

The Inland Waterways Authority Of India Rules, 1986

UNION OF INDIA

India

The Inland Waterways Authority Of India Rules, 1986

Rule

THE-INLAND-WATERWAYS-AUTHORITY-OF-INDIA-RULES-1986 of 1986

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The Inland Waterways Authority Of India Rules, 1986

1968.

G.S.R. 1275(E), dated 10th December, 1986 - In exercise of the powers conferred by Section 34 of the Inland Waterways Authority of India Act, 1985 (82 of 1985), the Central Government hereby makes the following rules, namely:Chapter-I Preliminary

1. Short title and commencement.

(1)These rules may be called the Inland Waterways Authority of India Rules, 1986.(2)They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.

- In these Rules, unless the context otherwise requires.(i)"Act" means the Inland Waterways Authority of India Act, 1985 (82 of 1985).(ii)"Advisory Committee" means an Advisory Committee constituted under Section 9 of the Act;(iii)"Annual report" means the annual report referred to in Section 22 of the Act;(iv)"Audit Officer" means the Comptroller and Auditor General of India and includes any person appointed by him in connection with the audit of accounts of the Authority.(v)"Authority" means the Inland Waterways Authority of the Authority under Section 3 of the Act;(vi)"Budget" means the estimate of receipts and expenditure of the Authority for a financial year;(vii)"Chairman" means the Chairman of the Authority;(viii)"Fund" means the Inland Waterways Authority of India Fund, constituted under Section 19 of the Act;(ix)"Member" means a member of the Authority;(x)"Scheme" means a scheme referred to in Section 14 of the

Act;(xi)"Vice-Chairman" means the Vice-Chairman of the Authority; and(xii)"Regulation" means the Regulations made by the Authority under Section 35 of the Act.

Chapter II

Term Of Office, Salary And Other Conditions Of Service Of Members

3. Term of Office.

(1)A member appointed by the Central Government under sub-section (3) of Section 3 of the Act, shall hold office for a period of three years or such period, not exceeding three years, as may be determined by the Central Government, having regard to the circumstances of each case.(2)The term of office of a member shall be computed from the date he assumes office.

4. Resignation.

(1)A member may resign his office by a letter addressed to the Chairman.(2)The office of the member shall fall vacant from the date on which the resignation of such member is accepted by the Central Government.(3)The Chairman shall communicate the acceptance of the resignation of the member to the Authority at its next meeting.

5. Salary.

(1)Unless specified otherwise at the time of appointment, the salary and allowances payable to the Chairman, Vice-Chairman and a member shall be-(1)Chairman: As applicable to the officers of the Central Government of the rank of Additional Secretary to the Government of India.(2)Vice-Chairman: As applicable to the officers of the Central Government of the rank of Joint Secretary to the Government of India.(3)Full time Member: As applicable to the officers of the Central Government of the rank of the Joint Secretary to the Government of India.(2)In case any member is in receipt of any superannuation pension at the time of his appointment, the pay of such member shall be reduced by the amount he receives in the form of pension including pension equivalent of gratuity.(3)The salary of a member shall not be varied to his disadvantage during the period he holds the office as a member.

6. Residential accommodation.

- Chairman, Vice-Chairman and every Full time member shall be entitled to a unfurnished accommodation on deduction of 10 per cent of the salary subject to the ceiling on the monthly rental for such accommodation to be regulated in accordance with the rules for the time being in force for allotment of residence or to draw such house rent allowance as is admissible to the highest category of officers of the Authority.

7. Free use of car.

- The use of the car of the Authority by the Chairman, Vice-Chairman and every other member, for private purposes shall be regulated in accordance with the rules or orders for the time being in force for use of car by officers of the Central Government of and above the rank of Joint Secretary.

8. Travelling Allowance, joining time and joining time pay.

- The Chairman, Vice-Chairman and every Full time member shall be entitled to such travelling allowance, joining time and joining time pay while proceeding to join duty on their initial appointment and on reversion therefrom as are admissible to the highest category of officers in the while-time employment of the Authority in accordance with the regulations applicable in that behalf. Provided that in the absence of any such regulations made by the Authority in that behalf, the travelling allowance, joining time and joining time pay shall be regulated in accordance with the rules or orders made by the Central Government for regulation of travelling allowance, joining time and joining time pay in respect of officers of the Central Government of and above the rank of Joint Secretary.

