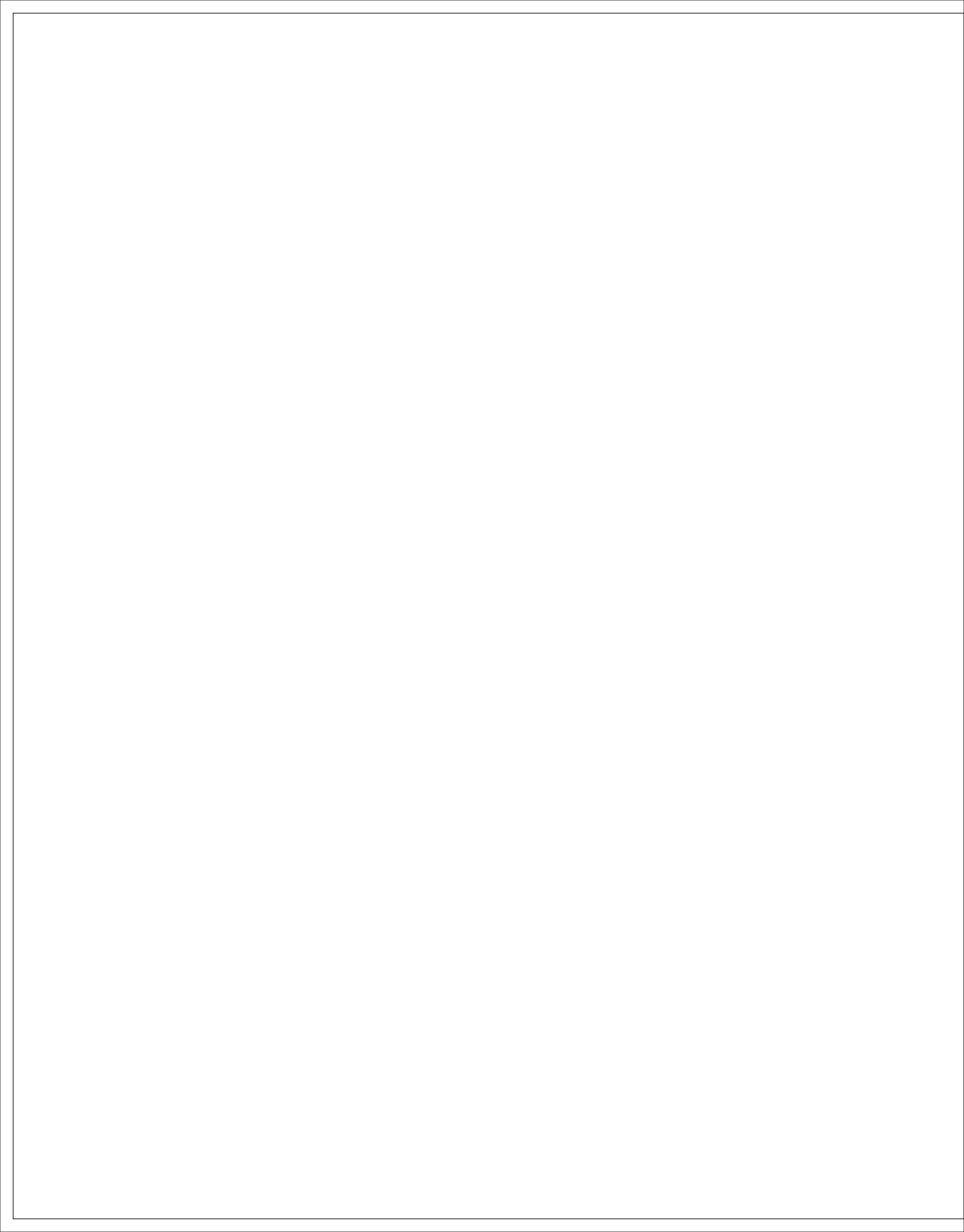
We believe that our audit provides a reasonable basis for our opinion.

We report as follows :

- (a) we have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) in our Opinion, proper books of account have been kept by the Management, so far as appears from our examination of those books;
- (c) the Balance Sheet and Revenue account dealt with by this report are in agreement with the books of Account;
- (d) in our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view :-
 - i, in the case of the Balance Sheet of the above named Contributory Provident Fund's affairs as at 31st. March, 2018;
 - ii, in the case of the Revenue Account, of the excess of income over expenditure of Rs. 2,14,127,90 for the year ended on that date.

Place ; Kolkata
Dated : The 6th. September, 2018

For PRADIP KUMAR DATTA & CO
Chartered Accountants
Firm Registration No.: 312071E
(P. K. Datta)
Proprietor Membership No. 050549



**Balance Sheet and Revenue Accounts
of
Non-Contributory Provident Fund**

KOLKATA PORT TRUST

NON-CONTRIBUTORY PROVIDENT FUND

Balance Sheet as on 31st December, 2017

Previous Year 2016	Liabilities	Current Year 2017		Previous Year 2016	Assets	Current Year 2017	
		₹	₹			₹	₹
	Capital Account				Deposit with Banks & other Investment (Schedule - I)		
5,56,83,20,996.15	Opening Balance	5,91,70,05,395.21		5,62,50,64,371.62		5,74,19,18,440.30	
74,34,13,605.91	Add: Subscription during the year	73,72,83,704.00		23,85,62,655.00	Accrued Interest on Investments (Schedule II)	27,41,76,666.00	
49,54,41,943.66	Add: Interest	41,48,55,571.14			Current Assets		6,01,60,95,106.30
6,80,71,76,545.72		7,06,91,44,670.35			Sundry Debtors	3,43,88,885.00	
89,01,71,150.51	Less: Withdrawals	99,07,82,599.50	6,07,83,62,070.85	6,76,95,977.00	Cash at Bank	6,14,72,904.18	
5,91,70,05,395.21				1,65,52,332.06	TDS on Interest on Investment	2,81,10,315.21	12,39,72,104.39
7,12,97,253.14	Revenue Surplus Account	1,97,76,644.80		2,37,33,044.61			
-5,15,20,608.34	Balance as per Last Account	1,46,05,311.50			TOTAL		6,14,00,67,210.69
3,48,26,340.28	ADD: Surplus during the year	1,46,05,311.50		5,97,16,08,380.29			
	Current Liabilities	2,73,23,183.54	3,43,81,956.30				
	Sundry Creditors	2,73,23,183.54	2,73,23,183.54				
5,97,16,08,380.29	TOTAL		6,14,00,67,210.69	5,97,16,08,380.29	TOTAL		6,14,00,67,210.69

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

KOLKATA PORT TRUST NON-CONTRIBUTORY PROVIDENT FUND

Revenue Account for the period ended 31.12.2017

Previous Year 2016	EXPENDITURE	Current Year 2017		Previous Year 2016	INCOME	Current Year 2017	
		₹	₹			₹	₹
49,54,41,943.66	To Interest allowed to Members' A/c.	43,83,95,009.21		44,17,69,807.32	By Interest on investment	45,06,51,026.05	
-	To Difference of realisable value of UTI Balanced Fund over Book Value	-		3,93,347.00	By Interest on CPF	2,93,592.66	45,06,51,026.05
-				16,08,749.00	By Interest on SB Account	17,80,926.00	
				347.00	Miscellaneous Income	287.00	
				1,49,085.00	Interest on TDS Refund	2,74,489.00	23,49,294.66
-5,15,20,608.34	To Balance transferred to Balance Sheet		1,46,05,311.50				
44,39,21,335.32	Total		45,30,00,320.71	44,39,21,335.32	Total		45,30,00,320.71

