



सर्वतोम जयते
**Ministry of Ports,
 Shipping & Waterways**
 Government of India



Visakhapatnam Port Authority

ISO 9001, ISO 14001, OHSAS 45001 Certified & ISPS Compliant



2023-24

**Administration Report
 Annual Accounts & Audit Report**



Certificate

This is to certify that

VISAKHAPATNAM PORT AUTHORITY

VISAKHAPATNAM

has been declared **WINNER**
for Outstanding Achievements in
EHS INNOVATIVE EXCELLENCE

**ADMINISTRATION REPORT
ANNUAL ACCOUNTS & AUDIT REPORT
2023-24**



Visakhapatnam Port Authority

ISO 9001, ISO 14001, OHSAS 45001
Certified & ISPS Compliant



VISAKHAPATNAM PORT AUTHORITY

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OUR VISION

Smart, Sustainable and Landlord Port offering World Class Services.

OUR MISSION

- To be a Major Partner in the logistic supply chain on East Coast of India.
- To pursue the Maritime India Vision, 2047 Goals of Ministry of Ports Shipping and Waterways.
- To optimize the Logistic Cost to the business partners.

VISAKHAPATNAM PORT AUTHORITY

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APPRECIATION LETTER

सर्बानंद सोणोवाल
SARBANANDA SONOWAL



पत्तन, पोत परिवहन और जलमार्ग मंत्री
भारत सरकार

Minister of Ports, Shipping and Waterways
Government of India

20th June, 2024

No. 02
Min/PSW/20.2.4

Letter of Appreciation

I extend my heartfelt congratulations to the Visakhapatnam Port Authority (VPA) on the extraordinary dual achievement of securing a place within the top 20 rankings in the World Bank's Container Port Performance Index. It is a moment of great pride to acknowledge that VPA has attained the 20th position globally with an index point of 62.29 in 2023 and the 19th position in the Container Port Performance Index.

The port's remarkable performance, characterized by efficient management of container ships, reduced turnaround times, and a significant decrease in berth idle times, underscores the high standards upheld at Visakhapatnam Port. This milestone is a testament to the unwavering commitment and strategic vision that have driven the port to new heights of excellence.

The collaboration between Public-Private Partnership (PPP) operators at Visakhapatnam Port is particularly noteworthy and aligns seamlessly with the goals of the Maritime India Vision 2030. This achievement possible with the steadfast support of all stakeholders, including Government Agencies, Railways, Customs, and the State Government, whose collective efforts have been instrumental in this success.

I would like to express my sincere appreciation for the exemplary leadership of **Dr. M. Angamuthu** and his dedicated team at the Visakhapatnam Port Authority. Your commitment to excellence has set a new benchmark in the maritime community. Ministry will continue to provide all possible support to the Port for its ongoing improvements, ensuring that it remains at the forefront of progress among Major Ports.

Wishing you continued success and many more future achievements!

(Sarbananda Sonowal)

Dr. M. Angamuthu, IAS
Chairperson,
Visakhapatnam Port Authority,
Andhra Pradesh, India

Copy to: Secretary (PSW), Transport Bhawan, New Delhi



Room No. 201, Transport Bhawan, 1, Sansad Marg, New Delhi - 110001

Ph. : 011-23717422, 23717423, 23717424 (O), 23356709 (F)

E-mail : minister-shipping@gov.in; Website : www.shipmin.gov.in



शांतनु ठाकुर
SHANTANU THAKUR



सत्यमेव जयते



राज्य मंत्री
पत्तन, पोत परिवहन और जलमार्ग मंत्रालय
भारत सरकार
Minister of State
For Ports, Shipping and Waterways
Government of India

D.O. No. .05.../MoS/ST/PS&W

Date: 19 June, 2024

To,

The Chairperson,
Visakhapatnam Port Authority,
Visakhapatnam, Andhra Pradesh-530035.

Sub: Achievement of Visakhapatnam Port - Breaks into Top 20
in World Bank's Container Port Performance index.

Dear Chairperson,

It is with immense pride and pleasure that I write to extend my heartfelt congratulations to the Visakhapatnam Port Authority on its recent outstanding achievement of breaking into the top 20 rankings in the World Bank's Container Port Performance Index (CPPI). I am particularly delighted to note that the VPA has secured the prestigious 19th position in this globally recognized index.

The operational efficiency of ports in handling container ships evidenced by Key Performance Indicators, TRT, and an impressive berth idle time stands as a testament to the exemplary standards upheld at Visakhapatnam Port.

It is particularly commendable that the concerted efforts of Public-Private Partnership operators at Visakhapatnam Port are being recognized in alignment with the Maritime India Vision 2030 directives.

At this pivotal moment, it is imperative to extend recognition to the steadfast backing of all stakeholders, Government Bodies, Railways, Customs, and the State Government, for their collaborative efforts.

It is noteworthy that the Visakhapatnam Port Authority has secured the 4th rank among all Major Ports in India for the fiscal year 2023-2024.

I would like to take this opportunity to express my sincere gratitude for the exemplary leadership of Dr. M. Angamuthu and his team and relentless efforts of the Visakhapatnam Port Authority in facilitating these achievements.

All the best!

Yours Sincerely,

(Shantanu Thakur)

Copy to: The Secretary to the Government of India,
Ministry of Ports, Shipping and Waterways,
401, Transport Bhawan, New Delhi-01.



कार्यालय: कल सं, 203, परिवहन भवन, 1, संसद मार्ग, नई दिल्ली-110 001, दूरभाष : 91-11-23710189 / 356
Office : Room No. 203, Transport Bhawan, 1, Parliament Street, New Delhi-110001, Tel. : 011-23710189/356
Resi. : Thakurnagar Thakubari, P.O. Thakurnagar, P.S. : Gaighata, Dist. 24 Parganas (N), Pin : 743287
दूरभाष / Phone: 03215-254099, ई-मेल / Email : shantanu.thakur20@sansad.nic.in, shantanuthakur2019@gmail.com



APPRECIATION LETTER

बी. वी. आर. सुब्रह्मण्यम
B.V.R. Subrahmanyam
मुख्य कार्यकारी अधिकारी
Chief Executive Officer



सत्यमेव जयते



भारत सरकार
नीति आयोग, संसद मार्ग
नई दिल्ली - 110 001
Government of India
National Institution for Transforming India
NITI Aayog, Parliament Street,
New Delhi - 110 001
Tel. : 23096576, 23096574
E-mail : ceo-niti@gov.in

28th June 2024

Dear Angamuthu,

I am indeed very happy to learn that the Visakhapatnam Port Authority has attained the 20th position among container ports across the globe as per the "The Container Port Performance Index 2023", a study undertaken by the World Bank Group and S&P Global Market Intelligence. It is also heartening that Visakhapatnam Port Authority has been adjudged 19th among the best performing container ports in the world.

2. This achievement of Visakhapatnam Port Authority underscores the importance of the ability of Visakhapatnam Port Authority to handle container ships deftly and maintaining standards of operational excellence at the port. I am also happy to note the commendable impact of collaborative efforts between Public-Private Partnership operators and Visakhapatnam Port Authority.

3. I take this opportunity to express my sincere appreciation for your exemplary leadership and that of your dedicated team at the Visakhapatnam Port Authority for this excellent global recognition. I compliment your commitment to excellence in establishing new benchmarks in the port sector.

4. I wish you all the best and extend my good wishes in your endeavours to bring more laurels. I have no doubt that under your leadership the Visakhapatnam Port Authority will help India on its path to Viksit Bharat@2047.

with best wishes,

Yours sincerely,

B.V.R.
28/6

[B. V. R. Subrahmanyam]

Dr. M. Angamuthu
Chairperson
Visakhapatnam Port Authority
Visakhapatnam



एक कदम स्वच्छता की ओर

श्रीपाद नाईक

राज्य मंत्री

विद्युत एवं नवीन और नवीकरणीय ऊर्जा मंत्रालय
भारत सरकार, नई दिल्ली



SHRIPAD NAIK
Minister of State for Power and
New and Renewable Energy
Government of India, New Delhi

26 JUL 2024

Dear Angamuthu Ji,

Sub: Achievement of Visakhapatnam Port - Reaches Top 20 in World Bank's Container Port Performance Index.

My congratulations to the Visakhapatnam Port Authority (VPA) for achieving the outstanding milestone of being ranked among the top 20 ports globally in the World Bank's Container Port Performance Index. The recognition of Visakhapatnam Port, securing the 19th position in this prestigious index, is a moment of immense pride and celebration.

The success of the Visakhapatnam Port is a testament to the effective collaboration within the Public-Private Partnership framework, which aligns with the MIV-2030. The joint efforts of various stakeholders, including Government Agencies, Railways, Customs, and the State Government, have played a pivotal role in achieving this noteworthy success.

I extend my deepest gratitude to you, Dr. M. Angamuthu, and your dedicated team for your unwavering commitment to excellence and leadership. Your relentless efforts have set a benchmark for the maritime industry, and your success is a source of inspiration for all.

Wishing you continued success and many more such accolades in the future!

Yours sincerely,


(Shripad Naik)

Dr. M. Angamuthu, IAS
Chairperson,
Visakhapatnam Port Authority,
Vishakhapatnam

VISAKHAPATNAM PORT AUTHORITY VPA BOARD MEMBERS 2023-24

- | | | |
|----|---|--|
| 1. | Dr. M.Angamuthu, I.A.S | Chairperson |
| 2. | Shri Durgesh Kumar Dubey, I.R.T.S | DY. Chairperson |
| 3. | Shri P.Sanjay Pant, I.R.S | Chief Commissioner of Customs & Central GST,
Department of Customs, Visakhapatnam.
(Representing Department of Customs) |
| 4. | Shri N.Yuvaraj, I.A.S | Special Chief Secretary to Govt. of A.P
Infrastructure & Investment Dept.,
A.P Secretariat, Guntur District,
Andhra Pradesh.
(Representing State Govt. of A.P) |
| 5. | Shri Mandeep Singh Randhawa, I.P.S | Director,
Ministry of Ports, Shipping and Waterways,
New Delhi – 110 001.
(Representing MoPSW) |
| 6. | Shri Dibbanjan Roy, I.R.T.S | Chief Freight Transportation Manager,
East Coast Railway,
Bhubaneswar.
(Representing Railways) |
| 7. | Cmde Rajneesh Sharma | Naval officer-in-charge (APD),
Eastern Naval Command,
Visakhapatnam.
(Representing Defence Service) |
| 8. | Shri P.A.Babu | Traffic Department , VPA
(Representing VH&PW Union) |
| 9. | Shri K.V.Anjaneya Rao | M&EE Department, VPA
(Representing VPE Union) |

PRINCIPAL OFFICERS OF THE VISAKHAPATNAM PORT AUTHORITY (as on 31.03.2024)

- | | | |
|-----|---|---|
| 1. | Dr.M.Angamuthu, I.A.S | Chairperson |
| 2. | Shri Durgesh Kumar Dubey, I.R.T.S | DY. Chairperson |
| 3. | Shri P.S. Lingeswara Swami I.O.F.S | Chief Vigilance officer |
| 4. | Shri. R.N. Hari Krishna | Chief Mechanical Engineer |
| 5. | Capt. T. Srinivas | Deputy Conservator |
| 6. | Shri. T. Venugopal | Secretary |
| 7. | Shri. B. Ratna Sekhar Rao | Traffic Manager |
| 8. | Smt. S. Shanthi | FA&CAO
(up to 03.05.2023) |
| | Shri S.Siva Kumar | FA&CAO i/c
(up to 17.03.2024) |
| | Shri D.Ramana Murthy | FA&CAO
(from 18.03.2024) |
| 9. | Shri T.Venu Prasad | Chief Engineer
(up to 30.06.2023) |
| | Shri M.Hariya | Chief Engineer i/c
(from 01.07.2023) |
| 10. | Dr. S. Usha Devi | Chief Medical Officer |

YEAR AT A GLANCE 2023-24

PHYSICAL INDICATORS

Description	Unit	2023-24	2022-23
Overseas Traffic	Million tonnes	62.88	54.60
Coastal Traffic	Million tonnes	18.21	19.15
PPP Berths	Million tonnes	37.13	34.05
VPA Berths	Million tonnes	43.96	39.70
Total Traffic	Million tonnes	81.09	73.75
Container Traffic	TEUs	672,629	522,119
Ships entered – Inner Harbour	Nos.	1,267	1,216
Ships entered – Outer Harbour	Nos.	1,002	848
Ships entered – Total	Nos.	2,269	2,064
Average Pre-berthing detention (from readiness)	Hrs.	0.63	1.78
Average Turn Round Time(from pilot boarding to de-boarding)	Hrs. Days	65.86 (2.74)	73.19 (3.05)
Output per Ship Berth Day	Tonnes	13,687	12,421
Average parcel size	Tonnes	36,295	36,668
Cargo moved by Port Railways	Million tonnes	32.12	31.47
Output per Gang Shift	Tonnes	755	617
Persons employed as on 31 st March,2024 (including Cargo Handling Division – erstwhile VDLB)	Nos.	2,305	2,576

YEAR AT A GLANCE 2023-24

FINANCIAL INDICATORS

(₹ in Crores)

Description		2023-24	2022-23
I	Balance Sheet		
A	Liabilities		
(i)	Capital Reserve	1024.19	1019.51
(ii)	Other Reserves	3227.67	2508.23
(iii)	Grants received	23.96	54.07
(iv)	Current liabilities & Provisions & other liabilities	3220.74	2717.53
(v)	Deferred Tax Liability	--	--
Total (i to v)		7496.56	6299.34
B	Assets		
(i)	Fixed Assets (Gross block)	3246.08	3049.11
(ii)	Less: Depreciation	-958.25	-945.47
(iii)	Net Fixed Assets	2287.83	2103.64
(iv)	Capital Works-in-progress	335.74	327.04
(v)	Investments	527.40	530.01
(vi)	Current Assets Loans and Advances	4275.58	3296.08
(vii)	Miscellaneous Expenditure	--	--
(viii)	Deferred Tax Asset	70.03	42.57
Total (iii to viii)		7496.56	6299.34
C	Working Capital	1054.83	578.55
D	Net Worth	4251.86	3527.74
E	Capital Employed	3342.65	2682.19
F	Percentage of Return on Capital employed	21.67	14.19
G	Capital employed (including work-in-progress)	3678.39	3009.23
H	Percentage of Return on Capital employed (including works-in-progress)	19.69	12.65
I	Operating ratio	39.54	46.21
II	Capital Expenditure during the year	326.05	269.84
	Profit & Loss Account		
	Revenue		
a	Income		
	Operating Income	2074.75	1726.86
	Non-Operating Income	359.44	135.69
		2434.19	1862.55

YEAR AT A GLANCE 2023-24

FINANCIAL INDICATORS

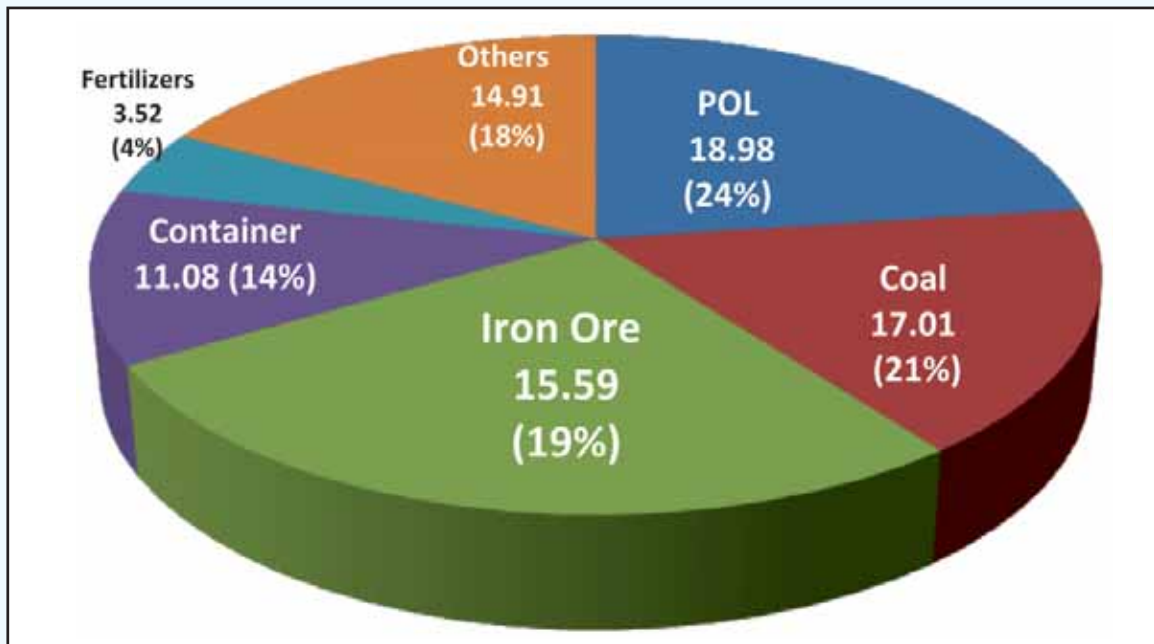
(₹ in Crores)

Description	2023-24	2022-23
b Expenditure		
Operating Expenditure	820.42	798.03
Non-Operating Expenditure	560.26	533.32
	1380.68	1331.35
c Net Surplus/deficit or profit before tax and appropriation	1053.51	531.20
less: Provision for taxation		
Previous Years	--	--
Fringe benefit tax	--	--
Current Year	356.70	171.45
Deferred Tax	-27.46	-20.96
Profit after tax	724.27	380.71
d Less: Profit on disposal of fixed assets and transferred to Capital Reserve	4.68	0.03
e Amount available for appropriations	719.59	380.68
f Less: Mandatory appropriation/transfer to Reserve fund (Net Profit)	200.56	160.93
g Surplus transferred to General Reserve Fund(Net Profit)	519.03	219.75
h Percentage of net profit after Tax to		
Operating income	34.91	22.05
Net fixed Assets	31.66	18.10
Net worth	17.03	10.79

Workings for ratio analysis are as follows

Sl No.	Ratio Analysis (liquidity & Solvency)	2023-24	2022-23
1.	Percentage of Current Assets to Current Liabilities	132.75	121.29
2.	Percentage of quick assets to current liabilities	80.34	73.86
3.	Percentage of liquid Assets to Current liabilities	67.22	55.67
4.	Percentage of sundry debtors to operating income	20.37	28.63
5.	Percentage of Debt/Capital Reserves & Other Reserves	--	--
6.	Percentage of current assets to total assets	57.03	52.32
7.	Percentage of operating expenditure to Operating Income	39.54	46.21

Chairperson's Message



Cargo Profile 2023-24 - 81.09 MTPA

The Board of Trustees take the privilege in presenting the 90th Administration Report of the Visakhapatnam Port Authority for the FY 2023-24.

During the FY 2023-24 a quantity of 81.09 million tonnes of cargo handled as against 73.75 million tonnes handled during the corresponding period of previous year, there by an increase of 7.34 million tonnes i.e., 10% growth in volume of traffic. This is the highest throughput ever handled in the History of the Port surpassing the previous best record of 73.75 million tonnes handled in the FY 2022-23.

A quantity of 32.12 million tonnes of cargo was moved by the Port Railways (40% rail coefficient) during the FY 2023-24 as against 31.47 million tonnes handled during the corresponding period of previous year.



Sri Amit Shah, Hon'ble Union Home Minister, Ministry of Home Affairs visited Visakhapatnam



MoU signed with M/s HPCL for construction of two additional breasting dolphins at OSTT berth

Major Events during the FY 2023 - 24 :

- ❖ VPA extended warm welcome to Sri Amit Shah, Hon'ble Union Home Minister, Ministry of Home Affairs visited on 11.06.2023 and attended the various programmes.
- ❖ A Memorandum of Understanding (MoU) was signed with M/s HPCL on 12.07.2023 for the construction of two additional breasting dolphins at OSTT berth for handling medium range vessels at an estimated cost of Rs.23.46 Crs.
- ❖ Hon'ble Union Minister of State for Steel & Rural Developments Sri Faggan Singh Kulaste, visited VPA on 13.4.2023. Port officials appraised the Infrastructure facilities, Cargo handling capacity, Modernisation, Mechanisation, Covered storage facilities, Investment potential, Imports and Export improvements.
- ❖ VPA celebrated 'World Environment Day' on 05.06.2023. During the current fiscal 5000 plants were planted and proposed 1 million plants in and around the Port vicinity.
- ❖ VPA organized the 9th International Yoga Day on 21.06.2023. Shri Muraleedharan, Hon'ble Minister of State for External Affairs & Parliamentary Affairs, Govt. of India was the Chief Guest of the programme.
- ❖ VPA organized 4th Bipartite Wage Negotiation Committee meeting between Major Ports and Federations on 16.07.2023 for Class III & IV employees.
- ❖ To mitigate Air pollution, Carbon credits and to provide a better Environment in the vicinity of Port, VPA entered MoU with A.P Greening and Beautification Corporation on 31.09.2023.



VPA celebrated 90th Formation day on 7th October, 2023



As a part of GMIS-2023, Hon'ble State Minister Sri Gudivada Amarnath participated in the roadshow.

- ❖ VPA celebrated 90th Formation day on 7th October, 2023 for the glorious services to the Nation.
- ❖ As per the directions of MoPS&W, organized a road show on 23.08.2023 to attract stake holders and to participate in the three day (17th-19th Oct. '23) Global Maritime India Summit-2023 (GMIS) at New Delhi. Hon'ble State Minister for I.T. & Industries Sri Gudivada Amarnath participated in the roadshow as Chief Guest.
- ❖ As a part of "Ek Tareekh, Ek Ganta, Ek Saath", the VPA organized the curtain raiser for the ongoing Swachha Bharat Special Campaign 3.0 at Dock area of VPA on 3.10.2023.
- ❖ Global Maritime India Summit-2023 held from 17.10.2023 to 19.10.2023. Hon'ble Prime Minister Sri Narendra Modiji laid the foundation stone for four Major Projects of VPA worth of Rs.1,288 Crs. VPA signed 16 MoUs with various companies at a cost of Rs.2,718 Crs.
- ❖ Sri Sushil Kumar Singh, Joint Secretary (Ports), MoPS&W, New Delhi visited VPA on 30.11.2023, reviewed the Infrastructure, Projects and Directed VPA to complete the Sagarmala projects at the earliest.
- ❖ Shri Shubhash Pardhi, Hon'ble Member (Status- Secretary to the GOI, New Delhi), National Commission for S.C. (NCSC), visited Visakhapatnam and conducted review meetings with different organizations on 11th & 12th Dec., 2023. VPA highlighted various initiatives undertaken for the welfare of SC&ST employees and their families.
- ❖ VPA signed MoU with M/s. Integrated Cargo Terminal Pvt. Ltd., (ICTPL) on 26.03.2024 for "Revamping of existing West Quay-6 terminal (PPP) in the northern arm of IH at an estimated cost of Rs.165 Crs. for handling Bulk cargoes.



VPA flagged off 2 CNG buses and 2 heavy duty truck mounted road sweeping machines on 5.1.2024.



MoU with Indian Coast Guard on 5.3.2024 to set-up required equipment to provide the Radar feed.

- ❖ As a part of Green Port initiatives aligning with Aatma Nirbhar Bharat campaign, VPA flagged off two CNG buses (1st time in the Port) and two heavy duty truck mounted road sweeping machines on 05.01.2024.
- ❖ VPA and Vessel Traffic Management Systems (VTMS) services entered MoU with Indian Coast Guard on 05.03.2024 to setup required equipment to provide the Radar feed at an estimated cost of Rs.1.90 Crs.
- ❖ VPA entered MoU with National Technology Centre for Ports, Waterways and Coasts (NTCPWC), Chennai on 04.03.2024 for providing Vessel Traffic Management Systems (VTMS) services for monitoring and controlling vessel traffic in Port area at a cost of 14 Crs.
- ❖ VPA celebrated Dock Safety Week and National Safety Day on 14.03.2024.

Major Projects Sanctioned:

- ❖ Construction of two additional Breasting Dolphins (BD3 & BD4) to accommodate medium range vessels at OSTT berth at a cost of Rs.23.46 Crs.
- ❖ Repair to the Pockets along the SL Canal Jetty & Back up area to avoid erosion of Bund at a cost of Rs.18.99 Crs.
- ❖ Construction of Custom boundary wall at a cost of Rs.7.96 Crs.



International Cruise Terminal - VPA



First Cruise Vessel "m.v. The World" arrived at International Cruise Terminal

Major Projects Commissioned:

- ❖ Development of International Cruise berth & terminal for Cruise tourism at channel berth at a cost of Rs.96.05 Crs.
- ❖ Construction of 4 covered storage sheds: 2 sheds at R11 area, 1 shed at R-2 area and another 1 shed at East of T-5 shed of Dock area at a cost of 101.77 Crs.
- ❖ Improving the capacity utilisation of OR-1 and OR-2 berths in inner harbour at a cost of Rs.60 Crs. (Phase-1).
- ❖ Repairs and Rehabilitation of ORS Jetty at entrance channel at a cost of Rs.20.42 Crs.

Major Projects in Progress:

- ❖ Mechanization of West Quay 7 & 8 berths (PPP) at a cost of Rs.288.47 Crs. on DBFOT basis.
- ❖ Mechanization of East Quay-7 berth (PPP) at a cost of Rs.200.99 Crs. on DBFOT basis.
- ❖ Revamping of existing West Quay-6 terminal (PPP) for handling of Dry Bulk Cargo at a cost of Rs.165.70 Crs. on DBFOT basis.
- ❖ Modernization and up-gradation of Fishing harbour at Visakhapatnam Port at an estimated cost of Rs.151.81 Crs.
- ❖ Electrification of VPA railway lines 38 KTM at a cost of Rs.27.94 Crs.
- ❖ Construction of covered storage shed no - 3 at R-10 in Port area of size 200 x 40 x 17m at a cost of Rs.22.50 Crs.
- ❖ Construction of left over works of EQ1A berth on south side of EQ-1 berth in the inner harbour of VPA at a cost of Rs.22.02 Crs.
- ❖ Development of additional oil handling facility at OR-3 berth in the IH with internal resources at a cost of Rs.196.59 Crs. with an added capacity of 5.25 MTPA.



Secured 19th Rank in the Global Port Ranking-2023 for Container Port Performance.



Covered storage sheds in Port area

Significant Achievements:

- ❖ In the Global Port Ranking-2023 Visakhapatnam Port Authority secured 20th position as a whole and 19th rank in the Container Port Performance Index developed by the world bank and S&P Global Market Intelligence for implementation of operational efficiency, advanced Technology and best practices in Port Management.
- ❖ VPA attained 4th place among the all Major Ports and ranked 2nd on east coast in terms of volume of traffic handled.
- ❖ A record quantity of 6,72,629 TEU's were handled during the FY 2023-24 as against 5,22,119 TEU's handled in the FY 2022-23

Major Projects Conceptualised:

- ❖ Up-gradation of existing 80 bedded Golden Jubilee Hospital to 300 bedded Multi- disciplinary super specialty hospital (PPP) at an estimated cost of Rs.212.99 Crs. on DBFOT basis. (Status: Conditions precedent fulfilment is in progress).
- ❖ Development & Mechanization of West Quay 1,2,3 berths in the IH (PPP) at an estimated cost of Rs.250 Crs. on DBFOT basis. (Status: TEFR is under finalisation)
- ❖ Development and Mechanisation of EQ-6 berth (PPP) for handling all types of cargoes at an estimated cost of Rs.66.12 Crs. on DBFOT basis. (Status: Conditions precedent fulfilment is in progress)

Un-interrupted Road Connectivity:

- ❖ The Port is connected to National Highway-16 (formerly NH-5) by 4 lane link road of 12 Kms., developed and maintained by a SPV constituted by NHA as a JV with VPA.
- ❖ A Grade separator from H-7 area of VPA to take off point of Port Connectivity Road at convent junction is operational. This facility will separate Port traffic from city traffic at convent junction and make vehicle transport more efficient.



Road Projects under implementation:

- ❖ Development of 4 lane Road connectivity from East Break water to Convent junction (4Km-NHAI) at an estimated cost of Rs.36 Crs. (Phase-1)
- ❖ Development of flyover from Sea horse junction to dock area (3.92 Km) at an estimated cost of Rs.227.10 Crs.
- ❖ Up-gradation of 4 lane road to 8 lane road from Convent junction to Sheela Nagar (NHAI) at an estimated cost of Rs.501.65 Crs.
- ❖ Road connecting Visakhapatnam Port from Sheelanagar junction to Subbavaram i.e. NH-16 (12.47 Km-NHAI) at an estimated cost of Rs.638.22 Crs.
- ❖ Construction of Flyover / underpass at Visakhapatnam Air Port junction to ensure free flow of Container trailers to / from MMLP setup NH-16 at an estimated cost of Rs.37 Crs.

Opportunities to Trade:

- ❖ 50% Rebate on Port Dues and Pilotage for Container vessels less than 50,000 GRT and 70% Rebate on vessels having more than 50,000 GRT.
- ❖ 50% concession in Railway terminal charges for Iron ore received in Railway wagons by manual & mechanical un-loading.
- ❖ Concession of 70% in Port Dues and Pilotage with GRT less than 50,000 tonnes carrying minimum inward 250 TEUs for transshipment of Containers.
- ❖ Concession of 80% in Port Dues and Pilotage with GRT more than 50,000 tonnes carrying minimum inward 250 TEUs for transshipment of Containers.
- ❖ Extension of Concession on vessel related charges for Container traffic.
- ❖ Free Anchorage charges for first 48 hours - Bunkering purpose.
- ❖ License fee Rs. 7.88 per sq.mtr. per week is reduced to Rs.3.94 for allotment of land at areas.
- ❖ Promoting additional Coastal cargo by interacting with clients viz., NTPC, HINDUJA, and NTECL etc.,
- ❖ The levy and collection of Labour incentive has been dispensed with and VPA collects a per tonne rate for supply of CHD labour @ Rs.50.00 and Rs.56.00 for Bulk and Break Bulk cargoes respectively.



MoPS&W conferred 'Sagar Shrestha Samman' Award



MoPS&W conferred 'Swachhta Pakhwada' Award

Accolades:

- ❖ Shri Sarbananda Sonowal, Hon'ble Union Minister, MoPS&W conferred 'Sagar Shrestha Samman' award on 11.5.2023 for the best performance during FY 2022-23.
- ❖ VPA secured 3rd place in Swachhta Pakhwada award presented by the Ministry of Ports shipping and waterways, New Delhi on 01.02.2024
- ❖ "SAFETY AWARD 2023" for outstanding achievements for excellence in safety on 29.05.2023.
- ❖ Ministry of Commerce and Industry, Gol notifies VPA as No.1 in Marine Exports and accorded top priority for further development of VPA in Marine Exports.
- ❖ VPA received many awards in the Rajabhasha shields scheme viz., (i) 2nd place in the year 2018-19 (ii) 3rd place in the years 2013-14, 2014-15 and 2015-16 on 31.07.2023. Sri Sarbananda Sonowal, Hon'ble Minister of Ports, Shipping and water ways and Ayush presented these awards.

VPA has the deepest Container terminal (-) 16.0 mts draft among the Major ports and capable to handle Baby cape vessels of draft upto 14.5 meters in Inner Harbour and Super Cape vessels draft upto 18.1 meters at Outer Harbour. VPA is the first Major Port run entirely with Solar Power.

For achievement of further improvement of cargo throughput and KPI's VPA has taken following measures viz., Mechanisation of berths, availability of HMC's for speedy disposal of cargo, quick evacuation of cargo, reduction in pre and post completion delays at berth, existence of Mobile container scanner, implementation of RFID gate management system, Construction of covered storage sheds, development of world class truck parking terminal and un-interrupted Rail and Road connectivity.

The MoPS&W is committed to transform the country's maritime landscape to improve the Ease, Cost and Speed of Doing Business by achieving the goals and objectives envisioned in the Maritime India Vision-2030 and Maritime Amrit Kaal Vision-2047 by focusing main objectives viz. VIKSIT BHARAT (VIBHAS) / NEEL ARTH VISION IMPLEMENTATION CELL (NAVIC cell) – Improving Indian Ranking, Foster Private Sector investment in Maritime, Building Safe, sustainable and Green Maritime, National Maritime Heritage Complex, Regional Trade, Economic Corridor.

Eventually, We convey our grateful acknowledgement and express our deep gratitude to our valued customers and stakeholders for the continued patronage. The constructive role of the Unions is well appreciated. We take pleasure in acknowledging the dedication and commitment of the officers & employees.

For and on behalf of the Board of VPA


CHAIRPERSON

VITAL PORT STATISTICS 2023-24

Number of Berths	29 + 1 SPM	No. of TEUs handled	672,629
Shipping tugs		No. of ships sailed	2,270
Port – 3, Private - 3	06	GRT of ships sailed (in million tonnes)	76.78
Cargo Handling Equipment		Port Railway System	
Locomotives 1350 HP (Port : 3 + Private : 4)	07	- Track Length (ETKM)	177
Locomotives 3100 HP (Port)	03	- Number of sidings	13
Storage facilities		- Open terminals	30
Details are furnished at Annexure - 2		Cargo moved by Port railways (in million tonnes)	
Traffic Handled (Millions)		- Inward (Iron ore Mech.)	5.91
- Exports	28.97	- Inward (General)	5.31
- Imports	51.40	- Outward (General)	20.90
- Transhipment	0.72	- Total	32.12
- Total	81.09		
Output per Ship berthday (OSBD in Tonnes)			
- Mechanical	23,005		
- Non-Mechanical	9,797		
- Overall	13,687		

Further details are at [Annexures 1 to 5](#)



OPERATIONAL PERFORMANCE**1.0 TRAFFIC**

1.1 Port of Visakhapatnam handled cargo traffic of 81.09 million tonnes during the year 2023-24, as against 73.75 million tonnes in 2022-23.

1.2 Details of export, import & transshipment
(million tonnes)

Description	2023-24	2022-23	2021-22
Export	28.97	26.20	28.24
Import	51.40	46.36	39.82
Transshipment	0.72	1.19	0.97
Total	81.09	73.75	69.03

1.3 The proportion of Overseas & coastal traffic during the year 2023-24

(million tonnes)

Description	Overseas	Coastal	Total
Export	14.37	14.60	28.97
Import	48.15	3.25	51.40
Transshipment	0.36	0.36	0.72
Total	62.88 (78%)	18.21 (22%)	81.09 (100%)

1.4 Category-wise Traffic

(million tonnes)

Description	2023-24	2022-23	2021-22
Dry bulk	47.70	45.36	41.51
Liquid bulk	20.63	18.08	16.28
Break bulk	1.68	1.85	2.66
Containers	11.08	8.46	8.58
TEUs	(0.67)	(0.52)	(0.51)
Total	81.09	73.75	69.03

Details are given at Annexures – 6 and 7

1.5 Of the total traffic of 81.09 million tonnes, 51.36 million tonnes (63%) was handled by mechanized means during the year 2023-24.

(million tonnes)

Commodity group	Mech.	Non-Mech.	Total
Iron ore & pellets (Exp.)	11.98	3.61	15.59
Alumina	1.08	0.81	1.89
Fert. & FRM (Dry)	0.26	3.26	3.52
Liquid bulk	20.63	--	20.63
Coking coal	2.04	4.42	6.46
Steam coal	4.29	5.56	9.85
Container cargo	11.08	--	11.08
Other cargo	--	12.07	12.07
Total	51.36	29.73	81.09

FRM – Fertiliser Raw Materials

1.6 Indian / Foreign flag ships

Of the total traffic of 81.09 million tonnes, 10.80 million tonnes was handled by Indian bottoms constituting 13%.

1.7 Container cargo

Description	Export	Import	Total
Boxes (Nos.)	274500	272828	547328
TEUs (Nos.)	335513	337116	672629
Tonnage	6686507	4391848	11078355
Cargo weight	5933112	3635787	9568899
Tare weight	753395	756061	1509456

Details are given at Annexure-8

1.8 Container services operating:

Six mainline services viz., FME/ IFX/ TIE Service/ IEX/ CVI/ C17 and Six Exim feeders viz., MDM, CHX, CCG, CVK, SBS & ECX (Coastal) are operating at the Container terminal.

1.9 Container vessel window:

Service ID	Operator	Type	Sector
FME	Cosco/RCL/ CMA CGM/ KMTC/TS LINES/ Feedertech	Main Line	Visakhapatnam – West Port Kelang – Singapore-Manila- Busan- Qingdao-Shanghai- Shekou-Singapore-Port Kelang- Chennai-Visakhapatnam
IFX	Sealead/SITC/ TS Lines / Sinotrans	Main Line	Visakhapatnam- Port Kelang – Shekou-Qingdao- Shanghai-Ningbo-Shekou- Chennai-Visakhapatnam
TIE - Service	BEN	Main Line	Visakhapatnam-West Port klang – Nanjing – Taicang – Xiamen – West P'Klang-Chennai
IEX	Hapag Lloyd/ Cosco/OOCL/ ONE/YML	Main Line	Visakhapatnam-Krishnapatnam- Chennai-Colombo-Cochin- Damietta-Peraeus-Rotterdam- London Gateway-Hamburg- Antwerp-Le Havre-Damietta- Jeddah-Colombo-Visakhapatnam
CVI	PII/RCL/ Interasia/SJJ	Main Line	Visakhapatnam- West Port Kelang- Ho Chi Minh- Ningbo-Shanghai-Chennai- Visakhapatnam
C17	WAN HAI / Interasia	Main Line	Visakhapatnam-Haiphong- Zhanjiang-Nansha-Cat Lai- Port klang - Chennai
MDM	BTL/ WAN HAI	Exim Feeder	Visakhapatnam-Singapore- West Port Kelang – North Port Kelang- Chennai

Service ID	Operator	Type	Sector
CHX	Meersk	Exim Feeder	Visakhapatnam- Tanjung Pelepas-Ennore-Visakhapatnam
CCG	GLOBAL FEEDERS	Exim Feeder	Visakhapatnam-Krishnapatnam-Kattupalli-Colombo-Cochin-Jebel Ali-Cochin-Colombo-Chennai
CVK	MSC	Exim Feeder	Visakhapatnam- Colombo Visakhapatnam
SBS	SOL	Exim Feeder	Visakhapatnam-Kolkata-Visakhapatnam-Colombo
ECX	Unifeeder	Costal	Chennai-Visakhapatnam-Calcutta-Paradip

1.10 Principal commodity wise traffic

(lakh tonnes)

Commodity	2023-24	2022-23	2021-22
P O L	189.83	160.97	142.49
Iron ore and Pellets	155.87	144.08	145.63
Coking coal	64.59	49.07	44.28
Steam coal	98.13	117.07	70.79
Thermal Coal (Exp)	--	11.29	25.94
Fertilisers - Finished	17.39	14.34	11.85
Fertiliser Raw materials (Dry)	17.82	14.05	14.92
Container cargo	110.77	84.60	85.83
Others	156.50	142.03	148.57
Total	810.90	737.50	690.30

1.11 Major overseas partners - Import (FY 2023-24)

COUNTRY	Volume (Lakh tonnes)	Share (%)
RUSSIA	64.73	13.44
SOUTH AFRICA	62.34	12.95
AUSTRALIA	46.96	9.75
INDONESIA	38.15	7.92
USA	34.03	7.07
IRAQ	23.65	4.91
SAUDI ARABIA	20.75	4.31
CHINA	20.10	4.17
UAE	18.99	3.94
NIGERIA	18.10	3.76

COUNTRY	Volume (Lakh tonnes)	Share (%)
GUINEA	11.77	2.44
MOZAMBIQUE	11.16	2.32
QATAR	9.73	2.02
MALAYSIA	9.32	1.94
GABON	8.14	1.69
SRI LANKA	7.85	1.63
KOREA	6.57	1.36
ALGERIA	6.50	1.35
OMAN	6.09	1.27
KUWAIT	5.86	1.22
TOGO	5.72	1.19
TURKEY	5.54	1.15
SINGAPORE	5.41	1.12

1.12 Major overseas partners-Export (FY 2023-24)

COUNTRY	Volume (Lakh tonnes)	Share (%)
CHINA	35.92	25.00
SRI LANKA	24.06	16.74
MALAYSIA	18.91	13.16
SINGAPORE	14.02	9.75
WEST PORT KLANG	8.90	6.19
OMAN	6.06	4.21
UAE	4.53	3.15
SOUTH KOREA	4.20	2.93
RUSSIA	4.20	2.92
VIETNAM	4.10	2.85
UK	3.61	2.51
ITALY	3.45	2.40
INDONESIA	2.33	1.62
BANGLADESH	2.04	1.42

1.13 Highlights

- A quantity of 81.09 million tonnes of cargo was handled during the year 2023-24 as against 73.75 million tonnes in the previous year.
- Port of Visakhapatnam ranked 4th among Major Ports and 2nd on the East Coast in terms of traffic handled.
- Record handling of Cargo throughput are given Annexure-9

1.14 Receipt/Dispatch from / to service area. Details of commodity wise quantity of cargo received from/ dispatched by different modes of transport are given at Annexures 10 and 11.

2.0 SHIPPING

2.1 The Inner Harbour is open to "BABY CAPE" vessels of draft upto 14.50 meters. The Outer Harbour is open to Super Cape vessels of draft upto 18.10 mtrs.

During the year 2,269 Ships entered the Port and 2,270 Ships sailed from the Port.

Details of NRT, GRT and DWT of ship calls (sailed):

(millions)

Year	Ships	DWT	GRT	NRT
2023-24	2,270	123.74	76.78	41.75
2022-23	2,061	113.45	69.71	38.24
2021-22	1,953	106.33	65.32	35.26

Further details are given at [Annexure-12](#).

2.2 Ships entered and sailed (foreign / coastal)

Category	Ships entered		Ships sailed	
	2023-24	2022-23	2023-24	2022-23
Foreign	1,809	1,567	1,809	1,564
Coastal	460	497	461	497
Total	2,269	2,064	2,270	2,061

2.3 Berth occupancy

The berth occupancy during the year 2023-24 was 61% as against 62% during 2022-23.