9. Travelling and daily allowance for journeys on tour.

- The Chairman, Vice-Chairman and every other member shall be entitled to draw such travelling allowance shall be entitled to draw such travelling allowance and daily allowance as is admissible to the highest, category of officers in the whole time employment of the Authority in accordance with the regulations applicable in that behalf of the Authority. Provided that until such time regulations are made by the Authority in that behalf, the travelling and daily allowance for journeys on tour shall be regulated in accordance with the rules or orders made by the Central Government for regulation of travelling by officers of the Central Government of the rank of and above Joint Secretary.

10. Other facilities and conditions of services.

- Other allowances and conditions of service of the Chairman, Vice-Chairman and the other Full time members shall be such as may be determined by the Central Government at the time of their appointment. Provided that as respects any matter which is not so specifically determined by the Central Government, the regulations applicable i that behalf to the highest category of the officers in the whole time employment of the Authority shall apply to the Chairman, Vice chairman and every other full time member. Chapter-III Powers And Duties Of The Chairman And Vice-Chairman

11. Powers and duties of the Chairman.

(1) In addition to presiding over the meetings of the Authority and discharging the powers delegated to him by the Authority, the Chairman shall, as the Chief executive of the Authority, be entrusted subject to any regulations made under Section 35, with the overall responsibility of carrying out the

purposes of the Act.(2)The Chairman shall:(i)attend every meeting of the Authority unless prevented by sickness or other reasonable cause;(ii)report to the Authority about the significant events and developments in respect of the affairs of the Authority.(iii)be responsible to the Central Government as regards the functioning and performance of the Authority;(iv)transmit, as soon as possible, to the Central Government a copy of the minutes of every meeting of the Authority.(v)submit by first week of every month a report to the Central Government on the activities and performance of the Authority during the preceding month and submit reports on such matters as may be directed by the Central Government from time to time;(vi)carry out all directions of the Central Government in connection with the affairs of the Authority given in writing.(vii)discharge such specific duties or assignments in respect of arty matters connected with the affairs of the Authority as the Central Government may consider fit to entrust to him;(viii)carry out or cause to be carried out all directions, decisions and orders of the Authority.(ix)exercise supervision and control over the acts of all employees of the Authority in matters of executive administration and in matters concerning the accounts and records of the Authority.

12. Powers and duties of the Vice-Chairman.

(1)the Vice-Chairman shall, subject to any regulations made under Section 35, exercise the powers of granting extension of service to, granting leave to, suspending, reducing, compulsorily retiring, removing of any other question relating to the service of any officer or employee of the authority, including the power of dispensing with the service of any such officer or employee otherwise than by reason of the misconduct of such employee.(2)The Vice-Chairman shall(i)assist the Chairman in the discharge of his functions;(ii)attend every meeting of the Authority unless prevented by sickness or other reasonable cause;(iii)exercise the powers and perform the duties of the Chairman subject to any such conditions and restrictions as may be specified by the Central Government if the Chairman is, by infirmity, or otherwise, rendered incapable of carrying out his duties or is absent on leave or otherwise, in circumstances not involving the vacation of his office.

Chapter IV

Procedure For Authority Meetings

13. Frequency of meetings.

(1)At meeting of the Authority, other than a special meeting referred to in rule 14, shall be held at least once in every month.(2)The Chairman shall, from time to time, determine the date and time of its meetings.(3)A meeting of the authority shall be held at the Headquarters of the Authority or such other place as may be decided by the Authority in consultation with the Central Government.

14. Calling of special meetings.

- The Chairman or in his absence, the Vice-Chairman, may, wherever he thinks fit, and shall upon the written request of not less than two members, call a special meeting of the Authority.

15. Notice of meetings.

(1)A meeting of the Authority, other than a special meeting referred to in rule 6, shall be called by giving each member not less than seven clear days notice in writing, and each member shall be furnished a list of business to be disposed in that meeting.(2)A special meeting shall be called by giving each member not less than three clear days' notice in writing.

16. Quorum.

(1)The quorum for meeting of the Authority other than special meeting, shall be at least three members.(2)Four members present shall be the quorum for special meetings of the Authority.(3)If within half an hour from the time appointed for holding a meeting of the Authority, quorum is not present, the meeting shall be adjourned to the same day in the following week at the same time and presiding officer of such meeting shall inform the members present and send notice to other members.(4)If at the adjourned meeting, also, quorum is not present within half an hour from the time appointed for holding the meeting, the members present shall be the quorum.

