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1. INLAND WATER TRANSPORT SECTOR

- (i) Inland Water Transport (IWT) is an environment-friendly mode as compared to other modes due to lower emissions generated through IWT and ability to carry large parcel load on trips making it more fuel-efficient mode on per tonne – kilometer basis.
- (ii) IWT has the potential to serve as an important economic lifeline for the integral socio-economic development of the region adjoining the waterway network. Increasing the share of waterways in freight transport is key to achieving a more balanced modal mix and lower overall logistics cost as IWT is a cheaper mode of transport as compared to road and rail. The logistics sector is faced with challenges such as increasing congestion on road and railway connectivity networks, increasing traffic demand and imperative need to adopt environmentally sustainable modes of transport. Inland waterway transport can address these challenges by acting as an alternate mode of transport that is sustainable and efficient. IWT not only provides an alternate mode to road and rail for freight transportation, it is also capable of handling the carriage of vehicles on Roll-on-Roll-off (Ro-Ro) basis as cross river ferry movement, transportation mode for local communities as well as tourists.
- (iii) India has a huge network of rivers and interconnecting canals that can be leveraged for an efficient inland waterways system as it has multifarious economic advantages and is a sustainable mode of transportation. Till early 20th century, the IWT had been used as an important mode of transportation in various parts of the country. However, due to various factors, including rapid development of road and railways, new centers of economic activity developed away from waterways, eventually leading to loss of their prominence. The logistics sector in India has so far been dominated by road and rail transport and freight transportation by inland waterways is only 2% in the modal mix in the country. In some of the developed countries (e.g., USA, China and many countries of Europe), the modal share of the IWT sector is much higher than the IWT sector in India, benefitting economies of these countries significantly through a self-sustainable supplementary mode of transportation. As per the Maritime India Vision (MIV) -2030, the Government of India intends to increase the modal share of IWT to 5% by 2030. In alignment with this aim to increase the modal share of IWT in India, 133 million metric tons (MMT) cargo movement on 24 operational National Waterways was recorded during the year 2023-24 and is targeted to increase to 200 MMT by the year 2030.
- (iv) The IWT sector in India faces challenges that inhibit the full utilization of the potential of the waterways for IWT. Some of these challenges include inadequate all-weather fairway for plying of vessels, lack of modern terminal infrastructure and their first and last mile connectivity. Therefore, for the growth of the IWT sector and achieving substantial traffic volumes, the focus needs to be on creation of infrastructure (mainly through public funding) supplemented with creation of an enabling environment for augmentation of IWT fleet, primarily by the private sector.

2. ROLE OF INLAND WATERWAYS AUTHORITY OF INDIA

Inland Waterways Authority of India (IWAI), a statutory body under administrative control of Ministry of Ports, Shipping and Waterways, was constituted on 27th October, 1986 vide Inland Waterways Authority of India Act, 1985 for the regulation and development of Inland Waterways for the purposes of shipping and navigation. As per section 22 of the IWAI Act, 1985, the Annual Report of the Authority is prepared giving a full account of its activities during the previous financial year for submission to the Government.

IWAI is also engaged in the development and maintenance of the waterways on the Indian side of the designated waterway routes under the Indo-Bangladesh Protocol for Transit and Trade through inland

vessels of country to the other country. IWAI is also assisting Government of Myanmar as a Project Development Consultant (PDC) for the Kaladan Multimodal Transit Transport Project being spearheaded by the Ministry of External Affairs, Govt of India.

The role of IWAI in the overall augmentation of IWT sector is pivotal. IWT has potential to be developed as an eco-friendly, cheap and viable mode of transportation to boost the economy of India by facilitating trade, commerce, employment generation, tourism, etc. as well as satisfy the aspirations of the communities living in and around these water bodies.

3. DEVELOPMENT OF NATIONAL WATERWAYS

There were five National Waterways (NWs) declared between 1986 and 2008. With the enactment of National Waterways Act, 2016, additional 106 Waterways were declared as NWs leading to a total of 111 NWs spread over 24 states in the country. Subsequent to declaration of the 106 new National Waterways in 2016, IWAI undertook the first stage Feasibility Studies for the new NWs. Based on the findings of the Feasibility Studies, second stage study i.e. Detailed Project Reports (DPRs) of selected NWs have been completed. As per the outcome of the above studies, the contours of development have been drawn prioritizing 26 NWs, that are more feasible for cargo and passenger movement.

There are three basic infrastructural requirements for making a waterway viable for shipping and navigation. These are (i) navigation channel with adequate depth and width for movement of reasonable size of inland vessels; (ii) navigation aids for day and night navigation; (iii) terminals to provide berthing of vessels, loading and unloading of cargo/passengers and road/rail connectivity.