Further details are given at [Annexure-3](#)

2.4 Maximum Shipping movements

Description	2023-24	2022-23
In a day	61 (20.02.2024)	50 (07.03.2023)
In a month	1200 (Feb, 2024)	1283 (March, 2023)

2.5 Ships according to the type of cargo

Category of Ships	2023-24	2022-23
Iron ore and Pellets		
Outer Harbour	130	156
Inner Harbour	70	47
POL & LPG Tankers	450	421
Coking coal (Mech + Conv.)	150	117
Steam coal (Mech + Conv.)	161	177
Thermal coal	--	21

Category of Ships	2023-24	2022-23
Fertilisers including bags (Mech+Conv.)	59	56
Rock Phosphate & Sulphur (Mech+Conv.)	49	39
Other dry bulk	276	232
Other liquid cargo	155	176
Food grains	1	13
Other ores (Manganese ore etc.,	116	116
Other cargo (Break bulk)	93	95
Container	515	345
Ships for passengers, water, bunkers etc.,	45	50
Total	2,270	2,061

2.6 Maximum number of ships at berths in a day : A maximum of 35 ships with 8.78 lakh GRT were in Port on 9.6.2023.

2.7 Ship movements

Description	2023-24	2022-23	2021-22
Arrival	2,269	2,064	1,952
Departure	2,270	2,061	1,953
Shifting	88	107	88
Total	4,627	4,232	3,993

2.8 Ships of maximum LOA, Beam and DWT

Description	2022-23	2021-22
Inner Harbour		
LOA 195-210 mtrs	142	134
LOA > 211-225 mtrs	60	65
LOA > 225 mtrs	137	120
Beam > 32.26 mtrs	47	45
Outer Harbour		
Cape size vessels at VGCB (> DWT 150,000)	20	31
LOA > 270 mtrs at OB	19	17
LOA > 270 mtrs at VCT	64	31

2.9 Vessels of highest DWT during the year 2023-24

Vessel/ berth	DWT (tonnes)	LOA (mtrs.)	Beam (mtrs.)	Draft (mtrs.)
Outer Harbour: m.v Aqua Victory (VGCB)	1,82,060	292.00	44.98	17.24
Inner Harbour: m.v Brte Olden dorff(EQ-1) (Baby Cape)	1,13,921	249.88	43.00	10.10
At SPM m.v. Pantanassa	3,64,331	333.00	60.00	20.55

Vessels of highest draft:

Description	2023-24	2022-23
≥ 16 m at VGCB	18	21
≥ 14m at Inner Harbour	118	106

2.10 Hydrographic survey

Two survey units attended to the hydrographic survey work of Port satisfactorily during the year under report. The fully computerized survey launch "NIRMAL" is deployed for VOH surveys, inner channel arms & berths and for surveys beyond breakwaters within Port limits.

The Inner Harbour unit conducted surveys by deploying 'Masula Boat' with portable Echo sounder and GPS for taking close soundings alongside berths & areas and conducts lead surveys as per the requirement. The Inner Harbour unit is associated with land survey unit (beach profile unit) for taking levels along the beach.

The Drawing office associated with the hydrographic surveys prepares and plots the sounding charts with the data received.

Details of Surveys conducted during the year are as under:

Year	Inner Harbour	Outer Harbour	Beach profile	Total
2023-24	106	301	157	564
2022-23	114	279	101	494

2.11 Pilotage movements for the year 2023-24

Description	Arrivals	Departures	Shiftings	Total
Inner Harbour	1305 (1249)	1270 (1202)	1346 (2938)	3921 (5389)
Outer Harbour	993 (841)	975 (816)	6856 (560)	8824 (2217)
Fishing Harbour	13 (4)	6 (4)	563 (109)	582 (117)
Hindustan Ship Yard	8 (4)	7 (4)	33 (54)	48 (62)
Others	104 (118)	93 (106)	6609 (5842)	6806 (6066)
Total	2423 (2216)	2351 (2132)	15407 (9503)	20181 (13851)

Figures in brackets indicate information for the previous years.

2.12 Navigation facilities. Inner Harbour – Daylight:

(meters)

Description	Vessel size	BEAM	DRAFT	TIDE
Arrivals/ departures	BABY CAPE / PANAMAX	45.00	14.50	0.50

✓ Vessels of LOA above 195 mtrs, or beam more than 32.0 mtrs, are handled by two pilots.

Inner Harbour – Night Navigation:

(meters)

Description	Vessel size	BEAM	DRAFT	TIDE
Arrivals/ Departures	HANDYMAX / PANAMAX	Above 32.50	14.50	0.50

Outer Harbour – Day light:

(meters)

BERTH	LOA	BEAM	DRAFT	TIDE
OB-1& 2	300	50.00	17.00	--
Container Terminal(VCT)	390	48.00	16.00	0.50
VGCB (200,000 DWT)	300	50.00	18.10	1.0
OSTT	280	50.00	17.00	--
LPG Berth	230	42.00	14.00	--
Cruise terminal	300	37.60	8.50	--
Fishing Harbour	70	14.00	5.50	0.70
SPM	Berthing carried out only during day light hours		22.00	--

Note:

- Vessels with higher draft will be permitted considering suitable tide on case to case basis.
- Drafts mentioned in the table are considering dock water density.
- Berthing/un-berthing of daughter vessels from alongside mother vessels shall be handled by two Pilots.
- Vessels of LOA more than 270 mtrs. or beam more than 42 mtrs. are handled by two pilots

Outer harbour - Night Navigation:

Arrivals:

- Tankers of LOA 220 mtrs. and above are berthed at LPG/OSTT berths with two pilots.
- Vessels with 75,000 DWT & above at OB-1/ OB-2 and VGCB berths are being berthed with 2 pilots.

3.0 EFFICIENCY PARAMETERS

3.1 The output per ship berth day during 2023-24 was 13,687 tonnes, average turn round time of a vessel was 2.74 days and average Pre berthing detention was 0.63 hrs.

3.2 Physical Efficiency Parameters

Commodity Group	Avg. OSBD (Tonnes)		Avg. PBD in Hrs. (from readiness)		Avg. TRT in Days (from pilot boarding to de-boarding)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
1. Dry Bulk (Mech.)	27,815	24,698	0.48	1.10	2.64	2.87
2. Dry Bulk (Conv.)	8,848	8,605	0.64	2.35	4.53	4.65
3. Liquid bulk	19,741	17,868	0.68	1.50	1.80	1.77
4. Break bulk	2,932	2,086	0.58	2.40	5.18	7.12
5. Containers	26,295	28,081	0.65	1.53	0.88	0.94
6. Overall	13,687	12,421	0.63	1.78	2.74	3.05

PBD: Pre Berthing Detention, TRT: Turn Round Time, OSBD: Output per Ship Berthday

3.3 Cargoes with highest Output per ship berthday (OSBD) achieved

S.No.	Commodity	2023-24	Previous Best	Year
1	Exp. Iron Pellets (Conv.)	20,197	16,043	2011-12
2	Imp. Thermal Coal	17,492	17,115	2022-23
3	Imp. Iron Ore	13,898	12,484	2019-20
4	Imp. Anthracite Coal	10,815	10,423	2021-22
5	Imp. Sulphur (Conv.)	6,039	5,227	2013-14
6	Exp. Granite Blocks	3,640	3,226	2022-23
7	Imp. Food grains (F)	2,568	1,858	2003-04
	Commodity Group:			
1	Break Bulk	2,932	2,757	2020-21

3.4 Commodity-wise details of Output Per Ship Berthday (OSBD) and Average Parcel size

	Commodity	OSBD (tonnes)		Average Parcel (tonnes)	
		2023-24	2022-23	2023-24	2022-23
A.	DRY BULK (Mech)				
1.	Iron Ore Mech – F	27,714	27,056	61,299	60,125
2.	Iron pellets - F	--	--	62,580	--
3.	Iron Ore Mech. – C	32,719	30,419	94,952	83,777
4.	Iron Pellets Mech. – C	39,088	32,645	91,118	72,020
5.	Alumina Powder	18,146	17,986	30,057	30,309
6.	Sulphur at FB	--	--	--	--
7.	Rock Phosphate FB	4,715	5,045	32,752	45,382
8.	Fertilisers at FB	--	--	--	--
9.	Coking Coal	22,760	19,175	46,746	44,997
10.	Steam Coal	25,883	20,696	75,244	88,801
	Total dry bulk (Mech.)	27,815	24,698	71,036	68,703
B.	DRY BULK (CONV.)				
11.	Iron Ore	10,324	11,697	47,952	54,656
12.	Iron Pellets	20,197	14,280	77,792	61,788
13.	Other ores	7,068	6,644	28,183	26,095
14.	Sulphur at QB	6,039	4,512	33,354	21,280
15.	Rock Phosphate QB	6,175	6,055	36,611	36,368
16.	Fertilisers at QB	5,909	5,807	34,787	30,740
17.	Coking Coal	14,051	13,533	41,689	40,398
18.	Thermal Coal (Exp.)	--	19,265	--	53,785
19.	Lime Stone	9,046	8,641	34,997	32,930
20.	LAM Coke	5,911	6,012	22,527	24,380
21.	B.F. Slag	14,471	15,250	68,735	61,660
22.	Steam coal	10,897	10,216	52,735	56,181
23.	Pet. Coke (Imp.)	9,702	9,859	37,581	36,291
24.	CP Coke (Exp.)	4,930	4,284	16,538	14,164
25.	Gypsum	8,508	13,918	47,584	1,08,300
26.	Maize (Bulk)	3,267	4,299	28,614	38,168
27.	C.P.Coke (imp)	3,376	3,565	17,289	23,390
28.	Anthracite Coal	10,815	7,804	34,382	29,034
29.	Iron ore (IMP)	13,898	10,906	52,486	50,262
30.	Other Dry Bulk	4,526	4,557	25,049	23,792
	Total Dry Bulk(Conv.)	8,848	8,605	39,086	38,983

	Commodity	OSBD (tonnes)		Average Parcel (tonnes)	
		2023-24	2022-23	2023-24	2022-23
C.	LIQUID BULK				
31.	Exp. POL Products – IH	8,343	7,194	19,229	15,097
32.	Imp. POL Products – IH	6,361	7,004	9,799	13,252
33.	Imp. POL Products – OH	10,626	13,282	19,942	25,921
34.	L.P. Gas	11,004	11,292	22,336	22,972
35.	Imp. Crude Oil	65,553	70,661	1,17,977	1,14,372
36.	Trsp. POL Products	22,232	26,980	27,731	29,687
37.	Trans.EXPPOL	24,123	22,812	25,750	29,687
38.	Phosphoric Acid	6,159	6,623	8,487	6,030
39.	Caustic Soda	9,905	9,799	17,712	16,635
40.	Liquid Ammonia	5,902	5,899	6,387	6,763
41.	Molten Sulphur	8,421	7,195	8,626	9,604
42.	EXPPOL OH	15,252	13,890	39,116	26,647
43.	Ethylene Alcohol	2,553	2,989	1,545	1,713
44.	Sulphuric Acid	10,267	10,287	12,923	14,634
45.	Bio Diesel	3,795	3,098	1,924	2,770
46.	Other Chemicals	6,457	5,824	6,463	6,769
	Total liquid bulk	19,741	17,868	33,780	29,988
D.	BREAK BULK				
47.	Food grains (bags) – (F)	2,568	1,661	20,826	29,698
48.	Steel cargo (exp)	3,601	1,838	16,545	11,902
49.	Steel (Imp)	4,021	2,885	23,291	30,474
50.	Imp. General cargo	1,470	797	4,175	1,522
51.	Exp. General cargo	3,016	1,676	9,984	14,199
52.	Fertilisers (bags)	2,278	1,704	20,021	15,771
53.	Granite Blocks (EXP)	3,640	3,226	17,042	12,977
	Total break bulk	2,932	2,086	14,899	14,597
E.	Container cargo	26,295	28,081	21,507	24,523
	OVERALL	13,687	12,421	36,295	36,668

3.5 Commodity wise Average Pre-berthing Detention (Port a/c) and Average Turn Round Time

	Commodity	Average PBD (Port a/c.) (in hrs.) (from readiness)		Average TRT (in days) (from readiness)	
		2023-24	2022-23	2023-24	2022-23
A.	DRY BULK (MECHANICAL)				
1.	Iron Ore (F)	0.56	--	2.30	2.30
2.	Iron pellets (F)	--	--	--	--
3.	Iron Ore (C)	0.36	0.80	3.00	2.87
4.	Iron Pellets (C)	0.46	0.54	2.43	2.30
5.	Alumina	0.69	1.32	1.79	1.84
6.	Sulphur at FB	--	--	--	--
7.	Rock Phosphate FB	0.22	1.42	7.02	9.22
8.	Fertilisers at FB	--	--	--	--
9.	Coking coal	0.49	1.87	2.15	2.51
10.	Steam coal	0.47	1.70	3.02	4.46
	Total dry bulk(Mech.)	0.48	1.10	2.66	2.91
B.	DRY BULK (CONV.)				
11.	Iron Ore	0.58	1.22	4.79	4.83
12.	Iron Pellets	0.45	0.49	3.98	4.47
13.	Other ores	0.51	1.97	4.12	4.11
14.	Sulphur at QB	0.42	0.22	5.64	4.83
15.	Rock Phosphate at QB	1.30	1.72	6.11	6.19
16.	Fertilisers QB	0.38	4.05	6.01	5.57
17.	Coking Coal	0.64	3.74	3.12	3.27
18.	Thermal Coal	--	1.18	--	2.94
19.	Steam Coal	0.75	1.40	4.99	5.68
20.	Lime Stone	0.73	4.10	4.01	4.09
21.	Gypsum	2.47	2.17	5.86	7.93
22.	Maize Bulk	1.06	0.75	8.89	9.01
23.	Lam coke	0.49	2.59	3.93	4.26
24.	B.F.Slag	0.08	--	4.88	4.15
25.	Pet Coke (Imp)	0.49	2.70	3.99	3.90
26.	C.PCoke (EXP)	0.28	9.16	3.47	3.78
27.	C.PCoke (IMP)	0.49	2.54	5.24	6.78
28.	Anthracite Coal	0.51	0.85	3.31	3.87
29.	Other Dry bulk	0.80	2.15	5.69	5.55
30.	Imp. Iron Ore	0.46	0.43	3.91	4.74
	Total dry bulk (conv.)	0.64	2.35	4.56	4.75

	Commodity	Average PBD (Port a/c.) (in hrs.) (from readiness)		Average TRT (in days) (from readiness)	
		2023-24	2022-23	2023-24	2022-23
C.	LIQUID BULK				
31.	Exp. POL Products IH	0.58	1.51	2.41	2.24
32.	Imp. POL Products IH	0.48	1.79	1.65	2.06
33.	Imp. POL Products OH	0.38	1.41	1.97	2.09
34.	L.P. Gas	0.49	1.50	2.14	2.18
35.	Imp. Crude Oil	1.15	1.00	1.95	1.76
36.	Trsp. POL products	0.61	1.09	1.37	1.24
37.	Transshipment EXPPOL	1.23	1.60	1.21	1.46
38.	Phosphoric Acid	0.58	1.46	1.49	1.07
39.	Caustic soda	1.03	1.79	1.93	1.88
40.	Liquid Ammonia	0.41	2.70	1.20	1.37
41.	Molten Sulphur	0.58	1.05	1.14	1.46
42.	Sulphuric Acid	0.37	0.93	1.37	1.56
43.	Other Liquids	0.96	1.90	1.13	1.33
44.	Bio Diesel	0.71	3.33	0.61	1.12
45.	EXPPOL OH	0.57	0.46	2.67	2.03
46.	Ethylene Alcohol	0.08	1.57	0.69	0.73
	Total liquid bulk	0.68	1.50	1.83	1.83
D.	BREAK BULK				
47.	Imp. General Cargo	0.46	0.52	2.95	2.01
48.	Exp. General Cargo	1.00	1.50	3.44	8.62
49.	Steel Cargo (exp)	0.83	1.81	4.73	6.72
50.	Pig Iron	0.12	2.78	5.90	10.78
51.	Granite Blocks	0.44	1.30	4.79	4.17
52.	Fertiliser Bags	0.57	6.82	8.91	9.64
53.	Food grains (bags) - F	0.25	2.38	8.21	18.07
	Total break bulk	0.58	2.40	5.20	7.22
E.	CONTAINERS	0.65	1.53	0.91	1.01
	OVERALL	0.63	1.78	2.77	3.12

Further details are given at Annexures 13,14 and 15

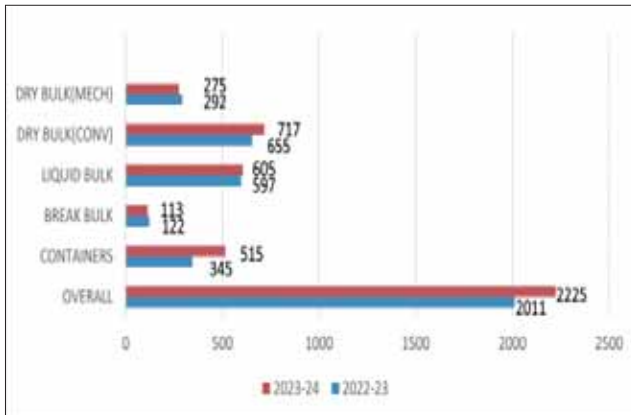
3.6 Output per gang shift of labour:

The output per gang shift is 755 tonnes during 2023-24 as against 617 tonnes in the previous year 2022-23.

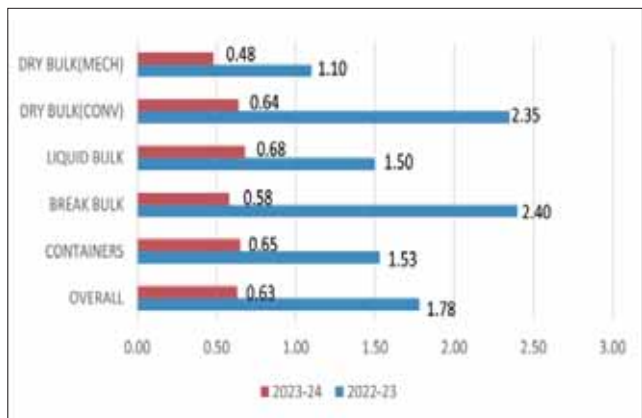
Further details are at Annexures 16.

KEY PERFORMANCE INDICATORS (KPI's)

NO. OF VESSELS SAILED



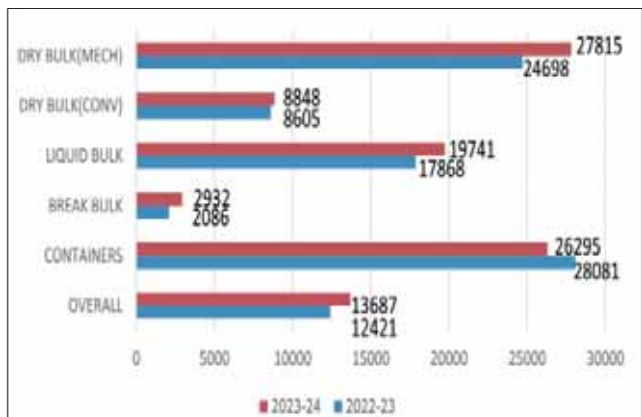
AVG. PBD (HRS) FROM READINESS OF THE VESSEL



AVG. TRT (from Pilot Boarding to de-boarding)



AVG. OSBD (tonnes)



4.0 ORE HANDLING COMPLEX

4.1 The three tippers of receiving system of ore handling complex tipped 1,380 rakes in 2023-24 as against 1,294 rakes tipped in 2022-23. 58.79 lakh tonnes of Iron ore was received and tipped mechanically.

4.2 Performance of Wagon tippers (Nos.)

Description	2023-24	2022-23
Rakes tipped	1,387	1,306
- Mechanical	1,380	1,294
- Manual	07	12
Wagons tipped	79,399	74,712
- Mechanical	78,994	74,026
- Manual	405	686
Rakes tipped within free time	1,132 (82%)	1,029 (79%)

Frequency distribution of rakes tipped

RAKES PER DAY	DAYS IN YEAR	
	2023-24	2022-23
Upto 6	326	316
7 to 8	38	18
9	02	—
10	—	—
11	—	—
12 and above	—	—
No tipping days	—	31
Total	366	365

4.3 A quantity of 118.62 lakh tonnes of Iron ore and pellets was loaded to 130 Iron ore vessels at Outer Harbour.

4.4 Frequency distribution of loading rate (based on operational hours):

(No. of vessels)

Output (tonnes)	2023-24	2022-23
Less than 40,000	17	21
40,000 - 50,000	32	43
50,000 - 60,000	47	51
60,000 - 70,000	40	37
70,000 - 80,000	--	3
Above 80,000	--	--
Total	136	155

4.5 Twenty eight exporters have exported Iron Ore and iron ore pellets through Port of Visakhapatnam in the current fiscal.

5.0 PORT RAILWAYS

5.1 A traffic of 32.12 million tonnes was moved by Port Railways in the year 2023-24. (million tonnes)

Description	2023-24	2022-23	2021-22
Inward iron ore	5.91	5.72	6.64
Inward general	5.31	5.83	8.23
Outward general	20.90	19.92	15.99
Total	32.12	31.47	30.86

5.2 Number of wagons handled - General traffic

The port Railways handled 19.10 lakh wagon units in terms of 4 wheelers (other than iron ore) in 2023-24 as against 18.39 lakh wagon units in 2022-23.

Year	Number of wagon units		
	Received	Despatched	Total
2023-24	954,665	955,733	1,910,398
2022-23	919,855	919,765	1,839,620
2021-22	828,688	828,007	1,656,695
2020-21	838,905	838,280	1,677,185

Average number of wagon units (in terms of four wheelers) (other than iron ore)

Description	2023-24	2022-23
Average number of wagon units received per day	2,616	2,520
Average number of wagon units dispatched per day	2,618	2,519

Further details are given at Annexures 17 and 18.

5.3 Number of rakes handled - Iron ore (Mechanical and Manual)

Description	OHP	Manual sidings	Total
Rakes received	1,380 (1,294)	07 (12)	1,387 (1,306)
Rakes tipped/unloaded	1,380 (1,294)	07 (12)	1,387 (1,306)
Wagons tipped/unloaded	78,994 (74,026)	405 (686)	79,399 (74,712)
Quantity received (Lakh tonnes)	58.79 (56.69)	0.28 (0.51)	59.07 (57.20)

(Figures in brackets refer to 2022-23)

6.0 UTILIZATION OF CARGO HANDLING EQUIPMENT

Availability and Utilization of cargo handling equipment viz., Mobile cranes and Fork lifts for the year 2023-24 vis-à-vis 2022-23 are given at Annexure-21

7.0 DREDGING

7.1 Capital Dredging

Capital dredging of 0.1610 million cu.mtrs carried out during the FY 2023-24.

7.2 Maintenance dredging

Port Dredger:

The Port dredger GHD Sagar Durga carried out 0.0950 million cu.mtrs. during the FY 2023-24.

A Quantity of 0.2000 million cu.mtrs of maintenance dredging was carried out by DCI Dredgers during the FY 2023-24.

A Quantity of 0.4560 million cu.mtrs was carried out towards Capital and Maintenance during the year.

Details are at Annexures – 22 & 23.

8.0 INVENTORY MANAGEMENT

- The number of stock items was 80 during 2023-24 as against 213 in the year 2022-23.
- The number of Non-moving stock items (NMS) for the year 2023-24 was 18 as against 76 in 2022-23.
- Total Indents / Requisitions received during the year 2023-24 is 298.
- Total number of Purchase Orders placed during the year 2023-24 is 307.
- Percentage of complains of consumables for the year 2023-24 is 94.80 %.
- Inventory at General Stores Depot is Rs.3.34 Crores.
- Total value of items disposed during the year is Rs.8.81 Crores.

9.0 CAPITAL EXPENDITURE

9.1 The details of capital expenditure on plan works in the year 2023-24 are shown at Annexure - 26.

9.2 Works sanctioned completed and inprogress in the year 2023-24 are at Annexures - 27 to 32.

HUMAN RESOURCE DEVELOPMENT

1.0 INDUSTRIAL RELATIONS

Industrial relations were peaceful during the year.

Further details are given at Annexure-38

2.0 STAFF STRENGTH AND HUMAN RESOURCE DEVELOPMENT

Details of staff strength are given at Annexure-33

Details of Salaries and wages paid during the year are given at Annexure-34.

Details of SC/ST reservations as on 31.3.2024 are given at Annexure-35.

- 2.1 With a view to updating the skills of the employees and officers, 148 training programmes were conducted during the year by the Human Resource Development Center. The number of persons trained was 2,781.

Description	Persons Trained
Officers	237
Supervisors	108
Ministerial staff	1,508
Workers	246
CISF	25
Others	657
Total	2,781

3.0 WELFARE MEASURES

3.1 Medical facilities

- An 80 bedded Hospital is equipped with complete range of medical instruments and equipment for diagnosis and treatment of Port Personnel.
- Specialist Clinics for Medical, Surgical, Gynaec, Ortho, ENT, Ophthalmic, Pediatrics, Oncology, Cardiology, Nephrology and Skin are functioning. The Hospital provides diagnostic services like Serological and Bio-chemical Laboratory, Radiology with 500 mA Digital X-ray plant, Dental X-Ray & ECG and has a Diet Section and Physiotherapy Unit.
- About 10 Doctors including CMO (HoD) and 23 Visiting Consultants in various disciplines including Specialty / Super Specialty medical services like ENT, Employee Health Care, Dental, Neurology, Spine Surgery, Endocrinology, Gastroenterology, Psychiatry etc., are available and Ayurvedic & Homeopathy Clinics are also available in the Hospital.
- For immunization of children there are about 10 vaccines available viz., Polio, DPT, Measles, pentavac, tetanus toxoid, Hepatitis B etc., 4 air conditioned operation theatres ie., two major OTs, one minor OT and OT for septic and infected cases with special equipment are

available to conduct major and minor operations in the hospital .

- Medical facilities are also extended to retired employees and their spouses, CISF Personnel and their dependents and staff working in Port schools and Pool Khallasis, CHD Casual Workers and their dependents.
- Tertiary care treatment is provided to the Employees and retired employees at Empaneled Hospitals.
- There are 2 Branch Dispensaries situated at Chinamushidivada and another one near Administrative Office to cater the medical needs of Employees, Workers and their dependents.

Performance details:

Description	2023-24	2022-23
No. of laboratory investigations carried out	1.30 lakhs	1.68 lakhs
No. of outpatients treated	2.12 lakhs	2.00 lakhs
No. of paying cases treated	50	62
Income earned from paying cases (Cabin charges)	0.60 lakhs	0.30 lakhs

Functioning of dispensaries:

Hospital / Dispensary	No. of patients treated	
	2023-24	2022-23
1. G.J.H Main Hospital	1,88,030	1,74,574
2. Port area dispensary	19,139	20,149
3. Chinamushidivada Dispensary	5,524	5,025
Total	2,12,423	1,99,748

Functioning of Clinics:

Description	2023-24	2022-23
Cases immunized	34	18
Polio vaccinations	127	06
Hepatitis-B vaccines	30	06
BCG	02	05
DPT	01	---
MMR	01	01
Measles	--	--

Occupational Health Care Clinic:

The number of Employees / Officers attended the clinic was 1466 in 2022-23 and 1225 in the year 2023-24.

In-patient services:

Description	2023-24	2022-23
Patients admitted	1,123	1,139
Operations performed (Major/Minor)	3,001	3,192
Deliveries conducted	02	03

Family welfare:

Description	2023-24	2022-23
Tubectomy operations	--	01
Vasectomy operations	--	--

Medical Examination:

Number of cases examined for fresh recruits – 05, retirees on medical grounds – 02, periodical vision tests – 67 during the year 2023-24.

First-aid center:

The number of first-aid cases attended was 2,354 during the year 2022-23 and 638 during the year 2023-24.

Sanitation:

Regular and systematic anti-mosquito measures were carried out within 3 Km radius from the quay berths, offices, GJH and also in residential colonies. Anti-rodent measures were carried out regularly.

3.2 Education

One High School (having 10th Class) functioning at Salagramapuram Port housing colony.

Number of pupils in high school was 45. Strength of teaching staff in the schools was 05 and non-teaching staff was 04.

Details are as under:

Description	Teaching staff	Non-teaching	Strength of pupils
SALAGRAMAPURAM			
High school Godavari	05	04	45
Staff at VPA office	11	01	--
Total	16	5	45

3.3 Housing

The number of quarters allotted to port personnel and CHD as on 31.3.2024 is 404. Further details of quarters allotted are given at Annexure-36.

3.4 Sports and Games:

The Visakhapatnam Port Sports Council (VPSC) teams have participated in various tournaments during the year.

The VPSC teams have participated in Athletics, Weight Lifting, Body building, Chess, Caroms, Cricket, Football, Hockey, Kabaddi, Lawn Tennis, Shuttle Badminton, Table Tennis, Volley ball and basket ball Championships and secured medals for Winners, Runners, Individual places during the year 2023-24.

3.5 Other welfare activities

Port has provided Welfare Fund with a budget of Rs.25Lakhs from which the following Welfare Measures were taken.

- Financial Assistance was granted to employees and their children for pursuing higher studies in Graduation and post - Graduation, polytechnic, Engineering, Medicine and Professional Courses like ICWAI, Company Secretary etc.
- Merit Scholarships for the Children of port employees for the first three ranks secured in public examinations up to intermediate and two ranks above intermediate level.
- Provision has been made for sparing of employees and workers for the training courses organized by workers education centre, for a period of 3 months duly treating the training period as on duty besides granting TA & DA and other allowances admissible, the participating employees / workers are being granted 9 days special casual leave and recoverable advance of Rs.2000/- per participant to attend the industrial study tour.
- Provision has been made for Financial Assistance of Rs.50/- per day to the employees suffering from ordinary disease and Rs.75/- per day to the employees suffering from serious illness subject to maximum of Rs.2,500/- depending up on the number of days of leave without pay was granted from Welfare Fund. In case of employees suffering from serious illness, an additional amount of Rs.400/- is being paid towards special diet.
- Financial assistance for infrastructure including cooking gas, equipment utensils, electric equipment etc. was provided to canteens Power and water is supplied at free of cost. Lunch-cum-rest rooms have been provided at various work spots.
- Family Dispute Cases have been received during the year 2023-24 and they have been counselled accordingly for better life.
- At present VPA is allotting Sri Seetha Rama Kalyanamandapam to the employees of VPA for performing marriages of self/ sons & daughters at the @ Rs. 10,000/- per day.
- Financial assistance is being granted towards examination fee for Port Employees and Children who appear Hindi Examination conducted by Dakshina Bharata Hindi Prachara Sabha, Hyderabad and Chennai.

Cash awards were also being granted to the children of port employees and Children studying in port School who pass Hindi examinations.

- Reimbursement of cost of transportation of dead bodies of the deceased Employees / family members referred to outstation hospitals.
 - In order to relieve the burden of huge payment of the balance amount of HBA Granted by the Port in the case of employees who die while in service, VPA evolved a scheme called HBA Family Security Mutual Fund Scheme.
 - Port provides artificial limbs to the employees in need.
 - Reimbursement of cost of Spectacles up to Rs.1500/- on submission bills duly Certified by CMO.
 - An amount of Rs.10,000/- each was paid to the family of deceased employees towards funeral expenses from Compassionate Fund., and 19 cases were paid funeral expenses.
 - An amount of Rs. 10,000/- was made budget provision from Welfare Fund to the Cultural Programmes and the same was utilized for conducting Cultural activities .
 - Providing 50% or 15,000/- whichever is less towards reimbursement to the Port employees and their family members towards undertaking Laser Surgery.
 - Every Year on 8th March the Women's Day is being celebrated with Zeal and enthusiasm wherein more than 200 women employees participated in the celebrations, conducted various competitions, felicitation to Sr. Women employees, where an amount of Rs. 5,00,000/- from port Revenue Fund was sanctioned.
- Details of financial assistance rendered from welfare fund are given at Annexure-37.

SAFETY MEASURES

- VPA achieved GREENTECH GLOBAL EHS AWARD WINNER-2024 among all Major Ports.
- Dangerous / Hazardous cargo handling is being monitored at International Safety Standards duly following IMDG Codes, relevant regulations and check lists which are specially developed to ensure enhanced Safety measures at port operations.
- Port Safety Committee meetings are being conducted on periodical basis as per the regulations 114(3) of the Dock workers (Safety, Health & Welfare) Regulations, 1990, in presence of Dy. Chairperson/VPA (Chairman of the Port Safety Committee). Additional Asst. Director (Safety) pertains to Ministry of Labour and employment, all HOD's including Union Representatives and Port Safety Committee members for resolving departmental level safety issues.

- VPA launched an induction training video to aware all the employees, workers on safety.
- Shop floor Safety Committee meetings are being conducted to resolve work spot level safety issues.
- Enforcing authorities such as Inspectorate Dock Safety and Inspectorate of Factories are monitoring the compliance of legal requirements at Dock and Industrial operations.
- 'On the job Safety awareness' trainings are arranged for the skill development of the work force.
- National safety week was organized from 4th to 10th March 2024. Involved all Port employees, Port users. Stevedores to participate in various safety competitions.
- A street play is specially designed and organized at various work locations to inspire and motivate workers on safety aspects at work. Safety competitions are being conducted to involve employees in Safety administrations.
- Details of accidents during the year 2023-24 are shown in Annexure – 39.
- CISF of VPA had Bomb detection equipment and Bomb detection squad.
- Modern gadgets like closed circuit Televisions (CCTVs) installed by VPA for covering the entire inner and outer harbours. Entry/Exit gates for 24x7 surveillance operation by CISF.
- RFID based Gate Management System at all 06 gates (GCB, DM, EQ, WQ5, WQ7 and NW center)
- One high-speed Patrol Boat has been hired with effect from January, 2023 for carrying out anchorage patrol with CISF personnel round the clock.
- Radio Active Detection equipment is procured and installed at East Quay – 7 gate for screening Radioactive material and contamination.
- As per ISPS code, DG Shipping conducted ISPS renewal verification Audit on 24.05.2024 and issued statement of compliance (SOC) certificate to VPA, which is valid until 20.05.2029.
- As per ISPS code, Annual Audit is being carried out by DG Shipping.

DISASTER MANAGEMENT PLAN

A Comprehensive crisis / disaster management plan is developed, comprising of Risk assessment study and crisis / disaster management plan with standard operating procedures.

VPA is having two groups to tackle any on-sight / off-sight disasters viz. (i) Crisis Management Group which consists of the Chairperson, Dy. Chairperson and all HODs and (ii) Incident Reporting Team (IRT) which consists of Harbour Master, Fire Officer, EXEs, SMO, DTM, Dy. Commandant and CISF.

VPA is having separate Oil spill contingency plan as per NOSDCP.

VPA is having dedicated Fire Brigade to cater to the needs of Port. VPA also evolved action plan for tackling natural calamities. The systems are being audited periodically.

VPA is conducting periodical mock drills for all scenarios and the same are being reviewed for improvement.

SECURITY

- Visakhapatnam Port Authority is in the Maritime Security Level-1 with effect from 02.02.2013. Security Committee meetings with District Collector & Magistrate along with members from Indian Navy, Coast Guard, Police, Central and State Intelligence, Fisheries, Customs are being held regularly to review the ISPS activities.
- The port has installed and made operational VTS (Vessel Traffic Management System) for safe and efficient navigation on vessels calling at VPA.

ENVIRONMENT MANAGEMENT

- Continuous ambient air quality is being monitored at three locations by an out sourcing agency i.e. AUDC, Visakhapatnam.
- Separate Environmental Cell headed by Chief Engineer, with one SE, 1 EE, 1 AE, 1 JE and 1 Chief Manager (Env.), 1 Manager (Env.) 3 Supervisors (Env.) and one advisor for day to day works of both field and office.
- VPA has constituted internal task force team with 15 members working in 24x7 to monitor the implementation of EMS at VPA & PPP terminals and a command control center for monitoring the pollution from all operational areas by field inspections as well as through CC cameras.
- Environment Monitoring Committee (APPCB, Senior Citizens, Air Quality Experts, NGOs, Port users, Officials of GVMC, Representatives of Navy, SAIL and Schools) meets once in 2 months.



- Consent for Operations of APPCB obtained under Air and Water Acts are valid up to 31.12.2026.
- Annual auditing by external agencies (IRQS) for ISO 14001(recent audit conducted in May 2023)
- All stack yards were provided with automated mechanical dust suppression system at a cost of Rs. 50.00 Crores, covering an area of 4,75,000 m2 and the same is effective and water sprinkling is done continuously round the clock.



- Wetting of cargo stacks by sprinkling of water with water tankers also.
- Wetting of roads through water tankers continuously round the clock to prevent emission of dust during movement of vehicles. A total of 200 trips of water tankers (about 4.0 MLD) is being sprinkled every day through tankers and 4.0 MLD is being Sprinkled in stacking areas through Mechanical Dust Suppression System.



- Covering of trucks and wagons with tarpaulins.
- 4no.s of Truck Mounted Mist Fogging Canons and 7 trolley mounted Fog cannons deployed to suppress the dust while loading / unloading cargo at berths and Stack yards.



- Regular sweeping of roads with Mechanical sweeping machines and with non-permanent workers for maintaining the roads clean.



- The stack heights are limited to six meters in VPA.
- For PPP operators (M/s VGCB and M/s VSPL) stack heights are permitted up to 10 meters.
- Necessary environmental measures including dust suppression system, high-rise enclosures, screens etc., has been taken up.
- Significant reduction in cargo movement by road there by controlling dust pollution.
- Mechanical truck tyre washing facility is available at the port roads joining city i.e. at B ramp , ESSAR junction and Vedanta (PPP) to upkeep the city interface roads along with operation and maintenance.



- Sampling, Analysis and Testing of Raw Sewage / Treated Water of 10 MLD STP of VPA for a period of 3 years (up to 02-08-2024) at Visakhapatnam Port entrusted to M/s. S.V Enviro Labs & Consultants, Pvt. Ltd. Visakhapatnam is in progress.
- Supply, installation and testing & commissioning of FRP Based Package 25 KLD Sewage Treatment Plant to handle total hospital sewage at Golden Jubilee Hospital, VPA with Operation and Maintenance for a period of 5 years is commissioned in October 2019 and O&M is in progress.
- Supply, Installation and Commissioning including Operation & maintenance (1year) of decentralized single Composite/compact modular type (PMTR) pre-fabricated waste water treatment recycling plant (WWTRP) 20 KLD at AOB in Port area. O&M work is in progress.

- A High rise wall of 7.5 mts height at city interface from Sea horses Junction to Convent junction at a cost of Rs. 10 crores was constructed.



Monitoring of Ambient Air Quality at identified areas of VPA.

- 3 Continuous Ambient Air Quality Monitoring (CAAQM) Stations are arranged at Port Boundaries and the operations are being carried out by M/s. AUDC, Visakhapatnam.

Water Pollution Mitigation Measures

- Strict enforcement of rules on ships prohibiting discharge of bilge or ballast water into the harbor basin.
- Harbor water analysis by M/s. AUDC at 9 locations for physico-chemical parameters on Quarterly basis.
- Collection & analysis of sea bed samples for physico-chemical and biological parameters by M/s S.V Enviro Labs & Consultants on Half yearly basis.
- Provision of floating oil boom to contain oil spill during oil handling operations.
- Collection of debris and floating garbage by floating craft arrangement at STP area.
- Disposal of dredged soil in a location inside the sea identified by CWPRS.
- Strict instructions to the industries to treat the effluents before discharging into port waters.
- 10 MLD sewage treatment plant is in operation to treat the city sewage and sullage entering into port waters to avoid harbor water pollution and the screenings such as coconut shells, plastic bags and other floating solid waste are being sent to Municipal Corporation dumping yard.
- To avoid pollution of harbor water with oily bilges from the floating crafts, bilge water is being collected in separate reception tank and disposed to authorized agencies.
- All personnel were instructed not to throw any oily substances into the waters.
- Trays are being provided or storing oil barrels to avoid any accidental spillage to the water.

- While transferring oil, precautions have been taken (like placing save all trays near the dripping points).
- Hoses used for oil transfer are being periodically pressure tested to avoid bursting due to deterioration.

Noise pollution mitigation measures

- Widening and carpeting of roads for movement of heavy cargo vehicles.
- Noise levels are being measured and monitored.
- Conveyor passing through the town ship was covered.
- No horn display boards are arranged near residents.

Land pollution

- Drip trays and save-all trays are being used while carrying out maintenance jobs to avoid oil spillages on land.
- Unserviceable and scrap materials are being disposed from time to time.

Disposal of liquid wastes

- Liquid waste generated is treated by sodium hypo chlorite solution and bleaching powder before disposal of the same. The liquid waste generated in the canteens is being handled in a systematic method by separating the leftover food particles in a separate container prescribed for the purpose letting the water alone into the drains in order to protect the environment.

Disposal of hazardous waste:

- VPA not generated / handling of Hazardous wastes in port areas.
- As per APPCB instructions the waste like oily cotton waste being re-used in blacksmith shops for energy conservation.
- Used / waste oil disposed through APEMCL website and used batteries are being purchased on buyback basis as per the Pollution Control Board rules and regulations.
- Battery acids sediments are being diluted to attain pH value between 6 to 8 and thereafter being disposed.

Disposal of Solid Waste:

- The solid waste generated in and around port areas is segregated categorically as bio-degradable, non - bio-degradable and hazardous waste and collected in separate color coded dustbins. The garbage thus collected is being disposed in GVMC dumping yard at Kapuluppada.
- Solid waste like corroded steel plates, rubber pieces, discarded spares/ equipment are being disposed on regular basis through MSTC portal.
- The collected Plastic waste from geddass were sent to M/s Jindal Urban Waste Management Ltd.,

Kapulupada. For the FY 2023-24, a quantity of 731 tons disposed through 15 MW waste to energy plant.

Disposal of Bio-medical waste

- The bio-medical waste generated in the hospitals and dispensaries are collected in different color coded bins and these dust bins are carried by the Govt. authorized agencies through the vehicles specifically designed for the purpose for treating the same at a common incinerator provided by Visakhapatnam Municipal Corporation Authority in the outskirts of the city.
- All the injections and syringe needles are being terminated by the Electric needle terminators and disposing the same as per norms to avoid recycling of used needles.

Ongoing & Proposed Studies / works for effective implementation of Environment Management at VPA are as follows:

- Proposed Modernization of 6 berths and WO issued to Consultancy Services M/s. Cholamandalam MS Risk Services Pvt. LTD, Chennai for Preparation of EIA study and obtaining of EC&CRZ clearance from MoEF&CC.
- Construction of 3nos. of Covered Storage Sheds work is completed and utilizing for storage of cargo and another shed work is in progress and is completing in the month of Sept. 2024.