17. Presiding at meetings.

- The Chairman or in his absence the Vice-Chairman shall preside at every meeting of the Authority and if both the Chairman and the Vice-Chairman are not present, the members present shall elect one of the members to preside over the meeting,,

18. Discussion on items not included in the agenda.

- The presiding officer at a meeting may at his discretion include for discussion any item not included in the agenda, if the same is, in his opinion, of sufficient importance or urgency and cannot be held over for consideration at any subsequent meeting.

19. Minutes of the meeting.

(1)Minutes of the proceedings at each meeting of the Authority shall be recorded in a book to be provided by the Authority for this purpose, which shall be signed as soon as practicable by the presiding officer of such meeting and shall be open to inspection by any member during office hours.(2)Minutes of the proceedings, excepting such portion thereof, as the Chairman or, in his absence the Vice-Chairman, may direct in any particular case, shall also be open to the inspection of the public at the Headquarters of the Authority during office hours;(3)The names of the members present at each meeting shall be recorded in the minutes book;(4)A member present at any meeting of the Authority shall sign his name in a book or register to be provided by the Authority for the purpose.

20. Adjournment of meeting.

(1)The presiding officer of a meeting may adjourn it to a later date, which date shall be announced at the meeting and where an announcement to that effect is not made, the presiding officer shall give seven clear days; notice to all the members.(2)No business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

Chapter V

Advisory Committees

21. Procedure for transaction of business of Advisory Committee.

(1)The quorum for a meeting of Advisory Committee shall be not less than one half of the total number of members of the Advisory Committee;(2)Subject to sub-rule (1), the meeting of any of the Advisory Committee shall, as far as may be, governed by the rules applicable to the meetings of the Authority specified in Chapter (IV).

22. Term of office of members.

(1)A member of an Advisory Committee shall hold office for such period as may be determined by the Authority with the previous approval of the Central Government and shall be eligible for re-appointment.(2)A member of an Advisory Committee may resign his office by a letter under his hand addressed to the Chairman;(3)A member of an Advisory Committee shall be deemed to have vacated his office : (a)if he fails to attend three consecutive meetings of the Advisory Committee;(b)if he becomes an insolvent; or(c)if he is convicted of any offence which, in the opinion of the Central Government involves moral turpitude.(4)The Authority may remove from Advisory Committee, any member who in its opinion:(a)refuses to act;(b)is incapable to act;(c)has so abused his office as to render his continuance in office detrimental to public interest.(d)is otherwise unsuitable to continue as a member.

23. Allowances.

- Every non-official member of the Advisory Committee shall be entitled to allowance of rupees fifty for attendance of each meeting.Provided that the aggregate amount of allowance payable to any member of the Advisory Committee for attendance of the meetings of the Advisory Committee during a calendar month shall not exceed rupees five hundred.

24. Travelling allowances.

- Every outstation non official member of the Advisory Committee attending any meeting of the Advisory Committee shall be entitled:(a)to receive, in addition to the allowance payable under rule

18, travelling allowance at the rates applicable to the highest category of officers in the whole time employment of the Authority.(b)to receive daily allowance at the rate applicable to the highest category of officers in the whole time employment of the authority for the period of journey performed to and from the place of meetings of the Advisory Committee and the place of his residence.

Chapter VI

Capital Expenditure

25. Amount for capital expenditure.

- The amount for the purposes of sub-section (4) of Section 14 of the Act shall be two crores of rupees.

Chapter VII

Budget, Accounts And Audit

26. Preparation and submission of budget.

(1)The budget estimates of the Authority for every financial year shall be prepared by the Chairman or such employee of the Authority as may be authorised to him in this behalf, in Forms A-1 to A-5 annexed to these rules sufficiently in advance of the date specified in sub-rule (4).(2)A copy of the budget estimates so prepared shall be sent to each member at least fourteen days before the meeting of the Authority at which such estimates are to be considered.(3)The Authority shall consider and sanction the budget estimates with such changes as it thinks fit at the meeting fixed for the purpose or at any other meeting to which the consideration of the budget estimates is adjourned.(4)The budget estimates sanctioned by the Authority shall be forwarded to the Central Government by the fifteenth day of October of the financial year preceding the financial year to which the budget estimates relate :Provided that the Central Government may, at the request of the Authority, fix such later, date, but not beyond the 31st day of October, as the Government thinks fit.