IWAI has taken up development on 14 new NWs in addition to 5 existing NW-1 to 5 as per sanctioned schemes by the Government through the Ministry of Ports, Shipping and Waterways (MoPSW). The major projects being undertaken include Jal Marg Vikas Project (JMVP) with technical & financial Assistance of the World Bank on Varanasi-Haldia Stretch of NW-1 (the Ganga –Bhagirathi-Hooghly River System) including JMVP-II (Arth-Ganga) and development of NW-2 (the Brahmaputra) along with the three NWs in NER. Other works include operation, maintenance and development of NW-3, 8 & 9 in Kerala, River Krishna part of NW-4 in Andhra Pradesh, NW-5 Brahmani and Mahanadi delta in Odisha, three NWs of Goa, NW-40 (the Ghaghra) in U.P., NW-86 (the Rupnarayan) & NW-97 (the Sunderbans waterways) in West Bengal, NW-73 (the Narmada) & NW-100 (the Tapi) in Gujarat and NW-10 (the Amba), NW-28 (Dabhol Creek) in Maharashtra.

4. NATIONAL WATERWAY – 1 Jal Marg Vikas Project (NW-1)

IWAI is implementing the Jal Marg Vikas Project (JMVP) for capacity augmentation of National Waterway -1 (NW-1) (from Haldia to Varanasi stretch of 1380 km) with technical assistance and financial support of the World Bank.

The implementation of the Jal Marg Vikas Project was estimated to be at a cost of Rs. 5,369.18 Crore as appraised and recommended by the Public Investment Board, and it was also approved by the Cabinet Committee on Economic Affairs on 03.01.2018 with the following funding pattern:

- i. IBRD Loan- Rs.2,512.00 Crore i.e. (US\$ 375.00 million)
- ii. Government of India Counterpart Funds (budgetary allocation and proceeds from issue of infrastructure bonds: Rs.2,556.00 Crore i.e. (US\$ 380.00 million)
- iii. Private sector participation under PPP mode is Rs. 301.00 Crore i.e. (US\$ 45.00 million)

After due negotiations between Government of India and the World Bank, the Board of Executive Directors of International Bank for Reconstruction & Development approved a loan of USD 375 million for the project on 12.04.2017. The Loan Agreement between the World Bank and Government of India and the Project Agreement between the World Bank and Inland Waterways Authority of India were signed on 02.02.2018. The Loan Agreement and Project Agreement have been effective since 23rd March, 2018.

The successful implementation of JMVP will enable Ganga-Bhagirathi-Hooghly River system for Inland Water Transport. It can provide an alternative, cost-effective, safe and environment-friendly mode of transport and nurture the entire logistics framework for strengthening industries, new startup & economic clusters along the hinterland of NW-1. The logistics network in and around the project corridor, when supported by the inland waterways-based project will enable socio-economic growth in region covering the states of Uttar Pradesh, Bihar, Jharkhand and West Bengal.

IWAI has continuously made a headway in completing JMVP, despite lukewarm responses from the market pertaining to the procurement activities. This has led to the requirement for an extension of project implementation schedule up to December 2025, at an estimated revised cost of Rs. 5,061.15 Crore, which is under consideration by the Government.

The Tripartite Project Review meeting & Project Review by PM Gatishakti have supported the JMVP team for seamless implementation of project in an effective manner. The periodic inputs and advice received from World Bank enable the JMVP team in enhancing efficiency in achieving the project objectives. As per the World Bank, the Jal Marg Vikas Project is first of its kind of project for developing internationally benchmarked river transport system in India. It can, therefore, be modelled for the development of other National Waterways too in India.

The Hon'ble Prime Minister of India chaired the first meeting of the National Ganga Council in Kanpur (Uttar Pradesh) on December 14, 2019, where it was urged for holistic development process for river Ganga. During that meeting, the concept of Arth Ganga being linked to IWT sector evolved as being more engaging and impactful on socio-economic eco-system along the banks of NW-1. The Arth Ganga program was formulated to energize the economic activity along the corridors of NW-1.

The implementation of JMVP is being undertaken in a phased manner through JMVP-I and JMVP-II. JMVP-I has responsibility for overall development of the National Waterways where IWT infrastructure is being created, whereas, JMVP-II (Arth Ganga Program) targets the development of community jetties, Ro-Ro/Ro-Pax facilities, modernization of existing Navigational Lock Gate at Farakka, and cross-section fairway draft management for smooth navigation etc. Both phases of project i.e. JMVP-I & JMVP-II, are targeted for completion by December, 2025. Further development on the National Waterway will be aligned to achieve objectives of Maritime India Vision 2030, Amritkal Vision 2047 & Harit Nauka etc.

Various studies such as detailed engineering & FEED studies, environmental and social impact assessment and IWT sector development strategy & business development studies were carried out on NW-1 for detailed project formulation. The outcomes and finding of these studies are under implementation and the status is provided in the sections below.