Planned Greenbelt by VPA

- Green Belt was developed around the stack yards. Plantation programme is being pursued by VPA on a continuous basis for the last 2 decades for continual improvement and addition of Green Belt in and around Port area.



- Since 1990s, 5,70,500 plantation was taken up covering an area of 1327 acres at different areas including Port operational areas, residential and city areas.

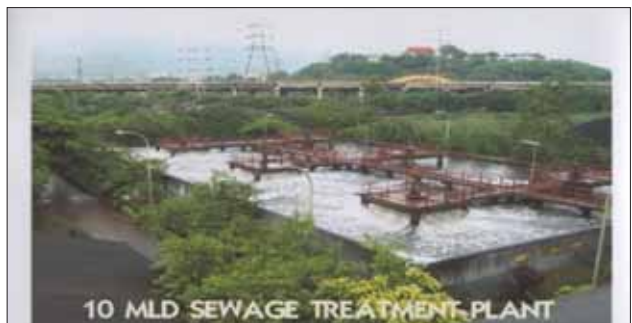


- During the last three years plantations carried out by VPA at a cost of 1.20 Crores viz., 72,000 plants in 2020-21, 10,000 plants in 2021-22 and 25,000 plants in 2022-23.
- During the FY 2023-24 VPA planted 5000 plants. Further, VPA incurred Rs.1.08 Crores for development of 10 hectares through Forest department.
- VPA proposed 1million Plants plantation in and around the port through distribution to NGO's, Employees of VPA and Organizations etc.



Wastewater recycling and reuse:

- A 10 MLD STP is under operation for collecting and treating the city sewage before entering into the harbor water thereby maintaining the harbor water quality.
- The treated water is used for effective dust suppression hence conserving the fresh water resources.



Green Energy

- Port of Visakhapatnam is pioneered in implementing Solar Power Generation under Green initiatives by taking

up installation of 10MW solar power plant at a cost of Rs.52.00 crores.

- Roof top spaces are effectively used for generation of Solar Power. Port installed 190KW solar power plant on roof top of Golden Jubilee Hospital at a cost of Rs.70 lakhs and 90KW on roof top of operational buildings at a cost of Rs.49.50 lakhs.
- Solar energy is being utilized for the purpose of lighting in some of the port areas on trial basis at a cost of Rs.5,09,940/-
- Solar powered water heating system is also being used in different canteens and port guesthouse by investing an amount of Rs.9,02,412/-



Green technology revolution against greenhouse gases evolution:

- VPA proposed another 5MW Solar Power Plant.
- VPA arranged EV charging stations at two locations.

Greenhouse gases evolution:

- Possible reduction in fossil fuel consumption by proposing for the deployment of electrical rail engines in place of diesel engines thereby contributing for the development of clean fuel technology.
- Electrification of Railways.



Green belt development as a barrier against pollution:

- Active participation in globally prioritized green belt development programme as per the Parliamentary standing committee recommendations.

SWATCH BHARAT ABHIYAN

- Regular sweeping & cleaning of Spillages on berths, dock area and internal roads by using Mechanical sweeping machines.
- Painting with uniform colour code (unique to a Port – Green and white) all signage & boards under taken at a cost of Rs.4.62 lakhs in Southern sector and Western sector.
- Painting road signs, Zebra crossing pavement edges etc., undertaken at a cost of 160.85 lakhs in all sectors.
- Regular removal of floating matter from Geddas, desilting of drains etc.
- Removal of Floating material at STP inlet area and sending to GVMC Kapuluppada dumping yard.
- The collected plastic wastes from geddas are sent to M/s. Jindal Visakhapatnam Urban Waste Management, to generate power from waste.

CORPORATE SOCIAL RESPONSIBILITY (C.S.R) 2023-24

A CSR Subcommittee is functioning headed by Dy.Chairperson / VPA, Secretary, FA&CAO and one VPA board member from Customs are members.

Committee reviews C.S.R proposals periodically and monitoring the activities as recommended by the VPA board and In accordance with the CSR guidelines from MoPS&W is as follows:

Health:

- Installation of Borewell at Krishnaguru Sewashram, Bandhwari, Gurugam, Haryana for providing drinking water at a cost of Rs.8.13 lakhs.
- Conducted free Medical Clinic at kotavedhi, Visakhapatnam, (A.P) at a cost of 18 lakhs.
- Installation of water filters in two places of Dibrugarh district, Assam at a cost of Rs.14.18 lakhs.
- Sanitary amenities provided to Anand Vihar, New Delhi at a cost of Rs.10 lakhs. Out of which 5 lakhs (50%) has been released.

Education:

- Infrastructure to Government BC Welfare Boys Hostel Isakathota (Pre-matric), Visakhapatnam, (A.P) at a cost of Rs.29 lakhs.
- Mid-day meal to un-aided children under Akshaya Patra, Lawsons bay and Ramnagar, Visakhapatnam (A.P) at a cost of 33.11 lakhs. Out of which 16.55 lakhs (50%) has been released.



Collaboration between CEMS and VPA for Skill training initiatives in Logistic sector and capital goods.



Setting up of Skill development centres for Cyber security and safety for youth, women and children by Visakhapatnam police.

Skill Development:

- Infrastructure (Cyber Security IT – Laser Jet printer & Lenovo computer) to Police Stations in Anakapalli District, (A.P) at a cost of Rs.5 lakhs.
- Setting up of Skill Development Centers for Cyber Security and Safety for youth, women and children by Visakhapatnam Police, A.P. at a cost of 114 lakhs. In this context, Rs.100 lakhs has been released.
- Skill Training initiatives in Logistic Sector & Capital Goods for collaboration between Center of Excellence in Maritime Ship Building (CEMS) and VPA at a cost of Rs.64.38 lakhs. Out of which 32.19 lakhs (50%) has been released.

Welfare:

- Construction of Community and Marriage hall with associated facilities for under-privileged and socio-economically weaker section of the sector at Thakurnagar, West Bengal at a cost of Rs.100 lakhs. Out of which 50 lakhs (50%) has been released.
- Infrastructure to Government PH boys home at Pendurthi, Visakhapatnam (AP) at a cost of Rs.20 lakhs. In this context, Rs.10 lakhs (50%) has been released.

Environment:

- Construction of Environmental Management facilities at Lions Cancer & General hospital, Seethammadhara Visakhapatnam (A.P) at a cost of Rs.10.35 lakhs. Out of which Rs.9.32 lakhs (90%) has been released.



OTHER EVENTS

1. DRY DOCKING

Description	Port Dry Dock		
	2023-24	2022-23	2021-22
No. of days the dry dock was engaged	183	227	394
No. of Port Crafts	01	02	03
No. of outside Crafts	09	10	01
Total earnings from the dry dock (Rs. In lakhs)	276.00	414.00	58.96

2. WORKSHOPS

Description	Port Workshop		Dry Dock		O.R.S	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
No. of jobs received	295	362	128	681	578	110
No. of jobs completed	295	362	128	670	578	105

3. BUNKERS

(in tonnes)

Description	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Bunkers supplied	1,18,902	1,34,000	82,800	1,17,605	69,361	76,893	76,903

4. WATER SUPPLY

(lakh KL)

Source of water	Supplied to		Port's consumption	Total
	Ships	Others		
Greater Visakhapatnam Municipal Corporation, VSP	--	1.05	4.10	5.15
VPA own sources				
- Santhametta Reservoir	1.76	0.95	0.25	2.96
- Lova Garden spring well	1.84	1.20	1.10	4.14
- Open wells at Salagramapuram Housing Colony, CISF Colony, Sports & Cultural complex	--	0.20	3.00	3.20
Total	3.60	3.40	8.45	15.45

5. CONSUMPTION OF ELECTRIC POWER

Consumer	Power consumed (lakh units)				
	2023-24	2022-23	2021-22	2020-21	2019-20
Port (including Govt. departments, private firms connected to the port activities)	106.43	96.02	69.09	73.28	82.44
Residential Buildings of the Port	26.63	27.65	29.62	30.91	31.00
Total	133.06	123.67	98.71	104.19	113.44

6 OFFICIAL LANGUAGE IMPLEMENTATION

- Hindi Teaching Scheme started in the year 1976 continued satisfactorily during the year. Since the Hindi examinations i.e. Prabodh, Praveen, and Pragna for all ministerial staff of VPA and CHD is completed.
- Hindi Typing and Stenography Examinations were conducted successfully during the year.
- Hindi Officer, VPA was appointed as the Chief Superintendent of Praveen, Pragya, Prabodh and Hindi typing and Stenography examinations by the Department of Official Language, Ministry of Home Affairs, New Delhi. During the year 2023-24, 650 Officers and employees were trained in various organizations of Visakhapatnam appeared for the above Examinations.
- Hindi Fortnight was celebrated from 1st to 14th September, 2023 in a grand manner. Various competitions were conducted and prizes were given to the winners, Motivate officers/ employees of the best three departments.
- Hindi books on various subjects were purchased for the Port Officers and Employees. Hindi weekly Journals and Magazines are procured to inculcate the habit of reading Hindi among the staff.
- "Official Language awareness programmes" conducted in port for one day is continued and 62 employees were trained and given information on the provisions of Official Language Policy, Act & Rules during the year.
- To comply with the Official Language Policy, all the documents specified in Section 3 (3) i.e. permits, licenses, terms and conditions of tender forms, General Orders, Circulars etc., were issued in bilingual and the same were reviewed by the Chairman every month in the HODs Meeting.
- As a continues process 'On line Hindi Seva' on computer was provided to the employees to make use of Hindi in day-to-day office work, continued during the year.
- Formats and forms of routine use are provided to all the sections in Bilingual form for usage of O.L. and inspected the status of use of Hindi in Port Authority.
- Hindi Cell staff inspected all the departments of VPA for the effective implementation of Official Language in day to day works and clarified the doubts in both online and offline.
- Hindi Review Meetings in the departments are being conducted every month to assess the progress of Implementation of Official Language.
- Competitions were conducted in Hindi also in connection with National Maritime Day, Dock Safety Day, Fire Fighting Day, and Independence Day. Etc.

- VPA is coordinating with Town Official Language implementation committee (TOLIC) for achieving good results in Implementation of Official Language among all the organizations covered under TOLIC.
- VPA's website is in Hindi also.
- All letters received in Hindi were replied in Hindi. Letters to the Ministry were sent bilingually. The Annual Administration Report, Annual Accounts and Annual Audit Report are in bilingually submitted to the Ministry.
- VPA is providing White Boards to different work locations for effective implementation "To learn a word in Hindi-per day" with their equivalent English words to improve workable knowledge in Hindi by the employees.
- The Official Language Implementation Committee constituted with Chairperson/VPA as Chairman of the Committee, Secretary as Official Language Officer and Heads of all Departments as members functioned satisfactorily during the year.
- Efforts were made to achieve the Targets fixed by OL department in Annual Programme regarding correspondence / noting & drafting in Hindi during the year.

7. OBC & DIFFERENTLY ABLED

Strength of personnel under OBC & Differently abled categories as on 31.3.2024 is shown at Annexure-35.

8. IMPLEMENTATION OF RTI ACT, 2005

RTI Act, 2005 is being implemented in Visakhapatnam Port Authority with an aim of transparency in the functioning of the organisation. Under the provisions of the Right to information Act, 2005, the Authority has designed 2 CAPIOs, 6 CPIOs and one Appellate Authority.

During the year 2023-24, a total number of 23 RTI Requests received and approved. 5 First appeals have been received and accepted, there are no transfers to other organization under 6(3) of RTI Act, 2005.

All the regulations of Visakhapatnam Port Authority framed under the Major Port Trust Act, 1963 and the information under Section 4(1) (b) of the RTI Act, 2005 had been published on the VPA's website viz., www.vizagport.com. Also quarterly return of VPA under RTI Act is being uploaded on the VPA's website.

9. Public/staff grievance redressal work

The public grievances are being redressed and monitored through the computerized online Public Grievances Redress and Monitoring System (CPGRAMS) provided by the Department of Administrative Reforms and Public Grievances, Ministry of Personnel, Public Grievances and Pensions.

10. DISTINGUISHED VISITORS DURING 2023-24.

Particulars of Visitor (s) / Delegation	Date of Visit
Sri Faggan Singh Kulaste, Hon'ble Union Minister of State for Steel & Rural Developments along with other officials visited Visakhapatnam Port Authority.	13.04.2023
Sri B. Sreedhar, Secretary, A.P Pollution Control Board visited VPA inner harbour and outer harbour to know the measures taken by VPA to control pollution and to protect the environment.	26.05.2023
Sri Amit Shah, Union Home Minister, Ministry of Home Affairs, Govt. of India visited Visakhapatnam and attended various programs.	11.06.2023
Chairpersons from all Major Ports and officials from IPA are attended the 199th Indian Ports Association, Governing Body meeting hosted by VPA.	16.07.2023
Dr.Vava, Hon'ble Member (Status- Secretary to the Govt. of India), National Commission for Safai Karamcharis visited VPA.	19.08.2023
Shri Sarbananda Sonowal, Hon'ble Minister of Ports, Shipping & Waterways and AYUSH, Govt. of India has visited VPA and conducted review meeting on 3.09.2023. Hon'ble Minister inaugurated the Visakhapatnam International Cruise Terminal (VICT) and three other major projects i.e. Covered storage shed, Truck Parking terminal and Oil refinery project in the Visakhapatnam Port premises on 04.09.2023.	03.09.2023 & 04.09.2023
Hon'ble Governor of Andhra Pradesh Sri S. Abdul Nazeer visited Visakhapatnam, stayed at VPA Guest house and attended various programmes.	08.09.2023
Sri Dheeraj Singh Thakur, Chief Justice, Hon'ble High Court of Andhra Pradesh has visited Visakhapatnam, stayed at VPA Guest house and attended various programmes in Visakhapatnam.	23.09.2023
Vice Admiral Ashok V. Subhedar and Sri Devendra Kumar Pathak of Independent External Monitor (IEMs) are visited VPA operational areas and suggested to complete the Developments and Modernization works.	06.11.2023
Hon'ble former Vice-President of India Sri Venkaiah Naidu and Hon'ble Governor of Andhra Pradesh Sri S. Abdul Nazeer visited Visakhapatnam, stayed at VPA guest house and attended various programmes.	10.12.2023
Shri Shubhash Pardhi, Hon'ble Member (Status- Secretary to the Govt. of India), National Commission for Scheduled Castes, Govt. of India, New Delhi visited Visakhapatnam and conducted review meetings with different organizations.	11.12.2023
Sri Parshottam Rupaia Hon'ble Union Cabinet Minister, Fisheries Animal Husbandry and Dairying, Government of India along with other officials are visited Visakhapatnam and discussed about the Fishing Harbour developments and Modernization works of VPA.	26.12.2023

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ANNEXURE - 1

VITAL PORT STATISTICS – TOPOGRAPHY OF PORT AS ON 31.03.2024

LOCATION		ENTRANCE CHANNEL			TURNING CIRCLE	
Latitude	Longitude	Length (km.)	Minimum Depth (mtrs.)	Minimum Width (mtrs.)	No.	Diameter (mtrs.)
1	2	3	4	5	6	7
17°41'	83°17'	2.46(OC)	-22.00	250.00	1.	610.00(OHTB)
		1.62(IC)	-16.10	111.00	2.	440.00(IHTB)

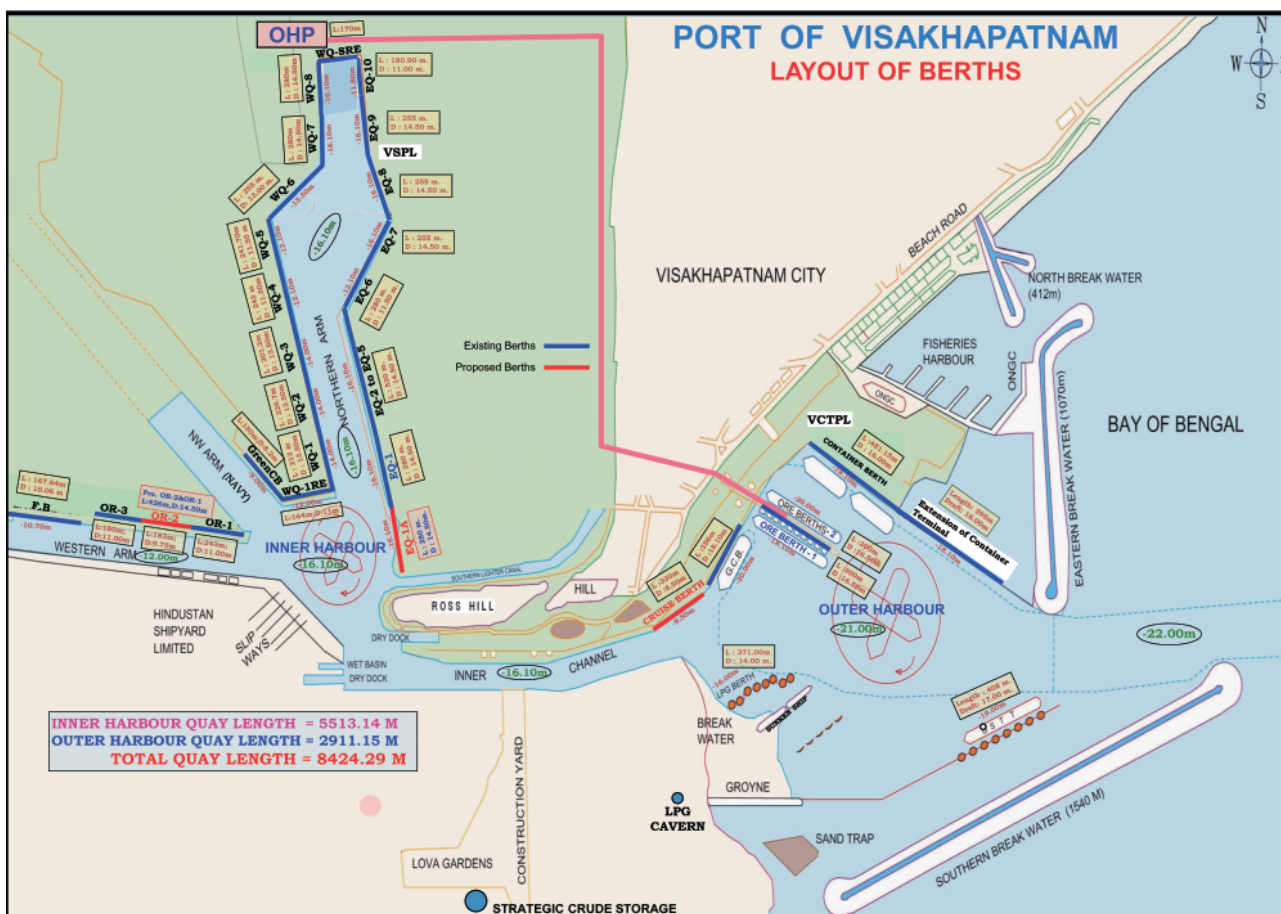
OC – Outer Channel

IC – Inner Channel

EXISTING LIMITS

Description	Latitude (North)	Longitude (East)
NE – Corner	17° 45' 00"	83° 34' 24"
SE – Corner	17° 33' 18"	83° 24' 36"
SW – Corner	17° 38' 34.83"	83° 15' 38.25"
NW – Corner	17° 45' 00"	83° 21' 08.50"

VPA - Layout Map



VITAL PORT STATISTICS - STORAGE CAPACITIES AT PORT AS ON 31.3.2024

STORAGE FACILITIES

Sl.No.	Type of Storage	Port	Other agencies
1.	Covered storage a) Transit sheds b) Storage Sheds c) Warehouses d) Silos	9,177 Sq.mts 16,230 Sq.mts 34,000 Sq.mts Nil	Nil Nil 1,84,694 Sq.mts (12,92,858 tonnes) 66,230 tonnes
2.	Open area	12,67,169 Sq.mts	75,134 + 368,668 Sq.mts
3.	Containers Open Area	—	17,500 TEU's (M/s VCTPL) 4,650 TEU'S (M/s VCTPL CFS) 12,500 TEU's (M/s Concor) 12,000 TEU's (M/s Balmer Lawrie) 7,000 TEU's (M/s Gateway East India)
4.	Liquid storage a) Crude oil b) Products c) Chemicals d) LPG	— — — —	1.33 Million tonnes (cavern) 9,000 tonnes (spheres) & 60,000 tonnes (cavern)

ANNEXURE - 3

**BERTH PARTICULARS AND BERTH OCCUPANCY
AS ON 31.3.2024**

	Sl. No.	Name of berth	Maximum Permissible drafts (meters)	Permissible LOA (meters)	Year of commission	No. of days Available	No. of days Occupied	% of occupancy based on 366 days	Equipment available
I N N E R H A R B O U R		Port Berths:							
	1.	EAST QUAY-1	14.50	240.00	2015	366	84	23	1 No. 100 T HMC
	2.	EAST QUAY-2	—	—	—	—	—	—	
	3.	EAST QUAY-3 &	14.50	240.00	1933	366	276	75	
	4.	EAST QUAY-4			1955	366	276	75	
	5.	EAST QUAY-5 &	11.50	240.00	1968	—	—	—	
	6.	EAST QUAY-6			1966	366	276	75	
	7.	EAST QUAY-7	14.50	240.00	1995	366	323	88	1 No. 100 T HMC
	8.	WEST QUAY-1	13.50	240.00	1993	366	305	83	2 Nos. 100 T HMCs
	9.	WEST QUAY-2	13.50	240.00	1992	366	276	75	
	10.	WEST QUAY-3	13.50	240.00	1992	366	298	81	
	11.	WEST QUAY-4	11.50	240.00	1965	366	193	53	
	12.	WEST QUAY-5	11.50	240.00	1965	366	130	36	
	13.	WEST QUAY-6	14.50	230.00	2015	366	268	73	Rail mounted level luffing cranes of 60 T - 2 Nos.
	14.	WEST QUAY-7	14.50	240.00	2018	366	264	72	1 No. 100 T HMC
	15.	WEST QUAY-8	14.50	240.00	2018	366	283	77	
	16.	OR-1	11.00	195.00	1957	177	158	89	Direct discharge through pipe line to tank farms
	17.	OR-2	9.75	185.00	1957	199	150	75	
	18.	OR-3	10.06	160.00	—	366	115	31	
	19.	FERTILISER BERTH (FB)	10.06	200.00	1967	366	132	36	400 TPH marine unloader 2 silos of 5500T capacity.
		BOT / PPP Berths:							
	1.	EAST QUAY-8 (M/s.Vizag Seaport Pvt., Ltd.,)	14.50	235.00	2005	366	221	60	100 T HMCs - 5 Nos.
	2.	EAST QUAY-9 (M/s.Vizag Seaport Pvt., Ltd.,)	14.50	235.00	2005	366	251	69	
	3.	EAST QUAY-10 (M/s.AVR Infra)	11.00	160.00	2015	366	29	8	Unloading arms of 300 TPH
		Total Inner Harbour (I.H)				6,964	4,308	62	

ANNEXURE - 3 (Contd.)

**BERTH PARTICULARS AND BERTH OCCUPANCY
AS ON 31.3.2024**

	Sl. No.	Name of berth	Maximum Permissible drafts (meters)	Permissible LOA (meters)	Year of commission	No. of days Available	No. of days Occupied	% of occupancy based on 366 days	Equipment available	
O U T E R H A R B O U R	1.	OFF SHORE TANKER TERMINAL	17.00	280.00	1985	366	115	31	Three Unloading arms of 5500TPH	
	2.	LPG	14.00	230.00	1998	366	230	63		
	3.	Cruise Terminal	8.50	300.00	2023					
		PPP Berths:								
	1.	VGCB (M/s. Vizag General Cargo Berth)	18.10	300.00	2013	366	268	73	Fully Mechanized coal terminal	
	2.	ORE BERTH-1 (M/s. Essar Vizag Terminals Ltd.,)	16.50	300.00	2015	366	278	76	Fully mechanized iron ore terminal	
	3.	ORE BERTH-2 (M/s. Essar Vizag Terminals Ltd.,)	17.00	300.00	2015					
	4.	Container Terminal (M/s. Visakha Container Terminal Pvt., Ltd.,)	16.00 (1&2) 16.00 (3&4)	390.00 390.00	2003 2022	366 366	209 179	57 49	7Nos RMOCs/19Nos RTGCs/5Nos reach stackers	
		Total Outer Harbour (O.H)					2,196	1,279	58	
		Grand Total (I.H+O.H)						9,160	5,587	61
		VPA Berths						6,598	4,152	63
		BOT / PPP Berths						2,562	1,435	56

- Note: (i) The permissible drafts at different berths are subject to availability of tide.
(ii) Berth occupancy relates to cargo vessels only and based on actual available days.
(iii) EQ-2 to EQ-5 berths are converted in to two multi purpose berths.
(iv) OR-1 berth operational w.e.f. 07.10.2023 and OR-2 berth de-commissioned w.e.f. 17.10.2023.
(v) Since, one ship loader is only available for two berths viz., OB-1 & OB-2 combined occupancy is compiled.

Permissible vessel dimensions:

Description	Inner Harbour	Outer Harbour
Vessel Class	Baby Cape	Super Cape
Vessel LOA (meters)	260.00	390.00
Beam (meters)	45.00	50.00
Draft (meters)	14.50	18.10
Subject to tide (meters)	On high tide (1 meter)	—

ANNEXURE - 4

**VITAL PORT STATISTICS - FLOATING CRAFTS
AS ON 31-3-2024**

S.No.	DESCRIPTION	NO.	RATED CAPACITY	REMARKS
1	2	3	4	5
	<i>OWNED BY PORT</i>			
I	DREDGERS			
1.	GHD SAGAR DURGA	1	500 Cu. M	—
II	TUGS			
1.	T.T Jhansi Rani	1	50 TON BP	—
2.	A.W. Delima	1	50 TON BP	—
3.	H.C.W. Reid	1	50 TON BP	—
	<i>HIRED BY PORT</i>			
1.	Ocean Cheer	1	60 Ton BP	—
2.	Ocean Esteem	1	65 Ton BP	—
3.	Ocean Swan 4	1	60 Ton BP	—
	<i>OWNED BY PORT</i>			
III	LAUNCHES			
i)	VIP (Sambamurthy)	1	2x 230 HP	—
i)	Survey Launch (Nirmal)	1	2x 190 HP	—
i)	Mooring IV	1	1 x 150 HP	—
ii)	Mooring V	1	1 X 106 HP	—
iii)	Mooring VI	1	1 x 100 HP	—
i)	Oil Pollution Craft (Jal Sudhak)	1	2 x 250 HP	—
i)	PL Meghadri	1	2 x 255 HP	—
ii)	PL W.C. Ash	1	2 X 565 HP	—
iii)	PL O.B. Rattenberry	1	2 x 195 HP	—
	<i>HIRED BY PORT</i>			
i)	River Pearl 3	1	2 x 350 BHP	—
ii)	River Pearl 5	1	2 x 450 BHP	—
iii)	River Pearl 9	1	2 x 326 BHP	—
iv)	Jalshree	1	1 x 120 BHP	—
v)	Maa	1	2 x 135 BHP	—
	<i>OWNED BY PORT</i>			
IV	BARGES			
i)	Oil Barge (New)	1	350 Ton (Dumb)	—
V	FLOATING CRANES			
	Bheema	1	100 Ton	—
	Hanuman	1	50 Ton	—
VI	OTHERS			
i)	VPA Fire Float	1	2 x 455 HP	—

**VITAL PORT STATISTICS - CARGO HANDLING EQUIPMENT
AS ON 31-3-2024**

Sl. No	Description	Owned by port		Hired by port		Remarks
		No.	Rated capacity	No.	Rated capacity	
1	2	3	4	5	6	7
1.	Electrical wharf cranes :					
	I. Elec. Wharf cranes	01	10 TON	—	—	Metlana crane at Dry dock, ORS
2.	Locomotives :					
	I. Locomotives	03	1350 HP	05	1350 HP	Operational
	II. Locomotives	03	3100 HP	—	—	Operational
3.	Harbour Mobile Cranes	—	—	02 01 01	144 MT 124 MT 100 MT	Operational (on License based)

ANNEXURE - 6

COMMODITY-WISE TRAFFIC HANDLED FROM 2019-20 TO 2023-24

(in tonnes)

S.No.	Commodity	2023-24	2022-23	2021-22	2020-21	2019-20
A	EXPORTS					
I	Ores:					
1	Iron ore	81,32,205	71,85,406	67,92,715	1,17,35,268	75,99,196
	Silicon Manganese ore	17,000	75,538	18,153	11,500	21,339
	Manganese ore	12,856	78,906	1,09,275	69,714	49,100
	Ferro Products	63,069	1,27,613	1,01,624	49,975	14,801
	Iron pellets	74,55,767	72,22,539	77,70,572	71,25,273	67,86,842
	Total (I)	1,56,80,897	1,46,90,002	1,47,92,339	1,89,91,730	1,44,71,278
II	Iron and Steel:					
	Pig Iron	—	—	—	18,770	—
	Steel Products	5,13,522	4,04,706	11,25,798	12,43,515	1,28,544
	Total (II)	5,13,522	4,04,706	11,25,798	12,62,285	1,28,544
III	Other Dry Bulk					
	Thermal Coal	—	11,29,475	25,94,213	6,95,128	8,20,912
	Alumina	18,87,705	16,20,549	12,46,730	11,84,590	12,40,863
	Alumina (Mech)	10,82,029	11,82,054	10,93,919	11,84,590	12,40,863
	Alumina (Con)	8,05,676	4,38,495	152811	—	—
	Blast Furnace slag	68,735	1,23,320	1,43,474	1,45,023	51,470
	Wheat	—	2,02,694	7700	—	—
	Ilmenite sand	—	—	—	—	—
	C.P.Coke	2,15,000	1,98,300	1,16,400	1,27,700	1,69,100
	Soft Coal/Anthracite Coal	—	—	—	—	—
	Bentonite	—	—	—	—	—
	Stone/rock boulders	2,56,876	2,53,693	2,54,584	1,99,792	4,46,976
	Maize	2,97,986	3,53,730	6,00,432	1,91,004	—
	Steam coal	35,700	—	—	—	—
	Others	87,082	64,699	51,483	1,75,629	1,42,955
	Total (III)	28,49,084	39,46,460	50,15,016	27,18,866	28,72,276
IV	Break Bulk					
	Rice	20,826	2,37,583	6,02,868	1,20,325	—
	Wheat	—	—	—	—	—
	Cement	34,904	16,362	15,434	15,874	6,963
	Granite Blocks	4,60,136	3,89,311	3,58,537	1,72,057	1,41,919
	Alumina	—	30,207	1,28,000	—	38,680
	Maize	8,250	—	513	—	—

ANNEXURE - 6 (Contd.)

COMMODITY-WISE TRAFFIC HANDLED FROM 2019-20 TO 2023-24

(in tonnes)

S.No.	Commodity	2023-24	2022-23	2021-22	2020-21	2019-20
	Fly Ash	—	—	—	—	43
	Others	37,539	22,842	4,336	552	560
	Total (IV)	5,61,655	6,96,305	11,09,688	3,08,808	1,88,165
V	Liquid Bulk					
	POL Products	25,23,849	12,24,447	11,31,776	17,70,263	19,70,421
	Other Liquids	—	—	—	13,480	—
	Bio-diesel/(Palm Methyle Easter)	—	—	—	2,211	28,607
	Bitumen	1,53,656	1,42,402	82,866	68,208	1,10,801
	Edible oil/FAME	—	3481	—	—	8,000
	Total (V)	26,77,505	13,70,330	12,14,642	18,54,162	21,17,829
VI	Container Cargo	66,86,507	50,94,643	49,82,760	49,42,264	45,63,952
	<i>(No. of TEUs)</i>	<i>3,35,513</i>	<i>2,60,473</i>	<i>2,49,858</i>	<i>2,43,057</i>	<i>2,46,238</i>
	TOTAL EXPORTS(I + II + III + IV + V + VI)	2,89,69,170	2,62,02,446	2,82,40,243	3,00,78,115	2,43,42,044
B	IMPORTS					
I	Finished Fertilisers & Fertilisers raw materials :					
	Urea	5,00,441	3,09,115	2,11,662	2,52,636	7,15,492
	NP 20:20 (Urea Ammonium Phosphate)	—	—	—	—	—
	Di-Ammonium phosphate	4,28,522	2,35,788	2,48,797	4,86,100	5,88,444
	Muriate of Potash	3,03,294	2,70,958	2,93,555	5,52,745	2,49,410
	Sulphate of Potash	—	—	—	—	—
	NPS Grade	—	54,180	55,576	71,224	1,28,984
	NPK	96,600	1,79,228	1,23,916	2,14,341	1,25,561
	Ammonium Sulphate	33000	52718	—	1,49,184	—
	Other Finished Fertiliser	32,850	24,090	24,560	—	—
	Sulphur	3,08,818	1,17,706	2,40,296	1,49,452	1,30,122
	Rock Phosphate	14,73,392	12,87,213	12,51,636	9,26,473	7,69,212
	Total (I)	31,76,917	25,30,996	24,49,998	28,02,155	27,07,225
II	Other Dry Bulk					
	Coking Coal	64,59,173	49,07,521	44,28,178	54,23,143	74,46,189
	Metallurgical coke	8,39,551	4,33,312	4,02,532	4,71,020	2,23,592
	Petroleum coke	14,27,489	13,12,771	13,36,033	14,37,301	14,02,186
	CP Coke	1,45,544	1,40,340	1,05,723	50,081	40,272
	Peas	—	—	—	—	—
	Salt	—	—	—	—	—
	Iron Ore	4,72,372	5,08,959	3,49,161	4,45,662	5,02,320

ANNEXURE - 6 (Contd.)

COMMODITY-WISE TRAFFIC HANDLED FROM 2019-20 TO 2023-24

(in tonnes)

S.No.	Commodity	2023-24	2022-23	2021-22	2020-21	2019-20
	Lime stone	9,88,322	12,12,071	11,43,562	11,02,565	9,21,297
	Bentonite	35,000	68,435	83,900	61,200	35,000
	Steam Coal	98,12,484	1,17,07,440	70,78,947	50,74,605	92,68,309
	Bauxite	13,34,564	—	—	8,158	—
	Dolomite Stone Chips / Wood chips	54,517	—	—	—	—
	Corn (Foodgrains)Maize	—	81,114	137943	—	—
	Chrome Ore	—	39,644	64,106	29,703	—
	Thermal coal	1,97,514	4,36,607	—	—	—
	Coke fines	1,10,745	54,096	1,48,489	—	24,163
	Anthracite coal	7,39,361	4,19,637	3,37,085	3,06,118	2,56,772
	Wheat	—	—	—	—	—
	Iron scrap	10,000	—	—	—	—
	Manganese ore	31,49,694	27,06,804	32,44,432	24,49,051	16,58,866
	Coal Tar Pitch	—	—	—	4,400	—
	Gypsum	1,42,752	1,08,300	2,49,471	4,24,116	3,93,785
	Soda ash	10,000	—	14,557	29,968	32,357
	Others	59,248	72,094	128988	80652	1,71,408
	Total (II)	2,59,88,330	2,42,09,145	1,92,53,107	1,73,97,743	2,23,76,516
III	Other General Cargo :					
	Iron and Steel	1,98,498	3,18,263	1621	985	—
	Timber	—	—	—	—	—
	Coal tar pitch	—	—	—	—	—
	DBM bags	—	77,813	26973	—	—
	Rice	—	—	2272	—	—
	Alumina	—	—	—	—	—
	General cargo	38,965	19,670	13,340	8,065	6,237
	Project cargo	4,922	12,818	28,518	1,541	6,804
	Ammonium Nitrate (bags)	3,44,602	3,08,037	2,24,443	2,30,678	2,50,930
	Wood pulp / Red Lentils	—	—	—	—	15,000
	Others	24,495	—	1,28,620	—	—
	Total (III)	6,11,482	7,36,601	4,25,787	2,41,269	2,78,971
IV	Crude & POL (Incl. LPG)	1,57,37,935	1,36,85,903	1,21,46,095	1,32,19,498	1,48,87,952
V	Other Liquid Cargo :					
	Edible Oils	—	—	26,173	—	28,454
	Caustic Soda	4,17,081	4,57,136	5,61,362	6,55,810	7,31,430

ANNEXURE - 6 (Contd.)

COMMODITY-WISE TRAFFIC HANDLED FROM 2019-20 TO 2023-24

(in tonnes)

S.No.	Commodity	2023-24	2022-23	2021-22	2020-21	2019-20
	Phosphoric acid - <i>Fert.Liq.</i>	67,894	90,447	34,439	1,16,005	55,089
	Liquid Ammonia - <i>Fert.Liq.</i>	2,07,779	1,89,360	2,11,034	1,82,008	2,17,277
	Molten Sulphur - <i>Fert.Liq.</i>	83,813	86,434	57,097	86,882	1,15,229
	Sulphuric Acid - <i>Fert.Liq.</i>	4,39,365	7,31,705	7,26,043	4,54,467	4,01,953
	Styrene Monomer	—	—	—	6,242	1,29,505
	Toluene	28,631	24,498	33,486	34,349	41,277
	Xylene / Ethylene	—	2,086	—	—	1,570
	Acetone	16,847	18,757	21,577	22,757	20,971
	Alcohol	7,208	9,557	14,755	18,816	25,833
	Methanol	1,86,794	1,95,825	2,07,071	2,09,025	1,69,203
	Hexane	15,361	14,868	18,959	18,357	15,221
	Bio-diesel	4,846	8,010	31,329	33,917	35,702
	others	17,717	3,268	—	—	—
	Total (V)	14,93,336	18,31,951	19,43,325	18,38,635	19,88,714
VI	Container Cargo	43,91,848	33,65,586	36,00,041	32,36,186	40,85,269
	<i>(No. of TEUs)</i>	<i>3,37,116</i>	<i>2,61,646</i>	<i>2,61,936</i>	<i>2,38,015</i>	<i>2,57,392</i>
	TOTAL IMPORTS (I + II + III + IV + V + VI)	5,13,99,848	4,63,60,182	3,98,18,353	3,87,35,486	4,63,24,647
C	Transshipment Cargo :					
	POL Products	7,21,000	11,87,494	9,71,440	9,17,060	10,26,306
	Crude oil	—	—	—	11,2016	10,29,334
	Total (C)	7,21,000	11,87,494	9,71,440	10,29,076	20,55,640
	Total Traffic (A+B+C)	8,10,90,018	7,37,50,122	6,90,30,036	6,98,42,677	7,27,22,331

ANNEXURE - 7

TRAFFIC HANDLED ACCORDING TO PRINCIPAL COMMODITIES IN 2023-24

(in tonnes)

Commodity	EXPORT			IMPORT			TRANSHIPMENT			GRAND TOTAL		
	Coastal	Overseas	Total	Coastal	Overseas	Total	Coastal	Overseas	Total	Coastal	Overseas	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
01. CONTAINERS	346033	6340474	6686507	307981	4083867	4391848	---	---	---	654014	10424341	11078355
02. BREAK BULK												
CEMENT	34904	---	34904	---	---	---	---	---	---	34904	---	34904
CONSTRUCTION MATERIAL	15492	---	15492	---	---	---	---	---	---	15492	---	15492
FERTILISERS FINISHED	---	---	---	---	344602	344602	---	---	---	---	344602	344602
GENERAL CARGO	239	---	239	1031	37934	38965	---	---	---	1270	37934	39204
GRAINATE BLOCKS	---	460136	460136	---	---	---	---	---	---	---	460136	460136
MAIZE	---	8250	8250	---	---	---	---	---	---	---	8250	8250
MANGANESE ORE	---	10609	10609	---	---	---	---	---	---	---	10609	10609
PROJECT CARGO	---	1522	1522	33	4889	4922	---	---	---	33	6411	6444
REFRACTORY RAW MATERIAL	---	---	---	---	16150	16150	---	---	---	---	16150	16150
RICE	---	20826	20826	---	---	---	---	---	---	---	20826	20826
STEEL	---	523049	523049	---	198498	198498	---	---	---	---	721547	721547
UN ENUMARATED GOODS	150	---	150	---	---	---	---	---	---	150	---	150
BREAK BULK TOTAL	50785	1024392	1075177	1064	602073	603137	---	---	---	51849	1626465	1678314
03. DRY BULK												
ALUMINA	---	1887705	1887705	---	---	---	---	---	---	---	1887705	1887705
ANTHRACITE COAL	---	---	---	---	739361	739361	---	---	---	---	739361	739361
BAUXITE	---	---	---	---	1334564	1334564	---	---	---	---	1334564	1334564
BENTONITE	---	---	---	35000	---	35000	---	---	---	35000	---	35000
BLAST FURNACE SLAG	68735	---	68735	---	---	---	---	---	---	68735	---	68735
C.PCOKE	---	215000	215000	---	145544	145544	---	---	---	---	360544	360544
COKE BREEZE	---	---	---	---	47273	47273	---	---	---	---	47273	47273
COKE FINES	---	---	---	---	32497	32497	---	---	---	---	32497	32497
COKING COAL	---	---	---	---	6459173	6459173	---	---	---	---	6459173	6459173
FERTILISERS DRY	---	---	---	---	1782210	1782210	---	---	---	---	1782210	1782210
FERTILISERS FINISHED	---	---	---	---	1394707	1394707	---	---	---	---	1394707	1394707
GRAPHITE	---	---	---	---	8345	8345	---	---	---	---	8345	8345
GYPSUM	---	---	---	---	142752	142752	---	---	---	---	142752	142752
IRON ORE	5107591	3024614	8132205	393302	89070	482372	---	---	---	5500893	3113684	8614577
IRON ORE PELLETS	7444217	11550	7455767	---	---	---	---	---	---	7444217	11550	7455767
LAM COKE	---	---	---	---	839551	839551	---	---	---	---	839551	839551
LIME STONE	---	---	---	---	988322	988322	---	---	---	---	988322	988322

ANNEXURE - 7 (Contd.)