27. Supplementary budget.

- The Authority shall, where necessary, also forward to the Central Government to supplementary budget in respect of the financial year to which it relates, in Forms A-1 to A-5 annexed to these rules before such date as may be specified by Government.

28. [Account and Audit. [Substitued by S.R.O. 551(E), dated 22nd May, 1992]

(1)The financial year /accounting year shall be the year commencing from 1st April and ending on 31st March.](2)The Authority shall maintain proper Accounts and other relevant records and prepare an annual statement of accounts, including the profit and loss Account and the Balance

Sheet in the forms C-1, C-2 and C-3 annexed to these rules.(3)The accounts of the Authority shall be audited annually by the Comptroller and Auditor General of India and any expenditure incurred by him in connection with the audit of accounts of the Authority shall be paid by the Authority to the Comptroller and Auditor General of India within three months from the date on which any demand, therefore, is made the Comptroller and Auditor General of India.(4)The Comptroller and Auditor General of India and any person appointed by him in connection with the audit of the accounts of the Authority shall have the same rights and privileges and authority in connection with such Audit as the Comptroller and Auditor General has in connection with the audit of Government Accounts and in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Authority.(5)The Audit Officer shall be supplied with a copy of the annual accounts authenticated by affixing the common seal of and duly passed by the Authority on or before 31st day of July following the year to which the accounts relate. Provided that on a request received from, the Authority the Government may for reasons to be recorded in writing, and with the concurrence of the Comptroller and Auditor General of India, extend the date of submission of annual accounts to the Audit Officer by such period as it may consider fit.(6)The Audit Officer shall audit and report on the annual accounts of the Authority within 3 months of the submission of accounts to him.(7)The accounts of the Authority as certified by the Comptroller and Auditor General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded by the Audit Office annually to the Government within a period of three months from the date of submission of accounts by the Authority to the Audit Officer.(8)Initial accounts of stores-Initial accounts works and tools and plants (including special tools and plants) shall be maintained in accordance with such instruction as may from time to time be issued by the Authority.(9)Physical verification of Stores.-A physical verification of stores and tools and plants shall be made by an officer who is not the custodian thereof. The results of such verification together with the orders of the Authority for any shortages or excess of stores and tools and plants shall be communicated to the Audit Officer.(10)Impropriety or irregularity in accounts :(a)The Audit Officer shall furnish the Authority and the Government separately with a statement, where necessary in regard to any material impropriety or irregularity which he may observe in the expenditure or in the recovery of money due to the Authority.(b)The Authority shall forthwith remedy any defect or irregularity that may be pointed out by the Audit Officer and shall report to the Government the action taken by, it thereon within ninety days of the receipt of the report of the Audit Officer.Provided that, if there is any difference of opinion between the Authority and the Audit Officer, or if the Authority does not remedy any defect or irregularity within a reasonable period or render a satisfactory explanation in regard to the defect or irregularity, the Government may, and, on a reference specifically made, therefore, by the Audit Officer, shall in consultation with the Comptroller and Auditor General of India, pass such orders thereon as it thinks fit and the Authority shall thereafter take action in accordance therewith within such time as may be specified by the Government.

29. Preparation and submission of annual report and annual account.

(1)The Chairman shall prepare, as soon as may be after the commencement of each financial year:(a)the annual report referred to in Section 22 of the Act; and(b)annual statement of accounts

referred to in sub-rule (2) of rule 28.(2)The annual report referred to in sub-rule (1) shall, inter alia include account of the activities of the Authority during the previous financial year on the following matters, namely(i)a statement of corporate and operational goals and objectives of the Authority;(ii)annual targets in physical and financial terms set for various activities in the background of (1) above together with a brief review of the actual performance with reference to those targets;(iii)an administrative report on the activities of the Authority during the year just past and the current year and an account of the activities which are likely to be taken up during the next financial year;(iv)a summary of the actual financial results during the previous year and year of report, as indicated by way of statements of (a) income and expenditure, (b) source and application of funds and (c) cash flow;(v)important changes in policy and specific measures either taken or proposed to be taken, which have influenced or are likely to influence the profitability or functioning of the Authority;(vi)new projects or expansion schemes contemplated together with their advantages, financial implications and programmes for execution;(vii)important changes in the organisations set up of the Authority.(viii)report on employer-employee relations and welfare activities of the Authority; and(ix)report on such other miscellaneous subjects as deemed fit by the authority or the central Government for reporting to the latter.(3)The annual report referred to in sub-rule (1) shall be placed for adoption in the meeting of the Authority and shall be signed by the members and authenticated by affixing the common seal of the Authority and one hundred copies thereof shall be submitted to the Central Government by the end of October of the following year.(4)[* * *] [Sub-rule (4) omitted by G.S.R. 551(E), dated 22nd May, 1992](5)The annual account signed by the members and authenticated affixing the common seal of the Authority after adoption by the Authority at its meeting together with the Auditor's certificate and report thereon shall be submitted to Government by end of October of the following year to which the accounts relate.[***] [Rule 30 omitted by ibid]