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
1	UTI - US Balanced Fund				1,19,41,086.30	
2	Special Deposit Scheme				58,89,78,582.00	8.70%
3	HP Infrastructure Dev. Board	22.08.2005	21.09.2017		4,00,00,000.00	7.85%
4	Punjab Finance Corporation	21.01.2006	01.06.2016		2,40,00,000.00	7.85%
5	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	05.01.2017	05.01.2018	1 year	99,99,000.00	7.10%
6	Corporation Bank, Brabourne Rd.Br. Kol-1	05.01.2017	05.01.2018	1 year	99,99,000.00	7.00%
7	SBI, SIB Br.Kol -1.	05.01.2017	04.01.2018	364 days	99,99,000.00	7.00%
8	SBI, SIB Br.Kol -1.	05.01.2017	05.01.2018	1 year	99,99,000.00	6.90%
9	Canara Bank, Here St. Br. Kol-1	05.01.2017	05.01.2018	1 year	99,99,000.00	6.90%
10	State Bank of Mysore, IFB Br. Bentinck St. Kol-1	05.01.2017	05.01.2018	1 year	99,99,000.00	6.90%
11	Corporation Bank, Brabourne Rd. Br. Kol-1	05.01.2017	05.01.2018	1 year	3,00,06,000.00	5.90%
12	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	06.01.2017	06.01.2018	1 year	97,99,000.00	7.10%
13	Andhra Bank, Ezra Street Br. Kol-1	06.01.2017	06.01.2018	1 year	99,99,000.00	7.00%
14	SBI, SIB Br.Kol -1.	06.01.2017	05.01.2018	364 days	99,99,000.00	7.00%
15	Punjab National Bank, Brabourne Rd. Br., Kol-1	06.01.2017	06.01.2018	1 year	99,99,000.00	7.00%
16	PNB ,Durgachak Branch, Haldia	06.01.2017	06.01.2018	1 year	99,99,000.00	7.00%
17	SBI, SIB Br.Kol -1.	06.01.2017	06.01.2018	1 year	99,99,000.00	6.90%
18	Canara Bank, Here St. Br. Kol-1	06.01.2017	06.01.2018	1 year	99,99,000.00	6.90%
19	State Bank of Mysore, IFB Br. Bentinck St. Kol-1	06.01.2017	06.01.2018	1 year	99,99,000.00	6.90%
20	Syndicate Bank, N.S.Rd. Kol-1	06.01.2017	06.01.2018	1 year	99,99,000.00	6.80%
21	Corporation Bank, Brabourne Rd. Br. Kol-1	06.01.2017	06.01.2018	1 year	8,02,09,000.00	5.90%
22	Union Bank of India, Overseas Br. Kol-1	09.01.2017	09.01.2018	1 year	99,99,990.00	7.25%
23	PNB ,Durgachack ,Branch, Haldia	09.01.2017	09.01.2018	1 year	99,99,990.00	7%
24	Union Bank of India, Overseas Br. Kol-1	11.01.2017	11.01.2018	1 year	99,99,000.00	7.25%
25	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	11.01.2017	11.01.2018	1 year	98,99,000.00	7.10%
26	Punjab National Bank, Brabourne Rd. Br., Kol-1	11.01.2017	11.01.2018	1 year	99,99,000.00	7.00%
27	PNB ,Durgachak Branch, Haldia	11.01.2017	11.01.2018	1 year	99,99,000.00	7.00%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Schedule 1

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
28	SBI, SIB Br.Kol -1.(rectified)	11.01.2017	11.01.2018	1 year	99,99,000.00	7.00%
29	SBI, SIB Br.Kol -1.	11.01.2017	10.01.2018	364 days	51,04,000.00	7.00%
30	Union Bank of India, Overseas Br. Kol-1	18.01.2017	18.01.2018	1 year	99,99,000.00	7.25%
31	SBI, SIB Br.Kol -1.	18.01.2017	17.01.2018	364 days	99,99,000.00	7.00%
32	SBI, SIB Br.Kol -1.	18.01.2017	18.01.2018	1 year	99,99,000.00	6.90%
32	Canara Bank,Here St. Br. Kol-1	18.01.2017	18.01.2018	1 year	99,99,000.00	6.90%
33	Syndicate Bank,N.S.Rd. Kol-1	18.01.2017	18.01.2018	1 year	3,50,04,000.00	6.50%
34	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	25.01.2017	25.01.2018	1 year	98,99,000.00	7.10%
35	Andhra Bank, Ezra Street Br. Kol-1	25.01.2017	25.01.2018	1 year	99,99,000.00	7.00%
36	SBI, SIB Br.Kol -1.	25.01.2017	24.01.2018	364 days	99,99,000.00	7.00%
37	PNB ,Durgachak Branch, Haldia	25.01.2017	25.01.2018	1 year	99,99,000.00	7.00%
38	Canara Bank, Here St. Br. Kol-1	25.01.2017	25.01.2018	1 year	99,99,000.00	6.90%
39	SBI, SIB Br.Kol -1.	25.01.2017	25.01.2018	1 year	99,99,000.00	6.90%
40	Syndicate Bank,N.S.Rd. Kol-1	25.01.2017	25.01.2018	1 year	4,99,99,000.00	6.50%
41	Corporation Bank, Brabourne Rd. Br. Kol-1	25.01.2017	25.01.2018	1 year	9,01,07,000.00	5.90%
42	PNB ,Durgachak Branch, Haldia	27.01.2017	27.01.2018	1 year	70,00,000.00	7.00%
43	Punjab National Bank,Brabourne Rd. Br., Kol-1	27.01.2017	27.01.2018	1 year	65,00,000.00	7.00%
44	Andhra Bank, Ezra Street Br. Kol-1	27.01.2017	27.01.2018	1 year	65,00,000.00	7.00%
45	SBI, SIB Br.Kol -1.	02.02.2017	01.02.2018	364 days	99,99,000.00	7.00%
46	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	02.02.2017	02.02.2018	1 year	98,99,000.00	7.10%
47	PNB ,Durgachak Branch, Haldia	02.02.2017	02.02.2018	1 year	99,99,000.00	7.00%
48	Andhra Bank, Ezra Street Br. Kol-1	02.02.2017	02.02.2018	1 year	99,99,000.00	7.00%
49	Canara Bank,Here St. Br. Kolkata-1	02.02.2017	02.02.2018	1 year	99,99,000.00	6.90%
50	State Bank of Mysore, IFB Br. Bentinck St. Kol-1	02.02.2017	02.02.2018	1 year	99,99,000.00	6.90%
51	Syndicate Bank,N.S.Rd. Kol-1	02.02.2017	02.02.2018	1 year	1,06,000.00	6.80%
52	Punjab National Bank,Brabourne Rd. Br., Kol-1	10.03.2017	13.03.2018	1 year	99,99,000.00	7.00%
53	Andhra Bank, Ezra Street Br. Kol-1	10.03.2017	10.03.2018	1 year	99,99,000.00	7.00%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
54	PNB ,Durgachak Branch, Haldia	10.03.2017	10.03.2018	1 year	99,99,000.00	7.00%
55	SBI, SIB Br.Kol -1.	10.03.2017	10.03.2018	1 year	99,99,000.00	6.90%
56	Canara Bank,Here St. Br. Kol-1	10.03.2017	10.03.2018	1 year	99,99,000.00	6.90%
57	State Bank of Mysore IFB Br. Bentinck st. Kol-1	10.03.2017	10.03.2018	1 year	99,99,000.00	6.90%
58	Syndicate Bank,N.S.Rd. Kol-1	10.03.2017	10.03.2018	1 year	4,99,99,000	6.50%
59	Punjab&Sind Bank, N.S.Rd.Br.kol-1	10.03.2017	10.03.2018	1 year	6,00,08,000	6.25%
60	Union Bank of India, Overseas Br. Kol-1	10.03.2017	10.03.2018	1 year	99,99,000	7.00%
61	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	07.04.2017	07.04.2018	1 year	99,99,000.00	7.00%
62	PNB ,Durgachak Branch, Haldia	07.04.2017	07.04.2018	1 year	99,99,000.00	7.00%
63	Union Bank of India, Overseas Br. Kol-1	07.04.2017	07.04.2018	1 year	99,99,000.00	7.00%
64	SBI, SIB Br.Kol -1.	07.04.2017	07.04.2018	1 year	50,03,000	6.90%
65	PNB ,Durgachak Branch, Haldia	20.04.2017	20.04.2018	1 year	99,99,000.00	7.00%
66	Corporation Bank, Brabourne Rd. Br. Kol-1	20.04.2017	20.04.2018	1 year	99,99,000.00	6.75%
67	Union Bank of India, Overseas Br. Kol-1	20.04.2017	20.04.2018	1 year	99,99,000.00	7.00%
68	SBI, SIB Br.Kol -1.	20.04.2017	20.04.2016	1 year	99,99,000.00	6.90%
69	SBI, SIB Br.Kol -1.	20.04.2017	19.04.2018	364 days	99,99,000.00	6.50%
70	Syndicate Bank,N.S.Rd. Kol-1	20.04.2017	20.04.2018	1 year	3,00,05,000	6.50%
71	Andhra Bank, Ezra Street Br. Kol-1	24.04.2017	24.04.2018	1 year	99,99,000.00	7.00%
72	PNB ,Durgachak Branch, Haldia	24.04.2017	24.04.2018	1 year	99,99,000.00	7.00%
73	Union Bank of India, Overseas Br. Kol-1	24.04.2017	24.04.2018	1 year	99,99,000.00	7.00%
74	SBI, SIB Br.Kol -1.	24.04.2017	24.04.2018	1 year	99,99,000.00	6.90%
75	Corporation Bank, Brabourne Rd. Br. Kol-1	24.04.2017	24.04.2018	1 year	99,99,000.00	6.75%
76	SBI, SIB Br.Kol -1.	24.04.2017	23.04.2018	364 days	99,99,000.00	6.50%
77	Syndicate Bank,N.S.Rd. Kol-1	24.04.2017	24.04.2018	1 year	4,99,99,000	6.50%
78	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	24.04.2017	24.04.2018	1 year	39,00,07,000	5.77%
79	Union Bank of India, Overseas Br. Kol-1	25.04.2017	25.04.2018	1 year	99,99,000.00	7.00%
80	PNB ,Durgachak Branch, Haldia	25.04.2017	25.04.2018	1 year	99,99,000.00	7.00%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Schedule 1