TRAFFIC HANDLED ACCORDING TO PRINCIPAL COMMODITIES IN 2023-24

(in tonnes)

Commodity	EXPORT			IMPORT			TRANSHIPMENT			GRAND TOTAL		
	Coastal	Overseas	Total	Coastal	Overseas	Total	Coastal	Overseas	Total	Coastal	Overseas	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
LOW ASH NUT COKE	---	---	---	---	8860	8860	---	---	---	---	8860	8860
M.GRAVEL	73624	---	73624	---	---	---	---	---	---	73624	---	73624
MAIZE	---	297986	297986	---	---	---	---	---	---	---	297986	297986
MANGANESE ORE	---	92925	92925	---	3149694	3149694	---	---	---	---	3242619	3242619
METAL SCRAP	---	---	---	---	11975	11975	---	---	---	---	11975	11975
NICKEL ORE	---	8258	8258	---	---	---	---	---	---	---	8258	8258
NUT COKE	---	---	---	---	69388	69388	---	---	---	---	69388	69388
PETROLIUM COKE	---	---	---	---	1427489	1427489	---	---	---	---	1427489	1427489
QUARTZ LUMPS	---	5200	5200	---	---	---	---	---	---	---	5200	5200
SODA ASH	---	---	---	---	10000	10000	---	---	---	---	10000	10000
STEAM COAL	35700	---	35700	---	9812484	9812484	---	---	---	35700	9812484	9848184
STONE AGGREGATES	256876	---	256876	---	---	---	---	---	---	256876	---	256876
THERMAL COAL	---	---	---	---	197514	197514	---	---	---	---	197514	197514
WOOD CHIPS	---	---	---	---	54517	54517	---	---	---	---	54517	54517
DRY BULK TOTAL	12986743	5543238	18529981	428302	28745290	29173592	---	---	---	13415045	34288528	47703573
04. LIQUID BULK												
ACETONE	---	---	---	---	16847	16847	---	---	---	---	16847	16847
BITUMEN	153656	---	153656	4286	---	4286	---	---	---	157942	---	157942
CAUSTIC SODA	---	---	---	123940	293141	417081	---	---	---	123940	293141	417081
CHEMICALS	---	---	---	---	13431	13431	---	---	---	---	13431	13431
CRUDE OIL	---	---	---	1166188	11402600	12568788	---	---	---	1166188	11402600	12568788
HEXANE	---	---	---	---	15361	15361	---	---	---	---	15361	15361
IPA	---	---	---	---	7208	7208	---	---	---	---	7208	7208
LIQ. AMMONIA	---	---	---	---	207779	207779	---	---	---	---	207779	207779
MDC	---	---	---	---	4846	4846	---	---	---	---	4846	4846
METHONAL	---	---	---	---	186794	186794	---	---	---	---	186794	186794
MOLTEN SULPHUR	---	---	---	---	83813	83813	---	---	---	---	83813	83813
PHOS.ACID	---	---	---	---	67894	67894	---	---	---	---	67894	67894
POL	1059596	1464253	2523849	1185918	1983229	3169147	360500	360500	721000	2606014	3807982	6413996
SULPHURIC ACID	---	---	---	31463	407902	439365	---	---	---	31463	407902	439365
TOLUENE	---	---	---	---	28631	28631	---	---	---	---	28631	28631
LIQUID BULK TOTAL	1213252	1464253	2677505	2511795	14719476	17231271	360500	360500	721000	4085547	16544229	20629776
GRAND TOTAL	14596813	14372357	28969170	3249142	48150706	51399848	360500	360500	721000	18206455	62883563	81090018

ANNEXURE - 8

NUMBER AND TYPE OF CONTAINER HANDLED YEAR:2023-24

(in Nos)

Sl.No	TYPE	20 feet		40 feet		Others		TOTAL		
		Normal	Reefer	Normal	Reefer	Normal	Reefer	Normal	Reefer	TOTAL
	1	2	3	4	5	6	7	8	9	10
A	IMPORT									
	LADEN	120597	129	39333	478	0	0	159930	607	160537
	EMPTY	84273	346	10683	11708	0	0	94956	12054	107010
	TOTAL	204870	475	50016	12186	0	0	254886	12661	267547
B	EXPORT									
	LADEN	201306	112	16089	21114	0	0	217395	21226	238621
	EMPTY	8853	25	21595	136	0	0	30448	161	30609
	TOTAL	210159	137	37684	21250	0	0	247843	21387	269230
C	TRANSHIPMENT									
	LADEN	6378	8	3924	241	0	0	10302	249	10551
	EMPTY	0	0	0	0	0	0	0	0	0
	TOTAL	6378	8	3924	241	0	0	10302	249	10551
D	D GRAND TOTAL (A+B+C)	421407	620	91624	33677	0	0	513031	34297	547328
E	CONTAINERS	20 feet		40 feet		Others		TOTAL		
		Loads	Empty	Loads	Empty	Loads	Empty	Loads	Empty	TOTAL
	1	2	3	4	5	6	7	8	9	10
	MOVED OUT (IMP)	123921	84619	41897	22391	0	0	165818	107010	272828
	MOVED IN (EXP)	204609	8878	39282	21731	0	0	243891	30609	274500
	TOTAL	328530	93497	81179	44122	0	0	409709	137619	547328

ANNEXURE - 9

DETAILS OF RECORD PERFORMANCE DURING 2023-24

(in tonnes)

Sl.No.	Exp/Imp/ Trsp.	Cargo	Performance in 2023-24	Previous Best	Year
1	Exp/Imp/Trsp.	Total Traffic handled	8,10,90,018	7,37,50,122	2022-23
2	IMP	Crude Oil	1,25,68,788	1,02,12,782	2015-16
3	EXP	Alumina	18,87,705	16,20,549	2022-23
4	IMP	Rock Phospate	14,73,392	12,87,213	2022-23
5	IMP	Bauxite	13,34,564	10,07,566	2016-17
6	IMP	Metallurgical coke	8,39,551	6,57,916	2004-05
7	IMP	Anthracite coal	7,39,361	4,19,637	2022-23
8	EXP	Granite Blocks	4,60,136	3,89,311	2022-23
9	IMP	Sulphur	3,08,818	2,40,296	2021-22
10	EXP	Cement	34,904	16,362	2022-23
11	(EXP + IMP)	Container (TEU'S)	1,10,78,355 (6,72,629)	86,49,221 (5,22,119)	2019-20 2022-23

ANNEXURE - 10

MODEL SPLIT OF TRAFFIC HANDLED BY RAIL, ROAD AND PIPELINE FOR THE FY 2023-24

Particulars	Traffic Movement (000' tonnes)				
	Rail	Road	Pipeline	Conveyor	Total
Inbound (Export)	11,224	7,792	2,858	7,456	29,330
Outbound (Import)	20,898	15,524	15,338	—	51,760
Total	32,122 (40%)	23,316 (29%)	18,196 (22%)	7,456 (9%)	81,090 (100%)

ANNEXURE - 11

MODEL SPLIT OF TRAFFIC HANDLED BY RAIL, ROAD AND PIPELINE FOR THE FY 2022-23

Particulars	Traffic Movement (000' tonnes)				
	Rail	Road	Pipeline	Conveyor	Total
Inbound (Export)	11,547	6,179	1,847	7,223	26,796
Outbound (Import)	19,923	12,901	14,130	—	46,954
Total	31,470 (43%)	19,080 (26%)	15,977 (21%)	7,223 (10%)	73,750 (100%)

NUMBER AND SIZE OF SHIPS SAILED IN 2023-24

SL. NO.	CATEGORY OF SHIPS	NO. OF SHIPS	SIZE			AVERAGE SIZE		
			NRT	GRT	DWT	NRT	GRT	DWT
1	2	3	4	5	6	7	8	9
A.	SHIPS FOR CARGO OPERATIONS :							
1	CONTAINERS — CELLULAR } — COMBI }	515	78,55,932	1,60,90,679	1,96,99,845	15,254	31,244	38,252
2	BREAK BULK	113	10,58,282	19,89,781	31,14,179	9,365	17,609	27,559
3	DRY BULK: MECHANISED CONVENTIONAL	275 717	78,15,050 1,42,34,730	1,28,54,176 2,40,39,638	2,33,79,992 4,25,21,715	28,418 19,853	46,742 33,528	85,018 59,305
4	LIQUID BULK	605	1,03,36,417	2,09,37,363	3,37,96,345	17,085	34,607	55,862
5	LASH VESSELS	—	—	—	—	—	—	—
6	RO-RO	—	—	—	—	—	—	—
	A.TOTAL	2,225	4,13,00,411	7,59,11,637	12,25,12,076	18,562	34,118	55,062
B.	PASSENGER SHIPS	14	58,769	1,78,688	55,016	4,198	12,763	3,930
C.	OTHER TYPE OF SHIPS	31	3,87,885	6,92,148	11,74,233	12,512	22,327	37,878
	TOTAL (A+B+C)	2,270	4,17,47,065	7,67,82,473	12,37,41,325	18,391	33,825	54,512

ANNEXURE - 13

PERFORMANCE OF CARGO SHIPS IN 2023-24

Sl. No.	Description	Container ships Cellular/ Combined	Break Bulk	Dry Bulk		Liquid Bulk	Total
				Mechanised	Conventional		
1	2	3	4	5	6	7	8
1.	Number of cargo ships	515	113	275	717	605	2,225
2.	Cargo handled (tonnes)	1,10,76,361	16,83,617	1,95,34,981	2,80,24,704	2,04,36,956	8,07,56,619
3.	Average turn-round time (days)	0.91	5.20	2.66	4.56	1.83	2.77
4.	Average stay at working berth (days)	0.82	5.08	2.55	4.42	1.71	2.65
5.	Average working time (days)	0.70	3.99	1.82	3.40	1.31	2.04
6.	Average Pre-berthing time						
	(a) Port A/c						
	- Days	0.03	0.02	0.02	0.03	0.03	0.03
	- Hrs	0.65	0.58	0.48	0.64	0.68	0.63
	(b) Other A/c.						
	- Days	—	—	—	—	—	—
	- Hrs.	—	—	—	—	—	—
7.	Average non-working time (days)	0.12	1.09	0.74	1.02	0.40	0.61
8.	Average parcel size (Tonnes)	21,507	14,899	71,036	39,086	33,780	36,295
9.	Average output per ship berth day (tonnes)	26,295	2,932	27,815	8,848	19,741	13,687
10.	Percentage of non-working time at berth	15	21	29	23	23	23

Note:

- Information relates to cargo ships sailed during 2023-24 and hence may not agree with the information on cargo handled furnished elsewhere.
- Information on Cellular Containers is not separately available.

ANNEXURE - 14

CATEGORY-WISE PRE-BERTHING DELAYS IN 2023-24

Sl.No.	Category	Number of vessels	Pre-berthing delay (in hours) due to Port Account			
			Non-availability of working berth	Earlier movements	Others	TOTAL
1	2	3	4	5	6	7
1.	Containers [@] — Cellular } — Combi }	515	—	10	322	332
2.	Lash	—	—	—	—	—
3.	Ro - Ro	—	—	—	—	—
4.	Break Bulk	113	—	9	57	66
5.	Dry Bulk — Mechanised — Conventional	275 717	— —	8 42	123 413	131 455
6.	Liquid Bulk	605	—	36	374	410
	TOTAL	2,225	—	105	1,289	1,394

Note : PBD from readiness of the vessel (BERMAN MESSAGE)

Note : Information relates to cargo vessels sailed during 2023-24

@ Breakup of Cellular/Combi is not separately available.

ANNEXURE - 15

CATEGORY-WISE NON-WORKING TIME DURING 2023-24

Sl. No.	Category	Port account (in hours)							
		Late reporting / early break of labour	Break down	Labour holiday	Departure formalities	Awaiting/ Shifting/sailing due to earlier movements	Night Navigational restrictions	Others	Total
1	2	3	4	5	6	7	8	9	10
1.	Containers [@] — cellular } — combi }	—	—	—	9	77	—	41	127
2.	Lash	—	—	—	—	—	—	—	—
3.	Ro - Ro	—	—	—	—	—	—	—	—
4.	Break Bulk	246	—	80	6	117	—	18	467
5.	Dry Bulk — Mechanised — Conventional	— 1,021	— —	— 159	10 14	311 946	— 19	269 156	590 2,315
6.	Liquid Bulk	—	—	—	16	569	—	82	667
	TOTAL	1,267	—	239	55	2,020	19	566	4,166

@ Break up of cellular/combi is not separately available.

ANNEXURE - 15 (Contd.)

CATEGORY-WISE NON-WORKING TIME DURING 2023-24

Sl. No.	Category	Non-Port Account (in hours)													Total
		Pre-commencement delays of survey, initial arrangements etc.,	Weather constraints (Bad weather)	Working arrangements	Awaiting mother/daughter tankers	Want of cargo including cargo collection from hatch wings	Lab Test	Lack of storage of users silos	Users Plant/equipment repair	Shore clearance for bulk cargoes & shore pipeline clearance(for liquid cargo)	Want of tide	Time spent at non-working berth at agents option	Post completion delays of survey etc.,	Others	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1.	Containers [®] — cellular — combi }	537	—	—	—	—	—	—	—	—	—	—	740	86	1,363
2	Lash	—	—	—	—	—	—	—	—	—	—	—	—	—	—
3.	Ro - Ro	—	—	—	—	—	—	—	—	—	—	—	—	—	—
4	Break Bulk	532	412	141	—	226	—	—	226	250	—	—	390	318	2,495
5.	Dry Bulk — Mechanised — Conventional	876 2,871	325 2,034	16 408	—	100 1,736	—	755 97	870 2,156	28 2,256	—	—	942 2,465	362 1,244	4,274 15,312
6.	Liquid Bulk	1,832	6	140	103	—	255	10	7	67	6	—	2,166	534	5,126
	TOTAL	6,648	2,777	705	103	2,062	255	862	3,259	2,601	6	45	6,703	2,544	28,570

@ Break up of cellular/combi is not separately available.

ANNEXURE - 16

PRODUCTIVITY OF PORT LABOUR DURING 2023-24

(in tonnes)

SL.NO.	CARGO DESCRIPTION	HOOKS	TONNAGE	OUTPUT	SL.NO.	CARGO DESCRIPTION	HOOKS	TONNAGE	OUTPUT
I (A)	Dry Bulk (Export)				II (A)	Dry Bulk (Import)			
1	Iron ore	1141	1596076	1399	1	Manganese Ore	1621	1505454	929
2	Maize	481	304377	633	2	Steam Coal	1075	1134946	1056
3	Calcined Petroleum Coke	316	215000	680	3	Pet Coke	717	637019	888
4	Stone Aggregates	110	109330	994	4	Rock Phosphate	671	673782	1004
5	Rice	61	20826	341	5	Urea	591	434525	735
6	Iron Pellets	54	94258	1746	6	Di-ammonium Phosphate	336	339194	1010
7	Morum Gravel	37	21338	577	7	Calcined Petroleum Coke	296	129018	436
8	Steam Coal	35	33894	968	8	Lime Stone	266	283481	1066
9	Silicon Manganese Ore	22	14000	636	9	Lam Coke	251	168407	671
					10	Sulphur	221	188586	853
					11	Murate of Potash	220	210013	955
					12	Coking coal	180	241260	1340
					13	Iron ore	125	182858	1463
					14	Nitrogen Phosphorus Potassium (NPK)	104	96600	929
					15	Anthracite Coal	94	65086	692
					16	Gypsum	92	61050	664
					17	Wood chips	63	33702	535
					18	Ammonium Phosphate Sulphate	62	32850	530
					19	Nut Coke	42	29427	701
					20	Bentonite	37	35000	946
					21	Coke Breeze	23	18367	799
					22	Soda Ash	15	10000	667
					23	FM Slag	10	17424	1742
	TOTAL DRY BULK	2257	2409099	1067		TOTAL DRY BULK	7112	6528049	918

ANNEXURE - 16 (Contd.)

PRODUCTIVITY OF PORT LABOUR DURING 2023-24

(in tonnes)

SL.NO.	CARGO DESCRIPTION	HOOKS	TONNAGE	OUTPUT	SL.NO.	CARGO DESCRIPTION	HOOKS	TONNAGE	OUTPUT
I (B)	BREAK BULK (EXPORT)				II (B)	BREAK BULK (IMPORT)			
1	Alumina	1736	697800	402	1	Ammonium Nitrate bags	1718	701513	816
2	Steel	1013	510529	504	2	General Cargo	417	114230	538
3	Granite Blocks	540	449139	832	3	Steel	386	240468	1330
4	Ferro Chrome	174	80885	465	4	DBM Bags	62	16250	262
5	Cement	162	36921	228	5	Ferro Nickle bags	31	10089	325
6	General Cargo	5	410	82	6	Graphite	24	8344	348
	TOTAL BREAK BULK	3630	1775684	489		TOTAL BREAK BULK	2638	1090894	414
	TOTAL EXPORTS	5887	4184783	711		TOTAL IMPORTS	9750	7618943	781
DESCRIPTION									
GRAND TOTAL (EXPORTS + IMPORTS)									
							HOOKS	TONNAGE	OUTPUT
							15637	11803726	755

ANNEXURE - 17

NUMBER OF TRAINS/WAGONS RECEIVED / DESPATCHED IN 2023-24

MONTH /YEAR	RECEIVED			DESPATCHED			RECEIVED + DESPATCHED		
	NO.OF TRAINS	NO.OF VEHICLES	UNITS INTERMS OF FOUR WHEELERS	NO.OF TRAINS	NO.OF VEHICLES	UNITS INTERMS OF FOUR WHEELERS	NO.OF TRAINS	NO.OF VEHICLES	UNITS INTERMS OF FOUR WHEELERS
APRIL, 23	603	31989	79973	607	32191	80478	1210	64180	160451
MAY, 23	629	33116	82790	637	33614	84035	1266	66730	166825
JUNE, 23	562	29840	74600	563	29822	74555	1125	59662	149155
JULY, 23	590	30520	76300	587	30440	76100	1177	60960	152400
AUG., 23	584	30524	76310	586	30572	76430	1170	61096	152740
SEPT., 23	549	28856	72140	550	28929	72322	1099	57785	144462
OCT., 23	616	32558	81395	616	32487	81218	1232	65045	162613
NOV., 23	622	32876	82190	617	32655	81637	1239	65531	163827
DEC., 23	581	30564	76410	583	30560	76400	1164	61124	152810
JAN., 24	651	34491	86228	649	34391	85977	1300	68882	172205
FEB., 24	622	32769	81922	629	33043	82608	1251	65812	164530
MAR., 24	640	33763	84407	638	33589	83973	1278	67352	168380
TOTAL	7249	381866	954665	7262	382293	955733	14511	764159	1910398

ANNEXURE - 18

TYPE-WISE NUMBER OF WAGONS RECEIVED/DESPATCHED IN 2023-24

TYPE	RECEIPTS			TOTAL WAGONS IN TERMS OF FOUR WHEELERS	DESPATCHES			TOTAL WAGONS IN TERMS OF FOUR WHEELERS	TOTAL WAGONS RECEIPTS + DESPATCH	TOTAL WAGONS IN TERMS OF FOUR WHEELERS RECEIPTS+DESPATCH
	LOADS	EMPTYIES	TOTAL		LOADS	EMPTYIES	TOTAL			
BCN HL	872	8626	9498	23745	8669	401	9070	22675	18568	46420
BCN	4539	15391	19930	49825	19796	489	20285	50713	40215	100538
BFKHN	0	0	0	0	0	0	0	0	0	0
BOY	207	2	209	523	0	208	208	520	417	1043
BLCN	35738	9966	45704	114260	31284	14345	45629	114073	91333	228333
BOBRN	6	21868	21874	54685	21572	436	22008	55020	43882	109705
BOBY	0	18	18	45	0	20	20	50	38	95
BOMN	0	0	0	0	0	0	0	0	0	0
BOSTHS	4017	3148	7165	17913	4146	3005	7151	17877	14316	35790
BOX N	27688	182691	210379	525947	205116	5402	210518	526295	420897	1052242
BRN	2334	450	2784	6960	289	2530	2819	7047	5603	14007
BTAP	18756	49	18805	47012	0	18803	18803	47008	37608	94020
BTCS	0	5883	5883	14708	5799	143	5942	14855	11825	29563
BTPGLN	0	8052	8052	20130	7869	210	8079	20197	16131	40327
BTPN	3224	28341	31565	78912	31343	418	31761	79402	63326	158314
TOTAL	97381	284485	381866	954665	335883	46410	382293	955732	764159	1910397

COMMODITY-WISE RAILWAY TRAFFIC HANDLED IN 2023-24

Commodity	2023-24		2022-23	
	No. of Rakes	Tonnage (Lakh tonnes)	No. of Rakes	Tonnage (Lakh tonnes)
EXPORT:				
Iron ore:				
Iron ore (Mech)	1,387	59.07	1,306	57.20
Iron ore (Conv)	444	18.16	340	13.93
PoL	67	1.81	43	1.17
Container	812	12.46	718	8.91
Alumina	376	11.33	388	11.66
Steel	165	4.38	148	3.41
Food grains (Rice & Wheat)	72	1.74	119	3.26
Thermal coal	—	—	292	11.54
Other Dry Bulk	106	3.27	142	4.39
TOTAL	3,429	112.22	3,496	115.47
IMPORT:				
Coal:				
Coking coal	1,696	67.58	1,224	48.05
Steam coal	1,041	41.51	1,784	69.59
Anthracite coal	62	2.35	34	1.25
PoL (including LPG)	889	19.37	748	15.81
Fertilizer and raw material:				
Fertilizer	624	17.38	687	19.61
Rock Phosphate	—	—	6	0.23
Container	716	9.00	700	8.37
Bauxite	287	11.71	—	—
Gypsum	226	8.98	241	9.52
C.P Coke & Met. Coke	224	8.96	119	4.81
Lime stone	205	8.22	223	8.54
Pet coke	144	5.80	139	5.40
Caustic soda	104	3.16	127	4.01
Manganese ore	69	2.78	71	2.78
Lam coke	16	0.64	5	0.20
Steel	7	0.19	2	0.06
Iron ore	—	—	3	0.10
Other Dry Bulk	41	1.37	29	0.90
TOTAL	6,351	209.00	6,142	199.23
GRAND TOTAL (EXP + IMP)	9,780	321.22	9,638	314.70

ANNEXURE - 20

IRON ORE RAKES UNLOADED AT MANUAL SIDINGS IN 2023-24

MONTH	NO. OF RAKES UNLOADED	QUANTITY UNLOADED (TONNES)
April, 23	42	1,72,559
May, 23	4	16,257
June, 23	4	15,787
July, 23	10	41,006
August, 23	33	1,33,920
September, 23	20	81,678
October, 23	32	1,30,406
November, 23	44	1,78,770
December, 23	77	3,12,331
January, 24	67	2,74,365
February, 24	75	3,09,285
March, 24	36	1,50,018
Total	444	18,16,382

ANNEXURE - 21

UTILISATION OF CARGO HANDLING EQUIPMENT

2023-24					
Electrical Wharf Cranes		Mobile Cranes		Forklift Trucks	
Availability (%)	Utilization (%)	Availability (%)	Utilization (%)	Availability (%)	Utilization (%)
--	--	95	39	95	10
2022-23					
Electrical Wharf Cranes		Mobile Cranes		Forklift Trucks	
Availability (%)	Utilization (%)	Availability (%)	Utilization (%)	Availability (%)	Utilization (%)
--	--	95	22	92	23

Note:- Mobile cranes and Forklifts are entirely being used for departmental works only

ANNEXURE - 22

MAINTENANCE DREDGING DURING THE YEAR 2023-24

During the FY 2023-24 Port Dredger Sagar Durga carried out 0.095 million cubic meters and M/s DCI carried out 0.200 million cubic meters of maintenance dredging.

ANNEXURE - 23

CAPITAL AND MAINTENANCE DREDGING DURING THE YEAR 2023-24

(In M.cu.m.)

Agency	Capital Dredging	Maintenance Dredging	Deposit Dredging	Total
By Port Dredger	—	0.0941	0.0009	0.0950
By M/s. DCI	—	0.2000	—	0.2000
By Others	0.1610*	—	—	0.1610
TOTAL	0.1610	0.2941	0.0009	0.4560

* Dredging carried out at OR-1&2 by M/s.ITDC India Ltd.,
Dredging carried out at Fishing Harbour by M/s Satyannarayana & Co.,
Dredging carried out at Cruise terminal by M/s RKEC Pvt.Ltd.,

ANNEXURE - 24

INCOME AND EXPENDITURE STATEMENT PER TONNE

(In Rs.)

Description	2023-24	2022-23
A i) Operating Income per tonne	255.86	234.15
ii) Operating expenditure per tonne	101.17	108.21
iii) Operating surplus/deficit per tonne	154.68	125.94
iv) Operating cost per tonne	101.17	108.21
B) i) Total Income per tonne	300.18	252.55
ii) Total expenditure per tonne	170.27	180.52
iii) Net surplus/deficit per tonne	129.92	72.03

ANNEXURE - 25

RAILWAY PROFORMA ACCOUNT ON THE WORKING OF
PORT RAILWAYS IN 2023-24 AND 2022-23

(Rs. in lakhs)

DESCRIPTION	2023-24	2022-23
INCOME:		
a) Siding & Haulage Charges	5,681.55	5,998.54
b) Terminal Charges	9,249.10	7,937.82
c) Misc. Charges	2,380.44	1,659.09
TOTAL INCOME	17,311.09	15,595.45
EXPENDITURE:		
DIRECT EXPENDITURE (R -7)		
a) Operation & Maint. of Locomotives	3,324.70	3,791.14
b) Maint. of Permanent way signals and Inter Locking	1,843.02	1,930.45
c) Operation, Maint. & Admn. Expenses of Station, Yards & Signals	-	-
d) Administrative & General Expenses	5,751.06	5,338.10
e) New Minor Works	-	-
TOTAL DIRECT EXPENDITURE	10,918.78	11,059.69
INDIRECT EXPENDITURE		
a) Management, General & Administrative Overheads(workings)	5,953.86	5,491.85
b) Depreciation (R-7)	839.02	250.46
c) Property Tax (workings)	692.44	623.82
d) Retirement Benefits (workings)	7,415.95	6,559.97
TOTAL INDIRECT EXPENDITURE	14,901.27	12,926.10
TOTAL EXPENDITURE	25,820.05	23,985.79
SURPLUS BEFORE RETURN & INTEREST ON CAPITAL	-8,508.96	-8,390.34
FIXED COST:		
a) Interest on Capital @ 10 % p.a.	2,768.34	2,564.15
b) Return on Capital @ 6% p.a.	1,661.00	1,538.49
TOTAL	4,429.34	4,102.64
NET SURPLUS (+) / DEFICIT (-)	-12,938.30	-12,492.98

Increase in deficit is due to

- (i) Increase in indirect expenditure.
- (ii) Increase in fixed cost.

ANNEXURE - 26

CAPITAL EXPENDITURE ON PLAN SCHEMES DURING 2023-24

(Rs. in Crores)

DESCRIPTION	Annual Plan	
	Outlay 2023-24	Expenditure 2023-24
Plan Schemes	276.00	279.25

CAPITAL PLAN WORKS SANCTIONED IN 2023-24

Sl. No.	NAME OF THE WORK	DATE OF SANCTION	SANCTIONED COST (Rs. in Lakhs)
	CIVIL		
1.	Construction of two additional breasting dolphins (BD-3 & BD-4) to accommodate medium range vessels at OSTT of Visakhapatnam port.	01.02.2024	2346.54
2.	Repair to the Pockets along the SL Canal Jetty & Back up area to avoid erosion of Bund	15.03.2024	1899.00
3.	Construction of Custom Boundary wall	02.11.2023	796.00
4.	Providing Road & Drain from Oil Wharf Pump House to Pipeline Junction near CISF Gate.	28.11.2023	538.00
5.	Providing road & Drainage facility to Shed 1 at R11 Area.	27.06.2023	473.00
6.	Construction of New RFID Gate	01.12.2023	375.00
7.	Repairs to the kerbs and dressing the berms, painting to the kerbs/dividers on either side of the road from CWC jn to PCR circle jn including repairs to the road depressions and potholes from CWC jn to PCR circle jn and approaches of Bowstring girder bridge at JP level crossing to western sector area including road markings.	29.11.2023	370.80
8.	Construction of Retaining wall, revetment, dust barrier, buildings and compound wall at cruise Terminal building in GCB area.	24.01.2024	353.78
9.	Seismic Refraction Study & Geotechnical study of Inner harbour & entrance channel	01.02.2024	336.00
10.	Lifting and packing replacement of rails, PSC sleepers and through fastening renewal of south of parallel bridge main line from Chainage 0 mts to 1600 mts and conversion of existing fish plated rail joints into short welded rails, joints in western sector.	12.09.2023	311.40
11.	Re-grading of existing BT road surface with bitumen concrete from East end of parallel bridge to ESSAR jn, D-Ramp to Convent Jn, and from Port Arch to A-Ramp including road furnishings.	29.11.2023	253.89
12.	Lifting and packing with metal ballast of old CWC line from Chainage 0 mts to 625 mts including complete track renewals and conversion of existing fish plated rail, joints into short welded rail joints at western sector.	22.02.2024	230.05
13.	Re-routing of 250 mm dia C.I pipe line with 250mm dia D.I pipe line from SS nagar pump house to OHC pump house via EVTL Diesel Loco shed at OHC.	17.07.2023	209.54
14.	Re-routing of water supply pipe line of C.I 250mm dia with D.I pipe line from OHC gate to North cabin pump house along NALCO Rly crossing and S-4 conveyor of VPA.	06.02.2024	197.32
15.	Providing compound wall at VPA land an extent of Acres 306.86 cents at Lankalapalem.	21.12.2023	162.64

ANNEXURE - 27 (Contd.)

CAPITAL PLAN WORKS SANCTIONED IN 2023-24

Sl. No.	NAME OF THE WORK	DATE OF SANCTION	SANCTIONED COST (Rs. in Lakhs)
16.	Improvement by complete track renewals & lifting and packing of jetty line No.4 with metal ballast at WOB yard.	01.03.2023	141.01
17.	Renewal of Nalco level crossing area, points, including resurfacing with hard concrete surface level crossing.	07.11.2023	125.03
18.	Re-surfacing the road with bitumen concrete from Y-junction to CWC jn to Dumper cabin including road markings and road furnishings.	29.11.2023	111.50
19.	Renovation to the roof sheets of T8 Shed in dock area	08.11.2023	111.00
20.	Removing rank vegetation transportation of debris, painting to kerbs, dwarf walls, NCFOB,ABFORB bridges, tree stems from parallel bridge to convent jn, Y-jn to Naushakti nagar, CWC Jn. To L-15 and Truck parking jn to RCL Jn in port area.	04.12.2023	98.55
21.	Re-construction of compound wall in place of collapsed by damaged wall between R&D Yard and FCI including Desiltation of existing drain along the compound wall at R&D yard in Port area.	16.10.2023	50.13
22.	Construction of new gateman goompties at level crossing at RCL, JPL-4 and mindi railway lines of western sector.	22.05.2023	31.30
23.	Providing synthetic enamel paint in view of MILAN-2024 to the south side view cutter of the NHAI bridge in port area.	27.12.2023	30.98
24.	Re-surfacing the damaged internal roads at SG puram	02.02.2024	19.96
25.	Re-routing of water supply pipe line along Oil wharf pump house to OR-1 berth at in Harbour of VPA.(Phase-II)	28.08.2023	14.41
	TOTAL CIVIL WORKS		9586.83
	MECHANICAL		
1.	Design, Supply, Installation and commission of SS Gratings at S4 culvert.	22.02.2024	516.65
2.	Shifting and Commissioning of three Phase Double Circuit 132 KV NCR Transmission Line.	02.02.2024	461.00
3.	Design smart parking solution and implement with necessary software, hardware near INS-Dega.	11.07.2023	194.16
4.	Improvement of lighting by Providing of 11 Nos. 20 Mts. High Masts & 33 nos. Minimasts.	17.01.2024	163.00
5.	Supply, Installation, Testing & Commission (SITC) of Bomb Detection and Disposal Squads (BDSS) equipment for security check.	11.07.2023	110.76
6.	Supply, Installation, Testing & Commission (SITC) of 6 way RMU at DC Office, GCB and Fishing Harbour.	07.12.2023	80.27

ANNEXURE - 27 (Contd.)

CAPITAL PLAN WORKS SANCTIONED IN 2023-24

Sl. No.	NAME OF THE WORK	DATE OF SANCTION	SANCTIONED COST (Rs. in Lakhs)
7.	Supply, Installation, Testing & Commission (SITC) of 02 Nos. Electronic In Motion Weigh Bridges.	26.10.2023	76.47
8.	Supply, Fixing, Testing and commissioning of Façade and Lawn lighting including laying of power control cables	6.12.2023	67.44
9.	Replacement of balance 12 Nos. PTZ cameras and accessories installed in year 2015.	18.05.2023	56.10
10.	Supply, Installation, Testing & Commission (SITC) of Facade and Landscape Lighting of International Cruise Terminal.	02.11.2023	38.19
11.	Project Management Consultancy (PMC) works for development of 33/11KV outdoor sub-station.	09.03.2024	37.00
12.	Audit Compliance to Observations - Supply & Installation of CCTV Network.	04.07.2023	35.22
13.	Supply replacement testing and commissioning of 24 nos ABT meters with NABL calibration at 11 KV HT services.	02.11.2023	34.77
14.	Supply, Installation, Testing & Commission (SITC) of Tri Color LED Rope Lights on Street Lights poles from Convent Junction to Sheela Nagar.	23.10.2023	26.66
15.	Supply, Installation, Testing & Commission (SITC) of 01 No. of 60 KW DC Capacity EV Charger & 2 Nos. of 7.4 KW AC Charges at VPA Admn. Building area.	20.12.2023	22.80
16.	Supply, Installation, Testing & Commission (SITC) of LT Panels duly Replacement / up gradation for improvement of power distribution system.	09.01.2024	21.34
17.	Procurement of 2 Nos Ride –On Battery Operated Sweepers.	05.01.2024	17.27
18.	Strengthening of Electrical Switch Gears and Re-routing of Power supply cables at OSTT Berth	23.10.2023	13.81
19.	Supply, Installation, Testing & Commission (SITC) of VRF type Air Conditioning System to Sri Samba Murthy Conference Hall.	14.08.2023	13.37
20.	Supply, Installation, Testing & Commission (SITC) of 6 nos. 3 Ton capacity Cassette type Air Conditioner Units at I.T. Centre of AOB	22.02.2024	7.35
	TOTAL MECHANICAL WORKS		1993.63
	GRAND TOTAL (CIVIL + MECHANICAL)		11580.46

ANNEXURE - 28

CAPITAL PLAN WORKS COMPLETED / COMMISSIONED DURING 2023-24

Sl. No.	NAME OF THE WORK	DATE OF COMPLETION	SANCTIONED COST (Rs. in Lakhs)
	CIVIL		
1.	Construction of Cruise Berth at channel berth in outer harbor of Visakhapatnam Port.	25.03.2024	6,424.00
2.	Improving the capacity utilization of OR-I & OR-II berths in inner harbour of Visakhapatnam	18.04.2023 (Phase-I)	6,000.00 (sanctioned cost of OR-I is part of the actual sanctioned cost 19659 lakhs of OR-I & II project)
3.	Construction of covered storage shed in Port area of size 400m x 40m x 17m including necessary drains and approach road arrangements at R-11 area.	22.11.2023	4,174.00
4.	Construction of covered storage shed No.2 at R-11 in Port area of size 300x40x17m including necessary road connectivity, drainage system, water supply, mist arrangement and electrification.	19.05.2023	3,380.00
5.	Construction of Cruise Terminal building at channel berth in outer harbour of Visakhapatnam Port.	15.12.2023	3,181.00
6.	Repairs and Rehabilitation of ORS Jetty in entrance channel of VPA.	21.02.2024	2,042.00
7.	Construction of Covered Storage Shed of size 200mx30mX17m at R-2 area of Visakhapatnam Port including necessary road, drain, water supply, Mist and electrification.	30.10.2023	1,799.00
8.	Construction of covered storage shed of size 104x30x17m at East of T-5 shed of Dock area of VPA.	27.02.2024	824.00
9.	Converting 2 lane road into 4 lane road from HLR to East side of old dispensary at salagrampuram	31.10.2023	498.36
10.	Providing road & Drainage facility to Shed 1 at R11 Area.	22.02.2024	473.00
11.	Construction of RCC Drain in place of Kutcha Drain in between L-13 and L-16 corridors from L-15 junctions to South cabin and connecting to Municipal gedda in Port area.	20.01.2024	418.68
12.	Construction of RCC drain from L-17 junction to KR & Sons godown all along the East & West side of road including culvert approaches in Port area.	13.12.2023	371.93
13.	Repairs to the kerbs and dressing the berms, painting to the kerbs/dividers on either side of the road from CWC jn to PCR circle jn including repairs to the road depressions and potholes from CWC jn to PCR circle jn and approaches of Bowstring girder bridge at JP level crossing to western sector area including road markings.	19.02.2024	370.80
14.	Development of two lane road parallel to the existing two lane service road at West side of ESSAR including drainage facilities in port area.	22.03.2024	310.89
15.	Resurfacing and widening road to 4 lane road from East of sports and cultural complex (north side) at SG puram.	25.11.2023	284.00
16.	Re-grading of existing BT road surface with bitumen concrete from East end of parallel bridge to ESSAR jn, D-Ramp to Convent Jn, and from Port Arch to A-Ramp including road furnishings.	19.02.2024	253.89

ANNEXURE - 28 (Contd.)