Chapter VIII

Investment Of Funds

31. Manner of investment of Fund.

- All money standing at the credit of the Fund which cannot immediately be applied for the purposes specified in sub-section(2)of Section 19 of the Act shall be deposited in the State Bank of India, any Scheduled bank specified in the First Schedule to be Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or the Banking Companies (Acquisition and Transfer of Undertaking) Act, 1980 (40 of 1980)

32. Reserve Fund.

(1)In respect of every loan raised by the Authority, not being a loan repayable before the expiration of one year from the date of the loan, the Authority shall set apart a sum half yearly, out of its income in a reserve fund, sufficient to liquidate the loan within a period which shall not in any case exceed thirty years.Provided that a reserve fund need not, in the absence of any stipulation to that effect, be established in the case of loans taken by the Authority from the Central Government or any

State Government.(2)The sums set apart by the Authority under sub-rule (1) shall be invested in securities of the Central Government or in such other securities as the Central Government may approve in this behalf, and shall be held in trust for the purposes of the Act by the Authority.(3)The Authority may apply the whole or any part of the sums accumulated in any reserve fund in or towards the discharge of the loan liabilities for the repayment of which the fund has been established.Provided that Authority pays into the fund each year and accumulates until the whole of the money borrowed is discharged, a sum equivalent to the interest which would have been produced by the reserve fund, or the part of the reserve fund, so applied.(4)A reserve fund established for the liquidation of any loan shall be subject to annual examination by such person as may be appointed by the Central Government in this behalf and the person so appointed shall ascertain whether the cash and the current market value of the securities at the credit of the Fund are actually equal to the amount which would have accumulated had investments been regularly made and rate of interest as originally estimated obtained thereon.(5)The Authority shall pay forth with into the reserve fund any amount which the person appointed under sub-rule (4) to conduct the annual examination of the Fund may certify to be deficient unless the Central Government specifically sanctions a gradual readjustment.(6)If the cash and current market value of the securities at the credit of a reserve fund are in excess of the amount which should be at its credit, the person appointed under sub-rule (4) shall certify the amount of this excess and the Authority may, with the previous sanction of the Central Government reduce or discontinue the half-yearly contributions to the reserve fund.

Chapter IX

Power To Enter Land Or Premises

33. Mode of service of notice.

(1)Before entering upon any land or premises under Section 28 of the Act, the authorised person shall serve on the owner of the land or premises intended to be entered upon, notice in Form B annexed to these rules.(2)The notice may be served by delivering or tendering a copy of such notice to the person for whom it is intended to or to any audit member of his family or to agent or servant or by sending it by registered post acknowledgement duly addressed to that person at his usual or last known place of residence or business.(3)Where the serving officer delivers or tenders the copy of the notice under sub-rule (2), he shall require the signature of the person to whom the copy is delivered or tendered to an acknowledgement of service endorsed on original.(4)Where the person or the audit member of the family or servant of such person refuses to sign the acknowledgement, or where the serving officer, after using all the due and reasonable diligence, cannot find such person and there is no adult member of the family or servant of such person, the serving officer shall affix a copy of notice on the outer door or some other conspicuous part of the ordinary residence or usual place of business of such person and then shall return the original to the competent authority who served the notice, with a report endorsed thereon or annexed thereto stating that he has had to affix a copy, the circumstances under which he did so and the name and address of the person, if any, by whom the usual or last known place of residence or business, as the case may be, was identified and in-whose presence the copy was affixed.