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
81	SBI, SIB Br.Kol -1.	25.04.2017	25.04.2018	1 year	99,99,000.00	6.90%
82	Canara Bank,Here St. Br. Kol-1	25.04.2017	25.04.2018	1 year	99,99,000.00	6.90%
83	Corporation Bank, Brabourne Rd. Br. Kol-1	25.04.2017	25.04.2018	1 year	99,99,000.00	6.75%
84	SBI, SIB Br.Kol -1.	25.04.2017	24.04.2018	364 days	99,99,000.00	6.50%
85	Syndicate Bank,N.S.Rd. Kol-1	25.04.2017	25.04.2018	1 year	4,99,99,000	6.50%
86	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	25.04.2017	25.04.2018	1 year	21,00,07,000	5.66%
87	PNB ,Durgachak Branch, Haldia	28.04.2017	28.04.2018	1 year	99,99,000.00	7.00%
88	Union Bank of India, Overseas Br. Kol-1	28.04.2017	28.04.2018	1 year	99,99,000.00	7.00%
89	SBI, SIB Br.Kol -1.	28.04.2017	28.04.2018	1 year	80,02,000	6.90%
90	PNB ,Durgachak Branch, Haldia	11.05.2017	11.05.2018	1 year	99,99,999	6.90%
91	Union Bank of India, Overseas Br. Kol-1	11.05.2017	11.05.2018	1 year	99,99,999	7.00%
92	SBI, SIB Br.Kol -1.	11.05.2017	11.05.2016	1 year	99,99,999	6.90%
93	State Bank of India, IFB Br. Bentinck St. Kol-1	11.05.2017	11.05.2018	1 year	99,99,999	6.90%
94	Andhra Bank, Ezra Street Br. Kol-1	11.05.2017	11.05.2018	1 year	99,99,999	6.85%
95	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	11.05.2017	11.05.2018	1 year	99,99,999	6.85%
96	Corporation Bank, Brabourne Rd. Br. Kol-1	11.05.2017	11.05.2018	1 year	99,99,999	6.75%
97	Syndicate Bank,N.S.Rd. Kol-1	11.05.2017	11.05.2018	1 year	99,99,999	6.60%
98	SBI, SIB Br.Kol -1.	03.06.2017	03.06.2018	1 year	99,99,000	6.90%
99	SBI, SIB Br.Kol -1.	03.06.2017	02.06.2017	364 days	99,99,000	6.50%
100	Indian Bank,Strand Rd. Br.Kol-1	03.06.2017	03.06.2018	1 year	99,99,000	6.50%
101	PNB ,Durgachak Branch, Haldia	03.06.2017	03.06.2018	1 year	99,99,000	6.90%
102	Union Bank of India, Overseas Br. Kol-1	03.06.2017	03.06.2018	1 year	99,99,000	7.00%
103	Corporation Bank, Brabourne Rd. Br. Kol-1	03.06.2017	03.06.2018	1 year	99,99,000	6.60%
104	Andhra Bank, Ezra Street Br. Kol-1	03.06.2017	03.06.2018	1 year	99,99,000	6.85%
105	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	03.06.2017	03.06.2018	1 year	9,00,08,000	5.77%
106	Syndicate Bank,N.S.Rd. Kol-1	03.06.2017	03.06.2018	1 year	4,99,99,000	6.25%
107	Union Bank of India, Overseas Br. Kol-1	08.06.2017	08.06.2018	1 year	99,99,000.00	7.00%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
108	PNB ,Durgachak Branch, Haldia	08.06.2017	08.06.2018	1 year	99,99,000.00	6.90%
109	SBI, SIB Br.Kol -1.	08.06.2017	08.06.2018	1 year	99,99,000.00	6.90%
110	State Bank of India(SBM), IFB Br. Bentinck St. Kol-1	08.06.2017	08.06.2018	1 year	99,99,000.00	6.90%
111	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	08.06.2017	08.06.2018	1 year	97,99,000.00	6.85%
112	Andhra Bank, Ezra Street Br. Kol-1	08.06.2017	08.06.2018	1 year	99,99,000.00	6.85%
113	Indian Bank, Strand Rd. Br., Kol-1	08.06.2017	08.06.2018	1 year	99,99,000.00	6.50%
114	SBI, SIB Br.Kol -1.	08.06.2017	07.06.2018	364 days	99,99,000.00	6.50%
115	Syndicate Bank,N.S.Rd. Kol-1	08.06.2017	08.06.2018	1 year	4,99,99,000	6.25%
116	Indian Bank,Strand Rd. Br.Kol-1	09.06.2017	09.06.2018	1 year	6,02,09,000	5.80%
117	Union Bank of India, Overseas Br. Kol-1	09.06.2017	09.06.2018	1 year	99,99,000.00	7.00%
118	SBI, SIB Br.Kol -1.	09.06.2017	09.06.2018	1 year	25,01,000	6.90%
119	Union Bank of India, Overseas Br. Kol-1	22.06.2017	22.06.2018	1 year	99,99,000.00	7.00%
120	Indian Bank,Strand Rd. Br.Kol-1	22.06.2017	22.06.2018	1 year	99,99,000.00	6.50%
121	Andhra Bank, Ezra Street Br. Kol-1	22.06.2017	22.06.2018	1 year	99,99,000.00	6.85%
122	State Bank of Mysore , IFB Br. Bentinck St. Kol-1	22.06.2017	22.06.2018	1 year	99,99,000.00	6.90%
123	SBI, SIB Br.Kol -1.	22.06.2017	22.06.2018	1 year	99,99,000.00	6.90%
124	SBI, SIB Br.Kol -1.	22.06.2017	21.06.2018	364 Days	99,99,000.00	6.50%
125	Syndicate Bank,N.S.Rd. Kol-1	22.06.2017	22.06.2018	1 year	4,99,99,000	5.75%
126	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	22.06.2017	22.06.2018	1 year	20,00,07,000	5.51%
127	Union Bank of India, Overseas Br. Kol-1	25.07.2017	25.07.2018	1 year	99,99,000.00	7.00%
128	Andhra Bank, Ezra Street Br. Kol-1	25.07.2017	25.07.2018	1 year	99,99,000.00	6.75%
129	PNB ,Durgachak Branch, Haldia	25.07.2017	25.07.2018	1 year	99,99,000.00	6.80%
130	SBI, SIB Br.Kol -1.	25.07.2017	25.07.2018	1 year	99,99,000.00	6.75%
131	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	25.07.2017	25.07.2018	1 year	97,99,000.00	6.80%
132	State Bank of India(SBM)BentinckSt.Kol-1	25.07.2017	25.07.2018	1 year	99,99,000.00	6.75%
133	Corporation Bank, Brabourne Rd. Br. Kol-1	25.07.2017	25.07.2018	1 year	27,06,000	6.60%
134	PNB ,Durgachak Branch, Haldia	01.08.2017	02.08.2017	1 year	99,99,000.00	6.75%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
135	SBI, SIB Br.Kol -1.	01.08.2017	01.08.2018	1 year	99,99,000.00	6.75%
136	SBI, SIB Br.Kol -1.	01.08.2017	31.07.2018	364 Days	99,99,000.00	6.50%
137	Andhra Bank, Ezra Street Br. Kol-1	02.08.2017	02.08.2018	1 year	99,99,000.00	6.75%
138	Corporation Bank, Brabourne Rd. Br. Kol-1	02.08.2017	02.08.2018	1 year	99,99,000.00	6.60%
139	Indian Bank,Strand Rd. Br.Kol-1	02.08.2017	02.08.2018	1 year	99,99,000.00	6.50%
140	Syndicate Bank,N.S.Rd. Kol-1	02.08.2017	02.08.2018	1 year	4,99,99,000	5.75%
141	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	01.08.2017	01.08.2018	1 year	3,00,07,000	5.51%
142	PNB ,Durgachak Branch, Haldia	05.08.2017	05.08.2018	1 year	99,99,000.00	6.75%
143	SBI, SIB Br.Kol -1.	05.08.2017	05.08.2018	1 year	99,99,000.00	6.75%
144	Andhra Bank, Ezra Street Br. Kol-1	05.08.2017	05.08.2018	1 year	99,99,000.00	6.75%
145	Union Bank of India, Overseas Br. Kol-1	05.08.2017	05.08.2018	1 year	99,99,000.00	6.75%
146	IOB,Strand Rd. Br. Kol-1	05.08.2017	05.08.2018	1 year	99,99,000.00	6.75%
147	State Bank of Mysore, IFB Br. Bentinck St. Kol-1	05.08.2017	05.08.2018	1 year	99,99,000.00	6.75%
148	Corporation Bank,Brabourne Rd. Br. Kol-1	05.08.2017	05.08.2018	1 year	99,99,000.00	6.60%
149	SBI, SIB Br.Kol -1.	05.08.2017	04.08.2018	364 Days	99,99,000.00	6.50%
150	Indian Bank,Strand Rd. Br.Kol-1	05.08.2017	05.08.2018	1 year	99,99,000.00	6.50%
151	Syndicate Bank,N.S.Rd. Kol-1	05.08.2017	05.08.2018	1 year	4,99,99,000	5.75%
152	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	05.08.2017	05.08.2018	1 year	11,00,10,000	5.51%
153	SBI, SIB Br.Kol -1.	16.08.2017	16.08.2018	1 year	99,99,000.00	6.75%
154	Andhra Bank, Ezra Street Br. Kol-1	17.08.2017	17.08.2018	1 year	99,99,000.00	6.75%
155	Canara Bank,Here St. Br. Kol-1	16.08.2017	16.08.2018	1 year	99,99,000.00	6.75%
156	Union Bank of India, Overseas Br. Kol-1	17.08.2017	17.08.2018	1 year	99,99,000.00	6.75%
157	IOB,Strand Rd. Br. Kol-1	17.08.2017	17.08.2018	1 year	99,99,000.00	6.75%
158	State Bank of Mysore, IFB Br. Bentinck St. Kol-1	17.08.2017	17.08.2018	1 year	99,99,000.00	6.75%
159	UCO BANK,BRABOURNE RD. BR. KOL-1	17.08.2017	17.08.2018	1 year	99,99,000.00	6.65%
160	Corporation Bank, Brabourne Rd. Br. Kol-1	17.08.2017	17.08.2018	1 year	99,99,000.00	6.60%
161	SBI, SIB Br. Kol -1.	16.08.2017	15.08.2018	364 Days	99,99,000.00	6.50%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
162	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	17.08.2017	17.08.2018	1 year	19,50,09,000	5.81%
163	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	31.08.2017	31.08.2018	1 year	98,00,000.00	6.80%
164	SBI, SIB Br.Kol -1.	01.09.2017	01.09.2018	1 year	99,99,000.00	6.75%
165	Andhra Bank, Ezra Street Br. Kol-1	01.09.2017	01.09.2018	1 year	99,99,000.00	6.75%
166	IOB,Strand Rd. Br. Kol-1	01.09.2017	01.09.2018	1 year	99,99,000.00	6.75%
167	State Bank of Mysore, IFB Br. Bentinck St. Kol-1	01.09.2017	01.09.2018	1 year	99,99,000.00	6.75%
168	Union Bank of India, Overseas Br. Kol-1	01.09.2017	01.09.2018	1 year	99,99,000.00	6.75%
169	Union Bank of India, Overseas Br. Kol-1	01.09.2017	03.09.2018	1 yr & 2 days	99,99,000.00	6.75%
170	Union Bank of India, Overseas Br. Kol-1	01.09.2017	04.09.2018	1 yr & 3 days	99,99,000.00	6.75%
171	Union Bank of India, Overseas Br. Kol-1	01.09.2017	05.09.2018	1 yr & 4 days	99,99,000.00	6.75%
172	Union Bank of India, Overseas Br. Kol-1	01.09.2017	02.09.2018	1 yr & 1 day	99,99,000.00	6.75%
173	UCO Bank, Brabourne Rd. Br. Kol-1	01.09.2017	01.09.2018	1 year	2,09,000	6.65%
174	Union Bank of India, Overseas Br. Kol-1	07.09.2017	07.09.2018	1 year	62,50,000	6.75%
175	State Bank of Mysore, IFB Br. Bentinck St. Kol-1	07.09.2017	07.09.2018	1 year	62,50,000	6.75%
176	Andhra Bank, Ezra Street Br. Kol-1	07.09.2017	07.09.2018	1 year	62,50,000	6.75%
177	SBI, SIB Br.Kol -1.	07.09.2017	07.09.2018	1 year	62,50,000	6.75%
178	Union Bank of India, Overseas Br. Kol-1	04.10.2017	04.10.2018	1 year	99,99,000.00	6.75%
179	Union Bank of India, Overseas Br. Kol-1	04.10.2017	05.10.2018	1 yr & 1 day	99,99,000.00	6.75%
180	Union Bank of India, Overseas Br. Kol-1	04.10.2017	07.10.2018	1 yr & 3 days	99,99,000.00	6.75%
181	Union Bank of India, Overseas Br. Kol-1	04.10.2017	08.10.2018	1 yr & 4 days	99,99,000.00	6.75%
182	Union Bank of India, Overseas Br. Kol-1	04.10.2017	09.10.2018	1 yr & 5 days	50,04,000.00	6.75%
183	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	13.10.2017	13.10.2018	1 year	98,00,000.00	6.70%
184	PNB ,Durgachak Branch, Haldia	13.10.2017	13.10.2018	1 year	99,99,000.00	6.60%
185	Andhra Bank, Ezra Street Br. Kol-1	13.10.2017	13.10.2018	1 year	99,99,000.00	6.50%
186	SBI, SIB Br.Kol -1.	13.10.2017	13.10.2018	1 year	99,99,000.00	6.50%
187	SBI, SIB Br.Kol -1.	13.10.2017	12.10.2018	364 days	2,05,000.00	6.50%
188	Syndicate Bank,N.S.Rd. Kol-1	13.10.2017	13.10.2018	1 year	99,99,000.00	6.50%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Schedule 1