CAPITAL PLAN WORKS COMPLETED / COMMISSIONED DURING 2023-24

Sl. No.	NAME OF THE WORK	DATE OF COMPLETION	SANCTIONED COST (Rs. in Lakhs)
	CIVIL		
17.	Formation of two lane road including construction of drain and compound Wall from CWC-1 junction to DRDO approaches at northern boundary of VPA.	08.01.2024	218.36
18.	Complete track renewals from 52 kg to 60 kg over hauling of level crossings, dismantling of unused railway tracks including lifting and packing with metal ballast at GCB old line and GCB shed line in GCB area.	31.10.2023	200.95
19.	Providing compound wall at VPA land an extent of acres 306.86 cents at Lankalapalem.	21.12.2023	162.64
20.	Re-surfacing the road with bitumen concrete from Y-junction to CWC jn to Dumper cabin including road markings and road furnishings.	19.02.2024	111.50
21.	Removing rank vegetation transportation of debris, painting to kerbs, dwarf walls, NCFOB, ABFORB bridges, tree stems from parallel bridge to convent jn, Y-jn to Naushakti nagar, CWC Jn. To L-15 and Truck parking jn to RCL Jn in port area.	19.02.2024	98.55
22.	Diversion of existing open drain towards east side from HLR to main drain at Type -II/34 & 35 at SG puram housing colony.	06.10.2023	67.75
23.	Modernization and upgradation of fishing harbor at Visakhapatnam port supply and installation of tyre fenders.	02.02.2024	33.00
24.	Providing 250 LPH capacity RO Plants at B.G.Loco shed at OHC area in Port area.	18.07.2023	5.16
	TOTAL CIVIL WORKS		31,703.46
	MECHANICAL		
1.	Design smart parking solution and implement with necessary software, hardware near INS-Dega.	26.02.2024	194.16
2.	Design, Fabricate, SITC of 02 Nos. Unmanned Electronic Truck Weigh Bridges of 100 ton capacity.	29.11.2023	87.48
3.	Replacement of balance 12 Nos. PTZ cameras and accessories installed in year 2015.	28.02.2024	56.10
4.	SITC of Facade and Landscape Lighting of International Cruise Terminal.	02.11.2023	38.19
5.	Project Management Consultancy (PMC) works for development of 33/11KV outdoor sub-station.	09.03.2024	37.00
6.	Audit Compliance to Observations - Supply & Installation of CCTV Network.	13.02.2024	35.22
7.	Supply replacement testing and commissioning of 24 nos ABT meters with NABL calibration at 11 KV HT services.	02.11.2023	34.77
8.	SITC of Tri Color LED Rope Lights on Street Lights poles from Convent Junction to Sheela Nagar.	23.10.2023	26.66
9.	Strengthening of Electrical Switch Gears and Re-routing of Power supply cables at OSTT Berth.	23.10.2023	13.81
10.	SITC of VRF type Air Conditioning System to Sri Samba Murthy Conference Hall.	14.08.2023	13.37
	TOTAL MECHANICAL WORKS		536.76
	GRAND TOTAL (CIVIL + MECH)		32,240.22

ANNEXURE - 29

**CAPITAL PLAN WORKS SANCTIONED IN EARLIER YEARS AND IN PROGRESS
DURING 2023-24**

Sl. No.	NAME OF THE WORK	SANCTIONED COST (Rs. in Lakhs)
	CIVIL	
1.	Improving the capacity utilization of OR-I & OR-II berths in inner harbour of Visakhapatnam port.	19,659.00
2.	Modernization and up-gradation of Fishing harbour at Visakhapatnam port.	15,181.00
3.	Rehabilitation of Deck structure of Sardar Vallabhai Patel bridge (Parallel bridge) of Visakhapatnam Port.	2,911.45
4.	Construction of left over works of EQ-1A berth on south side of EQ-1 berth in the inner harbour of Visakhapatnam port.	2,202.30
5.	Construction of covered storage shed No.3 at R-10 in Port area of size 200x40x17m including necessary road connectivity, drainage system, water supply, mist arrangement and electrification.	2,250.00
6.	Construction of new fire fighting pump house for OR-I & OR-II & OR-III berths in inner harbour of Visakhapatnam port.	362.50
7.	Re-routing of GCB old and new lines via SL canal and connecting to line No.9 including strengthening existing line and providing siding at west side of line no.9 in east yard in connection with 4 lane road.	175.86
	TOTAL CIVIL WORKS	42,742.11
	MECHANICAL	
1	Design, Supply, Installation and Commissioning of FastTag, Facial Recognition based system for Vehicle and Men respectively.	788.00
2	Design, Supply, Installation, Testing & Commission (SITC) of MDSS automation using self-dynamic control valve with PLC & SCADA at various locations.	520.05
3	Proposed Construction of Cruise Terminal Building at Channel Berth in Outer Harbour of VPA.	149.41
4	Supply, Installation, Testing and Commissioning of Bomb Detection and Disposal Squads (BDSS) equipment for security check. (tender is under process)	110.76
5	Providing of 05 Nos. 20 Mts. High Mast Towers at JPL-1,2,3 & 4 Bulb area and New CWC road junctions.	68.63
6	Providing road lighting duly erecting new street poles– for Newly developing 4 lane Road to NH-16 and North of GJH area.	16.72
7	Provision of CCTV in all Office buildings to monitor the Pollution levels and cleaning levels of offices in AOB, Marine and Traffic Building.	74.48
	TOTAL MECHANICAL WORKS	1728.05
	GRAND TOTAL (CIVIL + MECHANICAL)	44,470.16

ANNEXURE - 30

IMPORTANT ADDITIONS/REPLACEMENTS TO PLANT AND EQUIPMENT DURING 2023-24

Sl. No.	NAME OF THE EQUIPMENT	DATE OF SUPPLY / RECEIPT	SANCTIONED COST (Rs. in Lakhs)
	Mechanical, Electrical and Electronics		
1.	Design, Supply, Installation, Testing & Commission (SITC) of MDSS automation using self-dynamic control valve with PLC & SCADA at various locations.	22.08.2023	520.05
2.	Supply, Installation, Testing & Commission (SITC) of 02 Nos. Electronic In Motion Weigh Bridges.	26.10.2023	76.47
	Total Mechanical, Electrical and Electronics		596.52

ANNEXURE - 31

IMPORTANT ELECTRICAL AND MECHANICAL WORKS EXECUTED DURING 2023-24

Sl. No.	NAME OF THE WORK	SANCTIONED COST (Rs. in Lakhs)
1	Hiring of Floating Trash Barrier(FTB) at culvert of S4 area including Design, SITC of the equipment.	331.20
2	Design, Fabricate, Supply, Installation, Testing & Commission (SITC) of 02 Nos. Unmanned Electronic Truck Weigh Bridges of 100 ton capacity.	87.48
3	Restoration and Re-commissioning of existing Electronic In-Motion Weigh Bridge (EIMWB) at Vizag Port Coal Handling Terminal at EQ-1.	70.18
4	Proposal for LG Smart Signage Kiosk Display with all required accessories & installation for VPA	22.08
5	Supply, Installation, Testing & Commission (SITC) of CCTV Network at Chairman bungalow, GJH and Fire alarm system at CCC of AOB building.	16.66
6	Restoration and Re-commissioning of existing Electronic In-Motion Weigh Bridge (EIMWB) at Vizag Port Coal Handling Terminal at EQ1.	15.18
7	AMC Contract for 3 Nos Different Capacities of M/s.Harison make Gen Sets located at various locations for 5 yrs.	12.25
8	Araku Guest House submersible Pump	1.49
	Total Electrical and Mechanical Works	556.52

ANNEXURE - 32

IMPORTANT ELECTRICAL AND MECHANICAL WORKS IN PROGRESS DURING 2023-24

Sl. No.	NAME OF THE WORK	DATE OF SANCTION	SANCTIONED COST (Rs. in Lakhs)
1	Hiring of Sweeping services through two no's Brand new Integrated Self-propelled Heavy Duty Single Engine Mechanical Suction Road Sweeping Machines to clean the Dock Area and Roads.	05.12.2023	848.23
2	Providing Sweeping Services through "Integrated Self-Propelled Mechanical Suction Road Sweeping Machine to clean the Dock Area and the Roads.	25.11.2022	633.68
3	Hiring of Floating Trash Barrier(FTB) at culvert of S4 area including Design, Supply, Installation, Testing & Commission (SITC) of the equipment.	24.01.2024	331.20
4	Port Custom Bound zone enhancement shifting, cabling, re-fixing RFID devices at new gates and also laying off fibre backbone (6700 mtrs. approx.) to cover all 05 new gates, establishment of 06 additional lanes.	21.07.2020	128.96
5	Hiring of two numbers CNG buses of 40 seated capacity, fitted with GPS, on wet lease basis, model 2018 year for the use of CISF unit for a period of 03 (three) years.	06.11.2023	117.36
6	Supply, Installation, Calibration, Testing and Commissioning of 02 Nos. Electronic In Motion Weigh Bridges at VPA.	26.10.2023	76.47
7	Hiring of one number CNG Mini Bus and one number CNG Truck of model 2018 year for a period of 02 (two) years.	27.03.2024	65.68
8	Hiring of two numbers Diesel Pick Up Vans (with GPS unit) of 3 to 3.5 tons capacity of model 2020 year.	13.04.2023	65.28
9	Hiring of 02 nos. Pickup Vans of model 2020 year for the use of M.V. Section to carry goods/material for a period of three years.	14.06.2023	57.97
10	Hiring of 02 Nos. Backhoe Loaders for clearing the unwanted materials from the Drainages (Desiltation)/Roads of VPA for a period of one (01) year.	14.12.2023	30.24
11	Procurement of Spare Materials & Accessories for VHF wireless sets on Rate Contract basis for a period of 02 years.	17.04.2023	21.93
12	Hiring of one number Car (Non A/c) and 3 Nos. SUVs (Non A/c) of 2020 year for a period of one year for the use Horticulture Officer in Engineering Department.	05.03.2024	18.29
13	Hiring of one number Ambulance (A/c), Type C of model 2020 year or later for the use of Medical Department for a period of one year.	15.03.2024	13.84
14	Procurement of Raw Sewage pumps at STP.	19.12.2023	11.12
15	AMC Contract for 3 Nos Different Capacities of M/s.Harison make Gen Sets located at various locations for 5 yrs.	11.10.2023	12.25
16	Supply of Filters and Consumables for the generators of Cummins make.	24.12.2023	3.30
	Total Electrical and Mechanical Works		2,435.80

ANNEXURE - 33

(A) EMPLOYMENT AT PORT— CLASS-WISE AS ON 31-03-2024

Number & Category of Officers		No. of non-cargo handling employees			Cargo handling workers other than shore		Total
Class-I	Class-II	Class-III (Clerical)	Class-III (Others)	Class-IV	Class-III	Class-IV	
104	101	306	174	393	702	78	1,858

(B) EMPLOYMENT AT CARGO HANDLING DIVISION (Erstwhile VDLB) CLASS-WISE AS ON 31-03-2024

Class-I	Class-II	Class-III	Class-IV	Cargo Handling workers	Total
—	—	28	12	407	447
Grand Total (A + B)					2,305

ANNEXURE - 34

PARTICULARS OF SALARIES AND WAGES OF OFFICERS & STAFF OF PORT AND CARGO HANDLING DIVISION DURING 2023-24

(Rs. in lakhs)

DEPARTMENT	Class-I	Class-II	Class-III	Class-IV	Total
Accounts	110.10	56.38	469.98	43.45	679.91
Civil Engineering	289.47	419.99	1,158.42	1,004.92	2,872.80
General Administration	283.49	35.94	398.47	76.15	794.05
Mechanical and Electrical Engineering	515.23	304.33	6,116.11	727.83	7,663.50
Marine	393.88	112.19	1,689.04	2,217.39	4,412.50
Medical	219.59	14.40	775.31	498.84	1,508.14
Traffic	191.77	131.46	4,596.50	849.57	5,769.30
Cargo Handling Division	17.21	--	303.99	75.32	396.52
Grand Total	2,020.74	1,074.69	15,507.82	5,493.47	24,096.72

ANNEXURE - 35

**PARTICULARS OF SC & ST OF OFFICERS AND STAFF
OF PORT AND CARGO HANDLING DIVISION AS ON 31-03-2024**

Sl. No.	Category	Total No. of Employees as on 31.03.2024	Total No. of SC & ST Employees		Percentage to total SC & ST Employees	
			SC	ST	SC	ST
1.	Class – I	104	15	10	14	10
2.	Class - II	101	23	18	23	18
3.	Class – III	1,210	181	115	15	10
4.	Class - IV	890	70	28	08	03
	Total	2,305	289	171	13	07

**PARTICULARS OF OBC & PWD OF OFFICERS AND STAFF
OF PORT AND CARGO HANDLING DIVISION AS ON 31-03-2024**

Sl. No.	Category	Total No. of Employees as on 31.03.2024	Total No. of OBC & PWD Employees		Percentage to total OBC & PWD Employees	
			OBC	PWD	OBC	PWD
1.	Class – I	104	21	—	20	—
2.	Class - II	101	17	—	17	—
3.	Class – III	1,210	376	20	31	02
4.	Class - IV	890	421	07	47	01
	Total	2,305	835	27	36	01

**(1) STATEMENT SHOWING THE PARTICULARS OF
HOUSING OF OFFICERS AND STAFF OF PORT AS ON 31-3-2024**

SL. NO.	Category of Employees	TYPE OF QUARTERS					TOTAL
		II	III	IV	V	VI	
1.	Class – I	—	—	—	28	04	32
2.	Class – II	—	—	10	—	—	10
3.	Class – III	—	18	—	—	—	18
4.	Class – IV	47	—	—	—	—	47
5.	Others	136	01	—	—	—	137
	Total	183	19	10	28	04	244

**(1) STATEMENT SHOWING THE PARTICULARS OF HOUSING OF
OFFICERS AND STAFF OF CARGO HANDLING DIVISION AS ON 31-3-2024**

SL. NO.	Category of Employees	TYPE OF QUARTERS			TOTAL
		I	II	III	
1.	Class – I	—	—	—	—
2.	Class – II	—	—	—	—
3.	Class – III	—	1	2	3
4.	Class – IV	6	11	9	26
5.	Others	72	59	—	131
	Total	78	71	11	160

ANNEXURE - 37

**STATEMENT SHOWING THE EXPENDITURE INCURRED UNDER
VARIOUS HEADS OF VPE WELFARE FUND BUDGET FOR THE YEAR 2023-24**

Sl. No.	Description of the head of Expenditure in the welfare fund	Expenditure (in Rs.)
1.	Cultural activities	10,000.00
2.	Canteens	—
3.	Sports & Games	—
4.	Scholarship schemes	15,97,750.00
5.	Port Contribution to HBA	—
6.	Reimbursement of cost of spectacles	47,550.00
7.	Reimbursement (50%) of expenses incurred for Laser surgery for the Port Employees and their Children.	1,17,500.00
8.	Miscellaneous	1,68,000.00
	TOTAL	19,40,800.00

ANNEXURE - 38

PARTICULARS OF STRIKES / STOPPAGES OF WORK AND MANDAYS LOST DURING 2023-24

Period	Cause of Strike/Stoppage	Category of Employees participated	Number of employees participated in strike
16.02.2024	Nation-wide along with the Industrial / sectoral strike to secure certain demands	Class-III & IV	119

NUMBER OF ACCIDENTS DURING 2023-24

Sl.No.	Causation	Number of accidents (including CHD)		
		FATAL	NON-FATAL	TOTAL
1.	Persons falling	—	01	01
2.	Falling of objects	—	—	—
3.	Stepping on /striking against or struck by objects (excluding those under item 2)	—	01	01
4.	Caught in between objects	—	01	01
5.	Over exertion or wrong movements	—	—	—
6.	Exposure to or contact with extreme temperature / Electric current	—	—	—
7.	Exposure to or contact with harmful substances, including radiation	—	—	—
8.	Bursting / rupture of Vessel exposure to noise / inundation and eruption	—	—	—
9.	Transportation and moving equipment	02 (port-1 and non-port-1)	—	02
10.	Others not elsewhere classified	—	—	—
	TOTAL	02	03	05

The above includes information relating to Cargo Handling Division also.

Annual Accounts & Audit Report 2023-24

ANNUAL ACCOUNTS

Schedules to Balance Sheet as at 31 st March 2024	Schedules to Revenue Account for the year ended 31 st March 2024
Schedule 1.1 Reserves and Surplus	Schedule R.1 Cargo Handling & Storage Charges
Schedule 1.2 Loan Funds	Schedule R.2 Port & Dock Charges
Schedule 1.3 Grants Received	Schedule R.3 Railway Earnings
Schedule 1.4 Deferred Tax	Schedule R.4 Estate Rentals
Schedule 2.1 Fixed Capital Assets	Schedule R.5 Cargo Handling & Storage
Schedule 2.2 Investments	Schedule R.6 Port & Dock Facilities
Schedule 2.3 Current Assets ,Loan &Advances	Schedule R.7 Railway Working
Schedule 2.4 Current Liabilities &Provisions	Schedule R.8 Rentable Lands and Building
Schedule 2.5 Miscellaneous Expenditure	Schedule R.9 Management & General Administration
	Schedule R.10 Finance & Misc. Income
	Schedule R.11 Finance & Misc. .Expenditure

**VISAKHAPATNAM PORT AUTHORITY
BALANCE SHEET**

(In Rupees)

	SCH	As at 31st MARCH 2024		As at 31st MARCH 2023	
SOURCES OF FUNDS:					
RESERVES & SURPLUSES:					
A. CAPITAL RESERVE	1.1		10,24,18,80,523	10,19,50,87,230	
B. REVENUE RESERVES					
a) General Reserve Fund		12,07,39,48,062		6,88,64,68,090	
b) Employees' Welfare Fund		0		0	
c) Employees Family Security Scheme		9,69,77,367		9,56,75,576	
d) Protective Equipemnt Fund		0		0	
e) Liability Reserve Fund		0		0	
			12,17,09,25,429	6,98,21,43,666	
C. STATUTORY RESERVES					
a) Reserve for Replacement, Rehabilitation and Modernisation of Capital Assets		10,07,43,48,196		9,07,15,50,000	
b) Reserve for Development, Repayment of Loans and Contingencies		10,03,14,46,408		9,02,86,48,212	
			20,10,57,94,604	18,10,01,98,212	
Grants Received	1.3				35,27,74,29,108
LOAN FUNDS:					54,07,13,174
A. SECURED LOANS	1.2		0	0	
B. GOVERNMENT LOANS			0	0	
C. UNSECURED LOANS			0	0	
DEFERRED TAX LIABILITY:					0
TOTAL SOURCES OF FUNDS			42,75,82,18,324		35,81,81,42,282

**VISAKHAPATNAM PORT AUTHORITY
BALANCE SHEET**

(In Rupees)

	SCH	As at 31st MARCH 2024		As at 31st MARCH 2023	
APPLICATION OF FUNDS:					
A. FIXED CAPITAL ASSETS: (Net Block)	2.1				
a) Land		38,49,00,215	34,84,37,415		
b) Lease hold Land		73,881	73,881		
c) Capital Dredging		4,75,07,66,848	4,77,49,29,596		
d) Building Sheds and Other Structures		2,36,03,69,654	54,79,58,335		
e) Wharves, Roads, Boundaries		2,08,16,39,614	1,99,29,38,000		
f) Floating Craft		38,89,92,068	45,76,39,049		
g) Railway and Rolling Stock		2,01,81,75,906	2,07,97,19,430		
h) Docks, Sea-Walls, Piers, & Navigational: Aids		9,68,65,61,356	9,54,69,34,884		
i) Cranes and Vehicles		3,29,54,723	5,11,54,086		
j) Plant & Machinery		79,97,34,092	80,41,85,203		
k) Installations for Water, Electricity, Telecom. & Fire fighting		37,41,01,004	43,24,70,408	21,03,64,40,287	
B. CAPITAL WORKS IN PROGRESS				3,27,03,90,760	
					24,30,68,31,047
INVESTMENTS:	2.2				
A. INVESTMENTS OF GENERAL RESERVE FUND					
Shares, Debentures or Bonds (N.T)		29,40,00,000	29,40,00,000		
Government or Trust Securities		3,32,06,31,950	3,32,06,31,950		
Other Investments		3,97,03,444	3,97,03,444		
		1,61,96,34,959	1,64,57,86,626	5,30,01,22,020	5,30,01,22,020
CURRENTS ASSETS, LOANS & ADVANCES:	2.3				
A. CURRENT ASSETS					
I. Accrued interest on Investments			39,70,31,443	23,36,79,550	
II. Inventories			15,52,21,599	12,10,04,679	
III. Sundry Debtors					

**VISAKHAPATNAM PORT AUTHORITY
BALANCE SHEET**

(In Rupees)

	SCH	As at 31st MARCH 2024		As at 31st MARCH 2023	
a) Government Dues		76,34,87,714		1,17,28,95,115	
b) Non Government Dues		3,46,27,92,709	4,22,62,80,423	3,77,07,60,326	4,94,36,55,441
IV. Cash & Bank Balances					
a) Cash Balance on hand		15,24,974		16,54,407	
b) Bank Balances with Scheduled Banks		21,64,67,32,808		15,12,66,04,960	
c) Bank Balances with other Banks		0	21,64,82,57,782	0	15,12,82,59,367
B. LOANS & ADVANCES			26,42,67,91,247		20,42,65,99,037
a) Adv. & Loans to subsidiaries/ Ports / Trusts		1,00,00,000		12,80,00,000	
b) Advances recoverable in cash or in kind for the value to be received		1,45,41,61,544		73,27,44,299	
c) Gratuity Fund		2,06,57,325		1,40,73,221	
d) Balances with Customs, Excise, Income Tax etc.		14,71,19,81,656		11,53,84,20,425	
e) Deposits		12,09,86,374		12,09,86,374	
			16,31,77,86,899		12,53,42,24,319
			42,74,45,78,146		32,96,08,23,356
LESS: CURRENT LIABILITIES & PROVISIONS:	2.4				
A. CURRENT LIABILITIES:					
I. PROVIDENT, PENSION & GRATUITY FUNDS					
a) Provident Fund		6,39,73,627		11,597	
b) Pension Fund		24,15,06,030		25,61,22,772	
c) Gratuity Fund		0	30,54,79,657	0	25,61,34,369
II. SUNDRY CREDITORS					
a) Creditors for Stores		31,32,31,915		29,91,42,785	
b) Unadjusted Sale proceeds of unclaimed goods		0		0	
c) Unadjusted Sale proceeds of surplus materials		0	31,32,31,915	0	29,91,42,785

**VISAKHAPATNAM PORT AUTHORITY
BALANCE SHEET**

(In Rupees)

	SCH	As at 31st MARCH 2024		As at 31st MARCH 2023	
III. MISCELLANEOUS CREDITORS & CREDIT BALANCES					
a) Demurrage/Wagon Hire charges payable to Railways		22,98,39,688		32,72,89,831	
b) Statutory Payments		3,43,53,65,672		2,96,16,00,337	
c) Liability towards Capital Expenses		2,12,72,455		2,12,72,455	
d) Others		1,04,60,48,945		1,48,03,18,155	
e) Deposits from Merchants, Contractors & Others		2,81,88,79,237	7,55,14,05,997	2,88,50,54,270	7,67,55,35,048
IV. ADVANCE PAYMENTS & UN EXPIRED DISCOUNTS for the portion for which value has still to be given			8,72,98,05,162		8,39,13,11,134
V. OTHER LIABILITIES			3,92,95,06,473		2,75,34,05,358
VI. INTEREST ACCRUED BUT NOT DUE ON LOANS			35,01,04,838		35,01,04,838
B. PROVISIONS:			21,17,95,34,042		19,72,56,33,532
a) Provision for Taxation		11,01,67,06,924		7,44,96,63,129	
NET CURRENT ASSETS			11,01,67,06,924		7,44,96,63,129
DEFERRED TAX ASSET:					
TOTAL APPLICATION OF FUNDS	1.4				
			32,19,62,40,966		27,17,52,96,661
			10,54,83,37,180		5,78,55,26,695
			70,02,78,547		42,56,62,520
			42,75,82,18,324		35,81,81,42,282

Sd/-
FA&CAO

Sd/-
CHAIRPERSON

SCHEDULE - 1.1

VISAKHAPATNAM PORT AUTHORITY
RESERVES AND SURPLUSES

Schedules to Balance Sheet

	Revenue Reserves				Statutory Reserves	
	Capital Reserve	General Reserve Fund	Employees' Family Security Scheme	Employees' Welfare Fund	Capital Assets Replacement Reserve	Reserve for Development, Repayment of Loans & Contingencies
Opening Balance as on 01.04.2023	10,19,50,87,230	6,88,64,68,090	9,56,75,576	0	9,07,15,50,000	9,02,86,48,212
ADD:						
1. (a) Contribution from Revenue A/c	0	0	27,85,042	0	1,00,27,98,196	1,00,27,98,196
(b) Additional Depreciation	0	0	0	0	0	0
2. Transfer from Revenue A/c	4,67,93,293	5,19,02,79,972	0	0	0	0
3. (a) Transfer from Other Reserves	-	0	0	0	0	0
(b) General Reserve Fund	0	0	3,00,000	25,00,000	0	0
4. Other Transfers	0	0	0	0	0	0
	10,24,18,80,523	12,07,67,48,062	9,87,60,618	25,00,000	10,07,43,48,196	10,03,14,46,408
LESS:						
1. Transfer from Reserves						
a) Net Deficit	0	0	0	0	0	0
b) Transfer to Capital Reserve	0	0	0	0	0	0
c) Repayment of Loans	0	0	0	0	0	0
d) Transfer to Statutory Reserves	0	0	0	0	0	0
2. Other Transfers						
a) Transfer to Family Security Scheme and Welfare fund	0	28,00,000	0	0	0	0
3. Expenditure during the year	0	0	17,83,251	25,00,000	0	0
Closing Balance as on 31.03.2024	10,24,18,80,523	12,07,39,48,062	9,69,77,367	0	10,07,43,48,196	10,03,14,46,408

Sd/-
FA&CAO

Schedules to Balance Sheet

VISAKHAPATNAM PORT AUTHORITY

SCHEDULE - 1.2

LOAN FUNDS

(In Rupees)

	Secured Loans	
	Loans & Advances	Funds provided by Govt. of India
Balance as on 1-04-2023	0	0
Received during the year	0	0
Payments during the year	0	0
Balance as on 31.03.2024	0	0

Schedules to Balance Sheet

SCHEDULE - 1.3

GRANTS RECEIVED

Particulars	Grants Received	
Cruise Terminal		
1) Grant received during the F Y 2018-19	0	
2) Grant received during the F Y 2022-23	0	
Interest earned upto FY 2018-22	0	
Less: Interest paid on upspent Grant to the Govt.	0	0
Fishing Harbour Terminal		
1) Grant received during the FY 2021-22	22,92,99,300	
Interest earned during the FY 2022-23	1,03,18,468	
Interest earned during the FY 2023-24	0	
Balance as on 31.03.2024		23,96,17,768

Schedules to Balance Sheet

SCHEDULE - 1.4

DEFERRED TAX

	AS AT 31st MARCH 2024	AS AT 31st MARCH 2023
Deferred Tax Liabilities - Opening Balance:		
Timing difference on account of Depreciation	39,00,29,930	35,97,90,231
Less/Add:Upfront amortisation DTL	53,12,78,328	55,60,59,999
Less: Timing difference on account of sums payable as employer u/s 43(B) of IT Act, 1961	1,34,69,70,778	1,13,19,49,233
Deferred Tax Liability / (Asset)	-42,56,62,520	-21,60,99,003
Timing difference on account of Depreciation DTL	312709897	390029930
Add:Upfront amortisation DTL	506428762	531278328
Less: Timing difference on account of sums payable as employer u/s 43(B) of IT Act, 1961 DTA	1519417206	1346970778
Deferred Tax Liability / (Asset) Closing balance	-70,02,78,547	-42,56,62,520
Net Deferred Tax charged to P&L Account	-27,46,16,027	-20,95,63,517

Sd/-
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SCHEDULE - 2.1

VISAKHAPATNAM PORT AUTHORITY
FIXED CAPITAL ASSETS

Schedules to Balance Sheet

	Asset class	Gross Block						Depreciation				Net Block	
		As on 1st April 2023	Additions	Deletions	As on 31st March 2024	As on 1st April 2023	Depreciation during the year	Depreciation adjustment	Depreciation as on 31/3/2024	As at 1st April 2023	As at 1st April 2024		
		(In Rupees)											
1	Land	34,84,37,415	4,63,18,800	98,56,000	38,49,00,215	0	0	0	0	34,84,37,415	38,49,00,215		
	Lease hold Land	73,881	0	0	73,881	0	0	0	0	73,881	73,881		
2	Capital Dredging	5,58,49,20,042	3,02,10,017	0	5,61,51,30,059	80,99,90,446	5,43,72,764	0	86,43,63,210	4,77,49,29,596	4,75,07,66,848		
3	Buildings Sheds and Other Structures	1,03,53,00,626	1,88,12,34,685	1,56,51,974	2,90,08,83,337	48,73,42,291	5,59,01,761	27,30,370	54,05,13,682	54,79,58,335	2,36,03,69,654		
4	Wharves, Roads, Boundaries	2,86,56,23,184	16,95,10,032	1,08,21,365	3,02,43,11,850	87,26,85,184	7,00,07,409	20,357	94,26,72,236	1,99,29,38,000	2,08,16,39,614		
5	Floating Craft	2,11,57,60,777	0	21,35,77,205	1,90,21,83,572	1,65,81,21,728	6,86,06,350	21,35,36,575	1,51,31,91,504	45,76,39,049	38,89,92,068		
6	Railway and Rolling Stock	3,15,36,96,329	1,97,11,944	0	3,17,34,08,272	1,07,39,76,899	8,12,55,468	0	1,15,52,32,367	2,07,97,19,430	2,01,81,75,906		
7	Docks, Sea-Walls, Piers, and Navigational Aids	11,22,80,41,279	1,11,39,37,257	82,18,15,216	11,52,01,63,319	1,68,11,06,395	15,54,38,203	29,42,635	1,83,36,01,963	9,54,69,34,884	9,68,65,61,356		
8	Cranes and Vehicles	48,61,31,350	0	27,76,86,879	20,84,44,470	43,49,77,264	77,41,968	26,72,29,484	17,54,89,747	5,11,54,086	3,29,54,723		
9	Plant & Machinery	1,87,61,80,803	5,29,05,065	0	1,92,90,85,868	1,07,19,95,600	5,73,56,175	0	1,12,93,51,776	80,41,85,203	79,97,34,092		
10	Installations for Water, Electricity, Telecom. & Fire Fighting	1,79,69,71,820	4,67,81,439	4,15,25,972	1,80,22,27,287	1,36,45,01,412	6,36,24,870	0	1,42,81,26,283	43,24,70,408	37,41,01,004		
	TOTAL	30,49,11,37,506	3,36,06,09,238	1,39,09,34,611	32,46,08,12,131	9,45,46,97,219	61,43,04,970	48,64,59,422	9,58,25,42,768	21,03,64,40,287	22,87,82,69,363		
11	Capital Works in progress	3,27,03,90,760	3,27,16,70,169	3,18,46,98,047	3,35,73,62,883					3,27,03,90,760	3,35,73,62,883		
	TOTAL FIXED CAPITAL ASSETS	33,76,15,28,266	6,63,22,79,407	4,57,56,32,657	35,81,81,75,016					24,30,68,31,047	26,23,56,32,245		

Sd/-
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INVESTMENTS

(In Rupees)

	As at 31st MARCH 2024		As at 31st MARCH 2023	
	COST VALUE	FACE VALUE	COST VALUE	FACE VALUE
Non Treadable Investments				
A. GENERAL RESERVE				
CURRENT INVESTMENTS				
LONG TERM INVESTMENTS:				
1. Government or Trust Securities NT				
2. Shares, Debentures or Bonds (N.T)				
VPRCL SHARES	18,60,00,000	18,60,00,000	18,60,00,000	18,60,00,000
SETHU SAMUDRAM CORP LTD	30,00,00,000	30,00,00,000	30,00,00,000	30,00,00,000
Provision made for diminution SETHU SAMUDRAM CORP LTD	-30,00,00,000	-30,00,00,000	-30,00,00,000	-30,00,00,000
INDIAN PORT RAIL CORPORATION	10,80,00,000	10,80,00,000	10,80,00,000	10,80,00,000
TOTAL (A)	29,40,00,000	29,40,00,000	29,40,00,000	29,40,00,000
B. STATUTORY RESERVES				
CURRENT INVESTMENTS				
LONG TERM INVESTMENTS:				
1. Government or Trust Securities				
CG 2034 @ 7.50% (N.T)	2,01,70,333	2,00,00,000	2,01,70,333	2,00,00,000
CG 2035 @ 7.40% (N.T)	1,95,33,111	2,00,00,000	1,95,33,111	2,00,00,000
TOTAL (1)	3,97,03,444	4,00,00,000	3,97,03,444	4,00,00,000
2. Shares, Debentures or Bonds				
DCI Shares 5451710 Shares@10/-face	2,78,03,72,100	5,45,17,100	2,78,03,72,100	5,45,17,100
Visakhapatnam Port logistics park ltd	54,02,59,850	54,02,59,850	54,02,59,850	54,02,59,850
TOTAL (2)	3,32,06,31,950	59,47,76,950	3,32,06,31,950	59,47,76,950
TOTAL (B = 1+2)	3,36,03,35,394	63,47,76,950	3,36,03,35,394	63,47,76,950
TOTAL(A+B)	3,65,43,35,394	92,87,76,950	3,65,43,35,394	92,87,76,950

Schedules to Balance Sheet

VISAKHAPATNAM PORT AUTHORITY

SCHEDULE - 2.2

INVESTMENTS

(In Rupees)

	As at 31st MARCH 2024		As at 31st MARCH 2023	
	COST VALUE	FACE VALUE	COST VALUE	FACE VALUE
C. Other Funds				
LIC of India under Group Leave Encashment Scheme	1,55,92,58,715	1,15,48,46,973	1,44,34,95,907	1,15,48,46,973
Bajaj Allianz under Group Leave Encashment Scheme	11,11,180	4,27,36,924	5,08,96,049	4,27,36,924
Bajaj Allianz under Family Security Scheme	21,87,952	7,91,97,513	9,82,10,631	7,91,97,513
SBI LIFE under Group Leave Encashment Scheme	5,70,77,112	4,99,89,482	5,31,84,040	4,99,89,482
TOTAL (C)	1,61,96,34,959	1,32,67,70,892	1,64,57,86,626	1,32,67,70,892
TOTAL INVESTMENTS: (A+B+C)	5,27,39,70,353	2,25,55,47,842	5,30,01,22,020	2,25,55,47,842

N.T - Non Tradeable

T - Tradeable: Market Value as on 28.03.2024 is Rs.683.00 per share

Sd/-
FA&CAO

Schedules to Balance Sheet

VISAKHAPATNAM PORT AUTHORITY
CURRENT ASSETS, LOANS & ADVANCES

SCHEDULE - 2.3

(In Rupees)

	As at 31st MARCH 2024		As at 31st MARCH 2023	
CURRENT ASSETS				
i. Accrued Interest on Investments		39,70,31,443		23,36,79,550
ii. Inventories				
Service Stock & Spares				
Inventories held for less than 2 years	15,32,51,856		12,02,41,493	
Inventories held for more than 2 years but less than 3 years	11,89,357		3,74,616	
Inventories held for more than 3 years but less than 10 years	1,11,629		3,82,524	
Inventories held for more than 10 years but less than 15 years	7,26,437		74,100	
Inventories held for more than 15 years	0		0	
	15,52,79,279		12,10,72,733	
less: Depreciation on Non-moving Inventories	57,680	15,52,21,599	68,054	12,10,04,679
iii. Sundry Debtors				
a) Debts Considered good but not secured:				
a. Cargo related dues	17,68,06,725		31,62,27,422	
b. Vessel related dues	70,44,673		23,81,543	
c. Estate dues	3,74,42,86,462		4,24,90,04,916	
d. Railway dues	16,61,65,638		25,11,84,877	
e. Fishing Harbour dues	8,90,86,508		8,09,78,816	
f. Other misc. dues	4,28,90,417		4,38,77,867	
		4,22,62,80,423		4,94,36,55,441
b) Debts Considered doubtful or Bad:				
a. Cargo related dues	2,29,27,786		2,29,27,786	
b. Vessel related dues	2,377		2,377	
c. Estate dues	42,59,566		42,59,566	
d. Railway dues	4,08,79,049		4,08,79,049	
e. Fishing Harbour dues	50,26,643	7,30,95,421	50,26,643	7,30,95,421
		4,29,93,75,844		5,01,67,50,862
less: Provision for Doubtful Debts		7,30,95,421		7,30,95,421
		4,22,62,80,423		4,94,36,55,441
iv. Cash & Bank Balances				
a. Cash on hand		15,24,974		16,54,407
b. Balance at Banks:				

Schedules to Balance Sheet

VISAKHAPATNAM PORT AUTHORITY
CURRENT ASSETS, LOANS & ADVANCES

SCHEDULE - 2.3

(In Rupees)

	As at 31st MARCH 2024		As at 31st MARCH 2023	
c. In Current/Savings Bank Accounts:				
Andhra Bank - Port Branch	2,09,12,043		59,74,947	
Canara Bank	3,712		5,453	
State Bank of India - Surya Bagh Branch	1,03,471		1,00,642	
State Bank of India - Main Branch (Escrow A/c)	17,66,328		17,19,333	
State Bank of India - Port Branch	9,35,08,016		4,39,25,088	
SBI Imprest	1,49,417		29,807	
IDBI-PCS(O)-15010300	1,57,30,067		4,48,26,702	
HDFC-PCS A/c(O)-5003	0		44,40,898	
SBI- RFID	6,03,267		25,214	
ICICI-PCS A/c(I)-600	1,31,77,306		1,73,27,777	
Misc. Banks	10,91,47,099		15,49,615	
		25,51,00,726		11,99,25,476
d. In Deposits Accounts (TDR A/c & CLTD A/c):				
Union Bank of India(Andhra Bank)	1,16,00,00,000		81,00,00,000	
Canara Bank	5,89,00,00,000		1,15,00,00,000	
LIC OF INDIA	7,77,91,32,082		7,18,41,79,384	
State Bank of India - Port Branch	3,37,25,00,000		4,91,25,00,000	
Punjab National Bank Vskp Main Bran	24,00,00,000		85,00,00,100	
BANK OF MAHARASTRA, DABAG	1,25,00,00,000		0	
Indian Bank	82,00,00,000		10,00,00,000	
UCO BANK	88,00,00,000		0	
		21,39,16,32,082		15,00,66,79,484
		21,64,82,57,782		15,12,82,59,367
TOTAL CURRENT ASSETS		26,42,67,91,247		20,42,65,99,037
LOANS & ADVANCES *				
1. Advances & Loans to subsidiaries/ Ports / Trusts				
Intercompany Loan	0		12,40,00,000	
Sub-ordinate Loan to Visakhapatnam Port Road Co. Ltd.	1,00,00,000		40,00,000	
		1,00,00,000		12,80,00,000

VISAKHAPATNAM PORT AUTHORITY
CURRENT ASSETS, LOANS & ADVANCES

(In Rupees)

	As at 31st MARCH 2024		As at 31st MARCH 2023	
2. Advances recoverable in cash or in kind or the value to be received				
Advances for Contract Works	75,76,57,798		40,35,93,271	
Advances for Purchases - Stores	8,68,46,740		7,76,20,764	
Computer Advances	1,27,237		8,09,432	
House Building Advances	4,32,407		4,96,429	
Motor Car/Cycle Advances	2,25,999		2,58,496	
Travel/LTC Advances	55,84,726		56,00,795	
Gratuity Fund	2,06,57,325		1,40,73,221	
Provident Fund	0		0	
Others	60,38,91,035		24,49,69,511	
		1,47,54,23,268		74,74,21,919
less: Provision for Doubtful Advances		6,04,399		6,04,399
		1,47,48,18,869		74,68,17,520
3. Balances with Customs, Excise, Income Tax etc.				
Voluntary deposit with Telecommunication Dept.	30,550		30,550	
Income Tax - TDS & Advance Tax	14,71,19,51,106		11,53,83,89,875	
		14,71,19,81,656		11,53,84,20,425
4. Deposits				
Deposits with APTRANSCO.	6,74,92,714		6,74,92,714	
Deposits with GVMC.	5,34,93,660		5,34,93,660	
		12,09,86,374		12,09,86,374
* Loans and Advances considered as good and unsecured.				
TOTAL LOANS & ADVANCES		16,31,77,86,899		12,53,42,24,319

Sd/-
FA&CAO

Schedules to Balance Sheet

VISAKHAPATNAM PORT AUTHORITY
CURRENT LIABILITIES AND PROVISIONS

SCHEDULE - 2.4

(In Rupees)

	As at 31st MARCH 2024		As at 31st MARCH 2023	
I. PROVIDENT, PENSION & GRATUITY FUNDS				
a) Provident Fund	6,39,73,627		11,597	
b) Pension Fund	24,15,06,030		25,61,22,772	
c) Gratuity Fund	0		0	
		30,54,79,657		25,61,34,369
II. SUNDRY CREDITORS				
a) Creditors for Stores	31,32,31,915		29,91,42,785	
b) Unadjusted Sale proceeds of surplus materials	0		0	
		31,32,31,915		29,91,42,785
III. MISCELLANEOUS CREDITORS & CREDIT BALANCES				
a) Demurrage/Wagon Hire charges payable to Railways	22,98,39,688		32,72,89,831	
b) Statutory Payments	3,43,53,65,672		2,96,16,00,337	
c) Liability towards Capital Expenses	2,12,72,455		2,12,72,455	
d) Others	1,04,60,48,946		1,48,03,18,155	
e) Deposits from Merchants, Contractors & Others	2,81,88,79,237		2,88,50,54,270	
		7,55,14,05,998		7,67,55,35,048
IV. ADVANCE PAYMENTS & UN EXPIRED DISCOUNTS for the portion for which value has still to be given				
a) Prepaid Income	64,16,32,289		28,46,01,132	
b) Up-front Premium to be amortised	8,08,81,72,873		8,10,67,10,002	
		8,72,98,05,162		8,39,13,11,134
V. OTHER LIABILITIES		3,92,95,06,473		2,75,34,05,358
VI. INTEREST ACCRUED BUT NOT DUE ON LOANS		35,01,04,838		35,01,04,838
TOTAL CURRENT LIABILITIES		21,17,95,34,044		19,72,56,33,532
B. PROVISIONS:				
I) Provision for Taxation	11,01,67,06,924		7,44,96,63,129	
II) Other provisions	0		0	
TOTAL PROVISIONS		11,01,67,06,924		7,44,96,63,129
TOTAL CURRENT LIABILITIES & PROVISIONS		32,19,62,40,968		27,17,52,96,661

Sd/-
FA&CAO

VISAKHAPATNAM PORT AUTHORITY
PROFIT AND LOSS ACCOUNT

(In Rupees)

PARTICULARS	Sch	FOR THE PERIOD ENDING	
		31st MARCH 2024	31st MARCH 2023
INCOME :			
Cargo Handling & Storage Charges	R.1	7,27,16,28,921	6,47,56,58,087
Port & Dock Charges	R.2	9,28,27,32,106	6,83,65,53,976
Railway Earnings	R.3	1,73,11,11,046	1,55,95,44,206
Estate Rentals	R.4	2,46,20,33,848	2,39,68,45,891
TOTAL OPERATING INCOME		20,74,75,05,921	17,26,86,02,160
EXPENDITURE :			
Cargo Handling & Storage	R.5	1,73,06,74,724	1,80,13,52,169
Port & Dock Facilities	R.6	1,98,67,67,164	1,91,71,95,833
Railway Working	R.7	1,17,57,81,382	1,13,10,14,650
Rentable lands & Buildings	R.8	55,30,63,220	52,23,79,637
Management & General Administrative Expenses	R.9	2,75,78,63,613	2,60,83,96,476
TOTAL OPERATING EXPENDITURE		8,20,41,50,103	7,98,03,38,765
OPERATING SURPLUS :		12,54,33,55,818	9,28,82,63,395
Add: Finance & Miscellaneous Income	R.10	3,59,43,84,168	1,35,68,63,557
Less: Finance & Miscellaneous Expenditure	R.11	5,60,26,42,561	5,33,31,49,462
PROFIT BEFORE TAX		10,53,50,97,425	5,31,19,77,490
Less: Provision for Taxation:			
Previous Years		0	0
Current Year		3,56,70,43,794	1,71,44,58,501
Deferred Tax		-27,46,16,027	-20,95,63,517
PROFIT AFTER TAX		7,24,26,69,657	3,80,70,82,506
Less: Profit on Disposal of Capital Assets transferred to Capital Reserve		4,67,93,293	2,85,000
Amount Available for Appropriations		7,19,58,76,364	3,80,67,97,506
Less: Appropriations			
Fund for Development, Repayment of Loans and Contingencies		1,00,27,98,196	80,46,59,009
Fund for Replacement, Rehabilitation and Modernisation of Capital Assets		1,00,27,98,196	80,46,59,009
TOTAL APPROPRIATIONS		2,00,55,96,392	1,60,93,18,018
BALANCE TRANSFERRED TO GENERAL RESERVE		5,19,02,79,972	2,19,74,79,488

Sd/-
FA&CAO

Sd/-
CHAIRPERSON

VISAKHAPATNAM PORT AUTHORITY
SCHEDULES TO PROFIT AND LOSS ACCOUNT

(In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
SCHEDULE - R.1		
CARGO HANDLING & STORAGE CHARGES:		
Handling & Storage charges on General Cargo	3,67,27,97,317	3,32,96,44,424
Storage of goods in Ware Houses	3,44,90,620	2,84,25,966
Cranage	17,20,309	27,25,773
Handling of POL Oils & Lubricants	1,45,54,06,880	1,14,33,48,258
Demurrage fees on General Cargo	5,48,78,777	10,31,22,880
Royalties from BOT Contracts	1,84,10,48,288	1,72,29,79,233
Miscellaneous Charges	21,12,86,730	14,54,11,553
TOTAL	7,27,16,28,921	6,47,56,58,087
SCHEDULE - R.2		
PORT & DOCK CHARGES:		
Towing and Mooring Fees	7,97,06,510	7,84,67,630
Dock Dues	1,84,91,38,989	1,38,77,53,123
Port Dues	2,42,82,88,102	1,96,33,84,857
Pilotage Fees	4,83,79,69,537	3,32,47,86,718
Dry - Docking charges	3,76,78,833	2,91,70,969
Water supply to shipping	49,00,650	56,66,079
Salvage and Under Water Repairs	69,65,704	78,72,305
Miscellaneous Charges	3,80,83,781	3,94,52,295
TOTAL	9,28,27,32,106	6,83,65,53,976
SCHEDULE - R.3		
RAILWAY EARNINGS:		
Wagon Hire & Haulage Charges	24,98,95,195	24,93,42,429
Siding Charges	31,82,60,880	35,05,11,420
Terminal Charges	92,49,10,468	79,37,81,502
Miscellaneous Charges	23,80,44,503	16,59,08,855
TOTAL	1,73,11,11,046	1,55,95,44,206