4.1 JAL MARG VIKAS PROJECT – I

The subcomponent wise project progress achieved under the Jal Marg Vikas Project-I is summarized below:

I. Fairway development

The project envisages fairway development and maintenance to provide navigable draft of 2.2 to 3 m in Haldia to Varanasi stretch, with bottom channel width of 35/45 meter, which includes re-engineering of river bends, dredging and bandalling; the River Information System (RIS) and Vessel Traffic Management System (VTMS) etc. to provide navigational support to the vessels plying along NW-1.

- i. The fairway development through dredging along NW-1 under JMVP as on March 2024 is as follows:
 - a) **Fairway development for Farakka – Kahelgaon (146 kilometer) stretch:** The contract for maintaining Least Assured Depth (LAD) of 3 meter and bottom channel width of 35/45 meter from Farakka to Kahalgaon (146 Kms stretch) on performance based assured dredging for five years was awarded to M/s Adani Ports & SEZ Ltd. on 09.04.2018 at a cost of Rs.150.00 Crore. This contract has been completed. The new contract for fairway maintenance for next three years, has been awarded to M/s Knowledge Marine & Engineering Works on 08.03.2023.
 - b) **Fairway development for Sultanganj – Mahenderpur (74 kilometer) stretch:** The contract for maintaining LAD of 3 meter and bottom channel width of 35/45 meter on the Sultanganj to Mahendrapur (74 Kms) stretch on performance based assured basis was awarded to M/s Adani Ports & SEZ Ltd. on 12.04.2019 at a cost of Rs. 159.30 Crore. Physical progress of 91.2% for dredging on Sultanganj to Mahenderpur stretch has been achieved as on 31.03.2024. The contract will be completed on 27 September, 2024.
 - c) **Fairway development for Mahenderpur - Barh (71 kilometer) stretch:** The contract for maintaining LAD of 3 meter and bottom channel width of 35/45 meter on the Mahendrapur to Barh (71 km) stretch on performance based assured dredging contracts was awarded to M/s Adani Ports & SEZ Ltd. on 12.04.2019 at a cost of Rs. 182.90 Crore. Physical progress of 91.2% for dredging on Mahenderpur to Barh stretch has been achieved as on 31.03.2024. The contracts will be completed on 27 September 2024.
 - d) **Fairway development for Barh – Digha (74 kilometer) stretch:** The works for maintaining fairway of 3-meter depth with bottom channel width of 35/45 meter on Barh – Digha (74 kilometer) are planned to be undertaken through quantity-based dredging contract and the procurement for the same is ongoing. The contract is expected to be awarded by May 2024.
 - e) **Fairway development for Digha - Majhaua (95 kilometer) stretch:** The works for maintaining fairway of 3-meter depth with bottom channel width of 35/45 meter on Digha - Majhaua (95 kilometer) are planned to be undertaken through quantity-based dredging contract. The contract agreement for these works was signed with M/s Knowledge Marine & Engineering Works Limited on 07.03.2024.
 - f) **Fairway development for Majhaua – Ghazipur (115 kilometer) stretch:** The provision for maintaining fairway of 3-meter depth with bottom channel width of 35/45 meter on Majhaua - Ghazipur (115 kilometer) is planned to be undertaken through quantity-based dredging contract and the procurement for the same is ongoing. The contract is expected to be awarded by June 2024.
 - g) **Fairway development for Ghazipur – Varanasi (135 kilometer) stretch:** The works for maintaining fairway of 3-meter depth with bottom channel width of 35/45 meter on Ghazipur – Varanasi (135 Kilometer) are planned to be undertaken through quantity-based dredging contract. The draft tender document is under preparation and publication of NIT is expected by May 2024.
 - h) **Fairway development for Kalughat Access Channel (12.5 kilometer) stretch:** The works for developing and maintaining fairway for the approach to the Intermodal Model Terminal at

Kalughat is to be undertaken and the procurement for the same is ongoing. The contract is expected to be awarded by May 2024.