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
189	Indian Bank,Strand Rd. Br. Kol-1	17.10.2017	17.10.2018	1 year	99,99,000.00	6.75%
190	IOB,Strand Rd. Br. Kol-1	17.10.2017	17.10.2018	1 year	99,99,000.00	6.75%
191	Punjab & Sind Bank, N.S.Rd.Br., Kol-1	17.10.2017	17.10.2018	1 year	98,00,000.00	6.70%
192	Punjab National Bank,Brabourne Rd. Br.,Kol-1	19.10.2017	19.10.2018	1 year	99,99,000.00	6.60%
193	PNB ,Durgachak Branch, Haldia	17.10.2017	17.10.2018	1 year	99,99,000.00	6.60%
194	Punjab National Bank,Brabourne Rd. Br.,Kol-1	17.10.2017	21.10.2018	1 yr 4 days	99,99,000.00	6.50%
195	SBI, SIB Br.Kol -1.	17.10.2017	17.10.2018	1 year	99,99,000.00	6.50%
196	SBI, SIB Br.Kol -1.	17.10.2017	16.10.2018	364 days	99,99,000.00	6.50%
197	Indian Bank, Strand Rd.Br. Kol-1	17.10.2017	17.10.2018	1 year	99,99,000.00	6.50%
198	Punjab National Bank,Brabourne Rd. Br.,Kol-1	17.10.2017	19.10.2018	1 year	99,99,000.00	6.50%
199	Punjab National Bank,Brabourne Rd. Br.,Kol-1	17.10.2017	20.10.2018	1 Yr 3 days	99,99,000.00	6.50%
200	Punjab National Bank,Brabourne Rd. Br.,Kol-1	17.10.2017	18.10.2018	1 year 1 day	52,09,000.00	6.50%
201	Union Bank of India, Overseas Br.,Kol-1	18.10.2017	19.10.2018	1 year 1 day	99,99,000.00	6.75%
202	Union Bank of India, Overseas Br. Kol-1	18.10.2017	20.10.2018	1 year 2 day	99,99,000.00	6.75%
203	Union Bank of India, Overseas Br. Kol-1	18.10.2017	21.10.2018	1 year 3 day	99,99,000.00	6.75%
204	Union Bank of India, Overseas Br. Kol-1	18.10.2017	22.10.2018	1 year 4 day	99,99,000.00	6.75%
205	Union Bank of India, Overseas Br. Kol-1	18.10.2017	23.10.2018	1 year 5 day	99,99,000.00	6.75%
206	Union Bank of India, Overseas Br. Kol-1	18.10.2017	24.10.2018	1 year 6day	99,99,000.00	6.75%
207	Union Bank of India, Overseas Br. Kol-1	18.10.2017	25.10.2018	1 year 7 day	99,99,000.00	6.75%
208	Union Bank of India, Overseas Br. Kol-1	18.10.2017	26.10.2018	1 year 8 day	99,99,000.00	6.75%
209	Union Bank of India, Overseas Br. Kol-1	18.10.2017	27.10.2018	1 year 9 day	99,99,000.00	6.75%
210	Union Bank of India, Overseas Br. Kol-1	18.10.2017	28.10.2018	1 year 10 day	99,99,000.00	6.75%
211	Union Bank of India, Overseas Br. Kol-1	18.10.2017	18.10.2018	1 year	10,000.00	6.75%
212	Union Bank of India, Overseas Br. Kol-1	27.10.2017	27.10.2018	1 year	99,99,900.00	6.75%
213	Union Bank of India, Overseas Br. Kol-1	27.10.2017	28.10.2018	1 year 1 day	99,99,900.00	6.75%
214	SBI, Kolkata Br., Security Division, GOI-8% BOND	07.11.2017	07.11.2023	6 Years	12,00,00,000.00	8.00%
215	SBI, Kolkata Br., Security Division, GOI-8% BOND	13.11.2017	13.11.2023	6 Years	8,40,00,000.00	8.00%

KOLKATA PORT TRUST
Non-Contributory Provident Fund
Details of Investment for the year 2017