VISAKHAPATNAM PORT AUTHORITY
SCHEDULES TO PROFIT AND LOSS ACCOUNT

(In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
SCHEDULE - R.4	-	-
ESTATE RENTALS:		
Rent from Lands	2,31,37,62,406	2,23,78,51,689
Rent on Storage Sheds	0	12,550
Rent from accommodation provided for outside offices	1,05,36,674	1,05,18,838
Kalavani Auditorium	40,64,534	1,10,61,403
Rent from Port Trust quarters	16,83,872	19,57,759
Recoverable Charges	11,42,11,733	10,11,71,357
Miscellaneous Income	1,77,74,629	3,42,72,295
TOTAL	2,46,20,33,848	2,39,68,45,891
SCHEDULE - R.5		
CARGO HANDLING & STORAGE :		
Handling and Storage of General Cargo at Sheds and Wharves	1,42,36,38,643	1,51,38,62,893
Warehousing	0	0
Operation and Maintenance of OSTT	1,39,02,550	2,06,73,994
Operation and Maintenance of Lighters and Barges	0	0
Operation and Maintenance of Wharf Cranes & Crane Vessels	2,08,82,578	1,97,59,988
Expenditure on General facilities at Docks	2,67,95,117	2,94,01,855
Administration & General Expenses	18,40,83,464	17,71,90,183
New Minor Works	0	0
Depreciation	6,13,72,372	4,04,63,256
TOTAL	1,73,06,74,724	1,80,13,52,169
SCHEDULE - R.6		
PORT & DOCK FACILITIES:		
Towing, Berthing and Mooring	71,11,53,183	59,42,99,846
Pilotage	47,24,76,829	42,59,98,568
Dry Docking Expenses	3,29,77,886	3,53,81,649
Water Supply to Shipping	76,82,931	72,07,258
Fire Fighting	7,83,69,919	7,38,99,209
Dredging and Marine Survey	26,87,46,022	33,36,25,144
Operation & Maint. of Navigational aids	1,63,20,904	1,60,75,251
Salvage & Under-water repairs	6,40,979	2,15,035
Maintenance of Docks & Harbour Walls, Marine Structures etc.	1,18,85,283	1,34,37,518
Administration & General Expenses	6,00,95,263	10,87,94,644
New Minor Works	0	0
Depreciation	32,64,17,965	30,82,61,711
TOTAL	1,98,67,67,164	1,91,71,95,833

VISAKHAPATNAM PORT AUTHORITY
SCHEDULES TO PROFIT AND LOSS ACCOUNT

(In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
SCHEDULE - R.7		
RAILWAY WORKING:		
Operation & Maintenance of Locomotives, Wagons etc.	33,24,70,424	37,91,13,620
Maintenance of Permanent Way Signals & Inter-locking	18,43,02,468	19,30,44,701
Operation, Maint. & Admn. expenses of Stations, Yards and Sidings	0	0
Administration & General Expenses	57,51,06,128	53,38,09,926
New Minor Works	0	0
Depreciation	8,39,02,362	2,50,46,403
TOTAL	1,17,57,81,382	1,13,10,14,650
SCHEDULE - R.8		
RENTABLE LANDS & BUILDINGS:		
Estate Maintenance	44,19,66,630	43,56,54,809
Land repairs and reclamation	37,57,145	23,03,656
Administration & General Expenses	0	0
New Minor Works	0	0
Depreciation	10,73,39,445	8,44,21,172
TOTAL	55,30,63,220	52,23,79,637
SCHEDULE - R.9		
MANAGEMENT & GENERAL ADMINISTRATION:		
Management & Secretarial Expenses	24,16,72,856	16,29,15,316
Port Security (C.I.S.F)	48,45,48,480	53,11,95,046
Legal Expenses	1,68,32,290	49,56,011
Labour and Welfare Expenses	6,59,34,502	2,41,98,538
Research and Planning Cell	9,49,60,870	7,30,81,762
Medical Expenses	54,23,25,439	47,20,74,035
Store Keeping	7,25,95,165	6,67,38,732
Accounting and Auditing	17,20,42,518	20,17,64,984
Expenditure on Head Office Building	0	0
Telephones	99,13,514	1,07,59,280
Engineering & Workshop Administration Overheads	95,51,09,196	82,01,58,052
Sundry Expenses	6,96,18,949	19,32,62,494
Depreciation	3,23,09,834	4,72,92,226
TOTAL	2,75,78,63,613	2,60,83,96,476

VISAKHAPATNAM PORT AUTHORITY
SCHEDULES TO PROFIT AND LOSS ACCOUNT

(In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
SCHEDULE - R.10		
FINANCE & MISCELLANEOUS INCOME:		
Interest on Fixed Deposits & Cash Balances	1,52,64,91,306	98,84,01,492
Interest on Revenue Account	3,08,38,943	4,41,75,858
Interest on Deposit Account	32,92,139	36,45,527
Interest on Income Tax Refunds	1,27,33,09,861	7,38,32,136
Hire of plant other than for cargo handling	0	0
Miscellaneous Income	55,18,48,608	8,61,90,510
RFID Income	3,85,57,863	6,87,01,022
Sundry Receipts	3,56,05,674	1,10,28,945
Coin adjustment	0	41,624
Profit on Disposal of Capital Assets	4,67,93,293	2,85,000
Centage Charges	33,929	62,010
Sale of Tender documents	12,98,112	15,77,312
Stores Adjustments (Excesses)	3,35,44,257	1,33,02,577
Items relating to previous year	5,27,70,183	6,56,19,544
TOTAL	3,59,43,84,168	1,35,68,63,557

VISAKHAPATNAM PORT AUTHORITY
SCHEDULES TO PROFIT AND LOSS ACCOUNT

(In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
SCHEDULE - R.11		
FINANCE & MISCELLANEOUS EXPENDITURE:		
Bank Charges	3,80,413	1,05,783
INTEREST PAYABLE ON :		
i) Loans from Government	0	0
ii) Loans from Other agencies	0	0
ii) Interest on Others	0	15,75,820
Coin adjustment	35,520	0
Bad Debts written off	0	96,02,814
Provision for Bad and Doubtful debts	0	0
Provision for anticipated reduction in investment	0	0
Property Tax	93,59,01,545	71,73,67,091
Expenses on IT appeals etc	40,000	12,000
Loss on Disposal of Capital Assets	1,80,606	62,64,376
Stores Adjustments	0	593
Loss from external product price differences	1,03,81,262	6,87,00,947
Survival benefits pa	0	0
i) Contribution to Retirement Gratuities	19,72,56,533	20,12,00,000
Gratuity Expenditure	1,20,15,606	1,16,82,693
ii) V.R.Scheme Ex-gratia payment	11,88,94,999	13,31,84,153
Covid Ex-gratia payment	4,00,00,000	0
iii) a) Pension Payments	3,28,36,71,607	3,17,81,22,377
b) Contribution to New Pension (Tier-I) Scheme	6,55,88,212	6,92,01,139
c) Contribution to pension fund	57,83,00,000	56,36,00,000
d) Commutation of Pension	18,17,58,249	25,92,43,978
Contribution to Corporate Social Responsibility Fund	11,42,12,475	8,26,69,168
Miscellaneous Expdr	6,38,95,090	0
Prior period expenses	1,30,444	3,06,16,530
TOTAL	5,60,26,42,561	5,33,31,49,462

Sd/-
FA&CAO

VISAKHAPATNAM PORT AUTHORITY
ADDITIONAL SCHEDULE TO PROFIT AND LOSS ACCOUNT
TOTAL EXPENDITURE (INCLUDING FINANCE AND MISC. EXPENSES) (In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
A. PAYMENTS TO AND PROVISIONS FOR EMPLOYEES :		
1. SALARIES, WAGES & BONUS ETC.		
i. Salaries and wages	3,83,24,45,240	3,83,95,39,724
ii. Bonus	2,60,47,846	5,45,00,941
	3,85,84,93,086	3,89,40,40,665
2. CONTRIBUTION TO PROVIDENT AND OTHER FUNDS		
i. Contribution to Pension fund	57,83,00,000	56,36,00,000
ii. Pension payments including commutation of pension	3,51,45,20,368	3,48,77,58,008
iii. Pool Kalasi EPF VPT& CHD Contrib	1,64,97,700	1,88,09,487
	4,10,93,18,068	4,07,01,67,495
3. GRATUITY	20,92,72,139	21,28,82,693
4. WORKMEN AND STAFF WELFARE EXPENSES		
i. Leave Travel Expenses	13,35,481	20,28,876
ii. Medical Reimbursement Expenses	23,80,03,720	20,30,44,849
iii. Nutrition to inpatients	2,32,502	1,51,813
iv. Stores (Medicines)	6,90,45,906	7,83,01,822
v. Stores (Surgical)	4,63,095	47,13,311
vi. Payments under workmen compensation Act.	0	10,06,740
vii. Scholarships, Prizes and awards	54,570	79,161
viii. VR scheme Ex-gratia Payments	11,88,94,999	13,31,84,153
ix. Exgratia on Covid 19	4,00,00,000	0
	46,80,30,273	42,25,10,725
TOTAL (A)	8,64,51,13,566	8,59,96,01,578
B. OPERATING EXPENSES :		
1. CONSUMPTION OF STORES ON SPARE PARTS ETC.	17,78,00,993	9,12,21,449
2. REPAIRS TO PLANT AND MACHINERY (MECH)	32,82,60,833	27,38,11,270
3. REPAIRS TO BUILDINGS AND CIVIL STRUCTURES	28,69,66,156	35,22,29,544
4. OTHER REPAIRS		
i. Special Repairs	0	0
i. Special Repairs Covered by Estimates	2,90,24,547	6,40,68,339
ii. Office machine Hire & service charges	6,70,06,490	5,63,71,649
	9,60,31,037	12,04,39,988
5. STORES CONSUMED		
i. Stores General	3,61,47,294	3,28,10,465
	3,61,47,294	3,28,10,465

VISAKHAPATNAM PORT AUTHORITY
ADDITIONAL SCHEDULE TO PROFIT AND LOSS ACCOUNT
TOTAL EXPENDITURE (INCLUDING FINANCE AND MISC. EXPENSES) (In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
6. POWER, FUEL, LUBRICANTS ETC.		
i. Stores (Operational)	49,01,87,342	47,40,93,430
ii. Electric Power	11,54,37,920	8,79,67,302
	60,56,25,262	56,20,60,732
7. NEW MINOR WORKS	0	0
8. OTHER OPERATIONAL EXPENSES		
i. Damages & Deficiencies payable to Railways	4,35,21,037	3,34,21,722
ii. Wagon hire charges	0	0
iii. Hire charges for floating crafts	3,53,52,968	2,51,69,691
iv. Hire charges for vehicles	12,73,11,056	7,26,39,986
v. Hire charges for Pvt. Tugs	26,95,65,089	23,34,92,382
vi. Handling charges	28,61,55,766	36,36,60,587
vii. Sundry expenses Operational	3,86,06,345	1,39,43,120
viii. Security Charges	48,25,46,480	48,93,18,206
ix. Private Security	2,91,13,904	1,60,69,319
x. Dredging Charges	20,89,94,826	26,83,19,916
xi. Depreciation	61,13,41,978	50,54,84,768
	2,13,25,09,449	2,02,15,19,696
TOTAL (B)	3,66,33,41,023	3,45,40,93,143
C. GENERAL EXPENSES:		
i. Rent, Rates and Taxes	1,98,933	9,62,798
ii. Audit Fees	62,53,638	58,91,500
iii. Water Charges	3,70,98,110	4,47,84,791
iv. Communication Expenses	1,90,142	2,76,710
v. Insurance	9,37,60,049	10,44,73,227
vi. Traveling Expenses	66,95,250	47,35,245
vii. Furniture and Office Equipment	0	6,283
viii. Miscellaneous Expenses	4,10,98,816	3,81,88,717
xi. Advertisement and Publicity	59,60,647	69,76,884
x. Trustees' Fees	0	0
xi. Entertainment	1,53,60,511	1,05,33,733
xii. Books and Periodicals	6,89,399	1,30,285
xiii. Legal and Professional Charges	9,24,05,735	7,89,63,775
xiv. Printing and Publishing	27,690	1,70,950
xv. Deputation to Training Courses	11,78,610	31,32,899
xvi. License Fees	45,26,214	3,47,245

VISAKHAPATNAM PORT AUTHORITY
ADDITIONAL SCHEDULE TO PROFIT AND LOSS ACCOUNT
TOTAL EXPENDITURE (INCLUDING FINANCE AND MISC. EXPENSES) (In Rupees)

	FOR THE PERIOD ENDING	
	31st MARCH 2024	31st MARCH 2023
xvii. Telephones	44,46,197	52,68,189
xviii. Research and Development	5,68,28,778	2,54,88,568
xix. Subscriptions	0	0
xx. Contributions	64,62,000	1,25,46,586
TOTAL (C)	37,31,80,719	34,28,78,384
D. FINANCE EXPENSES:		
1. INTEREST EXPENSES		
i. Bank Charges	3,80,413	1,05,783
ii. Interest on Government Loans	0	0
iii. Interest on Other Loans	0	15,75,820
	3,80,413	16,81,603
2. PROPERTY TAX	93,59,01,545	71,73,67,091
TOTAL (D)	93,62,81,958	71,90,48,694
E. PROFIT OR LOSS IN RESPECT OF TRANSACTIONS OF KIND NOT USUALLY UNDERTAKEN BY PORT OR UNDER IN CIRCUMSTANCES OF AN EXCEPTIONAL OR NON - RETURNS, IF MATERIAL IN AMOUNT		
i. Bad Debts written off	0	96,02,814
ii. Loss on Disposal of Capital Assets	1,80,606	62,64,376
iii. Stores Adjustments	0	593
iv. Prior Period expenses	1,30,444	3,06,16,530
v. Expenses on Tax Appeals	40,000	12,000
vi. Contribution to Corporate Social Responsibility Fund	11,42,12,475	8,26,69,168
vii. Loss from external product price differences	1,03,81,262	6,87,00,947
viii. Miscellaneous Expdr	6,38,95,090	0
ix. Coin Adjustment	35,520	0
TOTAL (E)	18,88,75,397	19,78,66,427
TOTAL EXPENDITURE	13,80,67,92,665	13,31,34,88,227

Sd/-
FA & CAO

ANNUAL ACCOUNTS 2023-2024

Significant Accounting Policies and Note on Accounts.

(A) ACCOUNTING POLICIES:

1. The Books are maintained under Mercantile System of accounting. The fundamental accounting assumption of going concern and consistency is followed. Revenue is recognized on accrual basis and presented net of (service tax) / GST and rebates/incentives if any.

2. Fixed Capital Assets and Depreciation

All assets are capitalised at original cost

Assets with an expected life of less than 5 years and costing less than Rs.1,00,000/- are treated as revenue assets and charged to revenue expenditure as per the existing directives of the Government.

Depreciation is provided under straight line method.

Depreciation on assets put to use for less than 3 months are provided with nil depreciation and assets put to use for less than 6 months are provided with 50% depreciation and assets in use for more than 6 months are provided 100% depreciation as per the Government guidelines.

Fixed assets are excluded from the financial statements on disposal. The write off of assets are made, as per the provisions of the Major Port Authority, Act 2021

Fixed assets under construction are categorized as Capital works in progress.

Profit or losses on disposal of capital assets are being accounted under Finance & Miscellaneous Income & Finance & Miscellaneous expenditure respectively. Capital Profit arising on disposal, over the original acquisition cost is being transferred to Capital Reserve account.

3. Investments

The Investments for more than a year are classified as Long Term Investments and Investments for a year or less are treated as Current Investments. The Investments are carried in the books of accounts at cost. Provision for diminution in the market value of long term investments is made, if in the opinion of the Board such diminution are permanent in nature.

4. Valuation of Inventory

Inventory of stock items are valued at weighted average method.

5. Income

Revenue arising out of rendering of a service is recognised in proportion to the stage of completion of the service without waiting for its completion. Wharfage charges are leviable on goods entering docks as per notified scale of rates, even if they are not shipped. Accordingly the wharfage income is accounted for. Upfront fee collected on lease of Berths/ Facilities and lands are accounted for as advance income and are being amortized during the lease period as per Billimoria report.

6. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, constructions of assets and are capitalised till the date on which the asset is commissioned. Interest on loans after capitalisation is charged to Revenue on accrual basis.

7. Foreign Currency Transactions

Foreign currency transactions for import of spares and capital equipment are recorded at the exchange rate prevailing on the date of the transaction. Till date the Port does not have any loans in foreign currency for import of spares/capital equipment, nor has it entered into any foreign contracts. As and when such a situation arises, the policy will be framed keeping in view the relevant accounting standards.

Port revenues like vessel related charges etc., which are denominated in US\$, but collected in Indian Rupees using the buying rate notified by the State Bank of India or its subsidiaries or any other Public Sector Bank as on the date of entry of vessel into Port.

8. Taxes on Income

Provision for current tax is made in accordance with the provisions of Income tax act 1961. Pursuant to AS 22, timing differences mainly on account of depreciation and items covered under Sec. 43B of the Income Tax Act, 1961 resulting in Deferred Tax Assets and Liabilities have been recognised in the Accounts duly charging to Profit & Loss Account. Deferred Tax Assets are recognized and carried forward since there is a reasonable certainty of their realisation considering the past record and estimates of future profits.

9. Actuarial Valuation on annual basis is made by LIC for ascertaining the Pension, Gratuity and Leave Encashment liabilities.

B. NOTE ON ACCOUNTS

1. As per Ministry of Shipping, approval vide letter No.SS-28036/18/2016-DCI-Part-VI dt 19.11.2018, VPA Board resolved Vide resolution no. dt 21.2.2019 to acquire 54,51,710 number of equity shares of DCI Ltd from Government of India at a cost of Rs. 278.04 crores and the same has been shown under Long Term Investments under Shares & Debentures at Schedule 2.2

2. Capital Reserve includes Funds provided by the Government of India during 1933 to 1964 as initial Capital.

3. Physical Verification of Fixed Assets is being done quinquennially as per the policy and procedure laid down in this regard. The committee constituted for Physical verification of fixed assets submitted report. Basing on the report, letters were issued to relevant departments for confirmation. On receipt of confirmation from departments, assets which are existing with Zero / one paise value in books and as identified by committee were deleted from Assets master. Regarding other items for which value is existing in books, letters being issued to departments to verify once again and to submit details. On receipt of the same, suitable action will be taken.

4. Physical verification of inventories has been carried out during 2023-24 and negligible discrepancies noticed are of insignificant amount.

5. As per Ministry LR.NO. pgf-15/76 DT 22.9.1976, 3% reserve for Capital Assets replacement and 3% reserve for Development, Repayment of Loans & contingencies on capital employed is to be funded every year to extent of availability of cash.

Description	2023-24
Reserve for Replacement and Modernization of capital asset	Rs. 100.28 Cr
Reserve for Development, Repayment of Loans & contingencies	Rs. 100.28 Cr

6. An amount of Rs.29.91 crores received as grant for Construction of Cruise Berth and an amount of Rs.22.93 Crores was received as grant for Fishing Harbour Terminal. Both grants are fully utilised.

7. VPA as Local Authority U/S 10 (20) of the Income Tax Act 1961 was exempted from income tax liability up to Assessment Year 2002-03 (Financial year 2001-02). With the amendments in Finance Act 2002, exemption as "Local Authority" to Ports was withdrawn from Assessment year 2003-04 (Financial year 2002-03) onwards. Therefore, VPA is liable to pay income tax from the Assessment Year onwards 2003-04. VPA however applied for registration U/S 12 A of IT Act as charitable institution for claiming exemption from IT assessment. Registration certificate U/S 12AA was obtained vide order dated 20.3.2008 retrospectively from Assessment Year 2003-04 onwards. Consequently tax payments made for the assessment years 2003-04 to 2008-09 were refunded except a portion relating to TDS certificates. The details of Assessment Year-wise balance refunds due from IT Department are as below:

Assessment Year	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Refund due (Rs. in crore)	0.19	0.07	0.08	0.04	0.00	5.61

Above amounts are under persuasion with the IT Department for refund. For the Assessment Year 2008-09, IT Department refunded (1.4.2013) Rs.43.99 crore including interest Rs.16.85 crore and interest was credited to P&L Account of 2012-13. Rectification Petition U/S 154 of IT Act was filed for the assessment by IT Dept. for Assessment Year 2008-09 and is under pursuance including balance refund of Rs.5.61 crore.

Due to amendment to Section 2 (15) in the Finance Act, 2008, Ports were not eligible for exemption under section 11 of the IT Act from Assessment Year 2009-10 onwards and VPA was brought into income tax payee with effect from financial year 1 April 2008. The details of tax payments made/TDS claimed, provision made in VPA accounts, tax liability/net refunds claimed as per returns filed and present status of assessments for the Assessment Years 2009-10 to 2023-24 are as below:

(Rs. in crore)

SI No	Particulars	Status of Assessments from time to time
1	Financial Year	2008-09
	Assessment Year	2009-10
	Advance Tax paid & TDS credit	77.72
	Tax provision made in VPA accounts	67.24
	Tax liability as per IT return filed by VPA	54.45
	Refund claimed by VPA as per IT return	23.27
		(a) VPA while filing revised return in March 2010, claimed refund of tax of Rs.23.27 crore.
		(b) After scrutiny and calling several queries, Assessing Officer in its initial assessment computed (December 2011) taxable income as Rs.176.21 crore with tax liability of Rs.70.32 crore and considering, taxes paid/TDS/interests/refunds, ordered net refund of Rs.6.68 crore to VPA.
		(c) Aggrieved by this, Order was contested (30 Jan. 2012) before The Commissioner, IT (CIT)-Appeals, Visakhapatnam. The CIT(Appeals) commenced the hearing in February 2017 and the hearings are in progress.
		(d) VPA filed petition U/s 154 of the IT Act(30.12.2016) for grant of short credit of TDS of Rs.0.72 Crs.
		(e) The CIT(Appeals) vide Din & Order No.ITBA/NFAC/S/250/2023-24/1052849528(1) dt.15.05.2023 has partly allowed the appeal for the order U/s 143(3) of the IT Act and VPA filed petition(07.07.2023) before ITAT, Visakhapatnam Bench and hearings are yet to commence.
		(f) As per (e) above on the CIT(Appeals) which was partly allowed the Dy. CiT vide consequential order dt.15.6.2023 a relief of Rs.31.63 lakhs and a refund of Rs.6.79 Crs was receivable. Earlier a refund of Rs.6.68 Crs was issued

SI No	Particulars	Status of Assessments from time to time												
		<p>dt.30.12.2011 now the balance refund of Rs.10.74 lakhs was refundable. The interest U/s 244A of Rs.8.86 lakhs was issued bringing the final refund to Rs.19.61 lakhs.</p> <p>(g) VPA received refund of Rs.19.61/- lakhs which includes interest U/s 244A of Rs.8.86 lakhs and the interest was accounted for the year 2023-24. The refund of Rs.19.61 Lakhs was adjusted as demand for the AY 2017-18.</p> <p>(h) VPA filed an appeal before ITAT (Appeals) on 07.07.2023 against the disallowances upheld by the CIT(Appeals) and joint order of ITAT appeal received on 25.03.2024 which was partly allowed.</p>												
2	<table border="1"> <tr> <td>Financial Year</td> <td>2009-10</td> </tr> <tr> <td>Assessment Year</td> <td>2010-11</td> </tr> <tr> <td>Advance Tax paid & TDS credit</td> <td>76.41</td> </tr> <tr> <td>Tax provision made in VPA accounts</td> <td>37.50</td> </tr> <tr> <td>Tax liability as per IT return filed by VPA</td> <td>25.09</td> </tr> <tr> <td>Refund claimed by VPA as per IT return</td> <td>51.32</td> </tr> </table>	Financial Year	2009-10	Assessment Year	2010-11	Advance Tax paid & TDS credit	76.41	Tax provision made in VPA accounts	37.50	Tax liability as per IT return filed by VPA	25.09	Refund claimed by VPA as per IT return	51.32	<p>(a) VPA while filing revised return in March 2012, claimed refund of tax of Rs.51.32 crore</p> <p>(b) After scrutiny and calling several queries, Assessing Officer computed (Nov. 2012) taxable income as Rs.190.60 crore and arrived tax liability of Rs.58.90 crore. Considering taxes paid/TDS/interests/refunds, ordered VPA to pay balance net tax of Rs.37.02 crore. VPA contested before CIT-Appeals, Visakhapatnam who directed (Jan. 2013) the Assessing Officer to re-compute the taxable income.</p> <p>(c) Assessing Officer while re-assessing (27.5.14), revised the income as Rs.130.15 crore with tax liability of Rs.40.22 crore. Considering tax paid/TDS/interests/refunds, ordered for net refund Rs.26.42 crore to VPA.</p> <p>(d) Subsequently, Asst. Commissioner of Income Tax (ACIT), Circle-1 Visakhapatnam revised (14 May 2015) the income as Rs.135.25 crore with tax liability of Rs.41.79 crore and ordered net refund of Rs.22.48 crore to VPA.</p> <p>(e) IT Dept. refunded (6 April 2016) balance amount Rs.7.54 crore after adjusting additional demand (Rs.14.93 crore) for Assessment year 2013-14.</p> <p>(f) VPA filed petition U/s 154 of the IT Act(25.4.2016) to deduct an amount of Rs.0.89 Crs. from total income on account of Upfront amortization.</p> <p>(g) VPA filed petition U/s 154 of the IT Act(3.1.2017) for grant of short credit of TDS of Rs.9.53 Crs.</p> <p>(h) The CIT(Appeals) vide Order CIT(A), VSP No.0266/12-13/ Addl. CIT/R-1/VSP/2013-14 dt.28.3.2014 has partly allowed the appeal for the order U/s 143(3) of the IT Act and VPA filed(13.6.2014) petition before ITAT, Visakhapatnam Bench and hearings are in progress.</p> <p>(i) The CIT-1, Visakhapatnam has initiated revision of assessment U/s 263 of the IT Act(21.11.2013) directing the A.O. to consider for disallowance U/s 14A a sum of Rs.5.09 Crs and</p>
Financial Year	2009-10													
Assessment Year	2010-11													
Advance Tax paid & TDS credit	76.41													
Tax provision made in VPA accounts	37.50													
Tax liability as per IT return filed by VPA	25.09													
Refund claimed by VPA as per IT return	51.32													

SI No	Particulars	Status of Assessments from time to time
		<p>VPA has appealed the same before ITAT, Visakhapatnam Bench(27.1.2014) and hearings are in progress.</p> <p>(j) While finalising (May 2015) assessments U/s 154 for the AY 2010-11 the IT Dept. Ordered tax refunds including net interest on tax refunds of Rs.4.71 Crs and the same has been recognised as interest income of 2015-16.</p> <p>(k) IT Dept. has shown refund (16 June 2016) of Rs.0.37 Crs being the interest U/s 244A from 14.5.2015 to 31.3.2016 and refund received in June 2017 and the same has been recognised as interest income of 2017-18.</p> <p>(l) As per (i) above on the revision of assessment U/s 263 of the IT Act, the CIT(Appeals) vide Din & Order No.ITBA/NFAC/S/250/2023-24/1052850064(1) dt.15.05.2023 has partly allowed the appeal for the order U/s 143(3) r.w.s. 263 of the IT Act and VPA filed petition(07.07.2023) before ITAT, Visakhapatnam Bench and hearings are yet to commence.</p> <p>(M) As per (l) above on the CIT(Appeals) which was partly allowed the Dy. CIT vide consequential order dt.15.6.2023 a relief of Rs.4.21 lakhs and a refund of Rs.62.14 Crs was refundable and interest U/s 234D was payable of Rs.97.52 lakhs and refund of Rs.61.17 Crs was refundable and interest U/s 244A of Rs.6.07 Crs was refundable bringing the final refund of Rs.67.24 Crs. A refund of Rs.67.22 Crs was earlier issued and now bringing the final refund to Rs.2.60 lakhs.</p> <p>(n) VPA received refund of Rs.2.60/- lakhs for AY 2010-11 and the refund was adjusted for the demand for AY 2017-18.</p> <p>(o) Consequent to Orders of ITAT, Visakhapatnam Order vide ITA No.25/Viz/2014 dt.27.9.2023(against order U/s 263) & ITAT, Visakhapatnam Order vide ITA No.396/Viz/2014 dt.27.9.2023(against order U/s 143(3) dt.30.11.2012 and 29.1.2015 were modified. The Income assessed as per Consequential Order dt.15.6.2023 is Rs.135.20 Crs, the revised total income after considering the relief granted in ITAT vide ITAT vide ITA No.256/Viz/2014 and ITA No.396/Viz/2014 is Rs.86.43 Crs. The taxes payable are Rs.26.70 Crs and after adjusting the TDS, Advance Tax and Regular taxes of Rs.103.92 Crs a refund of Rs.77.21 Crores arose. Interest U/s 244A arose of Rs.17.15 Crs bring the total refund to VPA as Rs.94.37 Crs.</p> <p>(p) Considering the refund already issued to VPA as per earlier orders of Rs.67.24 Crs, the total refundable to VPA now is Rs.27.12 Crs. The amount of Rs.27.12 Crs is yet to be received from the Department. It is not adjusted against any Assessment year.</p> <p>(q) VPA filed a petition in High Court of Andhra Pradesh on the dis allowances sustained by ITAT Visakhapatnam Bench.</p>

SI No	Particulars		Status of Assessments from time to time
3	Financial Year	2010-11	<p>(a) VPA while filing return in Sept. 2011, claimed refund of tax of Rs.20.52 crore.</p> <p>(b) After scrutiny and calling several queries, Assessing Officer in the initial assessment computed (Jan. 2013) taxable income as Rs.329.93 crore and arrived tax liability of Rs.101.95Cr. Considering, taxes paid/TDS/interests/refunds, ordered VPA to pay balance net tax of Rs.42.40 crore. VPA contested (25.2.13) before the Commissioner, IT (CIT) -Appeals, Visakhapatnam.</p> <p>(c) Subsequently, taxable income was revised (28.2.14) to Rs.338.44 crore with tax liability of Rs.104.58 crore. Considering tax paid/TDS/interests/refunds, ordered VPA to pay balance tax of Rs.5.09 crore. Aggrieved by this, VPA filed appeal before CIT (A) on 5.3.14.</p> <p>(d) ACIT, Circle-1, Visakhapatnam vide order dt.14.5.15 under section 154, assessed taxable income as Rs.279.86 crore with tax liability of Rs.86.48 crore and considering tax paid/TDS/refunds/interests, net refund due to VPA was arrived at Rs.21.14 crore. Refund was finally revised to Rs.21.42 crore.</p> <p>(e) IT Dept. refunded (6 April 2016) balance amount Rs.7.43 crore after adjusting additional demand (Rs.13.99 crore) for Assessment year 2012-13.</p> <p>(f) VPA filed petition U/s 154 of the IT Act(25.4.2016) to deduct an amount of Rs.1.35 Crs. from total income on account of Upfront amortization.</p> <p>(g) VPA filed petition U/s 154 of the IT Act(20.1.2017) for grant of short credit of TDS of Rs.1.06 Crs.</p> <p>(h) The CIT(Appeals) vide Order CIT(A), VSP No.0362/12-13/ACIT/C-1/VSP/2013-14 dt.28.3.2014 has partly allowed the appeal for the order U/s 143(3) of the IT Act and VPA filed(22.12.2014) petition before ITAT, Visakhapatnam Bench and hearings are in progress.</p> <p>(i) The CIT-1, Visakhapatnam has initiated revision of assessment U/s 263 of the IT Act(21.11.2013) directing the A.O. to consider for disallowance U/s 14A a sum of Rs.8.51 Crs and VPA has appealed the same before ITAT, Visakhapatnam Bench and hearings are in progress.</p> <p>(j) While finalising (May 2015) assessments U/s 154 for the AY 2011-12 the IT Dept. Ordered tax refunds including net interest on tax refunds of Rs.0.29 Crs and the same has been recognised as interest income of 2015-16.</p> <p>(k) IT Dept. has shown refund (16 June 2016) of Rs.0.37 Crs being the interest U/s 244A from 14.5.2015 to 31.3.2016 and refund received in June 2017 and the same has been recognised as interest income of 2017-18.</p>
	Assessment Year	2011-12	
	Advance Tax paid & TDS credit	85.66	
	Tax provision made in VPA accounts	70.00	
	Tax liability as per IT return filed by VPA	65.14	
	Refund claimed by VPA as per IT return	20.52	

SI No	Particulars	Status of Assessments from time to time												
		<p>(l) Consequent to Orders of ITAT, Visakhapatnam Order vide ITA No.26/Viz/2014 dt.27.9.2023 (against order U/s 263) & ITAT, Visakhapatnam Order vide ITA No.397/Viz/2014 dt.27.9.2023 (against order U/s 143(3) dt.25.2.2013 and 28.02.2014 were modified. The Income assessed as per Order u/s 154 dt.16.6.2016 is Rs.279.85 Crs, the revised total income after considering the relief granted in ITAT vide ITAT vide ITA No.26/Viz/2014 and ITA No.397/Viz/2014 is Rs.212.69 Crs. The taxes payable are Rs.65.72 Crs and after adjusting the TDS, Advance Tax and Regular taxes of Rs.127.84 Crs a refund of Rs.62.12 Crores arose. Interest U/s 244A arose of Rs.18.27 Crs bring the total refund to VPA as Rs.80.40 Crs.</p> <p>(m) Considering the refund already issued to VPA as per earlier orders of Rs.42.31 Crs, the total refundable to VPA now is Rs.38.08 Crs. The amount of Rs.38.08 Crs is yet to be received from the Department. It is not adjusted against any Assessment year.</p> <p>(n) VPA filed a petition in High Court of Andhra Pradesh on the dis allowances sustained by ITAT Visakhapatnam Bench.</p>												
4	<table border="1"> <tr> <td>Financial Year</td> <td>2011-12</td> </tr> <tr> <td>Assessment Year</td> <td>2012-13</td> </tr> <tr> <td>Advance Tax paid & TDS credit</td> <td>81.37</td> </tr> <tr> <td>Tax provision made in VPA accounts</td> <td>53.00</td> </tr> <tr> <td>Tax liability as per IT return filed by VPA</td> <td>14.12</td> </tr> <tr> <td>Refund claimed by VPA as per IT return</td> <td>67.25</td> </tr> </table>	Financial Year	2011-12	Assessment Year	2012-13	Advance Tax paid & TDS credit	81.37	Tax provision made in VPA accounts	53.00	Tax liability as per IT return filed by VPA	14.12	Refund claimed by VPA as per IT return	67.25	<p>(a) VPA while filing return in Sept. 2012, claimed refund of tax of Rs.67.25 crore.</p> <p>(b) After scrutiny and calling several queries, initial assessment was completed by the Assessing officer vide order dated 23.3.15 and computed taxable income as Rs.134.30 crore with tax liability of Rs.41.50 crore and considering tax paid/TDS/interests/refunds, Notice of demand was issued for net balance tax payable by VPA at Rs.0.75 crore.</p> <p>(c) Aggrieved by this, VPA filed (15.4.15) an appeal before CIT (Appeals).</p> <p>(d) ACIT, Circle-1, by disallowing provision for Gratuity of Rs.30.17 crore, however, revised (25.6.15) the taxable income as Rs.164.47 crore with tax liability of Rs.50.82 crore plus interest demand of Rs.3.92 crore. Considering advance tax paid/TDS/interests/refunds, ordered VPA to pay balance net tax at Rs.13.99 crore. VPA appealed (16.7.15) before CIT (Appeals), Visakhapatnam. Appeal is pending settlement.</p> <p>(e) In the meanwhile, IT Dept. adjusted (6 April 2016) balance tax demand of Rs.13.99 crore and released Rs.7.43 crore to VPA out of refund ordered for Rs.21.42 crore for Assessment year 2011-12.</p> <p>(f) For (c) above, the CIT(Appeals) in Appellate Order and Grounds of decision(30.3.2017) has partly allowed the appeal and VPA filed a petition with ITAT.</p>
Financial Year	2011-12													
Assessment Year	2012-13													
Advance Tax paid & TDS credit	81.37													
Tax provision made in VPA accounts	53.00													
Tax liability as per IT return filed by VPA	14.12													
Refund claimed by VPA as per IT return	67.25													

SI No	Particulars	Status of Assessments from time to time
		<p>(g) For (d) above, the CIT(Appeals) in Appellate Order and Grounds of decision(13.3.2017) has dismissed the appeal and VPA filed a petition with ITAT.</p> <p>(h) For (f) and (g) above the ITAT hearings are in progress.</p> <p>(i) The ACIT vide letter dt.9.5.2017 on giving effect to the CIT(A)-1 order dt.30.3.2017 revised the total income from Rs.164.47 Crs to Rs.160.34 Crs and arrived at a refund of Rs.32.62 Crs which included the interest U/s244A of the IT Act of Rs.8.41 Crs.</p> <p>(j) The refund of Rs.32.62 Crs was issued to VPA on 5.1.2018 and the interest U/s 244A for Rs.8.41 Crs. was recognised as interest income of 2017-18.</p> <p>(k) For AY 2011-12, a consequential order dt.31.3.2016 was passed with a refund amount of Rs.21.42 Crs. Out of the total refund amount, an amount of Rs.13.99 Crs was adjusted for the outstanding demand for the AY 2012-13 and remaining amount was issued to VPA. Later while passing the consequential order dt.9.5.2017 for AY 2012-13, credit of Rs.13.99 Crs was not given to VPA.</p> <p>(l) The Dy.CIT, Circle-1(1), Visakhapatnam vide order U/s 154 of the IT Act dt.1.3.2019 refunded Rs.13.99 Crs along with interest U/s 244 A of Rs.1.54 Crs (total amount Rs.15.53 Crs) and adjusted the refund of Rs.15.53 Crs against the outstanding demand for the AY 2016-17(total demand of Rs.46.92 Crs).</p> <p>(m) The interest U/s 244A for Rs.1.54 Crs. for AY 2012-13 was recognised as interest income of 2018-19.</p> <p>(n) The ACIT, Circle-1(1), Visakhapatnam vide Visakhapatnam e proceedings DIN & Letter No ITBA/COM/F/17/2020-21/1030949719(1) dt.24.2.2021 passed rectification Order U/s 154 of the IT Act dt.8.2.2021 and refunded Rs.11.58 Crs along with interest U/s 244 of Rs.3.99 Crs((rectification order dt.15.12.2020) and Rs.0.076 Crs (February 2021). The interest U/s 244A for Rs.4.07 Crs was recognised as interest income of 2020-21.</p> <p>(o) Consequent to Orders of ITAT, Visakhapatnam Order vide ITA No.324/Viz/2014 dt.27.9.2023 (against order U/s 143(3) & ITAT, Visakhapatnam Order vide ITA No.325/Viz/2017 dt.27.9.2023(against order U/s 154) the assessment order and rectification order are modified. The Income assessed as per Order u/s 154 dt.8.2.2021 is Rs.160.34 Crs, the revised total income after considering the relief granted in ITAT vide ITAT vide ITA No.324/Viz/2017 dt.27.9.2023 and ITA</p>

SI No	Particulars	Status of Assessments from time to time												
		<p>No.325/Viz/2017 dt.27.9.2023 is Rs.125.91 Crs. The taxes payable are Rs.38.90 Crs and after adjusting the TDS, Advance Tax and Regular taxes of Rs.95.34 Crs a refund of Rs.56.43 Crores arose. Interest U/s 244A arose of Rs.17.59 Crs bring the total refund to VPA as Rs.74.03 Crs.</p> <p>(p) Considering the refund already issued to VPA as per earlier orders of Rs.59.81 Crs, the total refundable to VPA now is Rs.14.21 Crs. The amount of Rs.14.21 Crs is yet to be received from the Department. It is not adjusted against any Assessment year.</p> <p>(q) VPA filed a petition in High Court of Andhra Pradesh on the dis allowances sustained by ITAT Visakhapatnam Bench.</p>												
5	<table border="1"> <tr> <td data-bbox="261 781 602 836">Financial Year</td> <td data-bbox="602 781 737 836">2012-13</td> </tr> <tr> <td data-bbox="261 836 602 891">Assessment Year</td> <td data-bbox="602 836 737 891">2013-14</td> </tr> <tr> <td data-bbox="261 891 602 984">Advance Tax paid & TDS credit</td> <td data-bbox="602 891 737 984">82.69</td> </tr> <tr> <td data-bbox="261 984 602 1078">Tax provision made in VPA accounts</td> <td data-bbox="602 984 737 1078">15.00</td> </tr> <tr> <td data-bbox="261 1078 602 1172">Tax liability as per IT return filed by VPA</td> <td data-bbox="602 1078 737 1172">0.00</td> </tr> <tr> <td data-bbox="261 1172 602 1257">Refund claimed by VPA as per IT return</td> <td data-bbox="602 1172 737 1257">82.69</td> </tr> </table>	Financial Year	2012-13	Assessment Year	2013-14	Advance Tax paid & TDS credit	82.69	Tax provision made in VPA accounts	15.00	Tax liability as per IT return filed by VPA	0.00	Refund claimed by VPA as per IT return	82.69	<p>(a) VPA assessed business loss of Rs.53.65 crore while filing return in Sept. 2013 and sought refund of Rs.69.48 crore. Revised return filed in March 2015 claiming refund of Rs.82.69 crore.</p> <p>(b) After scrutiny and calling several queries, ACIT, Circle-1(1), Visakhapatnam in his initial assessment order on 31.3.2016, after disallowing Rs.356.64 crore, arrived business taxable income as Rs.302.98 crore duly deducting loss of Rs.53.65 crore as per return filed by VPA and assessed total tax liability of Rs.97.57 crore.</p> <p>(c) After adjusting Rs.82.64 crore towards advance tax received and TDS claimed, balance tax of Rs.14.93 crore has been recovered, while processing (6 April 2016) refund order for Rs.22.48 crore for Assessment year 2010-11 and refunded balance Rs.7.54 crore.</p> <p>(d) Aggrieved by this, VPA filed (18 April, 2016) before CIT(Appeals), Visakhapatnam. Appeal is pending with CIT(Appeals) and hearings have not commenced with CIT (Appeals).</p> <p>(e) VPA filed petition U/s 154 of the IT Act(25.4.2016) to deduct an amount of Rs.3.53 Crs. from total income on account of Upfront amortization and also for granting the short credit of TDS for Rs.0.05 Crs.</p> <p>(f) Against (d) above The CIT(Appeals) issued notice U/s 250 of the Act vide DIN No.ITBA,/NFAC/F/APL_1/2020- 21/ 1029229691(1) for Appeal No. CtT (A), Visakhapatnam- 1/ 10059/2016-17 for Ay 2013-14 and VPA submitted submissions vide Lr dt.6.1.2021 for the Order passed U/s 143(3) of the IT Act.</p> <p>(g) Against (d) above The CIT(Appeals) vide order U/s 250 of the Act vide DIN No.ITBA,/NFAC/S/250/2023-24/ 1052850617(1) dt.15.05.2023 has partly allowed the appeal.</p>
Financial Year	2012-13													
Assessment Year	2013-14													
Advance Tax paid & TDS credit	82.69													
Tax provision made in VPA accounts	15.00													
Tax liability as per IT return filed by VPA	0.00													
Refund claimed by VPA as per IT return	82.69													