- i) **Fairway development for Farakka - Katwa (199 kilometer) stretch:** The works for maintaining fairway of 3-meter depth with bottom channel width of 35/45 meter on Farakka – Katwa (199 Kilometer) are planned to be undertaken through LAD based dredging contract. The contract for these works was signed on 28.03.2024.
 - j) **Fairway development for Katwa – Tribeni (152 kilometer) stretch:** The works for maintaining fairway of 3-meter depth with bottom channel width of 35/45 meter on Katwa – Tribeni (152 Kilometer) are planned to be undertaken through LAD based dredging contract. The letter of award for these works has been issued to M/s Northern Express Infrastructures Developers Private Limited on 15.03.2024.
 - k) **Fairway development for Haldia Access Channel:** The provision for developing and maintaining fairway for approaching Haldia Access Channel is planned to be taken up under dredging contract of Syama Prasad Mookerjee Port, Kolkata (SMPK) with Dredging Corporation of India Ltd.
- ii. Dredging Management Plan (DMP) and the strategy for NW-1: The Dredging Management Plan (DMP) and strategy for NW-1 was prepared in consultation with expert committee including NTCPCW, IIT Madras. The DMP was approved by the IWAI Board in their 164th Board Meeting held on 02.06.2017, at agenda point 164.20 where board decision was taken for the implementation of fairway development activities along NW-1. The Dredging management plan was reviewed and approved by IWAI board in their 172nd board meeting at agenda item no. 172 on 08.09.2020.
 - iii. The issues for requirement of environmental clearance for maintenance dredging in rivers have been resolved. The Ministry of Environment, Forest & Climate Change (MoEF&CC) conveyed its decision that maintenance dredging in rivers does not require prior environment clearance. This paved the way for dredging works under the Jal Marg Vikas Project, subject to compliance of certain environment safety measures by the project proponent agency, as prescribed by MoEF&CC. Further, the Hon'ble National Green Tribunal (Principal Bench), New Delhi, in their order dated 01.11.2018, dismissed the O.A. No. 487 of 2015 filed by Shri Bharat JhunjhuNwala & Ors. against IWAI & Ors. seeking a direction to the respondents to obtain prior environmental clearance for the Jal Marg Vikas Project under EIA Notification of 2006, as amended from time to time.
 - iv. Navigational Aids & RIS: The River Information System was made fully operational to monitor vessel movements through remote base stations at Haldia, Garden Reach (GR) Jetty, Tribeni, Swaroopganj, Kumarpur, Ballia and Farakka. These stations were integrated into two control stations at Farakka and GR Jetty. Both the control stations would monitor the vessels plying in this river stretch via Automatic Identification System (AIS) and communicate with vessels via VHF. The vessels owned by IWAI were already equipped with Inland AIS system, short range radar and VHF.

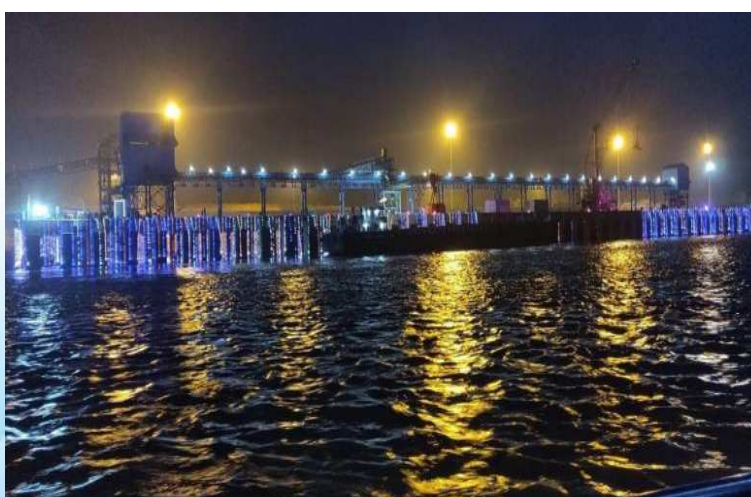


II. Terminals

- i. **Construction of the Multimodal Terminal at Varanasi:** The Multimodal Terminal Varanasi, (Phase-I) with terminal capacity of 1.26 MMTPA, was inaugurated by the Hon'ble Prime Minister on 12.11.2018 in the presence of Hon'ble Chief Minister of Uttar Pradesh, then Hon'ble Union Minister for Road Transport & Highways, Shipping and Water Resources, River Development & Ganga Rejuvenation and the Hon'ble Member of Parliament, Chandauli, Uttar Pradesh. The Multimodal Terminal has been constructed at Ralhupur Khas, Ramnagar, Varanasi, Uttar Pradesh at a total cost of Rs 186.61 Crore. The road connectivity from the terminal to NH-7 was completed in December, 2018. The railway connectivity from the terminal to Jeonathpur railway station on the Eastern Dedicated Freight Corridor (EDFC) rail head connectivity is planned and is expected to be completed by 2026.



- ii. **Construction of the Multimodal Terminal at Sahibganj:** The multimodal terminal, with a capacity of 3.03 MMTPA, is constructed at Samdanala village at Sahibganj district. The construction of the terminal has been completed at a cost of Rs. 278.56 Crore and has been completed and inaugurated by Hon'ble Prime Minister on 12 September 2019. The terminal is connected to NH-80 through road. In future, the terminal is planned to be connected with Sakarigali railway station by railways. The railway connectivity to Sahibganj is expected to be completed by 2026.



- iii. **Construction of the Multimodal Terminal at Haldia:** The multimodal terminal at Haldia, with a terminal capacity of 3.18 MMTPA, is being constructed in two Phases on a 61 acres land in the Haldia Dock Complex leased from the Kolkata Port Trust (KoPT) for 30-year tenure. The work on Phase-I was awarded to M/s ITD Cementations at a cost of Rs. 517.36 Crore on 30.06.2017. The construction of terminal was completed and was inaugurated by the Hon'ble Prime Minister of India in January 2023. The Equip, Operate & Transfer Model of PPP was adopted for engagement of concessionaire for O&M of MMT Haldia for a period of 10+2 Years. The Letter of Award was issued to M/s IRC Natural Resource Pvt. Ltd (successful concessionaire) on 17.12.2021 for the same and concession agreement was signed on 21.07.2023.