Sl. No.	Name of Investment	Date of Investment	Date of Maturity	Period	Amount (₹)	Rate of Interest p.a.(%)
216	SBI, Kolkata Br., Security Division, GOI-8% BOND	24.11.2017	24.11.2023	6 Years	12,00,00,000.00	8.00%
217	SBI, Kolkata Br., Security Division, GOI-8% BOND	28.11.2017	28.11.2023	6 Years	4,50,00,000.00	8.00%
218	SBI, Kolkata Br., Security Division, GOI-8% BOND	30.11.2017	01.12.2023	6 Years	2,50,00,000.00	8.00%
219	SBI, Kolkata Br., Security Division, GOI-8% BOND	04.12.2017	04.12.2023	6 Years	20,00,00,000.00	8.00%
220	SBI, Kolkata Br., Security Division, GOI-8% BOND	11.12.2017	11.12.2023	6 Years	20,00,00,000.00	8.00%
221	SBI, Kolkata Br., Security Division, GOI-8% BOND	14.12.2017	14.12.2023	6 Years	5,00,00,000.00	8.00%
222	SBI, Kolkata Br., Security Division, GOI-8% BOND	15.12.2017	15.12.2023	6 Years	16,00,00,000.00	8.00%
223	SBI, Kolkata Br., Security Division, GOI-8% BOND	18.12.2017	18.12.2023	6 Years	2,00,00,000.00	8.00%
224	SBI, Kolkata Br., Security Division, GOI-8% BOND	19.12.2017	19.12.2023	6 Years	1,50,00,000.00	8.00%
225	SBI, Kolkata Br., Security Division, GOI-8% BOND	21.12.2017	21.12.2023	6 Years	1,00,00,000.00	8.00%
226	SBI, Kolkata Br., Security Division, GOI-8% BOND	22.12.2017	22.12.2023	6 Years	20,00,00,000.00	8.00%
	Total				5,74,19,18,440.30	

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

Notes on Accounts of Kolkata Port Trust Non-Contributory Provident Fund

1. Dividend has been received from UTI US Balanced Fund for the year 2017.

In terms of KOPT NCPF Regulations, 'the value of all securities held shall be assessed at the market values ruling on the 31st December of each year'. As such, the units held under UTI US Balanced Fund should be assessed at the market value. But, as per generally accepted accounting principles, no notional profit booking should be done based on such market valuation.

The NAV of UTI Balanced Fund as on 31.12.17 stood at ₹.31.9486 per Unit.

2. Since all other Securities bear a Fixed Rate of Interest and are not market driven, they have been considered at their respective Face Value.
3. Interest @ 7.00% p.a. is being allowed to the members of the Non-Contributory Provident Fund.

Dated the 24th May, 2018

M. S. RAY
Financial Adviser &
Chief Accounts Officer Trustee

S. Balaji Arun Kumar
Dy. Chairman
Trustee

Vinit Kumar
Chairman
Trustee

**Balance Sheet and
Income & Expenditure
Account of
Kolkata Port Trust
Empoyees' Superannuation Fund
and
Kolkata Port Trust
Employees' Gratuity Fund**

KOLKATA PORTTRUST EMPLOYEES' SUPERANNUATION FUND

SF - 1

BALANCE SHEET AS ON 31ST MARCH, 2018

Previous Year 2016-17 AMOUNT ₹	LIABILITIES	Current Year 2017-18		Previous Year 2016-17		ASSETS		Current Year 2017-18	
		AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹
13,08,67,06,368.04	<u>TRUST FUND</u> As per Last Account	14,40,63,27,432.04		14,41,60,38,306.04		<u>FUND INVESTMENT</u> Life Insurance Corporation of India		18,97,66,78,017.04	
1,19,33,48,672.16		Add: Income Over Expenditure as per Income & Expenditure Account	1,17,09,96,658.75						
4,12,33,41,791.00	Add: Contribution for the year	6,74,75,21,847.00				<u>CURRENT ASSETS</u> Receivable from LIC - Bank account		45,08,80,425.00	
18,40,33,96,831.20	Less: Amount debited on account of family pension payment	22,32,48,45,937.79		18,762.29					18,302.29
2,18,66,270.00		-							
1,96,22,649.16	Less: Arrear payment on account of Pension Revision	9,33,73,634.75							
3,57,15,05,400.00	Less: Purchase price debited on account of pension payment	2,81,36,24,735.00							
38,40,75,080.00	Less: Payable to KOPT for commutation	44,11,69,551.00							
14,40,63,27,432.04	<u>CURRENT LIABILITY</u>		18,97,66,78,017.04						
97,10,874.00	Creditors (Ko.P.T.)		45,08,80,425.00						
18,762.29	-For Current account		18,302.29						
14,41,60,57,068.33			-	14,41,60,57,068.33				19,42,75,76,744.33	

Dated the 24th May, 2018

SECRETARY

CHAIRMAN

KOLKATA PORT TRUST EMPLOYEES' SUPERANNUATION FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018

Previous Year 2016 - 17	Current Year 2017 - 18	Previous Year 2016 - 17	Current Year 2017 - 18	INCOME	Current Year 2017 - 18
AMOUNT	AMOUNT	AMOUNT	AMOUNT		AMOUNT
₹	₹	₹	₹		₹
1,19,33,48,672.00	1,17,09,96,658.75	1,19,33,48,672.00	1,17,09,96,658.75	By Interest on Investment	1,17,09,96,658.75
1,19,33,48,672.00	1,17,09,96,658.75	1,19,33,48,672.00	1,17,09,96,658.75	TOTAL	1,17,09,96,658.75

Dated the 24th May, 2018

SECRETARY

CHAIRMAN

KOLKATA PORT TRUST EMPLOYEES'
SUPERANNUATION FUND
NOTES ON ACCOUNTS

1. During the year 2017-18, ₹ 674,75,21,847.00 (Previous year: ₹ 412,33,41,791.00) has been contributed to the Fund. The Fund Balance as on March 31, 2018 is ₹ 1897,66,78,017.04. In the previous year, the same was ₹ 1440,63,27,432.04. The cumulative amount of contribution since creation of the Fund up to 31.03.2018 is ₹ 3069,12,83,357.71.
2. The amount utilised from the Fund by way of annuity purchase, commutation on pension, family pension and arrear payment for the year 2017-18 is ₹ 334,81,67,920.75 (Previous year ₹ 399,70,69,399.16) and the cumulative amount utilised up to 31.03.18 is ₹ 2152,18,75,511.10
3. Interest of ₹ 117,09,96,658.75 at the rate of interest of 7.95% had been credited during the year 2017-18 (Previous year's Interest was 8.75% on Superannuation Fund Investment and the said amount was ₹ 119,33,48,672.16). The Rate of Interest is as declared by Life Insurance Corporation of India after the close of the financial year 2017-18. The cumulative interest allowed by Life Insurance Corporation of India up to 31.03.18 is ₹ 980,72,70,170.43.
4. Annuity is purchased on the basis of Annuity Table, applicable from time to time for every increase in pension, for revision of pension/ increase in dearness relief, etc. Annuity Table has been revised with effect from 01.12.2016 respectively.
5. Annuity at the appropriate rate is purchased by LIC for family pension payable at the stage of 30% of the pay.
6. The amount of Commuted Value of Pension is reimbursed to Kolkata Port Trust after the same is paid to the concerned employees at the time of their retirement
7. The Accounts had been prepared on the basis of figures provided by the Life Insurance Corporation of India Limited.

Dated the 24th May,2018

SECRETARY

CHAIRMAN

KOLKATA PORT TRUST EMPLOYEES' GRATUITY FUND

BALANCE SHEET AS ON 31ST MARCH, 2018

Previous Year 2016 - 17	Liabilities		Current Year 2017 - 18		Previous Year 2016 - 17		Assets		Current Year 2017 - 18	
	AMOUNT ₹		AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹
2,63,39,26,468.00	<u>TRUST FUND</u>		3,42,11,06,409.00		3,43,25,21,348.00		<u>FUND INVESTMENT</u>			3,29,93,42,094.00
	As per last Account						Life Insurance Corporation of India			
24,04,96,506.00	Add: Excess of Income over Expenditure as per Income & Expenditure Account		26,82,98,731.00				<u>CURRENT ASSETS</u>			
1,01,94,36,597.00	Add: Contribution for the year		15,89,35,371.00				Bank Account		18,936.00	
47,27,53,162.00	Less: Payment to KOPT on account of retired employees		54,89,98,417.00				Receivable From LIC		7,04,80,274.00	7,04,99,210.00
3,42,11,06,409.00	<u>CURRENT LIABILITY</u>			3,29,93,42,094.00						
	Creditors									
18,412.00	Kolkata Port Trust									
5,27,17,370.00	-For current accounts		18,936.00							
	-For payment of Gratuity		7,04,80,274.00	7,04,99,210.00						
3,47,38,42,191.00				3,36,98,41,304.00						3,36,98,41,304.00

Dated the 24th May, 2018

SECRETARY

CHAIRMAN

KOLKATA PORT TRUST EMPLOYEES' GRATUITY FUND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

Previous Year 2016 - 17	EXPENDITURE	Current Year 2017 - 18		Previous Year 2016 - 17		INCOME		Current Year 2017 - 18	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
₹		₹	₹	₹	₹			₹	₹
1,09,74,010	To Premium on Life Cover		-	25,31,16,617		By Interest on Investment		26,82,98,731	
16,46,101	To Service Tax on Life Cover		-						
24,04,96,506	To Excess of Income Over Expenditure		26,82,98,731						
25,31,16,617			26,82,98,731	25,31,16,617				26,82,98,731	