SI No	Particulars	Status of Assessments from time to time												
		<p>VPA filed petition (07.07.2023) before ITAT, Visakhapatnam Bench and hearings are yet to commence.</p> <p>(h) As against (g) above on the CIT(Appeals) which was partly allowed the Dy. CiT vide consequential order dt.15.6.2023 a relief of Rs.251.03 Crs and a refund of Rs.81.52 Crs was refundable and interest U/s 244A of Rs.47.44 Crs was refundable bringing the total refund to Rs.128.97 Crs.</p> <p>(i) VPA received a refund of Rs.62.76 Crs as refund and the amount was adjusted as demand for AY 2018-19 Rs.2.77 Crs and Rs.55.43 Crs and AY 2017-18 Rs.4.56 Crs.</p> <p>(j) VPA filed an appeal before ITAT (Appeals) on 07.07.2023 against the disallowances upheld by the CIT(Appeals) and joint order of ITAT appeal received on 25.03.2024 which was partly allowed.</p> <p>(k) As against (h) above out of total refund of amount Rs.128.97 Crs, an amount of Rs.62.76 Crs was adjusted against the demand referred in (i) above and the remaining balance amount of Rs.66.21 Crs refund amount which includes interest U/s 244A for Rs.47.44Crs was issued to VPA on 26.04.2024 and the same was recognised as interest income of 2023-24.</p>												
6	<table border="1"> <tr> <td>Financial Year</td> <td>2013-14</td> </tr> <tr> <td>Assessment Year</td> <td>2014-15</td> </tr> <tr> <td>Advance Tax paid & TDS credit</td> <td>56.33</td> </tr> <tr> <td>Tax provision made in VPA accounts</td> <td>7.29</td> </tr> <tr> <td>Tax liability as per IT return filed by VPA</td> <td>0.00</td> </tr> <tr> <td>Refund claimed by VPA as per IT return</td> <td>56.33</td> </tr> </table>	Financial Year	2013-14	Assessment Year	2014-15	Advance Tax paid & TDS credit	56.33	Tax provision made in VPA accounts	7.29	Tax liability as per IT return filed by VPA	0.00	Refund claimed by VPA as per IT return	56.33	<p>(a) VPA assessed business loss of Rs.35.40 crore while filing revised return in March 2016 and claimed refund of tax of Rs.56.33 crore.</p> <p>(b) After scrutiny and calling several queries, ACIT, Circle-1(1), Visakhapatnam in his initial assessment order on 31.12.2016, after disallowing Rs.169.49 crore, arrived business taxable income as Rs.134.09 crore duly deducting loss of Rs.35.40 crore as per return filed by VPA and assessed total tax liability of Rs.41.43 crore.</p> <p>(c) After adjusting Rs.56.08 crore towards advance tax received and TDS claimed, Rs.14.64 crore along with interest U/s244A allowed and total refundable by the IT Department is Rs.17.06 Crores.</p> <p>(d) The IT Department refunded(4.2.2017) an amount of Rs.17.06 Crs which included the interest of Rs.2.42 Crs U/s 244A of the IT Act and the same recognised as interest income of 2016-17.</p> <p>(e) Aggrieved of the disallowances of Rs.169.49 Crore at (b) VPA e-filed petition(8.2.2017) petition before CIT (Appeals), Visakhapatnam. Appeal is still pending with CIT(Appeals). Hearings have not commenced on the CIT appeal.</p> <p>(f) VPA filed petition U/s 154 of the IT Act(8.2.2017) for granting the short credit of TDS for Rs.0.25 Crores.</p>
Financial Year	2013-14													
Assessment Year	2014-15													
Advance Tax paid & TDS credit	56.33													
Tax provision made in VPA accounts	7.29													
Tax liability as per IT return filed by VPA	0.00													
Refund claimed by VPA as per IT return	56.33													

SI No	Particulars	Status of Assessments from time to time
		<p>(g) VPA filed petition U/s 154 of the IT Act(2.3.2017) for granting the short credit of TDS for Rs.0.25 Crores and also for grant of interest U/s244A which was allowed upto 31.12.2016 only amounting to Rs.2.42 Crs. instead of payment of interest up to February 2017 being the date of receipt of refund.</p> <p>(h) IT Department issued a notice U/s 154/155 of the IT Act for levy of Surcharge @10% i.e. Rs.4.82 Crs on the order U/s 143(3) passed on 31.12.2016.</p> <p>(i) While issuing the refund for the AY 2015-16 of Rs.6.73 Crs the demand at (h) was adjusted and balance amount of Rs.1.90 Crs was refunded for the AY 2015-16.</p> <p>(j) Against (e) above, The CIT(Appeals) issued notice U/s 250 of the Act vide DIN No. ITBA/NFAC/F/APL-1/2021-/1029329391(1) dated 29.12.2020 for Appeal No. CIT(A), Visakhapatnam- 1/10477/2016-17 for AY 2014-15 and VPA submitted submissions vide Lr. Dt.11.1.2021 against the Order passed U/s 143(3) of the IT Act.</p> <p>(k) A demand U/s 220(2) of the IT Act was issued to VPA vide DIN 2018201437046539324T dt.25.12.2018 for Rs.38,61,688/-. While issuing the refund of Rs.43.14 Crs for AY 2019-20 the demand of Rs.38,61,688/- was adjusted by the IT department.</p> <p>(l) Against (J) above The CIT(Appeals) vide order U/s 250 of the Act vide DIN No.ITBA,/NFAC/S/250/2023-24/1052850996(1) dt.15.05.2023 has partly allowed the appeal. VPA filed petition(07.07.2023) before ITAT, Visakhapatnam Bench and hearings are yet to commence.</p> <p>(M) Against (l) above on the CIT(Appeals) which was partly allowed the Dy. CiT vide consequential order dt.15.6.2023 a relief of Rs.142.26 Crs and a refund of Rs.61.29 Crs was refundable and interest U/s 244A of Rs.26.12 Crs was refundable bringing the total refund to Rs.87.41Crs. A refund of Rs.17.06 Crs was issued on 31.12.2016 and the final amount refundable was Rs.70.35 Crs.</p> <p>(n) VPA filed an appeal before ITAT (Appeals) on 07.07.2023 against the disallowances upheld by the CIT(Appeals) and joint order of ITAT appeal received on 25.03.2024 which was partly allowed.</p> <p>(o) For AY 2014-15 a refund of Rs.70.35 Crs was received which includes the interest of Rs.26.12 Crs. As per (d) above the interest of Rs.2.42 Crs was accounted on 17.2.2017 and hence the balance interest of Rs.23.71 Crs and IT refund of Rs.46.64 Crs was recognised in the books for the year 2023-24.</p>

SI No	Particulars		Status of Assessments from time to time
7	Financial Year	2014-15	<p>VPA while filing return in March 2017, claimed refund of tax of Rs.48.11 crore.</p> <p>After scrutiny and calling several queries, ACIT, Circle-1(1), Visakhapatnam in his initial assessment order on 31.12.2017, after disallowing Rs.37.70 crores, arrived business taxable income as Rs.123.34 crore as per return filed by VPA and assessed total tax liability of Rs.41.92 crore. After adjusting Rs.5.00 crore towards advance tax received and TDS credit allowed Rs.42.70 crore along with interest U/s244A allowed and total refundable by the IT Department is Rs.6.73 Crores.</p> <p>a. The IT Department refunded(19.1.2018) an amount of Rs.6.73 Crs duly adjusting an amount of Rs.4.82 Crs towards demand for Assessment Year 2014-15 for non-levy of surcharge @ 10% while issuing the assessment order for AY 2014-15 and net refund of Rs1.90 Crs which included the interest of Rs.0.95 Crs U/s 244A of the IT Act.</p> <p>b. Aggrieved of the disallowances of Rs.37.70 Crores at (b) VPA e-filed petition(2.2.2018) petition before CIT (Appeals), Visakhapatnam. Appeal is still pending with CIT(Appeals). Hearings have not commenced on the CIT appeal.</p> <p>c. VPA filed petition U/s 154 of the IT Act(2.2.2018) for granting the short credit of TDS for Rs.0.41 Crores.</p> <p>d. on (b) above written submissions(9.1.2020) before the CIT(Appeals) for AY 2015-16 were filed in ITA No.10251/2017-18/AY 2015-16. The CIT (Appeals), vide ITA No.10251/2017-18/CIT(A)-1/VSP/2019-20 dt.22.9.2020 has partly allowed the appeal.</p> <p>e. On partly allowing the appeal for AY 2015-16, the ACIT, Circle-1(1) issued a consequential order dt.27.11.2020 and granted relief of Rs.3.88 Crs and issued refund of Rs.2.32 Crs including interest of Rs.1.54 Crs.</p> <p>f. The interest U/s 244A for Rs.1.54 Crs. for AY 2015-16 was recognized as interest income of 2020-21</p> <p>g. The refund at (e) above of Rs.2.32 Crs for AY 2015-16 was adjusted against the demand for the AY 2017-18.</p> <p>h. VPA filed an appeal with ITAT on the Appellate Order and Grounds of Decision(21.9.2020) of CIT(Appeals) for AY 2015-16.</p> <p>i. Consequent to Orders of ITAT, Visakhapatnam Order vide ITA No.235/Viz/2020 dt.27.9.2023(against order U/s 143(3) & ITAT, Visakhapatnam Order CIT(A)-1 dt.21.9.2023(against order U/s 143(3)) the assessment order dt.31.12.2017 is modified. The Income assessed as per Order u/s 143(3) dt.31.12.2017 is Rs.123.34 Crs, the revised total income after considering the relief granted in ITAT vide ITAT vide ITA No.235/</p>
	Assessment Year	2015-16	
	Advance Tax paid & TDS credit	48.11	
	Tax provision made in VPA accounts	25.18	
	Tax liability as per IT return filed by VPA	0.00	
	Refund claimed by VPA as per IT return	48.11	

SI No	Particulars	Status of Assessments from time to time												
		<p>Viz/2020 dt.27.9.2023 and ITA order of the IT(A)-1 is Rs.88.50 Crs. The taxes payable are Rs.30.08 Crs and after adjusting the TDS, Advance Tax of Rs.47.40 Crs a refund of Rs.17.61 Crores arose. Interest U/s 244A arose of Rs.6.82 Crs bring the total refund to VPA as Rs.24.44 Crs.</p> <p>j. Considering the refund already issued to VPA as per earlier orders of Rs.6.73 Crs, the total refundable to VPA now is Rs.17.71 Crs. The amount of Rs.14.21 Crs is yet to be received from the Department. It is not adjusted against any Assessment year.</p> <p>k. VPA filed a petition in High Court of Andhra Pradesh on the dis allowances sustained by ITAT Visakhapatnam Bench.</p>												
8	<table border="1"> <tr> <td>Financial Year</td> <td>2015-16</td> </tr> <tr> <td>Assessment Year</td> <td>2016-17</td> </tr> <tr> <td>Advance Tax paid & TDS credit</td> <td>47.01</td> </tr> <tr> <td>Tax provision made in VPA accounts</td> <td>0.00</td> </tr> <tr> <td>Tax liability as per IT return filed by VPA</td> <td>0.00</td> </tr> <tr> <td>Refund claimed by VPA as per IT return</td> <td>47.01</td> </tr> </table>	Financial Year	2015-16	Assessment Year	2016-17	Advance Tax paid & TDS credit	47.01	Tax provision made in VPA accounts	0.00	Tax liability as per IT return filed by VPA	0.00	Refund claimed by VPA as per IT return	47.01	<p>(a) VPA assessed business loss of Rs.11.41 crore while filing revised return in March 2018 and claimed refund of tax of Rs.47.01 crore.</p> <p>(b) After scrutiny and calling several queries through online mode , ACIT, Circle-1(1), Visakhapatnam in his initial assessment order under section 143(3) dt. 25.12.2018 disallowing Rs.351.95 crores and arrived business taxable income as Rs.237.78 crores and arrived at aggregate Income tax liability of Rs.93.93 Crs.</p> <p>(c) After adjusting Rs.5.00 crore towards advance tax received and TDS credit allowed Rs.42.01 crore and total demand payable by VPA u/s 156 of the Act dt.25.12.2018 to the IT Department is Rs.46.92 Crores.</p> <p>(d) Aggrieved of the disallowances of Rs.351.95 Crores at (b) VPA opined to file a petition before CIT(Appeals).</p> <p>(e) VPA e-filed an appeal before CIT(Appeals) dt.23.1.2019. Appeal is pending with CIT(Appeals). Written submissions have been submitted to the CIT(Appeals) vide our letter dt.9.1.2020 and 21.1.2020.</p> <p>(f) The AO vide e proceedings issued penalty proceedings and issued a demand notice U/s 156 of the IT Act dt.25.12.2018 for payment of Rs.46.92 Crs.</p> <p>(g) In order to file the appeal on stay of collection of the disputed demand of Rs.46.92 Crs against the demand notice U/s 156 of the IT Act, VPA has to pay Rs.9.38 Crs being 20% of the disputed demand for AY 2016-17 of Rs.46.92 Crs.</p> <p>(h) For AY 2011-12, a consequential order dt.31.3.2016 was passed with a refund amount of Rs.21.42 Crs. Out of the total refund amount, an amount of Rs.13.99 Crs was adjusted for the outstanding demand for the AY 2012-13 and remaining amount was issued to VPA. Later while passing the consequential order dt.9.5.2017 for AY 2012-13, credit of Rs.13.99 Crs was not given to VPA.</p>
Financial Year	2015-16													
Assessment Year	2016-17													
Advance Tax paid & TDS credit	47.01													
Tax provision made in VPA accounts	0.00													
Tax liability as per IT return filed by VPA	0.00													
Refund claimed by VPA as per IT return	47.01													

Sl No	Particulars	Status of Assessments from time to time
		<p>(i) VPA vide its stay petition before the DCIT, Circle-1(1), Visakhapatnam on 24.1.2019 filed a stay petition for stay of collection of demand for the AY 2016-17 raised u/s 143(3) of the IT Act and requested the AO to adjust the 20% of the demand against the AY 2012-13 refund for credit of Rs.13.99 Crs along with interest U/s 244 A of the Act.</p> <p>(j) The Dy.CIT, Circle-1(1), Visakhapatnam vide order U/s 154 of the IT Act dt.1.3.2019 refunded Rs.13.99 Crs along with interest U/s 244 A of Rs.1.54 Crs(total amount Rs.15.53 Crs) and adjusted the refund of Rs.15.53 Crs against the outstanding demand for the AY 2016-17(total demand Rs.46.92 Crs).</p> <p>(k) The Chief Commissioner of Income Tax-1, Visakhapatnam vide order on the application for stay of collection of disputed demand for AY 2016-17 vide order dt.18.3.2019 informed for payment of Rs.10.00 Crs on or before 22.3.2019 and directed the A.O. to keep the collection of balance of disputed demand in abeyance till the disposal of the 1st appeal by the CIT(A) or 31.12.2019 whichever is earlier on certain terms and conditions.</p> <p>(l) VPA paid an amount of Rs.10.00 Crs on 20.3.2019 against the disputed demand of Rs.46.92 Crs. Total amount paid against the demand is Rs.25.53 Crs(Rs.15.53 at (h) above and Rs.10.00 Crs) and balance to be paid is Rs.21.39 Crores.</p> <p>(m) VPA was issued a notice dt.31.1.2020 in e-proceedings by IT department for payment of Rs.21.39 Crores balance disputed demand payable by VPA and VPA has filed a petition dt.6.2.2020 requesting the Assessing Officer that rectification petitions for refund due to VPA are still pending for disposal by the department and on being allowed by the Department are more than the balance disputed demand made by the Assessing Officer for AY 2016-17.</p> <p>(n) On (d) above written submissions(9.1.2020) before the CIT(Appeals) for AY 2016-17 were filed in ITA No.10269/2018-19 AY 2016-17. The CIT (Appeals), vide ITA No.10251/2017-18/CIT(A)-1/VSP/2019-20 dt.22.9.2020 has partly allowed the appeal.</p> <p>(o) VPA filed a petition with the ACIT(19.11.2020) requesting for passing a consequential order giving effect to the order passed by the CIT(A)-1 for AY 2016-17.</p> <p>(p) VPA filed an appeal with ITAT on the Appellate Order and Grounds of Decision (21.9.2020) of CIT(Appeals) for AY 2016-17.</p> <p>(q) On the Assessment Order for AY 2016-17 on 143(3) dt.31.12.2017, the CIT(A) in ITA No.10269/2018-19/CIT(A)-1/VSP/2020-21 dt.21.9.2020 and subsequent corrigendum</p>

Sl No	Particulars	Status of Assessments from time to time												
		<p>dt.17.12.2020 and on the Income assessed as per Assessment Order dt.25.12.2018 of Rs.237.77 Crs the total relief granted by CIT(A)-1 is Rs.130.83 Crs and revised assessed income after relief is Rs.106.93 Crs. And tax payable is Rs.37.00 Crs. After adjusting the taxes paid of Rs.72.54 Crs, tax refundable was Rs.35.53 Crs. and interest U/s 244A was Rs.5.70 Crs and total refunded by the IT Department was Rs.41.24 Crs. and interest and tax refund has been recognised in books for the year 2022-23.</p> <p>(r) Consequent to Orders of ITAT, Visakhapatnam Order vide ITA No.236/Viz/2020 dt.27.9.2023(against order U/s 143(3) & ITAT, Visakhapatnam Order vide ITA No.67/Viz/2021 dt.27.9.2023(against order U/s 143(3) the consequential order U/s 254 d.8.12.2023 is modified. The Income assessed as per Revised Return of Income is Rs.(-)114.16 Crs, the revised total income after considering the relief granted in ITAT vide ITAT vide ITA No.236/Viz/2020 dt.27.9.2023 and ITA No.67/Viz/2021 dt.27.9.2023 is Rs.(-)103.42 Crs. The taxes payable are Rs.0 Crs and after adjusting the TDS, Advance Tax and Regular taxes of Rs.72.54 Crs a refund of Rs.72.54 Crores arose. Interest U/s 244A arose of Rs.21.91 Crs bring the total refund to VPA as Rs.94.46 Crs.</p> <p>(s) Considering the refund already issued to VPA as per earlier orders of Rs.41.24 Crs, the total refundable to VPA now is Rs.53.21 Crs. The amount of Rs.53.21 Crs is yet to be received from the Department. It is not adjusted against any Assessment year.</p> <p>(t) VPA filed a petition in High Court of Andhra Pradesh on the dis allowances sustained by ITAT Visakhapatnam Bench.</p>												
9	<table border="1"> <tr> <td data-bbox="261 1371 602 1426">Financial Year</td> <td data-bbox="607 1371 735 1426">2016-17</td> </tr> <tr> <td data-bbox="261 1432 602 1487">Assessment Year</td> <td data-bbox="607 1432 735 1487">2017-18</td> </tr> <tr> <td data-bbox="261 1493 602 1570">Advance Tax paid & TDS credit</td> <td data-bbox="607 1493 735 1570">56.13</td> </tr> <tr> <td data-bbox="261 1576 602 1653">Tax provision made in VPA accounts</td> <td data-bbox="607 1576 735 1653">13.09</td> </tr> <tr> <td data-bbox="261 1659 602 1736">Tax liability as per IT return filed by VPA</td> <td data-bbox="607 1659 735 1736">0.00</td> </tr> <tr> <td data-bbox="261 1742 602 1819">Refund claimed by VPA as per IT return</td> <td data-bbox="607 1742 735 1819">56.13</td> </tr> </table>	Financial Year	2016-17	Assessment Year	2017-18	Advance Tax paid & TDS credit	56.13	Tax provision made in VPA accounts	13.09	Tax liability as per IT return filed by VPA	0.00	Refund claimed by VPA as per IT return	56.13	<p>(a) VPA while filing revised return in March 2019, claimed refund of tax of Rs.56.13 crore.</p> <p>(b) Initial assessment has commenced and notice under section 143(2) has been issued vide e-proceedings dt.14.8.2018, 27.9.2018 and 27.9.2019 and notice under section 142(1) issued on 19.9.2019 and notice under section 143(3) Show cause issued on 29.11.2019, 18.12.2019, 21.12.2019.</p> <p>(c) After scrutiny and calling several queries through online mode, ACIT, Circle-1(1), Visakhapatnam in his initial assessment order under section 143(3) dt.28.12.2019 disallowed Rs.169.83 crores and arrived business taxable income as Rs.169.83 crores and arrived at aggregate Income tax liability of Rs.59.65 Crs.</p> <p>(d) After adjusting TDS credit allowed Rs.56.12 crores and total demand payable by VPA is Rs.3.52 Crores.</p>
Financial Year	2016-17													
Assessment Year	2017-18													
Advance Tax paid & TDS credit	56.13													
Tax provision made in VPA accounts	13.09													
Tax liability as per IT return filed by VPA	0.00													
Refund claimed by VPA as per IT return	56.13													

Sl No	Particulars	Status of Assessments from time to time
		<p>(e) Demand notice dt.28.12.2019, U/s 156 of the IT Act was issued to VPA for payment of Rs.3.52 Crores and VPA vide its petition dt.7.1.2020 requested the Assessing Officer that VPA is filing an appeal before the CIT(Appeals) and stated that the amount of Rs.0.70 Crores being 20% of the disputed demand of Rs.3.52 Crs be adjusted against the refund receivable to VPA against the petition filed by VPA under section 154 of the IT Act for AY 2016-17.</p> <p>(f) Aggrieved of the disallowances of Rs.3.52 Crores at (d) VPA opined to file a petition before CIT(Appeals).</p> <p>(g) VPA e-filed an appeal before CIT(Appeals) dt.10.1.2020 Appeal is pending with CIT(Appeals). Hearings have not commenced on the CIT appeal.</p> <p>(h) VPA was issued a notice dt.31.1.2020 in e-proceedings by IT department for payment of Rs.3.52 Crores demand payable by VPA and VPA has paid an amount of Rs.0.70 Crores dt.13.2.2020 as regular assessment tax being 20% of the disputed demand of Rs.3.52 Cr.</p> <p>(i) as per (f) above the CIT(Appeals) issued notice U/s 250 of the Act vide DIN No. ITBA,/NFAC/F/APL_1/2020- 21/1029734733(1) dt.13.1.2021 for Appeal No. CtT (A), Visakhapatnam- 1/10413/2019-20 for Ay 2017-18 and VPA submitted submissions vide Lr dt.19.1.2021 for the Order passed U/s 143(3) of the IT Act. The CIT(Appeals) are in progress.</p> <p>(j) The ACIT, Circle1(1), Visakhapatnam issued notice (12.3.2021) U/s 154 of the IT Act stating that the order U/s 143(3) passed on 28.12.2019 for AY 2017-18 requires to be amended.</p> <p>(k) VPA vide reply dt.16.3.2021 requested to defer the rectification proposed U/s 154 of the Act till disposal of the appeals filed before CIT(Appeals) and ITAT.</p> <p>(l) The refund of Rs.2.32 Crs for AY 2015-16 was adjusted against the demand for the AY 2017-18.</p> <p>(m) On (i) and (j) above, the Assessing Officer stating that a mistake in the Order passed U/s 143(3) dt.28.12.2019 of the IT Act and passed an order u/s 154 r.w.s 143(3) of the Act for AY 2017-18 disallowing the brought forward losses of Rs.51,97,27,909/-. The total income was considered at Rs.2,21,80,53,397/- and arrived at demand payable of Rs.26,73,90,440/-.The demand notice was sent to VPA Tax consultants for their advise/filing of appeal. The appeal with CIT(Appeals) on notice U/s 154 r.w.s.143(3) was filed on 21.10.2021.</p>

SI No	Particulars		Status of Assessments from time to time
10	Financial Year	2017-18	<p>(a) VPA while filing revised return in March 2019, claimed refund of tax of Rs.29.17 crores.</p> <p>(b) Initial assessment has commenced and notice under section 143(2) has been issued vide e-proceedings dt.22.9.2019 and 29.9.2019.</p> <p>(c) Notices under e-proceedings U/s 142(1) are in progress.</p> <p>(d) Gross Total Income as per return of income before set off of loss/ depreciation of VPA is Rs.172,28,55,086.</p> <p>(e) Finally the Assessment was completed by the A.O. U/s 143(3) vide e proceedings Order dt.24.9.2021, with disallowances of Rs.175,20,10,588/- bringing the Gross Total Income to Rs. 347,48,65,674/-. After deduction of claim U/s 80IA of the IT Act of Rs. 27,81,92,328 and arrived at the Total Income of Rs. 319,66,73,350/-.</p> <p>(f) Aggrieved of the disallowances of Rs.175,20,10,588/-at (e) above and demand payable by VPA is Rs.77,46,42,657/- VPA is preferring an Appeal with CIT(Appeals) and the appeal with CIT is filed on 21.10.2021.</p> <p>(g) The CIT(A) passed an Order U/s 250 of the IT Act dt.24.9.2021 and partly allowed the appeal and issued a notice U/s 156 of the IT Act for payment of demand of Rs.77.46 Crs.</p> <p>(h) Aggrieved of the demand of Rs.77.46 Crs for AY 2018-19, VPA filed an appeal with ITAT on 9.2.2023.</p> <p>(i) Against (h) above the disallowances upheld by the CIT(Appeals) and joint order of ITAT appeal received on 25.03.2024 which was partly allowed.</p>
	Assessment Year	2018-19	
	Advance Tax paid & TDS credit	56.46	
	Tax provision made in VPA accounts	57.77	
	Tax liability as per IT return filed by VPA	27.29	
	Refund claimed by VPA as per IT return	29.17	
11	Financial Year	2018-19	<p>(a) VPA while filing revised return in March 2020, claimed refund of tax of Rs.41.85 crores.</p> <p>(b) The CPC while processing the return of Income for AY 2019-20 dt.20.3.2020 on the Gross Total Income of Rs.101.29 Crs. and after adjusting the TDS paid of Rs.65.35 Crs. a refund of Rs.41.85 Crs along with interest U/s 244A of the Act of Rs.1.67 Crs. bringing the total refund to Rs.43.52 Crs. While issuing the refund of Rs.43.52 Crs and amount of Rs.38.61 lakhs was adjusted for the demand for AY 2014-15. The IT refund of Rs.43.14 Crs recognised in books for the year 2022-23 which includes the interest U/s 244A of Rs.1.67 Crs.</p> <p>(c) Initial assessment has not yet commenced.</p>
	Assessment Year	2019-20	
	Advance Tax paid & TDS credit	65.35	
	Tax provision made in VPA accounts	36.26	
	Tax liability as per IT return filed by VPA	23.49	
	Refund claimed by VPA as per IT return	41.85	

SI No	Particulars		Status of Assessments from time to time
12	Financial Year	2019-20	<p>(a) VPA filed its revised return in March 2021 with total income of Rs.211.39 Crs and claimed refund of tax of Rs.14.95 Crores.</p> <p>(b) Initial assessment has commenced and notice under section 143(2) has been issued on 29.6.2021 and VPA filed response on 12.7.2021.</p> <p>(c) Notices under e-proceedings U/s 142(1) were issued on 24.11.2021 and VPA filed response on 16.12.2021.</p> <p>(d) Again notice under e-proceedings U/s 142(1) was issued on 16.3.2022 and VPA filed response on 21.3.2022.</p> <p>(e) Finally notice was issued U/s 143(3) on 25.3.2022 and draft Assessment Order was issued on 25.3.2022 and disallowed Rs.109.99 crores and arrived business taxable income as Rs.321.39 crores and response due date was fixed as 28.3.2022. VPA requested for adjournment till 10.4.2022. Information is yet to be received from the A.O.</p> <p>(f) The Assessment Order for AY 2020-21 was issued by the A.O. dt.26.9.2022 and total income assessed Rs.321.39 Crs, however the computation sheet was shown for Rs.371.00 Crs for Income from business with a difference of Rs.49.61 Crs and total disallowances made to the tune of Rs.109.99 Crs. Thus income considered was Rs.371.00 Crs and demand was issued for Rs.54.33 Crs.</p> <p>(g) Being aggrieved of the disallowances made in the Assessment by the A.O. to the tune of Rs.109.99 Crs, VPA filed an appeal with CIT(A) on 18.10.2022 on the corrected demand of Rs.21.48 Crs. instead of Rs.54.33 Crs.</p> <p>(h) As at (f) above on the total income assessed, VPA applied for rectification to the A.O. and the A.O. vide rectification order U/s 154 r.w.s. 143(3) of the IT Act dt.30.3.2023 has shown the total income after deductions as Rs.321.39 Crs. and demand issued for Rs.21.48 Crs.</p>
	Assessment Year	2020-21	
	Advance Tax paid & TDS credit	88.96	
	Tax provision made in VPA accounts	68.56	
	Tax liability as per IT return filed by VPA	74.00	
	Refund claimed by VPA as per IT return	14.95	
13	Financial Year	2020-21	<p>(a) VPA while filing revised return in March 2022, claimed refund of tax of Rs.97.95 crores.</p> <p>(b) VPA filed its return of income as Rs.(176.27) Crs. and disallowances made to the tune of Rs.661.46 Crs and arrived at assessed income of Rs.485.18 Crs.</p> <p>(c) The aggregate income tax liability was arrived at Rs.188.16 Crs after adjusting the prepaid taxes of Rs.97.92 Crs a demand of Rs.90.23 Crs was arrived by the A.O.</p> <p>(d) Aggrieved of the demand of Rs.90.23 Crs, VPA filed an appeal with CIT(A) on 25.1.2023.</p> <p>(e) The CIT(Appeals) vide notice under section 250 of the IT Act in DIN ITBA/NFAC/F/APL_1/2023-24/1054303510(1) dt.12.7.2023 has called for written submissions by 27.07.2023 and the reply to be submitted by 10.08.2023.</p>
	Assessment Year	2021-22	
	Advance Tax paid & TDS credit	97.95	
	Tax provision made in VPA accounts	0.00	
	Tax liability as per IT return filed by VPA	0.00	
	Refund claimed by VPA as per IT return	97.95	

SI No	Particulars		Status of Assessments from time to time
14	Financial Year	2021-22	(a) VPA while filing revised return in December 2022, claimed refund of tax of Rs.109.55 crores. (b) VPA filed its return of income as Rs.51.44 Crs. and disallowances made to the tune of Rs.169.21 Crs and arrived at assessed income of Rs.220.65 Crs. (c) The aggregate income tax liability was arrived at Rs.161.18 Crs after adjusting the prepaid taxes of Rs.127.48 Crs (0.04 Crs not shown in Assessment Order) a demand of Rs.132.47 Crs was arrived by the A.O after adding back the refund of Rs.98.78Crs. (d) Petition us 154 was filed with the Assessing Officer regarding the issues which were not considered in the Assessment Order. (e) Aggrieved of the demand of Rs.132.47 Crs, VPA filed an appeal with CIT(A) on 25.04.2024.
	Assessment Year	2022-23	
	Advance Tax paid & TDS credit	127.52	
	Tax provision made in VPA accounts	121.01	
	Tax liability as per IT return filed by VPA	17.98	
	Refund claimed by VPA as per IT return	109.55	
15	Financial Year	2022-23	(a) VPA filed revised return on 28.12.2023 with total income of Rs.267.06 Crs and claimed refund of tax of Rs.126.98 Crores.
	Assessment Year	2023-24	
	Advance Tax paid & TDS credit	220.30	
	Tax provision made in VPA accounts	171.44	
	Tax liability as per IT return filed by VPA	93.32	
	Refund claimed by VPA as per IT return	126.98	
15	For the financial year 2023-24(Assessment year 2024-25), advance tax paid Rs.181.44 Crores and TDS at credit as per Form 26As is of Rs.68.66 crores. Provision towards income tax provided is Rs. 356.70 Cr. Tax Return will be filed as per time lines.		

VPA CESTAT Cases

SI No	Particulars		Status of the appeal
1	Appellant Name	Visakhapatnam-I	1. SCN no V/15/240/2011 Dt.19.10.2011 received against the non-payment of service tax on deployment of VPA personnel at railway sidings of HPCL and other parties and irregular availment of CENVAT credit. 2. Order in Original no VIZ-STX 001 COM 001-066-2012 Dt. 30.04.2012 was passed in favor of VPA. 3. Based on the review order no 33, department filed an appeal no ST/1854/2012 on 04/07/2012 against the order passed.
	Respondent Name	Visakhapatnam Port Trust	
	Issues Involved	Service tax on staff charges of railway sidings	
	Period Of Issue	April, 2010 to March, 2011	
	Amount Involved	54,65,181	
	Diary No/ Year	02227/2012	
	Date Of Filing	04/07/2012	
	Case No	ST/1854/2012	
	Impugn No	VIZ-STX 001 COM 001-066-2012	

SI No	Particulars		Status of the appeal
2	Appellant Name	Visakhapatnam-I	<ol style="list-style-type: none"> 1. SCN no .V/15/64/2011 Dt. 20.04.2011 & V/15/238/2011 Dt. 19.10.2011 received against the non-payment of service tax on deployment of VPA personnel at railway sidings of HPCL and other parties and irregular availment of CENVAT credit. 2. Order in Original no VIZ-ST 001 COM 001-043-2012 Dt. 12.03.2012 was passed in favor of VPA disallowing the CENVAT credit of Rs 1,59,928/- 3. Based on the review order no 34, department filed an appeal no ST/1855/2012 on 04/07/2012 against the order passed.
	Respondent Name	Visakhapatnam Port Trust	
	Issues Involved	Service tax on staff charges of railway sidings & Irregular availment of CENAVT credit"	
	Period Of Issue	Oct'2005- Mar' 2010 & Apr'2006- Sep'2007	
	Amount Involved	4,17,75,141	
	Diary No/ Year	02228/2012	
	Date Of Filing	04/07/2012	
	Case No	ST/1855/2012	
Impugn No	VIZ-STX 001 COM 001-043-2012		
3	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no .V/15/64/2011 Dt. 20.04.2011 & V/15/238/2011 Dt. 19.10.2011 received against the non-payment of service tax on deployment of VPA personnel at railway sidings of HPCL and other parties and irregular availment of CENVAT credit. 2. Order in Original no VIZ-ST 001 COM 001-043-2012 Dt. 12.03.2012 was passed in favor of VPA disallowing the CENVAT credit of Rs 1,59,928/- 3. An appeal no ST/2685/2012 was filed on 01/10/2012 by VPA against the disallowed CENVAT credit of Rs 1,59,928/-
	Respondent Name	Visakhapatnam-I	
	Issues Involved	Irregular availment of CENAVT credit	
	Period Of Issue	Oct'2005 - Mar'2010 & Apr'2006 - Sep'2007	
	Amount Involved	1,59,928	
	Diary No/ Year	02722/2012	
	Date Of Filing	01/10/2012	
	Case No	ST/2685/2012	
Impugn No	VIZ-STX 001 COM 001-043-2012		
4	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no. V /15/115/2013-Adjn Dt. 16.04.2014 received against Eligibility of Cenvat Credit on Capital goods, rail plates sleepers etc. 2. Order in Original no VSP-EXCUS-001-COM-005-15-16 Dt 08.06.2015 was passed by the department. 3. An appeal no ST/21965/2015 was filed on 15/09/2015 by VPA against the Order in original.
	Respondent Name	Visakhapatnam-I	
	Issues Involved	Eligibility of CENAVT Credit on Capital goods, rail plates sleepers etc.	
	Period Of Issue	Oct'2008 - Sep'2012	
	Amount Involved	2,77,40,143	
	Diary No/ Year	22027/2015	
	Date Of Filing	15/09/2015	
	Case No	ST/21965/2015	
Impugn No	VSP-EXCUS-001-COM-15-16		

Sl No	Particulars		Status of the appeal
5	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no V/15/128/2015 Adj Dt. 27.07.2015 received against Service tax on Deployment of employees on Deputation Basis. 2. Order in Appeal no VIZ-EXCUS-001-APP-192-18-19 Dt. 31.10.2018 was passed by the department. 3. An appeal no ST/21965/2015 was filed on 15/09/2015 by VPA against the Order in original.
	Respondent Name	Visakhapatnam - G S T	
	Issues Involved	Service tax on Deployment of employees on Deputation Basis	
	Period Of Issue	Oct'2013 - Mar'2015	
	Amount Involved	9,26,879	
	Diary No/ Year	30174/2019	
	Date Of Filing	05/03/2019	
	Case No	ST/30219/2019	
	Impugn No	VIZ-EXCUS-001-APP-192-18-19	
6	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no V/15/34/2018-Adj. Dt. 12.03.2019 received against short payment of service tax on CISF for the period 2015-16. 2. Order in Appeal no VIZ-EXCUS-001-APP-079-20-21 Dt. 30.07.2020 was passed by the department. 3. An appeal no ST/30053/2022 was filed on 18/11/2020 by VPA against the Order in original.
	Respondent Name	Commissioner Of Central Tax - Visakhapatnam - G S T	
	Issues Involved	Short paid of Service tax on CISF 15-16	
	Period Of Issue	Apr'2015 to Mar'2016	
	Amount Involved	90,00,518	
	Diary No/ Year	30366/2020	
	Date Of Filing	18/11/2020	
	Case No	ST/30053/2022	
	Impugn No	VIZ-EXCUS-001-APP-079-20-21	
7	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no V/1/87/2017-Dt. 27.04.2017 received against Non-payment of service tax on Liquidated Damages/Penalties under "declared service" for the period 2012-2015. 2. Order in Appeal no VIZ-EXCUS-001-APP-044-19-20 Dt. 29.06.2019 was passed by the department. 3. An appeal no ST/30358/2020 was filed on 15.10.2019 by VPA against the Order in original.
	Respondent Name	Visakhapatnam - G S T	
	Issues Involved	Non-payment of service tax on Liquidated Damages/Penalties under "declared service"	
	Period Of Issue	July 2012 to March 2015	
	Amount Involved	1,73,70,606	
	Diary No/ Year	30631/2019	
	Date Of Filing	15/10/2019	
	Case No	ST/30358/2020	
	Impugn No	VIZ-EXCUS-001-APP-044-19-20	

SI No	Particulars		Status of the appeal
8	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no V /15/209/2014-Adjn received for non-payment of service tax under Reverse charge on services viz WCS, Legal & Rent a Cab services. 2. Order in original no VSP-EXCUS-001-COM-042-15-16 Dt. 18.01.2016 was passed by department. 3. An appeal no ST/30237/2016 was filed on 22.04.2016 by VPA against the Order in original.
	Respondent Name	Visakhapatnam-I	
	Issues Involved	Non-payment of service tax under Reverse charge on services viz WCS, Legal & Rent A Cab	
	Period Of Issue	Jul'2012- Mar'2013	
	Amount Involved	62,92,908	
	Diary No/ Year	30672/2016	
	Date Of Filing	22/04/2016	
	Case No	ST/30237/2016	
	Impugn No	VSP-EXCUS-001-COM-042-15-16	
9	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no V/15/237/2014 Dt. 13/3/2015 received for deployment of employees on deputation basis. 2. Order in appeal no VIZ-EXCUS-001-APP-246-17-18 Dt. 26.02.2018 was passed by department. 3. An appeal no ST/30648/2018 filed on 15/06/2018 against the order in original.
	Respondent Name	Visakhapatnam - G S T	
	Issues Involved	Deployment of employees on Deputation Basis	
	Period Of Issue	Jul'2012- Sep'2013	
	Amount Involved	9,92,419	
	Diary No/ Year	30676/2018	
	Date Of Filing	15/06/2018	
	Case No	ST/30648/2018	
	Impugn No	VIZ-EXCUS-001-APP-246-17-18	
10	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no 01/2022 Dt. 19.04.2022 received against the availment of CENVAT credit on construction of berths. 2. Order in original no VSP-EXCUS-COM-014-23-24 Dt. 31.10.2023 was passed by department. 3. An appeal was filed on 02.02.2024. Appeal number not assigned.
	Respondent Name	Visakhapatnam - G S T	
	Issues Involved	Availment of CENAVT credit on berth construction	
	Period Of Issue	2015-2017	
	Amount Involved	9,35,50,900	
	Diary No/ Year	30094/2024	
	Date Of Filing	02/02/2024	
	Case No	Not assigned yet	
	Impugn No	VSP-EXCUS-COM-014-23-24	
11	Appellant Name	Visakhapatnam Port Trust	<ol style="list-style-type: none"> 1. SCN no V/15/129/2010-Adj Dt. 29.09.2010 received against the short payment of service tax. 2. Order in original no VSP-EXCUS-COM-013-23-24 Dt. 31.10.2023 was passed by department. 3. An appeal was filed on 02.02.2024. Appeal number not assigned.
	Respondent Name	Visakhapatnam - G S T	
	Issues Involved	Short payment of service tax	
	Period Of Issue	2005-2007	
	Amount Involved	2,49,12,861	
	Diary No/ Year	30095/2024	
	Date Of Filing	02/02/2024	
	Case No	Not assigned yet	
	Impugn No	VSP-EXCUS-COM-013-23-24	

VPA High Court Cases

Sl No	Particulars	Status of the appeal
1	Case Type/No/Year	CEA/05/2020
	Against Appeal No	ST/497/2008
	Petitioner Name	The Principal Commissioner
	Respondent Name	Visakhapatnam Port Trust
	Issues Involved	Non-payment of service tax on Royalty and Demurrages
	Period Of Issue	April 2002-March 2007
	Amount Involved	18,35,40,762
	Date Of Filing	01-10-2019
	CNR Number	APHC01-033286-2019
		<ol style="list-style-type: none"> 1. SCN no V/15/152/2007-ADJ Dt. 22.07.2008 received by VPA for Non-payment of service tax on Royalty and Demurrages. 2. An order in appeal no 05-08 Dt. 22.07.2008 was issued by department. 3. Appeal no ST/497/2008 was filed by VPA on 14.10.2008 against the aggrieved order. 4. Final order no 30357-30362/2019 Dt. 14.03.2019 was passed against the appeal no ST/497/2008 by CESTAT. 5. Against the final order, VPA filed an appeal no CEA/05/2020 on 01-10-2019.
2	Case Type/No/Year	CEA/06/2020
	Against Appeal No	ST/22285/2015
	Petitioner Name	The Principal Commissioner
	Respondent Name	Visakhapatnam Port Trust
	Issues Involved	Non-payment of service tax on Royalty and Demurrages
	Period Of Issue	April 2012 to March 2013
	Amount Involved	1,71,42,054
	Date Of Filing	01-10-2019
	CNR Number	APHC01-033289-2019
		<ol style="list-style-type: none"> 1. SCN no V/15/21/2014 Adj dated 09/05/2014 received by VPA for Non-payment of service tax on Royalty and Demurrages. 2. An order in original no VIZ-STX-001-COM-009-15-16 Dt. 31.07.2015 was issued by department. 3. Appeal no ST/22285/2015 was filed by VPA on 16.11.2015 against the aggrieved order. 4. Final order no 30357-30362/2019 Dt. 14.03.2019 was passed against the appeal no ST/22285/2015 by CESTAT. 5. Against the final order, VPA filed an appeal no CEA/06/2020 on 01-10-2019.
3	Case Type/No/Year	CEA/07/2020
	Against Appeal No	ST/30322/2017
	Petitioner Name	The Principal Commissioner
	Respondent Name	Visakhapatnam Port Trust
	Issues Involved	Non-payment of service tax on Royalty and Demurrages
	Period Of Issue	April 2014-March 2015
	Amount Involved	4,07,64,041
	Date Of Filing	01-10-2019
	CNR Number	APHC01-033277-2019
		<ol style="list-style-type: none"> 1. SCN no V/15/51/2016 dated 18.04.2016 received by VPA for Non-payment of service tax on Royalty and Demurrages. 2. An order in original no VSP-EXCUS-001-COM-022-16-17 Dt. 05.12.2016 was issued by department. 3. Appeal no ST/30322/2017 was filed by VPA on 10.03.2017 against the aggrieved order. 4. Final order no 30357-30362/2019 Dt. 14.03.2019 was passed against the appeal no ST/30322/2017 by CESTAT. 5. Against the final order, VPA filed an appeal no CEA/07/2020 on 01-10-2019.