- iv. **Intermodal terminal at Kalughat:** The terminal is being constructed on a 5.159 ha (12.80 acres) land in Kalughat, Saran district of Bihar, with road connectivity to NH-19. The construction work of this terminal is being undertaken at a cost of Rs. 82.48 Crore. The project has achieved physical progress of 95.5% and financial progress 86.8 % by March, 2024. On completion of Intermodal Terminal, the Nepal bound container traffic will be also handled here.



III. Navigational Lock at Farakka:

The new navigational lock is being constructed on a 14.86 ha of land in the Farakka Barrage Project (FBP). The construction work of this lock is being undertaken at a cost of Rs. 359.19 Crore. The lock has

been successfully tested by passing of vessel through it on 31st March 2023 and the construction of lock gate is inaugurated and operational.

The existing Navigational lock gate at Farakka, along with land measuring 7.155 ha, was handed over to IWAI on 06.04.2018 by Farakka Barrage Project. IWAI has initiated action for its modernization and rehabilitation under JMVP-II to synchronize with commissioning of new navigational lock gate. On completion of work, navigational locks will provide two-way passage to the vessels across Farakka Barrage, thereby facilitating smooth and seamless passage of the IWT vessels.



IV. Environmental Safeguard Measures taken Under JMVP

The Environment Management Plan (EMP) is being strictly followed for environmental safeguards measures taken at every project site of Jal Marg Vikas Project. The environmental monitoring safeguard measures suggested by the World Bank are being complied along with essential regulatory and statutory compliances. As per contract, the contractors are required to obtain essential regulatory permits, to comply with existing enactments on environmental protection and rules made thereunder, regulations, latest notifications and bye laws of the State/Central Government and local authorities etc. The contractors ensure compliance of environmental obligation on intervention i.e. regular monitoring for ambient air quality/DG stack emission monitoring, surface/drinking/ground water quality monitoring, noise monitoring, green belt development, river sedimentation and soil quality, aquatic ecology monitoring etc. are done regularly.

V. Improvement of investment climate by vessel design, vessel & dredgers procurement and development of PPP framework for IWT

Market development efforts are being made continuously under this project by taking support from Asset Management Expert & Consultants. The PPP frameworks were made for different asset class and accordingly tender document were prepared. The marketing expert assisted during various tendering stages for attracting private sector participation and expected investment in IWT projects. The business development efforts have helped IWAI in harnessing potential of private sector in development of ecosystem for Inland Water Transport sector in India. For promoting vessel construction industry in India, the project endeavor by developing 13 different standardization vessel design types concepts through consultant M/s DST- Germany. The authority has shared design on website for wider publicity to facilitate vessel construction activity. However, for giving initial push to the sector IWAI is procuring 6 dredgers at estimated cost of Rs. 162 Crore for which the bidding process is ongoing. IWAI is also procuring 3 pusher tugs and 6 dumb barges at estimated cost of Rs. 84.96 Crore.

VI. Promotion of Cruise Tourism along NW-1 “Launch of Ganga Vilas World Longest River Cruise Tourism from Varanasi”

Under the dynamic leadership of Hon’ble Prime Minister, the luxury cruise MV Ganga Vilas was launched on 13th January, 2023 at Varanasi. The initiative for development of key IWT infrastructure has opened up new age of cruise tourism possibilities. The launch of world’s largest cruise passing through 27 rivers in 51 days has created Limca Book of Records. MV Ganga Vilas covered the distance of more than 3200 Kilometer across 27 river system in five states in India and Bangladesh. The huge untapped potential of river cruise is set to get unlocked with the launch of this service.



4.2 JAL MARG VIKAS PROJECT – II (ARTH GANGA)

The Hon’ble Prime Minister during the first meeting of the National Ganga Council in Kanpur (Uttar Pradesh) on December 14, 2019, urged for a holistic thinking process where ‘Namami Gange’ evolves to ‘Arth Ganga’. ‘Arth Ganga’ implies a sustainable development model with a focus on economic activities in and around the river Ganga.

The Jal Marg Vikas Project (JMVP) is aimed at developing river Ganges as a commercially sustainable and safe mode of navigation. Arth Ganga program is being developed under JMVP as JMVP-II and focuses on sustainable development and boosting economic activities. Since efficient logistics and transport systems are a critical enabler for sustaining and accelerating the economic growth along the river Ganga, JMVP has the potential to greatly channelize economic activities along the river Ganga, thus align with the aim of Arth Ganga program.

JMVP-II (Arth Ganga) aims at setting up of small jetties along the River Ganga to boost the economic activities at the community level. The communities along the banks of Ganga can also avail skill development trainings for enhancing livelihood facilitated by IWAI in coordination with State Livelihood Missions and other schemes like Pradhan Mantri Kaushal Vikas Yojana, Deen Dayal Grameen Kaushal Vikas Yojana, etc.