Estimates for the yearCombined abstract of Budget Estimates for the year.....(In thousand of rupees)

Receipts

Head of accounts	Actuals	Budget Estimates	Revised Estimates	Budget Estimates	Head of Accounts	Actuals	Budget Estimates
	19	19	19	19	19	19	19
1	2	3	4	5	6	7	8

Form NO. A-2(i) Inland Waterways Authority Of India Budget of Estimates for the yearPart-I Abstract of each individual account.(In thousand of rupees)

Receipts

Head of accounts	Actuals	Budget Estimates	Revised Estimates	Budget Estimates	Head of Accounts	Actuals	Budget Estimates
	19	19	19	19	19	19	19
1	2	3	4	5	6	7	8

Form NO. A-2 (ii) Inland Waterways Authority Of India Budget Estimates for the yearPart-II Detailed budget estimates of each individual account(In thousand of rupees)

Receipts

Head of Account	Actuals	Budget Estimates	Revised Estimates	Variations between Col. (3) & Budget Estimate (4)		Variation between Col. (4) & (6)		Explanation
	19	19	19	19	19	19		1
1	2	3	4	5	6	7	8	

Form NO. A-2 (ii)

Receipts

Head of Account	Actuals	Budget Estimates	Revised Estimates	Variations between Col. (3) & Budget Estimate (4)		Variation between Col. (4) & (6)		Explanation
	19	19	19	19	19	19		1
1	2	3	4	5	6	7	8	

Form NO. A-3 Inland Waterways Authority Of India Budget Estimates for the year

containing new items of expenditure other than works & scheme

.....

(In thousand of rupees)

Sl.	Head of Accounts	Particulars of the item	Amount Proposed		Ground for expenditure or reference to sanction No. & date	Remarks
			Total	Distribution over		
				19	19	
1	2	3	4	5		6

Note. - (1) For additional establishment, the categories of posts, scales of pay and the date from which the post are required should be specified. (2) If any permanent post is proposed to be reduced or kept in abeyance or a temporary post is proposed to be discontinued, the details thereof should be furnished in a separate statement. Form NO. A-3 Inland Waterways Authority Of India Budget Estimate for the year

of works and schemes in progress

(In thousand of rupees)

Name of the work/Scheme	Estimated cost	Year of start	Targeted year for completion	Expenditure upto the end of last financial year	Budget estimates for the current year	Expenditure during the current year	Anticipated expenditure during the remaining part of the current year	Revised expenditure to for the current year total col. 7 & 8
1	2	3	4	5	6	7	8	9

Form NO. A-4 Inland Waterways Authority Of India Budget Estimates for the year

d of Approved New works and Schemes

Name of the Work/scheme	Estimated cost	Targeted date of completion	Reference No. of administrative approval /technical sanction	Proposed budget estimated for
	Total	Distribution over		
		19	19	19 19
1	2	3	4	5 6

Note. - While including new works/schemes in the budget estimates, the following points shall be examined.(i)whether the plans and the estimates have been prepared and approved.(ii)whether site or land is available and possession has been taken; and(iii)whether all the prescribed formalities will be over by the end of the current financial year.

Form B Inland Waterways Authority Of India To, Dear Sir/Madam In pursuance of Section 28 of the Inland Waterways Authority of India Act, 1985 notice is hereby given that Shriof Inland Waterways Authority of India will enter upon the undermentioned premises/land located atfor the purpose ofon the day of.....hours. For and on behalf of Inland Waterways Authority of India. Form No. C-1 [Inland Waterways Authority Of India] [Inserted by G.S.R. 551(E), dated 22nd May, 1992] Balance Sheet as on 31st March, 1991

Previous Year (Rupees)	Capital and Liabilities	Current Year (Rupees)	Previous Year (Rupees)	Property and Assets	Current Year (Rupees)
1	2	3	4	5	6
CAPITAL			FIXED ASSETS		
(i) Capital u/s II/ (i) (c)			(1) Cross Block Less: Depreciation Net Block'		
(ii) Capital Grants u/s 18 Reserves & Surplus (Additions and deductions since last Balance Sheet to be shown under each of the specified heads)			(ii) Capital work-in-progress Investment (at Cont) (Nature to be specified)		
(i) Capital Reserves (ii) General Reserves (iii) Any other Reserves/Fund (Nature to be specified)			(i) Government Securities		
			(ii) Other than Government Securities Miscellaneous Expenditures (To the extent not written off or adjusted) P & L Account (Debit Balance, if any).		
Total			Total		