Dated the 24th May, 2018

SECRETARY

CHAIRMAN

KOLKATA PORT TRUST EMPLOYEES' GRATUITY FUND NOTES ON ACCOUNTS

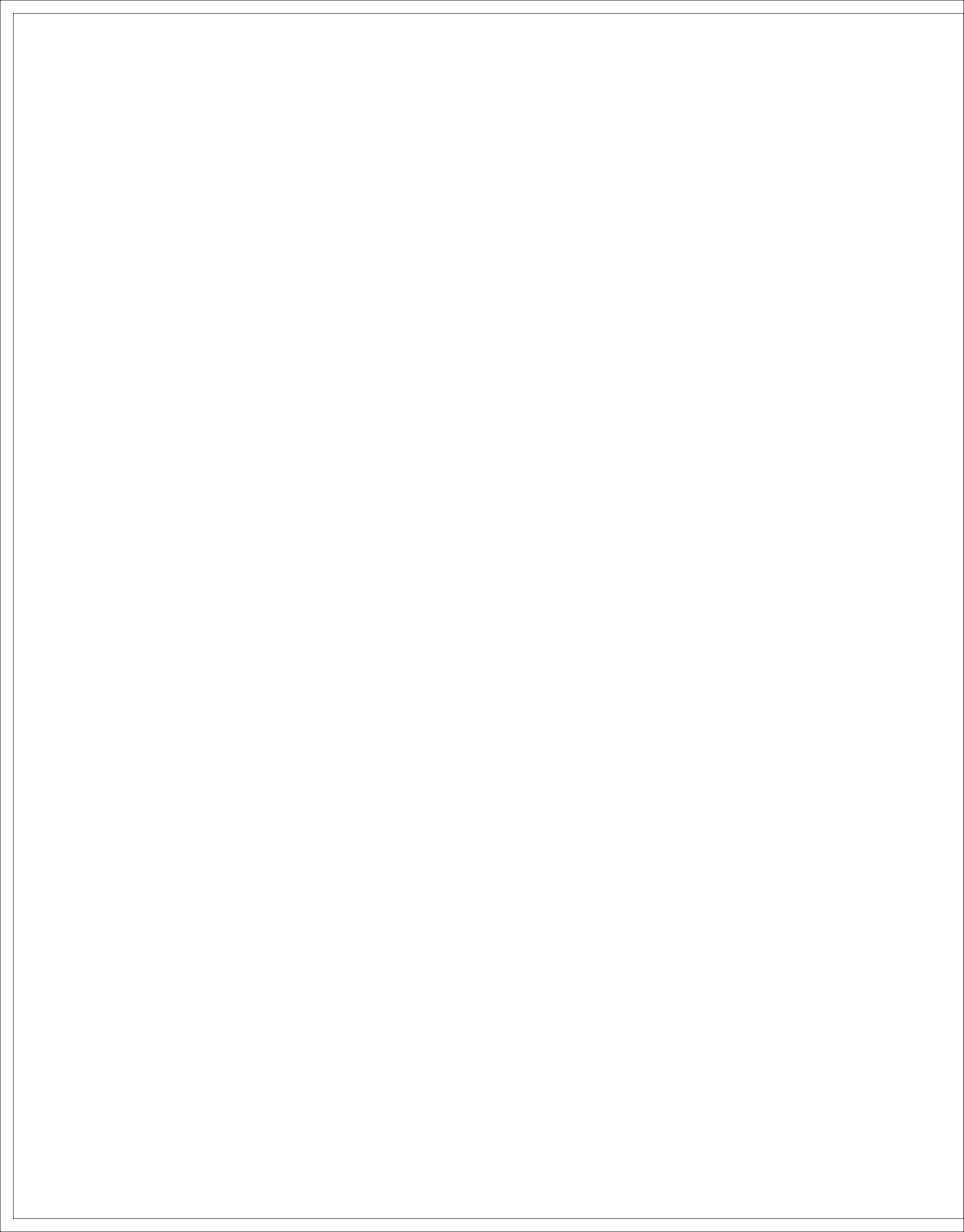
1. During the year 2017-18, ₹15,89,35,371.00 (Previous year: ₹ 1,01,94,36,597.00) has been contributed to the Fund. The Fund Balance as on March 31, 2018 is ₹3,29,93,42,094.00. In the previous year, the same was ₹3,43,25,21,348.00. The total amount of contribution since creation of the Fund is ₹4,91,33,55,340.00.
2. Interest @ 7.95% amounting to ₹ 26,82,98,731.00 has been calculated on Gratuity Fund Investment which has been credited during the year 2017-18. (Previous Year Interest was ₹25,31,16,617.00 @ 8.75%) Life Insurance Corporation of India declares the Rate of Interest after the close of the financial year 2017-18. The total interest allowed by Life Insurance Corporation of India as on 31.03.17 is ₹2,40,43,68,508.64.
3. Gratuity amount is reimbursed to Kolkata Port Trust after the same is paid to the concerned employees at the time of their respective retirement dates. The amount so paid/payable is debited to the Fund Account. The Gratuity to be reimbursed by Life Insurance Corporation of India during the year 2017-18 is ₹ 54,89,98,417.00 for 656 nos. for retired/expired employees. (Previous year the same was ₹ 47,27,53,162.00 for 527 nos. of retired/expired employees). The total amount utilized from the Fund since creation of the fund for payment of gratuity by Life Insurance Corporation of India is ₹3,94,39,64,036.00.

Dated the 24th May, 2018

SECRETARY

CHAIRMAN

KOLKATA PORT TRUST
ACTION TAKEN NOTES ON AUDIT
OBJECTION / OBSERVATIONS
CONTAINED IN THE AUDIT REPORT
FOR THE YEAR 2017-2018



KOLKATA PORT TRUST
ACTION TAKEN NOTES ON AUDIT OBJECTION / OBSERVATIONS
CONTAINED IN THE AUDIT REPORT
FOR THE YEAR 2017-2018

Para		Action Taken
1 To 4		No action is required to be taken since these are statements of facts.
A.		No action is required to be taken since these are statements of facts.
A.	Balance Sheet:	
A.1.	Sources of Funds:	
A.1.1.	Capital Reserves ₹1290.94 crore Notes on Accounts (Sl. No.19):	
A.1.1.1		The accounting of Compensation Charges was done after consulting our Tax Consultant. Audit may also note that, recent High Court judgments have accepted that compensation on claims are in the nature of damages and hence not taxable and should be treated as capital receipts. Provision of penal clauses in SoR does not change the nature of receipts from capital to revenue.
A.1.2	Statutory Reserves (Schedule 1A): ₹1161.61 crore	
A.1.2.1		Shortfall in earmarked investments against statutory reserves held is due to settlement of dredging bills before receipt of subsidy from the Government. It is arising mainly out of non-receipt of reimbursement of dredging expenditure from the Ministry on timely basis. Efforts shall be made to match the fund liability subject to availability of fund in future

A.2	Application of Funds:	
A.2.1	Fixed / Capital Assets (Schedule-2): ₹ 952.56 crore	
A.2.1.1	Capital Work-in-Progress: ₹ 137.55crore	
A.2.1.2		<p>The observation of the Audit has been noted. It may be mentioned that Ministry has taken up the matter. In this regard a meeting was held in Transport Bhawan, New Delhi on 27/01/2015, under the Chairmanship of Joint Secretary (Ports) in presence of Mr. Michel Bierkens, Economic Head, Embassy of Kingdom of Netherlands, Under Secretary (Europe West), Ministry of External Affairs, Dy. Chairman, Kolkata Port Trust, Manager Finance (HDC), FA & CAO Kolkata Port Trust. However, the issue has not yet been finalised.</p> <p>In view of the above, the amount which is lying in CWIP could not be charged to Revenue Account since any conclusive document is yet to be received by KoPT. However, KoPT is following up the matter for its regularisation.</p>
A.3	Current Assets, Loans and Advances: ₹3364.11 crore	
A.3.1	Sundry Debtors: ₹2176.33 crore	
A.3.1.1		<p>It may be mentioned that since 2003 KoPT is preparing the Annual Accounts as per the Common Framework for Financial Reporting for Major Port Trusts, prescribed by M/s. S. B. Bilmoria & Co., accepted by C&AG, approved and communicated by the Ministry of Shipping, Government of India vide Letter No. PR-20021/2/98-PG dated 6th November, 2002.</p>

		<p>It has inter-alia, been stated in Para 2(iii) of the said letter of the Ministry that, no debt will be considered as bad irrespective of any time limit. Following the above directive, no provision for bad and doubtful debts was made since ultimate result of creating the said provision is to write off the debts. Accordingly, no provision has been created.</p> <p>In view of the above, there is no overstatement or understatement as pointed out by the Audit.</p>
A.3.1.2		<p>Observation of the audit has been noted. It may be informed that attempts would be taken to generate reports for age-wise analysis of sundry debtors in the existing computerised system. In the proposed Enterprise Resource Planning Module (ERP) to be designed by Indian Ports Association, New Delhi, procedure for obtaining such information will be incorporated from the initial stage.</p>
A.3.2	Loans and Advances- ₹ 504.02 crore	
A.3.2.1		<p>It may be mentioned that for regularising the matter, accounts of the loan fund needs to be drawn. It is very difficult to prepare the same due to non-availability of proper document of distant past. However, efforts are being made to regularise the matter.</p>
A.3.2.2	Advances recoverable in cash or kind: ₹ 381.19 crore	<p>Necessary action as suggested by the audit shall be taken on availability of requisite documents / administrative approval.</p>