JMVP-II (Arth Ganga) will catalyze economic development in the Ganga basin to generate economic benefit to the locals, traders, boatmen, small scale industries, ferry operators etc. over the next 5 years. The project will also ensure large scale skill enhancement and public/private sector capability development.

JMVP-II (Arth Ganga) is being developed on an approach based on principles of sustainable development model that focus on economic activities in and around the hinterland of NW-1 by providing opportunity to local communities to transport their goods and passenger (including tourists movements through waterways as well as skill development and public/private sector capability developments to support the following:

Intended benefits of JMVP-II (Arth Ganga):	
1.	Economic benefits to the farmers, traders and public living around the Ganga belt
2.	Growth of small-scale industries
3.	Employment opportunities
4.	Easy, cost-effective and environment-friendly transportation of cargo
5.	Improved logistics through small jetties
6.	Wider choice of logistics mode for cargo movement

The estimated cost of Arth Ganga JMVP-II was envisaged at a total cost of Rs. 746 Crore which has been proposed to be revised to Rs 607.71 Crore. The progress of various components of Arth Ganga program is summarized under the sub-sections below:

I. Fairway Development

- i) Fairway development works include improvement and maintenance of river fairway aimed at reducing the transit time and increasing the reliability of the usage of waterways. The fairway development components include, river conservancy works, design and development of mechanization of pontoon bridge opening to facilitate faster and sustainable movement of vessels.
- ii) River conservancy works comprise of erection and maintenance of bandalling and day navigational aids along multiple locations of NW-1 (Kolkata – Farakka, Kahalgaon – Sultanganj, Barh – Digha, Digha – Majhaua, Majhaua – Ghazipur and Ghazipur - Varanasi). The works are currently in progress and expected to be completed by September 2024.
- iii) The Centre for Inland and Coastal Maritime Technology (CICMT), IIT Kharagpur has been engaged for undertaking a detailed technical study for the mechanization of pontoon opening to create a system of mechanized pontoon swing bridges for easy and quick passage for the barges being called as Quick Pontoon Opening Mechanism (QPOM). The mechanization of the pontoon will reduce the transit time. The final DPR has been submitted and finalized.
- iv) The fabrication and execution work for the Quick Pontoon Opening Mechanism (QPOM) is being carried out for 02 locations on pilot basis and the balance 08 locations are at pre-tendering stage.

II. Development and modernization of Community Jetties

The development and modernization of 60 nos. of community jetties along the river Ganga is being undertaken to boost economic activities at the community level. This development along the river Ganga in four states will improve facilities for the commuters and also bring down the logistics cost for farmers in the movement of local produce the community jetties are spread across the states of Uttar Pradesh, Bihar, Jharkhand and West Bengal as mentioned in the table below:

Name of State	Community Jetties
Uttar Pradesh	15
Bihar & Jharkhand	23
West Bengal	22
Total	60

The development of the community jetties includes offshore floating jetties and onshore terminal facilities.

- a. **Offshore Floating Jetties** – The offshore floating jetties are located in the river and anchored/moored with a suitable arrangement to the riverbank. The offshore floating jetties comprise of a floating pontoon of suitable material and a gangway connecting the pontoon to the onshore area/terminal. The vessels can berth at the floating jetty and the passengers can safely embark or disembark the vessel and reach the onshore terminal area via the gangway. Currently, 11 jetties in Uttar Pradesh have been completed. In Bihar & Jharkhand 21 jetties have been completed and balance works for 2 jetties are in progress. In West Bengal, 5 jetties have been completed and balance works for 11 jetties are in progress.
- b. **Onshore Terminal Facilities** – The onshore facilities include a terminal developed on suitable land parcel adjacent to the offshore floating jetty. It shall have facilities such as waiting area, ticketing room, security office, administrative office space, pantry space, storage space, public toilets, parking area based on location and site requirements. The terminal will be accessible by adequate road and required electricity supply, water supply and wastewater disposal system.

III. Channel Stabilization Works on NW-1

To facilitate smooth navigation of vessels, ecofriendly Channel Stabilization Works are being carried out for the maintenance of navigable channel the bamboo submerged vanes and Balli screen are resorted in order to deepen the main channel duly harnessing the energy of the river itself and vetiver grass to avoid erosion and further strengthening of riverbanks.

Channel Stabilization Works are being done in two phases i.e Phase-I comprising of 07 locations and Phase-II comprising of 17 locations. For the location identification, execution and monitoring and post execution output analysis of the work, IIT Roorkee has been engaged for technical assistance.

IIT Indore was engaged for carrying out the EIA & EMP for Channel Stabilization works at 07 locations. The study has been completed at the following 07 locations for carrying out Channel Stabilization Works (CSW).