Contingent liabilities
(if any) (State briefly
nature of
Liabilities)

Notes. - (i) The information required to be given under any items of sub-items in this Form, if can not be conveniently included in the Balance Sheet itself, shall be furnished in a separate schedule/ schedules to be annexed to it and shall form part of A/cs. (ii) Debts/loans and Advances due from Director/Members of the Authority to be separately stated. (iii) The maximum amount due from Director/Member of the Authority at any time during the year to be shown by way of a note. Form NO-C-2 Inland Waterways Authority Of India Profit & Loss Account for the year ended 31st March, 1992

Previous Year (Rupees)	Particulars	Current Year (Rupees)	Previous Year (Rupees)	Part
1	2	3	4	5
EXPENSES			INCOME	
	Revenue Grant from Government Pilotage charges.			
Operation & Maintenance Expenses				
(i) Pay & Allowance & other staff costs.				
(ii) Surveying.			consultancy fee etc.	
(iii) Dredging			Storage & Handling charges.	
(iv) Bandalling			Wharfage	
(v) Aids to Navigation & Channel Marking	Demurrage			
(vi) Barging.			Berthing charges	
(vii) River Conservancy & Training.			Others	
(viii) Terminal Facility			Misc. Receipts.	
(ix) Contingency & Petty Supervision.				
(v) Repair to vessels.			Balance being loss carried to Account Profit & Loss appropriation	
(xi) Other administrative & Misc. Expenses.				
Administrative Expenses Pay & Allowance & Other Staff Cost				
(i) Pay & Allowance.				

- (ii)Employer's contribution to CPF.
- (iii)Employer's contribution to GIS.
- (iv)Honorarium.
- (v)LTC Expenses.
- (vi)Medical Reimbursement.
- (vii)Daily wages.
- (viii)O.T.A.
- (x.)Bonus.
- (x)Leave Salary & Pension Contribution.
- (xi)Rent for residence.
- (xii)Liveries.
- (xiii)Transport Subsidy.
- (xiv)Other staff welfare expenses.

General& Other Expenses.

- (i)Office Accommodation.
- (ii)Repair & Maintenance.
- (iii)Staff Recruitment Exp.
- (iv)Postage, Telephone & Telegram.
- (v)Printing & Stationary.
- (vi)Vehicle Running & Maintenance.
- (vii)Advertisement & Publicity.
- (viii)Conveyance Reimbursement.
- (ix)Entertainment Expenses.
- (x)Travelling Expenses.

-INLAND

-ABROAD

- (xi)News papers & Periodicals
- (xii)Cartage.
- (xiii)Misc. Expenses.
- (xiv)Consumables.
- (xv)Electricity & Water charges.
- (xvi)Workshop/Conferences.
- (xvii)Audit Fees.
- (xviii)Legal charges.
- (xix)Seminar & Training.
- (xx)Membership Fees
- (xxi)Insurance

(xxii) Rates & taxes.

(xxiii) Consumption of stores & spares.

Financing Charges

(i) Interest

(a) Out long term loan from Government of India.

(b) On Cash-credit.

(c) On Bonds / Debentures

(ii) Bank Commission / Charges

(iii) Discounting charges

(iv) Misc.

Hydrographic Survey Technical Studies I

Consultancy Charges.

Research & Development Expenses

Less on assets sold or scrapped.

Provisions

(i) Provisions for doubtful debts.

(ii) Leave salary & Pension contribution.

(iii) Provision for Taxes.

Depreciation Interest Subsidy Investment allowance Subsidy

Balance being surplus carried to P & L

Appropriation account.

Form NO. C-3 Inland Waterways Authority Of India Accounting Policies

1. Treatment of expenses: Expenditure on Hydrographic Survey Techno-

economic, Brandling, Bottom panelling. Dredging Temporary structure on channel marking and maintenance of vessels etc. is treated as revenue expenditure whereas expenditure on permanent structure in channel markings, costs of vessels, survey launches, tugs, barges, dredgers etc., is treated as capital expenditure.

2. Depreciation: Depreciation on various assets of the Authority is calculated on straight line method at the rates prescribed in schedule XIV of the companies Act, 1956.

3. Capital work in progress : The work in progress is accounted on actual cost basis and includes treatments made to contractors for work done and certified.

4. Stores, Spares and tools: Stores spare and tools are valued at cost.