A.4	Current Liabilities and Provisions: ₹2712.67 crore	
A.4.1	Current Liabilities– Others: ₹ 623.78 crore	It may be mentioned that for regularising the matter, accounts of the loan fund needs to be drawn. It is very difficult to prepare the same due to non-availability of proper document of distant past. However, efforts are being made to regularise the matter.
A.4.2	Provisions: ₹ 360.31 crores	In respect of the audit observation for provision of liability for KoPT Employees' Superannuation Fund and Gratuity Fund as per Actuarial valuation made by Life Insurance Corporation of India(LICI) it may be stated that it will not be prudent to consider the entire liability (as per actuarial valuation) in one year. Accordingly, KoPT has made the provision for contribution to LICI maintained Superannuation or Gratuity Funds, which are required for the respective financial year only. Moreover, provision of liability as per actuarial valuation will affect KoPT's profit adversely and KoPT is not in a position to contribute the entire amount as stated in actuarial valuation report due to shortage of funds. Moreover, it may be noted that old liability, not accounted for earlier is also included in the actuarial valuation.
B.	Profit & Loss Account	
B.1	Estate Rentals ₹ 316.17 crores Premium on leased land ₹ 23.99 crores	
B.1.1	<u>Significant Accounting Policies SI No. 8</u> <u>Premium on lease of land</u>	
		Observation of audit is noted for necessary compliance in 2018-19.

B.2	Expenditure	
B.2.1	Finance & Miscellaneous Expenses (Sch. 13) ₹ 1293.62 crore	
	Profit before Tax: (-)₹164.92 crore	
B.2.1.1		The views of Audit have been examined and it was observed that there is an error in assessing Accrued Interest and the same will be adjusted in the current year i.e. 2018. It may also be noted that the presence of provision in the NCPF Regulations does not mandate on the part of KoPT to provide deficit in the KoPT's accounts. It requires detailed examination and consideration of the Trustees of NCPF and KOPT.
B.2.1.2		Audit is aware that presently, CPF is not having active members and it is not prudent to meet the deficit of CPF since it is going to merge with the KoPT's accounts in very short time frame.
A.	Balance Sheet	
A.1	Accrued Interest on Investments (Sch. II): Revenue Account ₹ 27.42 crore	
A.1.1	Interest on Investment ₹ 45.07 crore	
		It has already been accepted as error and it will be corrected in the current financial year i.e. 2018.
C.		No comments.
v.		No comments.
vi.		No comments.
a.		No comments.
b.		No comments.
5.		No comments.

ANNEXURE – I TO AUDIT REPORT

Sl. No.	Audit Observations	KoPT's Comments
1.	Adequacy of Internal Audit System:	
	There was neither any internal Audit wing in Kolkata Port Trust nor was internal audit work outsourced.	<p>The system of work in various sections of the Finance Department is organised in such a manner that the work of one section is automatically cross checked by another section. Moreover, there is also a Resident Audit Office of the Principal Director of Commercial Audit & Ex-officio Member, Audit Board-I in KoPT. The RAO conducts audit of financial transactions of KoPT both at KDS and HDC throughout the year.</p> <p>However, KoPT is in the process of engagement of Internal Auditor in the current financial year and tendering process has been initiated.</p>
2.	Adequacy of Internal Control System	
(a)	There is no regular system of accounting for liability on accrual basis.	Accounting for liability as far as practicable is being done on yearly basis. The system of providing liability will be introduced after implementation of ERP in KoPT. Accounting for liability is being done on yearly basis prudently considering practicability.
(b)	There is no regular system of accounting of advances on accrual basis. Advance against services was recognized as accrued income without reconciliation with actual/estimated bills value against services rendered.	Port renders service to its users on the basis of "Receipt of Advance Payments" only and such Advances are regularised after completion of operation and subsequent submission and / or generation of necessary documents and billing thereof. Accordingly, Accrued income for each financial year is being provided after assessment of bill values of operations/ services rendered relating to said financial year although billed in subsequent financial year till the cutoff date of closing of Accounts to meet the time frame stipulated by the Ministry of Shipping.

		The question of reconciliation arises only when all the bills pertaining to the operation in the previous financial year are generated in the next financial year and adjusted against the accrued income so provided before finalization of accounts for the previous financial year.
(c)	There is no system of reconciliation between Priced Stores Ledger and Financial Ledger.	Observation of the audit has been noted for future guidance.
(d)	There is no system of obtaining balance confirmation from Sundry Debtors which is essential to monitor and control recovery of dues.	Observation of the audit has been noted for future guidance.
(e)	Investments against Statutory Reserves are in the name of Kolkata Port Trust instead of Specific Funds.	After Demonetisation, the Banks are not issuing Investment Receipts in favour of Organisations/ Individuals etc not having PAN Registration. Accordingly, investments could only be made in the name of Kolkata Port Trust. However, special care had been taken so that the Receipts of such Funds are not mixed up with other short term investments
(f)	Grants-in-aid Register has not been maintained.	Audit's observation has been noted. It may be informed that department concerned is keeping control of demands for Grant-in-Aids.
(g)	There is no system of providing liability for Leave Travel Concession and Leave Encashment.	Audit is aware that KoPT is not in a position to fulfill its total liability in respect of outstanding dues for Pension Fund & Gratuity Fund based on Actuarial valuation due to financial crunch. Accordingly, liability for Leave Travel Concession (LTC) and Leave Encashment had not been assessed and provided for.
(h)	Impact Assessment Fee has been accounted for on cash basis and against which no bills were raised. This was neither covered under Accounting Policy nor disclosed in the Notes on Accounts.	Audit observation has been noted

3.	System of Physical Verification of Fixed Assets	
(a)	There is no system of periodical physical verification of fixed assets.	Observation of the Audit has been noted.
(b)	During the year 2016-17, 10 numbers of condemned buildings/ structures were sold. However, those were shown in the Assets Register of the Trust	10 numbers of condemned buildings/structures at N. S. Dock were sold through e-auction at a value of ₹ 7,81,000/- including Service Charge of ₹ 20,208/- vide Lot No. L-36(OP)/15. Same has been booked under Finance & Misc. Income but could not be deleted from Asset Register (without Life) as the description of items as indicated in Sale List yet to be matched with the Asset Register. Efforts are being made to match the items and take necessary action.
4.	System of Physical Verification of Inventory	
	There is no regular system of physical verification of inventory at Kolkata Dock System (KDS). Further, no physical verification of inventory is done during the year 2017-18 at KDS. Physical verification of Inventory for the year 2017-18 was done at Haldia Dock Complex (HDC) during May 2018. However, there is no system of adjustment of obsolete or surplus stock in the books of accounts	Audit Observation regarding physical verification of fixed inventory is noted. Regarding physical verification of stock of running stores at KDS, it may be informed that inventory size has been reduced. Physical Verification of Stores is being conducted at HDC.
5.	Regularities in payment of Statutory Dues. According to the reports of KoPT undisputed statutory dues including Provident Fund, Income Tax, Sales Tax, Service Tax, Custom Duties, Cess and other statutory dues have been generally regularly deposited with the appropriate authorities.	Statement of fact.

ANNEXURE –II TO AUDIT REPORT

ATN - 9

REVIEW OF ACCOUNTS OF KOLKATA PORT TRUST FOR THE YEAR ENDED 31 MARCH, 2018 BY THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

Note: This review of Accounts has been prepared without taking into account the audit observations/ comments contained in the Audit Report of the Comptroller and Auditor General of India.