- **Phase I** – Execution of works on following 07 Locations were started in June 2022 and completed in August 2022 under supervision and monitoring of IIT Indore:

S.no.	Locations (Uttar Pradesh)
1	Mathara D/S Zamania
2	Chhatarpur
3	Raghunathpur
4	Ghazipur-Khalishpur
5	Arjunpur
6	Srirampur
7	Haldi

- **Phase II** – The location identification of the 17 locations has been done and design finalization by IIT Roorkee is under progress. The execution shall be done in the next pre-monsoon season under supervision and monitoring of IIT Roorkee.

IV. Ro pax terminals

The establishment of Ro pax terminals on NW-1 under JMVP-II is to be undertaken with the objective of improving logistics, boosting economic activities and creating more employment opportunities within the local communities. Currently, Ro pax terminals are proposed at 6 locations along NW-1.

V. Operation and Maintenance (O&M) and Comprehensive Annual Maintenance Contract (CAMC) for River Information System (RIS) and Ship Stations on National waterway 1.

The CAMC, operations & maintenance of 07 nos. of RIS stations and comprehensive Annual Maintenance of 30 nos. of Ship Stations is in progress. Further, the work for CAMC and O&M of River Information Systems (RIS) Stations - Phase II (Farakka-Patna stretch of NW-1) has also been awarded and is in progress.

VI. Hydrographic Equipment, Automatic tide gauge, survey boats with ENC, IWN & river pilot agency

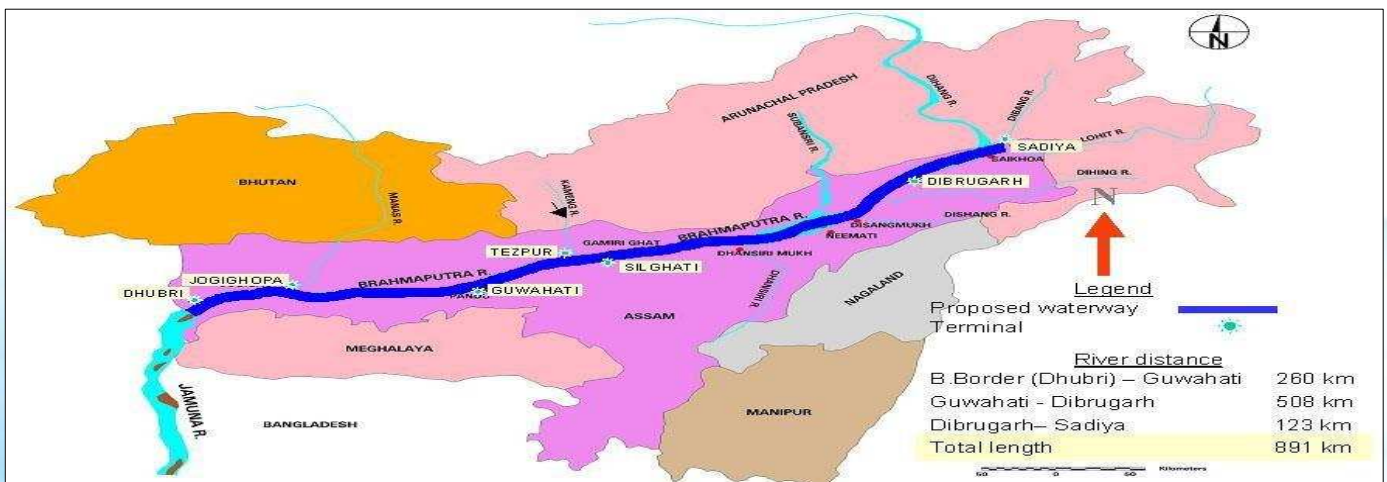
The works such as services for water level discharge and monitoring stations, procurement of Inspection (VIP) Boats, survey equipment, AIS equipment and carrying out bank to bank surveys are under progress. The supply of FRP boats have been completed.

VII. Modernization and renovation work of existing Navigational Lock at Farakka

The Detailed Project Report (DPR) for modernization of existing navigational lock at Farakka has been completed. The tendering process for selection of the contract for Modernization and renovation work of existing Navigational Lock at Farakka is in progress.

5. NATIONAL WATERWAY - 2 (NW-2)

National Waterway – 2 comprises of river Brahmaputra from Dhubri to Sadiya of 891 Km in the state of Assam. A navigable fairway of minimum 45 m width and 2.5 m Least Available Depth (LAD) was maintained by the IWAI in Dhubri-Pandu (255 km) and Pandu-Neamati (374 km) stretch. In Neamati-Dibrugarh stretch, 2.0 m LAD was maintained for 350 days. In Dibrugarh-Sadiya (Orumghat) stretch, LAD of 1.5 m was maintained for 365 days. Night navigation facilities are provided between Dhubri and Silghat.