SI No	Particulars		Status of the appeal
4	Case Type/No/Year	CEA/09/2020	<ol style="list-style-type: none"> 1. SCN no V/15/198/2012 dated 22.10.2012 received by VPA for Non-payment of service tax on Royalty and Demurrages. 2. An order in original no VIZ-STX-001-COM-022-13 Dt. 30.10.2013 was issued by department. 3. Appeal no ST/20896/2014 was filed by VPA on 14.03.2014 against the aggrieved order. 4. Final order no 30357-30362/2019 Dt. 14.03.2019 was passed against the appeal no ST/20896/2014 by CESTAT. 5. Against the final order, VPA filed an appeal no CEA/09/2020 on 01-10-2019.
	Against Appeal No	ST/20896/2014	
	Petitioner Name	The Principal Commissioner	
	Respondent Name	Visakhapatnam Port Trust	
	Issues Involved	Non-payment of service tax on Royalty and Demurrages	
	Period Of Issue	April 2011-March 2012	
	Amount Involved	1,51,54,118	
	Date Of Filing	01-10-2019	
	CNR Number	APHC01-033288-2019	
5	Case Type/No/Year	CEA/10/2020	<ol style="list-style-type: none"> 1. SCN no V/15/108/2008-ADJ Dt. 29.11.2011 received by VPA for Non-payment of service tax on Royalty and Demurrages. 2. An order in appeal no 56-2011 Dt. 29.11.2011 was issued by department. 3. Appeal no ST/419/2012 was filed by VPA on 23.02.2012 against the aggrieved order. 4. Final order no 30357-30362/2019 Dt. 14.03.2019 was passed against the appeal no ST/419/2012 by CESTAT. 5. Against the final order, VPA filed an appeal no CEA/10/2020 on 01-10-2019.
	Against Appeal No	ST/419/2012	
	Petitioner Name	The Principal Commissioner	
	Respondent Name	Visakhapatnam Port Trust	
	Issues Involved	Non-payment of service tax on Royalty and Demurrages	
	Period Of Issue	April 2007 to Sept 2007	
	Amount Involved	2,59,82,650	
	Date Of Filing	01-10-2019	
	CNR Number	APHC01-033287-2019	
6	Case Type/No/Year	CEA/18/2020	<ol style="list-style-type: none"> 1. SCN no V/15/56/2015-Adj dated 09.04.2015 received by VPA for Non-payment of service tax on Royalty and Demurrages. 2. An order in original no VSP-EXCUS-001-COM-010-16-17 Dt. 12.08.2016 was issued by department. 3. Appeal no ST/31039/2016 was filed by VPA on 16.11.2016 against the aggrieved order. 4. Final order no 30357-30362/2019 Dt. 14.03.2019 was passed against the appeal no ST/31039/2016 by CESTAT. 5. Against the final order, VPA filed an appeal no CEA/18/2020 on 02-11-2020.
	Against Appeal No	ST/31039/2016	
	Petitioner Name	Visakhapatnam Port Trust	
	Respondent Name	The Principal Commissioner	
	Issues Involved	Non-payment of service tax on Royalty and Demurrages	
	Period Of Issue	April 2013 to March 2014	
	Amount Involved	7,40,50,898	
	Date Of Filing	02-11-2020	
	CNR Number	APHC01-030581-2020	

SI No	Particulars		Status of the appeal
7	Case Type/No/Year	CEA/19/2020	1. SCN no V/15/152/2007-ADJ Dt. 22.07.2008 received by VPA for Non-payment of service tax on Royalty and Demurrages. 2. An order in appeal no 05-08 Dt. 22.07.2008 was issued by department. 3. Appeal no ST/497/2008 was filed by VPA on 14.10.2008 against the aggrieved order. 4. Final order no 30357-30362/2019 Dt. 14.03.2019 was passed against the appeal no ST/497/2008 by CESTAT. 5. Against the final order, VPA filed an appeal no CEA/19/2020 on 02-11-2020.
	Against Appeal No	ST/497/2008	
	Petitioner Name	Visakhapatnam Port Trust	
	Respondent Name	The Principal Commissioner	
	Issues Involved	Non-payment of service tax on Royalty and Demurrages	
	Period Of Issue	April 2002-March 2007	
	Amount Involved	18,35,40,762	
	Date Of Filing	02-11-2020	
CNR Number	APHC01-030582-2020		

8.	The following items constitute contingent liabilities.	(Rs.in crores)
a)	Law suits pending in Courts against VPA for claims	630.27
b)	Contingent liability on account of non-payment of 75% amount as per NITI Ayog guidelines due to non-production of required Documents like BG and opening of Escrow account by PPP operator M/s AVR INFRA PRIVATE LIMITED	16.23
c)	Disputed Property Tax Claim for the years 86-87 to 98-99	27.98
	Total	<u>674.48</u>

9. In addition to the above, M/s. SEW – Vizag coal terminal filed a claim for Rs. 1,685.74 crores against termination of Concession agreement and VPA also filed a counter claim of Rs. 2,951.24 crores for revenue loss due to default in completion of EQ-1A against M/s. SEW –Vizag Coal Terminal Pvt Ltd.

10. Separate Trust accounts are maintained for Pension Fund, Gratuity Fund and Provident Fund. There is no separate Trust for Group Leave encashment but separate fund is maintained for GLES. During the year 2023-24, payments for Leave encashment met from revenue and the Leave Encashment Actuarial Valuation as on 31.03.2024 is Rs. 105.92 Crores and it is fully funded.

11. Detailed statement of Actuarial liability, Provisions created / still to create and funds position there on is furnished herewith.

(Rs. Crores)

PENSION & GRATUITY FUNDS POSITION AS ON 31.03.2024		
DETAILS	Pension Fund Trust	Gratuity Fund Trust
Funds to be provided as per Actuarial valuation (A)	5761.45	261.99
Fund available at the end of 31.3.2023	5392.87	182.89
Fund transferred to the Trust during the year 2023-24	57.83	19.73
Interest earned on the Fund during the year 2023-24	391.60	12.56
Payments made from funds during 2023-24	0	-27.49
Less: Difference as per valuation	-188.52	0
Total Fund available at the end of 31.3.2024 (B)	5653.78	187.69
(Shortfall) / Excess in fund (B-A)	-107.67	-74.30

12. Shortfall in Pension and Gratuity Fund Trust will be made good in future basing on the availability of surplus funds.
13. Trial balance is generated from SAP and financial statements are prepared in excel, as P&L account and Balance sheet together with schedules are not available in SAP, as per the format prescribed by the Ministry (Billimoria Report)
14. Provision for PLR to officers and employees provided for Rs.3.74 Crores for 2023-24.
15. Claims accounted as income, but subsequently considered to be ineligible for receipt are treated in the books of accounts as expenditure on approval of the competent authority.
16. All sundry debtors are considered as good and hence no provision is made for bad debts and also awaiting for uniform policy from the Ministry for the same.
17. Prior period income or expenses which arise in the current periods as a result of errors or omission in preparation of Financial statements of one or more prior periods are included under Finance and Miscellaneous Income or Expenditure.
18. As per the Ministry's guidelines vide Lr. No. 25021/1/2011-PD-II dt.02/12/2011, Corporate Social Responsibility fund of Rs 11.42 crores has been created during the year
19. Reconciliation of quantity balances of Stores Priced Ledgers with Bin Cards has been done and necessary adjustments were carried out wherever necessary.
20. Previous year's figures have been regrouped wherever necessary to confirm to the current year's classification.
21. Western Quay -6 (WQ-6) berth in the Northern Arm of Inner Harbor for handling dry bulk cargo was developed by M/s West Quay Multi Port Pvt. Limited (WQMPL) on DBFOT as per Concession Agreement (July 2010) valid for a period of 30 years. After operating the berth for three years ten months, concessionaire suspended operations in March 2019. The concession agreement was terminated and port is operating the same. After obtaining the valuation report as per the concession agreement from the valuer and after receipt of orders from the judicial authorities all necessary adjustments will be passed as per the orders.

In addition to the above, VPA has awarded the berth for revamping of the existing WE-6 terminal on PPP MODE TO ictp (Integral Cargo Terminal Private limited), duly disclosing in a separate Annexure forming part of the Concession Agreement, the status of the disputes in the terminal.
22. Provision made for Rs.89.90 crores towards wage revision arrears for CI-III & IV employees during the financial years 2021-22, 2022-23 & 2023-24. The wage revision is yet to be finalized by the Ministry.
23. Tug Mahatma was purchased in the year 2000 and is unserviceable. The same has been initiated for disposal action and is under the process of disposal

23. General disclosures as per Billimoria report.

Sl.No	Particulars	2023-24		2022-23		Remarks	
1.	Fixed capital Assets retired from active use and awaiting disposal should be disclosed separately.	Nil		Nil		The assets were disposed as and when the same were deemed unfit and the sale proceedings are booked / charged to revenue in the respective years.	
2.	Estimated amount of contracts remaining to be executed on capital account and not provided for as at the end of FY (Rs.in crores)	342.27		157.25		As per the policy of VPA to recognize revenue on accrual basis, estimated capital expenditure due to the end of March 2023-24 provided for as at the end of 31.3.2024	
3.	Contingent liability not provided for due to disputes (Rs.in crores)	674.48		700.65			
4.	CIF value of Imports during the year: Stores and SparesCapital goods /spares (Rs.in crores)	3.45		Nil			
5.	Expenditure in foreign currency (Rs. in Crores)	3.45		Nil			
6.	Earnings in foreign exchange	Nil		Nil			
7.	Value of imported and indigenous stores and spare parts consumed during the financial year with %	Nil		Nil			
8.	Expenditure incurred on research, planning and developmental activities (Rs.in Crores)	5.37		2.55			
9.	Borrowing costs capitalized during the year	Nil		Nil			
10.	Foreign exchange gain/losses during the year	Nil		Nil			
11.	Total capacity of VPA (Million tonnes)	136.39		126.89			
12.	Actual number of vessels handled during the year (No.)	2225		2011			
13.	Tonnage handled during the year (Million tonnes)	81.09		73.75			
14.	Details of class-wise staff strength (operating) including CHD is : (No.)	CHD	VPA	CHD	VPA		
		CI I	1	92	CI I	1	94
		CI II	1	96	CI II	0	95
		CI III	28	1266	CI III	27	1316
		CI IV	419	486	CI IV	463	562
		TOTAL	447	1940	TOTAL	491	2067

Sd/-
FA & CAO

Sd/-
CHAIRPERSON

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Visakhapatnam Port Authority, Visakhapatnam for the year ended 31 March 2024

1. We have audited the attached Balance Sheet of Visakhapatnam Port Authority as at 31 March 2024 and the Profit and Loss Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 44 of Major Port Authorities Act, 2021. These financial statements are the responsibility of the Port's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Laws, Rules & Regulations (Propriety and Regularity), efficiency-cum-performance aspects, etc. 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 that 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 examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
 - ii) The Balance Sheet and Profit and Loss Account dealt with by this report have been drawn up in the format approved by the Ministry.
 - iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Visakhapatnam Port Authority, Visakhapatnam as required, in so far as it appears from our examination of such books.
 - iv) We further report that:

A. Revision of accounts

Visakhapatnam Port Authority (VPA) revised its Annual Accounts to give effect to some of the audit observations. As a result, Profit Before Tax increased by 22.80 crore i.e. from 1,030.71 crore to 1,053.51 crore; and Profit After Tax increased by 14.83 crore i.e. from 709.43 crore to 724.27 crore.

B. Comments on Recast Accounts:

B.1 Balance Sheet

B.1.1 Grants received (Schedule 1.3): 23.96 crore

Visakhapatnam Port Authority received 22.93 crore as Government Grant in the year 2021-22 for Modernisation of Fishing Harbour Terminal. Interest amounting to 1.03 crore has been accumulated on the Grant during the year. As per

Rule 230(8) of General Financial Rules, interest earned on grants should be mandatorily remitted to the Consolidated Fund of India. However, the interest amount was continued to be showed under 'Grants received' instead of showing it as Current Liabilities. This resulted in overstatement of 'Grants received' and understatement of Current Liabilities by 1.03 crore.

B.1.2 Current Assets, Loans & Advances (Schedule 2.3)

Sundry Debtors: 422.63 crore

- (a) Gross Sundry Debtors as on 31 March 2024 amounting to 429.94 crore included an amount of 336.21 crore (78.20 percent) which were pending realisation for more than five years. However, VPA has not made any made provision towards bad and doubtful debts except 7.31 crore which was made prior to 2013-14. Despite giving assurances year after year, VPA has not made further provision towards bad and doubtful debts. Similar comments were issued on the Annual Accounts of VPA for the years 2019-20, 2020-21, 2021-22 and 2022-23. However, no corrective action was taken even in the year 2023-24.
- (b) Sundry Debtors include outstanding dues aggregating to 27.91 crore receivable from three concessionaires¹ under the respective concession agreements for development of Port infrastructure. As the concession agreements had been terminated by VPA, the recoverability of the dues was uncertain. VPA needs to frame a suitable accounting policy for provisioning against such dues.
- (c) Sundry Debtors include negative balances aggregating to 43.17 crore which reflect lack of internal controls with regard to accounting of debtors. Reconciliation of customer-wise balances needs to be undertaken to reduce/eliminate negative balances.

B.1.3 Current Liabilities and Provisions (Schedule 2.4)

Provident, Pension & Gratuity Funds: 30.55 crore

- (a) As compared with the amounts assessed in the Actuarial Valuation Reports, the liability recognised by VPA towards pension and gratuity was lesser by 107.67 crore and 74.30 respectively. This resulted in understatement of 'Finance and Miscellaneous Expenditure' and 'Current Liabilities and Provisions' by 181.97 crore. Consequently, Profit was overstated by 181.97 crore.
- (b) Reference is invited to Note No. 11 of the Notes to Accounts, wherein the detailed statement of Actuarial Liability, Provisions created/still to be created and funds position there on is disclosed. Audit verified the confirmation certificates furnished by the various Financial Institutions against the investments made from Pension Fund as on 31 March 2024. While reviewing the confirmation certificates furnished by VPA, Audit found that the confirmation certificates for the investments made in Annuities amounting to 572.31 crore were not available. Hence, Audit could not vouchsafe the authenticity of investment of 572.31 crore in the Pension Fund Trust for the year ended 31 March 2024. This issue was also raised in the Separate Audit Report for the year 2022-23 but the Management could not provide the confirmation certificates during 2023-24 as well.

B.2 General

Review of Bank Reconciliation Statements of Visakhapatnam Port Authority for the month of March 2024 revealed following balances pertaining to the years 2019-24 which were pending for adjustments:

¹ West Quay Multi Cargo Private Limited (₹ 9.54 crore), Adani Vizag Coal Terminal Private Limited (₹ 17.35 crore) and West Quay Multi Port Company Limited (₹ 1.02 crore)

- (a) Amounts aggregating to 18.04 crore were credited by the Banks but not accounted for by VPA.
- (b) Amounts aggregating to 10.56 crore were debited by the Banks but not accounted for by VPA.
- (c) Amounts aggregating to 25.28 crore were credited by VPA towards cheques issued, but not debited by the respective Banks.
- (d) Amounts aggregating to 18.69 crore were debited by VPA but not credited by the respective Banks.

The above amounts need to be reconciled/adjusted so as to reflect the correct amount of bank balance in the accounts.

C. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman, Visakhapatnam Port Authority 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 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 Visakhapatnam Port Authority, Visakhapatnam as on 31 March 2024; and
 - b) In so far as it relates to Profit and Loss Account, of the Profit for the year ended on that date.
- vii) A Review of accounts showing the summarised financial results of Visakhapatnam Port Authority for the last three years is given in **Annexure-II**.

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

Sd/-

Place: Hyderabad
Date: 26 November 2024

(V.M.V Nawal Kishore)
Principal Director of Commercial Audit
Hyderabad

Annexure-I

1. Adequacy of Internal Audit System

The internal audit of Visakhapatnam Port Authority (VPA) for the year 2023-24 was entrusted to M/s. Rao & Kumar, Chartered Accountants on 13 March 2023. The Internal Auditor submitted Audit Reports to the FA&CAO of VPA for the period 1 April 2023 to 31 March 2024. Though the internal audit mandate provides for various checks including verification of Draft Profit & Loss Account, Balance Sheet, Schedules, Notes forming part of Accounts, deficiencies still persist which is evident from the fact that C&AG pointed out 72 Audit Findings during financial audit for the year 2023-24, out of which Management of VPA passed rectification entries for 38 Audit Findings. This indicates need for further improvement and effectiveness of the Internal Audit System.

Further, the Internal Auditor for the year 2023-24 was appointed without approval of the Board of VPA as required in terms of the provisions of the Major Port Authorities (Accounts and Audit) Rules, 2021.

2. Adequacy of Internal Control System

Internal controls of the Visakhapatnam Port Authority are not adequate. Specific areas relating to debtors' management requiring to be strengthened/improved have been brought to the notice of the Chairman, Visakhapatnam Port Authority, through a Management Letter issued separately for compliance. Some major items besides issues already pointed out in Separate Audit Report are as follows:

- All port users shall maintain minimum balance ranging from 25,000 to 3,00,000/- in their revolving deposit accounts with VPA. Out of total 652 deposit accounts maintained in VPA, 198 customers were maintaining requisite minimum balances and 454 customers, i.e., 70 per cent of customers were not maintaining the minimum balances. Further, negative balances of 113.71 crore were reflecting against 235 customers. This indicates inadequacy of monitoring mechanism.
- Outstanding dues aggregating to 18.99 crore had been received from two parties² during the year but no entries for the same were made in the books of accounts for reconciliation of the amounts received. This resulted in overstatement of Sundry Debtors by 18.99 crore which needs to be reconciled.
- Appeals against Income Tax (IT) assessment orders for the Assessment Years 2009-10 to 2021-22 were pending before various appellate authorities of Income Tax Department. Management has to ensure appropriate efforts for speedy disposal of the appeals.

(As per section 208 of the Income Tax Act, VPA pays Advance Tax and Tax Deducted at Source (TDS) to Income Tax Authorities. To obtain the refund from Income Tax Authorities, VPA files Income Tax returns every year with applicable tax assessment. However, due to non-adjustment of amounts submitted by VPA in Income Tax Returns from 2009-10 to 2023-24, an amount of 1,471.19 crore was appearing as 'Loans and Advances' and 1,101.67 crore as 'Provisions for Taxation' and the same was inflating the current ratio of VPA).

- VPA does not have a standard report for ageing of debtors in SAP. The Finance Department has downloaded the SAP data for 2023-24 and added to the opening balance of the ageing statement which is done manually.
- Internal Audit Report revealed: (a) raising of revenue bills through miscellaneous bills in Port Operating System (b) Non-collection of penal interest by VPA on delay in payment by customers and suggested to have automated interest calculation

² Essar Vizag Terminal Private Limited (~ 16.24 crore), and Vizag Sea Port Limited (~ 2.75 crore)

system in SAP for delayed payment by customers (c) supporting invoices and vouchers were not attached in ERP (SAP) for certain vendor payments.

- Miscellaneous Creditors and Credit Balances under the head Current Liabilities and Provisions (Schedule 2.4) included an amount of 104.60 crore under the head 'Others'. This included 44.40 crore being amounts received in different bank accounts of VPA, but not appropriated since 2019 to the respective customers' accounts/heads, and kept in Other Misc. Liability- Bank (GL code-22020663).

3. System of Physical Verification of Fixed Assets

According to the Policy and Procedure of VPA, physical verification of Fixed Assets is to be carried out once in five years. Physical verification of Fixed Assets due in 2018 was conducted in the the year 2018-19 and the physical Physical Verification for the year 2023 has not been conducted by VPA.

4. System of Physical verification of inventory

The Physical verification of inventory is carried out at regular intervals by VPA through Internal Auditor. Physical Verification of Inventory was not carried out except general stores for the year 2023-24

5. Regularity in payment of statutory dues

The Port Authority has remitted the statutory payments to the respective organisations within the due dates except the issues pointed out in the Separate Audit Report.

(V.M.V Nawal Kishore)
Principal Director

Annexure-II

This review of accounts has been prepared without taking into account the audit observations/comments included in the audit report of the Comptroller and Auditor General of India.

a) Introduction

The audit of the accounts of the Visakhapatnam Port Authority has been conducted under Section 19(2) of Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 44 of Major Port Trusts Act, 2021.

b) Financial Position

The financial position of the Port Authority under broad headings as at the end of each of the last three years was as follows:

(` in crore)

	Description	2021-22	2022-23	2023-24
I. A	Liabilities			
	(i) Capital Reserves	1019.48	1019.51	1024.19
	(ii) Other Reserves	2127.32	2508.23	3227.67
	(iii) Borrowings	0.00	0.00	0.00
	Capital Debts	0.00	0.00	0.00
	(iv) Grants Received	42.18	54.07	23.96
	(v) Current liabilities & Provisions & other liabilities (PF/Pension, Gratuity Fund)	2339.75	2717.53	3219.62
	(vi) Deferred Tax Liability	0.00	0.00	0.00
	Total	5528.73	6299.34	7495.44
I. B	(i) Fixed Assets (Gross block)	2832.85	3049.11	3246.08
	(ii) Less: Depreciation	894.14	945.47	958.25
	(iii) Net Fixed Assets	1938.71	2103.64	2287.83
	(iv) Work-in-Progress	322.67	327.04	335.74
	(v) Investments	528.41	530.01	527.40
	(vi) Current Assets loans and Advances	2717.33	3296.08	4274.46
	(vii) Miscellaneous Expenditure (DRE)	0.00	0.00	0.00
	Deferred Tax Asset	21.61	42.57	70.03
	Total	5528.73	6299.34	7495.44
C	Working Capital ³	377.58	578.55	1054.84
D	Net Worth ⁴	3146.8	3527.74	4251.86
E	Capital Employed ⁵	2316.29	2682.20	3342.67
F	Percentage of Return on Capital Employed ⁶	11.90	14.19	21.53
G	Capital Employed (Including Work-in-Progress)	2638.96	3009.24	3678.41
H	Percentage of Return on Capital Employed (Including Work-in-Progress)	10.44	12.65	19.56

³ Working capital represents current assets minus current liabilities.

⁴ Net worth represents capital reserves and other reserves plus accumulated surplus less accumulated deficit

⁵ Capital Employed represents net fixed assets plus working capital

⁶ Rate of return represents percentage of net surplus (before appropriations) to capital employed

c) Summary of working results

The working results of the Port Authority for the year ended 31 March 2024 as compared to the last two years ended 31 March 2022 and 2023 were as follows:

(₹. in crore)

	Description	2021-22	2022-23	2023-24
II	Revenue			
A	Income			
	Operating Income	1525.9	1726.9	2074.75
	Non-operating Income	83.97	135.69	359.44
	Total	1609.9	1862.5	2434.19
B	Expenditure			
	Operating Expenditure	740.17	798.03	820.42
	Non-operating Expenditure	506.84	533.31	560.26
	Total	1247	1331.3	1380.68
C	Net Surplus/deficit before appropriation / profit before tax	362.86	531.2	1053.51
	Less: Provision for taxation			
	Previous year	0	0	0
	Current year	121.01	171.45	356.70
	Fringe Benefit Tax	0	0	0
	Deferred Tax	-33.71	-20.956	-27.46
	Profit after tax	275.56	380.71	724.27
D	Less: Profit on disposal of fixed assets and transferred to Capital Reserve	2.40	0.0285	4.68
E	Amount available for appropriations	273.17	380.68	719.59
F	Less : Mandatory Appropriation / transfer to Reserve Fund (Net profit)	138.98	160.93	200.56
G	Surplus transferred to General Reserve Fund (Net profit)	134.19	219.75	519.03
H	Percentage of net profit after tax to:			
	Operating income	18.06	22.04	34.91
	Net Fixed Assets	14.21	18.10	31.66
	Net Worth	8.76	10.79	17.03

d) Ratio Analysis (Liquidity & Solvency)

- (i) Percentage of current Assets to Current Liabilities increased from 121.29 in 2022-23 to 132.76 in 2023-24.
- (ii) Percentage of Quick Assets to Current Liabilities increased from 73.86 in 2022-23 to 80.37 in 2023-24.
- (iii) Percentage of Liquid Assets to Current Liabilities increased from 55.67 in 2022-23 to 67.24 in 2023-24.
- (iv) Percentage of Sundry Debtors to Operating Income decreased from 28.63 in 2022-23 to 20.37 in 2023-24.
- (v) Debt/Capital Reserves & Other Reserves ratio: VPA does not have any borrowings.
- (vi) Percentage of Current Assets to Total Assets increased from 52.32 in 2022-23 to 57.03 in 2023-24.
- (vii) Percentage of Operating Expenditure to Operating Income decreased from 46.21 in 2022-23 to 39.54 in 2023-24.

Sd/-
(V.M.V Nawal Kishore)
Principal Director

ACTION TAKEN NOTES ON COMMENTS OF CAG ON THE ACCOUNTS OF VPA FOR THE YEAR 2023-24

Grants received (Schedule 1.3) : `23.96 crore

Visakhapatnam Port Authority received `22.93 crore as Government Grant in the year 2021-22 for Modernization of Fishing Harbour Terminal. Interest amounting to `1.03 crore has been accumulated on the Grant during the year. As per Rule 230(8) of General Financial Rules, interest earned on grants should be mandatorily remitted to the Consolidated Fund of India. However, the interest amount was continued to be showed under 'Grants received' instead of showing it as Current Liabilities. This resulted in overstatement of 'Grants received' and understatement of Current Liabilities by `1.03 crore.

Since the project is work in progress and not completed yet. Interest Earned on unspent grants if any will be remitted to Govt of India after completion of the project.

Further, Interest earned on unspent Grants which is payable to the Govt. is shown separately in the Grants received as a part of presentation under the schedule 1.2, which is under liability side of the Balance Sheet

Current Assets, Loans & Advances (Schedule 2.3)**Sundry Debtors: `422.63 crore**

(a) Gross Sundry Debtors as on 31 March 2024 amounting to `429.94 crore included an amount of `336.21 crore (78.20 percent) which were pending realization for more than five years. However, VPA has not made any made provision towards bad and doubtful debts except `7.31 crore which was made prior to 2013-14. Despite giving assurances year after year, VPA has not made further provision towards bad and doubtful debts. Similar comments were issued on the Annual Accounts of VPA for the years 2019-20, 2020-21, 2021-22 and 2022-23. However, no corrective action was taken even in the year 2023-24.

(a)& (b) The Ministry is in the process of framing a uniform policy to all the Ports in this regard. Accordingly action will we taken. Also it is to state that, with the introduction of the Major Port Authority Act w.e.f. 03.11.2021, all the ports have requested the Ministry through IPA to look in to the account formats, policies etc. to align in accordance with Companies Act. As the common frame work for preparation of Accounts of Major Ports is under finalization by the Ministry, on receipt of the same necessary action will be taken accordingly

(b) Sundry Debtors include outstanding dues aggregating to `27.91 crore receivable from three concessionaires under the respective concession agreements for development of Port infrastructure. As the concession agreements had been terminated by VPA, the recoverability of the dues was uncertain. VPA needs to frame a suitable accounting policy for provisioning against such dues.

(c) Sundry Debtors include negative balances aggregating to `43.17 crore which reflect lack of internal controls with regard to accounting of debtors. Reconciliation of customer-wise balances needs to be undertaken to reduce/eliminate negative balances.

(c) Reconciliation is under progress and necessary action will be taken accordingly.

Current Liabilities and Provisions (Schedule 2.4)**Provident, Pension & Gratuity Funds: ` 30.55 crore**

- | | |
|---|---|
| <p>(a) As compared with the amounts assessed in the Actuarial Valuation Reports, the liability recognised by VPA towards pension and gratuity was lesser by ` 107.67 crore and ` 74.30 respectively. This resulted in understatement of 'Finance and Miscellaneous Expenditure' and 'Current Liabilities and Provisions' by ` 181.97 crore. Consequently, Profit was overstated by ` 181.97 crore.</p> <p>(b) Reference is invited to Note No. 11 of the Notes to Accounts, wherein the detailed statement of Actuarial Liability, Provisions created/still to be created and funds position there on is disclosed. Audit verified the confirmation certificates furnished by the various Financial Institutions against the investments made from Pension Fund as on 31 March 2024. While reviewing the confirmation certificates furnished by VPA, Audit found that the confirmation certificates for the investments made in Annuities amounting to ` 572.31 crore were not available. Hence, Audit could not vouchsafe the authenticity of investment of ` 572.31 crore in the Pension Fund Trust for the year ended 31 March 2024. This issue was also raised in the Separate Audit Report for the year 2022-23 but the Management could not provide the confirmation certificates during 2023-24 as well.</p> | <p>(a) & (b) Appropriate disclosures has already been made in the Notes to Accounts during the Recast of accounts. As regards to annuities, the confirmation certificates will be obtained from the LIC of India, SBI Life Insurance Co. Ltd, and ICICI Prudential.</p> |
|---|---|

General

- | | |
|---|--|
| <p>Review of Bank Reconciliation Statements of Visakhapatnam Port Authority for the month of March 2024 revealed following balances pertaining to the years 2019-24 which were pending for adjustments:</p> <p>(a) Amounts aggregating to ` 18.04 crore were credited by the Banks but not accounted for by VPA.</p> <p>(b) Amounts aggregating to ` 10.56 crore were debited by the Banks but not accounted for by VPA.</p> <p>(c) Amounts aggregating to ` 25.28 crore were credited by VPA towards cheques issued, but not debited by the respective Banks.</p> <p>(d) Amounts aggregating to ` 18.69 crore were debited by VPA but not credited by the respective Banks.</p> <p>The above amounts need to be reconciled/adjusted so as to reflect the correct amount of bank balance in the accounts.</p> | <p>The Bank Reconciliation statements will be reviewed and reconciled during the financial year 2024-25. Professional Chartered Accountant firm will be engaged to carry out Reconciliation.</p> |
|---|--|

C. Management Letter**1. Adequacy of Internal Audit System**

The internal audit of Visakhapatnam Port Authority (VPA) for the year 2023-24 was entrusted to M/s. Rao & Kumar, Chartered Accountants on 13 March 2023. The Internal Auditor submitted Audit Reports to the FA&CAO of VPA for the period 1 April 2023 to 31 March 2024. Though the internal audit mandate provides for various checks including verification of Draft Profit & Loss Account, Balance Sheet, Schedules, Notes forming part of Accounts, deficiencies still persist which is evident from the fact that C&AG pointed out 72 Audit Findings during financial audit for the year 2023-24, out of which Management of VPA passed rectification entries for 38 Audit Findings. This indicates need for further improvement and effectiveness of the Internal Audit System.

Further, the Internal Auditor for the year 2023-24 was appointed without approval of the Board of VPA as required in terms of the provisions of the Major Port Authorities (Accounts and Audit) Rules, 2021.

2. Adequacy of Internal Control System

Internal controls of the Visakhapatnam Port Authority are not adequate. Specific areas relating to debtors' management requiring to be strengthened/improved have been brought to the notice of the Chairman, Visakhapatnam Port Authority, through a Management Letter issued separately for compliance. Some major items besides issues already pointed out in Separate Audit Report are as follows:

1. All port users shall maintain minimum balance ranging from ₹25,000 to ₹3,00,000/- in their revolving deposit accounts with VPA. Out of total 652 deposit accounts maintained in VPA, 198 customers were maintaining requisite minimum balances and 454 customers, i.e., 70 per cent of customers were not maintaining the minimum balances. Further, negative balances of ₹113.71 crore were reflecting against 235 customers. This indicates inadequacy of monitoring mechanism.
2. Outstanding dues aggregating to ₹18.99 crore had been received from two parties during the year but no entries for the same were made in the books of

The Audit findings during the FY 2023-24 are majority generic in nature where a policy has to be taken at Ministry level and rest of the Audit findings are due to non-capitalization of work in progress which were due to lack of final bill submission by the parties, reconciliation etc., Further, The clause of the approval of the Board and the procedure laid down in the Major Port Authorities Accounts and Audit Rules 2021 in appointing of the Internal Auditors will be adhered to.

1. The Reconciliation is under progress and necessary action will be taken accordingly.
2. Reconciliation is in process & will be adjusted/cleared during the FY 2024-25.

accounts for reconciliation of the amounts received. This resulted in overstatement of Sundry Debtors by ₹ 18.99 crore which needs to be reconciled.

3. Appeals against Income Tax (IT) assessment orders for the Assessment Years 2009-10 to 2021-22 were pending before various appellate authorities of Income Tax Department. Management has to ensure appropriate efforts for speedy disposal of the appeals.

(As per section 208 of the Income Tax Act, VPA pays Advance Tax and Tax Deducted at Source (TDS) to Income Tax Authorities. To obtain the refund from Income Tax Authorities, VPA files Income Tax returns every year with applicable tax assessment. However, due to non-adjustment of amounts submitted by VPA in Income Tax Returns from 2009-10 to 2023-24, an amount of ₹ 1,471.19 crore was appearing as 'Loans and Advances' and ₹ 1,101.67 crore as 'Provisions for Taxation' and the same was inflating the current ratio of VPA).

4. VPA does not have a standard report for ageing of debtors in SAP. The Finance Department has downloaded the SAP data for 2023-24 and added to the opening balance of the ageing statement which is done manually.
5. Internal Audit Report revealed: (a) raising of revenue bills through miscellaneous bills in Port Operating System (b) Non-collection of penal interest by VPA on delay in payment by customers and suggested to have automated interest calculation system in SAP for delayed payment by customers (c) supporting invoices and vouchers were not attached in ERP (SAP) for certain vendor payments.
6. Miscellaneous Creditors and Credit Balances under the head Current Liabilities and Provisions (Schedule 2.4) included an amount of ₹ 104.60 crore under the head 'Others'. This included ₹ 44.40 crore being amounts received in different bank accounts of VPA, but not appropriated since 2019 to the respective customers' accounts/heads, and kept in Other Misc. Liability- Bank (GL code-22020663).

3. VPA has appointed the CA firms to take up the issues of IT appeals to close the same at the earliest. It is an act on record that due to bifurcation of the state, the bench was cannot constituted. It is not appropriate to state that efforts were not made by VPA for speedy disposal. It is pertinent to state that in the present taxation regime all the assessments, appeals are being made faceless (e-assessments) on receipt of the Assessment notices, VPA is responding then and there for speedy disposal of the assessments. accordingly during the month of April 2024 and November 2024 the appeals which were pending at ITAT were disposed off by duly granting certain expenditure as an eligible expenditure and necessary entries in this regard will be accounted during the FY 2024-25. It is to state that during the Action is being taken by VPA for the speedy disposal of the appeals and assessment orders.

4. VPA is in the process of upgrading SAP to S4 HANA. Accordingly, report for the ageing of Sundry Debtors will be taken up in the upgradation of SAP to S4 HANA

5. It is to state that the necessary invoices are being raised by VPA except in case of disputed parties. Audit suggestion will be implemented in SAP up gradation.

6. This will be reviewed and reconciled during the financial year 2024-25. Professional Chartered Accountant firm will be engaged to carry out Reconciliation

System of Physical Verification of Fixed Assets

According to the Policy and Procedure of VPA, physical verification of Fixed Assets is to be carried out once in five years. Physical verification of Fixed Assets due in 2018 was conducted in the the year 2018-19 and the physical Physical Verification for the year 2023 has not been conducted by VPA.

A Committee in this regard is being formulated and the physical verification of the Fixed Assets is being carried over by the committee and the report by the committee will be submitted during financial year 2024-25

System of Physical verification of inventory

The Physical verification of inventory is carried out at regular intervals by VPA through Internal Auditor. Physical Verification of Inventory was not carried out except general stores for the year 2023-24.

Prior to implementation of SAP, there was no concept of the sub-store. Hence, the stock was then physically verified at the General Stores periodically. The same process is being continued till date. However, the observation of the CAG is noted and the random periodical checks and the verification of the stock at the sub stores will be taken up from the next financial year 2024-25. Basing on the above changes in the system, the stock ageing and the slow moving will be prepared from Next Year 2024-25.

Regularity in payment of statutory dues

The Port Authority has remitted the statutory payments to the respective organisations within the due dates except the issues pointed out in the Separate Audit Report.

The statutory compliance has been met by VPA however, the finalization of assessments which are being made face less are to be disposed of by the IT Department. However during the month of April 2024 and November 2024 the appeals which were pending at ITAT were disposed off by duly granting certain expenditure as an eligible expenditure and necessary entries in this regard will be accounted during the FY 2024-25.

VISAKHAPANAM PORT AUTHORITY

Certificate of Approval
Issued by Indian Register Quality Systems



Certificate No. **IND/241818/15**

To certify that the Quality Management Systems of

Visakhapatnam Port Authority
Andhra Pradesh

ADDRESS
Port Area, Visakhapatnam - 530035,
Andhra Pradesh

has been assessed and found conforming to the requirement of **ISO 9001:2015**

INITIAL CERTIFICATION DATE	CURRENT DATE OF QUANTIFYING	EXPIRY DATE
August 08, 2006	MAY 31, 2024	JUNE 02, 2027

CERTIFICATION SCOPE
Providing Sea Port Facility and Related Support Services




AUTHORIZED CERTIFICATION BODY SIGNATURE


Shashi Nath Mishra
 Head PQCS

This approval is valid only if the certified entity maintains the Quality Management System of the organization in full accordance with the requirements of the ISO 9001:2015 standard. The certification body will conduct surveillance audits to ensure conformity with the requirements of the standard. The certification body will also conduct re-assessment audits to ensure continued conformity with the requirements of the standard. The certification body will also conduct re-assessment audits to ensure continued conformity with the requirements of the standard.

Indian Register Quality Systems (A Division of IRCLASS Systems and Solutions Private Limited)
 Head Office: U.S. 402, Gachibowli High Rise, Phase I, Hyderabad - 501 002, India. Website: www.irclass.com | www.irclass.org

Certificate of Approval
Issued by Indian Register Quality Systems



Certificate No. **IND/241818/15**

To certify that the Environmental Management Systems of

Visakhapatnam Port Authority
Andhra Pradesh

ADDRESS
Port Area, Visakhapatnam - 530035,
Andhra Pradesh

has been assessed and found conforming to the requirement of **ISO 14001:2015**

INITIAL CERTIFICATION DATE	CURRENT DATE OF QUANTIFYING	EXPIRY DATE
July 11, 2002	MAY 31, 2024	JUNE 02, 2027

CERTIFICATION SCOPE
Providing Sea Port Facility and Related Support Services




AUTHORIZED CERTIFICATION BODY SIGNATURE


Shashi Nath Mishra
 Head PQCS

This approval is valid only if the certified entity maintains the Environmental Management System of the organization in full accordance with the requirements of the ISO 14001:2015 standard. The certification body will conduct surveillance audits to ensure conformity with the requirements of the standard. The certification body will also conduct re-assessment audits to ensure continued conformity with the requirements of the standard.

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Certificate of Approval
Issued by Indian Register Quality Systems



Certificate No. **IND/241818/15**

To certify that the Occupational Health and Safety Management Systems of

Visakhapatnam Port Authority
Andhra Pradesh

ADDRESS
Port Area, Visakhapatnam - 530035,
Andhra Pradesh

has been assessed and found conforming to the requirement of **ISO 45001:2018**

INITIAL CERTIFICATION DATE	CURRENT DATE OF QUANTIFYING	EXPIRY DATE
JUNE 19, 2022	MAY 31, 2024	JUNE 02, 2027

CERTIFICATION SCOPE
Providing Sea Port Facility and Related Support Services




AUTHORIZED CERTIFICATION BODY SIGNATURE


Shashi Nath Mishra
 Head PQCS

This approval is valid only if the certified entity maintains the Occupational Health and Safety Management System of the organization in full accordance with the requirements of the ISO 45001:2018 standard. The certification body will conduct surveillance audits to ensure conformity with the requirements of the standard. The certification body will also conduct re-assessment audits to ensure continued conformity with the requirements of the standard.

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ISO 9001:2015
Quality Management Systems

ISO 14001:2015
Environmental Management Systems

ISO 45001:2018
Occupational Health and Safety Management Systems

VISION 2047 STRATEGY OF VPA



1. MODERN PORT :

Mechanization, Modernization
Capacity addition & Landlord Model



2. GREEN PORT :

Solar, Hydrogen/LNG/Electric powered utilities,
Sustainability initiatives



3. SMART PORT :

Digital initiatives, Robotic Process
Automation, Command Control Center



4. PORT LED PROSPERITY :

Asset Monetization, Plug n Play infrastructure



5. WORLD CLASS SERVICE :

Stakeholders and customers



6. NEW REVENUE SOURCES :

Bunkering, Ship Repairing,
Energy distribution, Dry Ports
Recycling of Waste Material



VISAKHAPATNAM PORT AUTHORITY

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