Sl. No.	Audit Observations	KoPT's Comments			
1.	INTRODUCTION:				
	The audit of accounts of the Kolkata Port Trust was conducted under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 102 of Major Port Trust Act, 1963.				
2.	FINANCIAL POSITION:				
	The financial position of the Port Trust under broad headings for the last three year ending 31.03.2018 was as follows:				
(in ₹ crore)					
	Particulars	2017-18	2016-17	2015-16	
A. LIABILITIES					
	(i) Capital Reserves ^a	2452.55	2398.29	2283.22	Since this is a matter of record, KoPT has no comments to offer.
	(ii) Other Reserves ^b	0.19	0.19	0.19	-Do-
	(iii) Borrowings				
	(a) Inter-corporate loan	Nil	Nil	Nil	-Do-
	(b) Capital debts	Nil	Nil	Nil	-Do-
	(c) Institutional debts	Nil	Nil	Nil	-Do-
	(d) Govt. of India Loan	Nil	Nil	Nil	-Do-
	(iv) Current Liabilities and Provisions	2712.67	2571.38	2326.63	-Do-
	(v) Other Liabilities, Pension fund, etc ^c	1176.83	810.69	752.30	-Do-
B. ASSETS					
	(i) Fixed Assets (Gross Block)	1590.39	1554.09	1528.15	-Do-
	(ii) Less: Depreciation	775.38	743.93	718.36	-Do-
	(iii) Net Fixed Assets	815.01	810.15	809.49	-Do-

Sl. No.	Audit Observations			KoPT's Comments
	(in ₹ crore)			
Particulars	2017-18	2016-17	2015-16	
(iv) Capital Work-in-Progress	137.55	108.33	81.60	Since this is a matter of record, KoPT has no comments to offer.
(v) Capitalised Debt Charges	NIL	NIL	NIL	-Do-
(vi) Investments	1604.91	1402.47	1355.52	-Do-
(vii) Current Assets, Loans & Advances	3364.11	3130.79	2919.30	-Do-
(viii) Deferred Revenue Expenditure	NIL	NIL	NIL	-Do-
C. Working Capital ^d	651.44	559.40	592.67	-Do-
D. Net Worth ^e	(-) 164.92	(-) 169.02	(-) 243.22	-Do-
E. Capital Employed ^f	1466.45	1369.56	1402.47	-Do-
F. Return on Capital Employed ^g	(-) 11.25%	(-) 12.34%	(-) 17.34%	As there is net loss during 2015-16, 2016-17 & 2017-18, Return on Capital Employed for the respective year will be nil.
G. Capital Employed including Capital Work in Progress and Capitalised Debt Charges	1604.00	1477.89	1484.07	-Do-
H. Return on Capital Employed including Capital Work-in-Progress and Capitalised debt Charges.	(-) 10.28%	(-) 11.44%	(-) 6.39%	-Do-

- a. **Capital Reserves** include Replacement, Rehabilitation, Modernisation of Capital Assets Fund; Development, Repayment of Loans & Contingencies Fund, Escrow Account and Capital Reserve.
- b. **Other Reserves** include General Reserve and Employees Welfare fund.
- c. **Other Liabilities** include General Sinking Fund, Deferred Revenue Income and Other long-term liabilities.
- d. **Working Capital** represents the difference between Current Assets, Loans & Advances and Current Liabilities & Provisions.
- e. **Net Worth** represents Free reserves (General Reserves) minus accumulated losses and Misc. Expenses (Deferred revenue expenses).
- f. **Capital employed** represents Net Fixed block and net working capital.
- g. **Return on capital employed** represents percentage of Net Surplus (before appropriation) to Capital Employed.

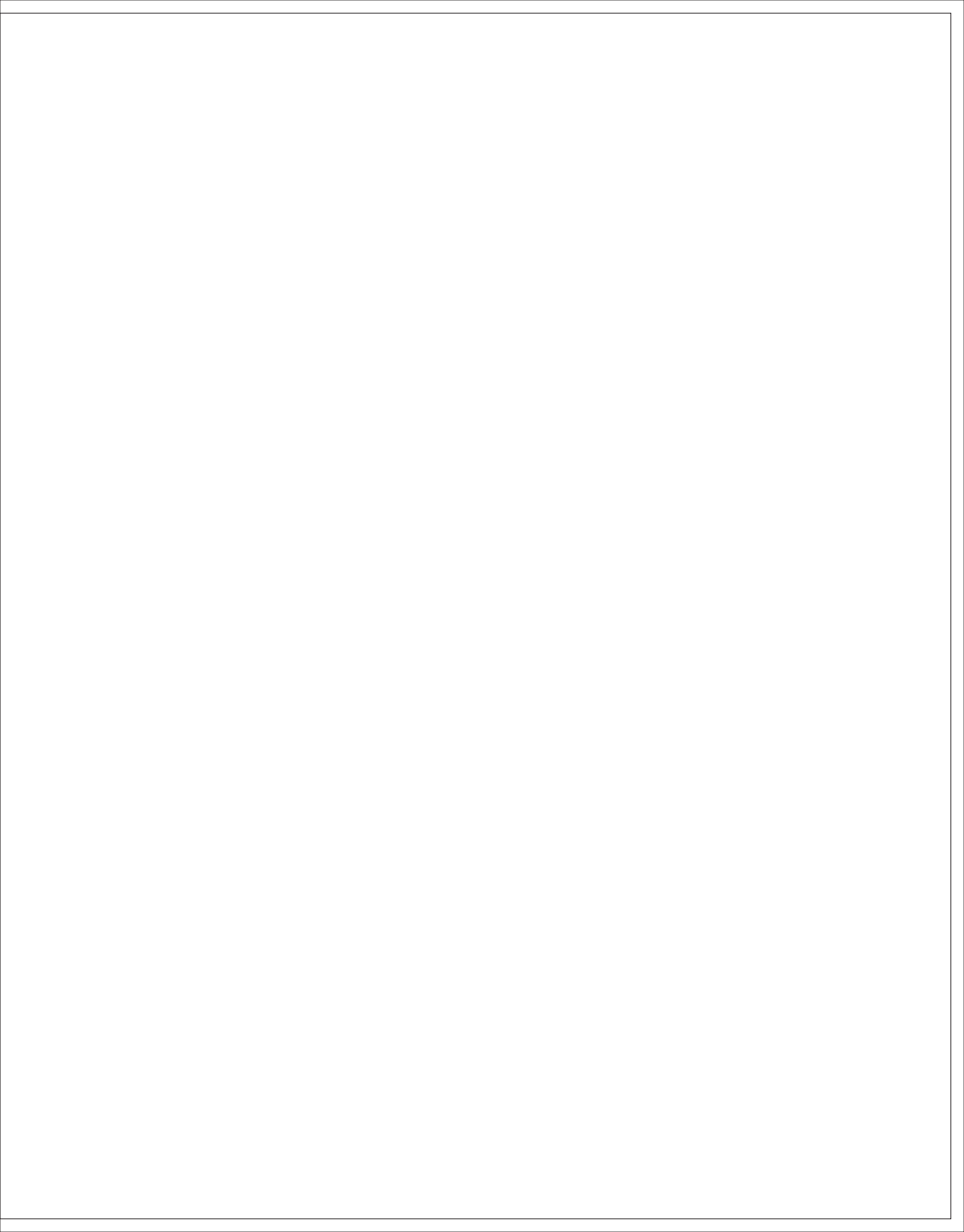
Sl. No.	Audit Observations			KoPT's Comments	
3	WORKING RESULTS:				
	(in ₹ crore)				
	Particulars	2017-18	2016-17	2015-16	
	(a) Revenue				
	i. Operating income	2313.73	1940.77	1861.60	Since this is a matter of record, KoPT has no comments to offer.
	ii. Non-operating income	347.29	81.31	66.76	-Do-
	Total income	2661.02	2022.08	1928.36	-Do-
	(b) Expenditure				
	i. Operating expenditure	1532.32	1396.74	1398.59	-Do-
	ii. Non-Operating expenditure including provision for tax	1293.62	794.36	772.99	-Do-
	Total expenditure	2825.94	2191.10	2171.58	-Do-
	(c) Net Profit/Loss before Tax	(-)164.92	(-)169.02	(-)243.22	-Do-
	(d) Net-Profit/Loss before appropriation	(-)91.84	(-)120.31*	(-)221.32*	-Do-
	Less: Mandatory Appropriations/ Transfers to Reserve Funds				
	I Replacement Rehabilitation and Modernization of Capital Assets Fund (RRMCA)	Nil	Nil	NIL	-Do-
	ii. Development, Repayment of Loans and Contingencies Fund (DRLC)	Nil	Nil	NIL	-Do-
	iii. Capital Reserve	Nil	Nil	NIL	-Do-
	iv. Escrow Fund(E.F)	Nil	Nil	NIL	-Do-
	v. Superannuation Fund of KoPT (KSF)	Nil	Nil	NIL	-Do-

Sl. No.	Audit Observations			KoPT's Comments	
	(in ₹ crore)				
	Particulars	2017-18	2016-17	2015-16	
e.	Surplus/deficit transferred to General Reserve				
	Percentage of net deficit to				
i.	Operating Income	(-)7.13%	(-)8.71%	(-)13.06%	Since this is a matter of record, KoPT has no comments to offer.
ii.	Net Fixed Assets	(-)20.24%	(-)20.86%	(-)30.03%	No comments.
iii.	Net Worth	(-)100%	(-)100%	(-)100%	-do-

*Figures represent netting of appropriations of respective funds.

4. Ratio Analysis (Liquidity and Solvency)

Sl. No.	Audit Observations	KoPT's Comments
4.1	The Percentage of Current Assets to Current Liabilities was 125.47, 121.75 and 124.01 during the year 2015-16, 2016-17 and 2017-18 respectively.	No comments.
4.2	The percentage of Quick Assets to Current Liabilities was 102.10, 103.09, and 104.68 during the year 2015-16, 2016-17 and 2017-18 respectively. Quick Assets represent Current Assets minus Inventories.	No comments.
4.3	Percentage of Sundry Debtors to operating income was 102.37, 102.52 and 94.06 during the year 2015-16, 2016-17 and 2017-18 respectively.	No comments.
4.4	Debt to Reserve ratio was 0.00 since 2015-16. Here reserves represent Capital Reserve and Other Reserve.	No comments.



*Printed by
SKG Media
24B Shakespeare Sarani, Kolkata 17
Phone: 033 4063 3318*