Map of National Waterways – 2

As a renewed effort for development of IWT infrastructure in the North East Region (NER), funding for several projects in NER was approved. The projects include comprehensive development of NW-2 (river Brahmaputra) at a cost estimate of Rs. 474 Crore, development works for NW-16 (river Barak) & Indian portion of Indo-Bangladesh Protocol Routes at a cost of Rs. 148 Crore, development of Ship Repair Facility at Pandu at a cost of Rs. 208 Crore and development of Elevated Connecting Road construction for Multi-Modal Terminal (MMT) Pandu (Guwahati) at a cost of Rs. 180 Crore. The various works and their status are as follows:

- a. **Passenger cum cargo permanent jetty at Bogibeel:** A jetty of 50 m x 20 m is being constructed by IWAI through IPRCL along with allied shore infrastructure against the approved SFC provisions of Rs. 46.60 Crores for FY 2022-25. The work is completed on February, 2024 and associated works that are in progress are likely to be completed by December, 2024.

In addition, the additional works of (i) construction of extension of existing jetty of size 50 m x 20 m at a cost of Rs 18.50 Cr and (ii) Bank Protection at Bogibeel at a cost of Rs 2.82 Cr are assigned to IPRCL. These are expected to be completed by December 2024 & March 2025 respectively

The works for (i) Construction of Office Complex for Customs, Immigration, Crew dropping center etc. at Bogibeel at a cost of Rs 7.43 Cr, and (ii) Construction of Office Complex for Customs, Immigration, Crew dropping center etc. at Dhubri at a cost of Rs. 7.75 Cr are also assigned to IPRCL. These works are expected to be completed by June, 2025.

- b. **Floating concrete Jetty at Bogibeel & Pandu:** The fabrication and installation of floating concrete jetty at Bogibeel has been completed. The other jetty at Pandu is under construction and is expected to be completed by January 2024.
- c. **Multimodal terminal at Jogighopa:** The Jogighopa multimodal terminal is being developed to handle cargo traffic from Bhutan destined to Bangladesh and to also cater to the cargo of upcoming logistic park at Jogighopa. The work for development of multimodal terminal at Jogighopa comprises of an approach trestle, cargo cum passenger jetty with allied offshore infrastructure besides shore protection and overall development of the area of 15.46 acre. The multimodal terminal has been completed by NHIDCL in August, 2024.
- d. **Ship Repair facility at Pandu, Guwahati-** To cater to the needs of IWT ship repair in the North East Region, a Ship Repair Facility to be developed in 2 phases has been envisaged. An estimated cost of Phase I of the facility is Rs. 208 Crores and Rs. 395 Crore for Phase-II. The work for Phase-I is being implemented through HCSL (a subsidiary of CSL), and is under progress. The likely date of completion is December, 2025.
- e. **Alternate Road to Pandu Port from NH-27** – A dedicated road 1.008 Km long with 11m carriageway has been entrusted for construction to PWRD, Govt of Assam. The estimated cost of the works is Rs. 180 Crore. The work is expected to be completed by March, 2025 as against the earlier scheduled completion of February 2026.
- f. The floating jetties for tourism purpose have been set up at 5 locations on NW-2 with the fund provided by Ministry of Tourism, Govt of India. The work was completed in February 2024.
- g. IWT terminals at Pandu and Dhubri have been outsourced to the private operator for operation and management for five years. The operator shall also be responsible for marketing of these terminals to enhance cargo transportation from these terminals.

Currently, for connectivity between Southern and Northern parts of Assam, there are three road bridges across the river Brahmaputra at Guwahati, Tezpur, Sadiya and three rail cum road bridges at

Jogighopa, Guwahati and Bogibeel. People residing on either side of the river need to cross the river using conventional ferry service at various locations for their day-to-day needs. To facilitate the cross-river transportation through ferry service, IWAI started Ro-Pax services by deployment of 4 Nos. of Ro-Pax vessels (procured at a cost of Rs. 10.40 Crore each). These were inaugurated by Hon'ble Prime Minister on the following routes across the Brahmaputra (NW-2):

- ❖ Dhubri-Hatsingimari - MV Bob Khathing
- ❖ South Guwahati – North Guwahati – MV JFR Jacob
- ❖ Neamati - Kamalabri – MV Rani Gaidinliu & MV Sachin Dev Barman.

IWAI has deployed six units of Departmental Dredgers (4 CSDs + 2 HSDs), five (5) nos. of Survey Launches in NW-2 and one (1) no. survey vessel in NW-16.



M.V. Rani Gaidinliu plying on National Waterway

6. NATIONAL WATERWAY – 3 (NW-3)

On NW-3 in Kerala, the major works carried out during FY 2023-24 include providing bank protection works in Champakkara canal and Alappuzha – Edapallikotta stretch, maintenance dredging work undertaken through departmental dredgers CSD Champakkara near IWT Terminal, Maradu and AD Manimala at Thevara in Champakkara canal and through contract agency at Koramkotta and Mulavukadu (in Udyogamandal Canal) in order to maintain a LAD of 2.2 m in the stretch.

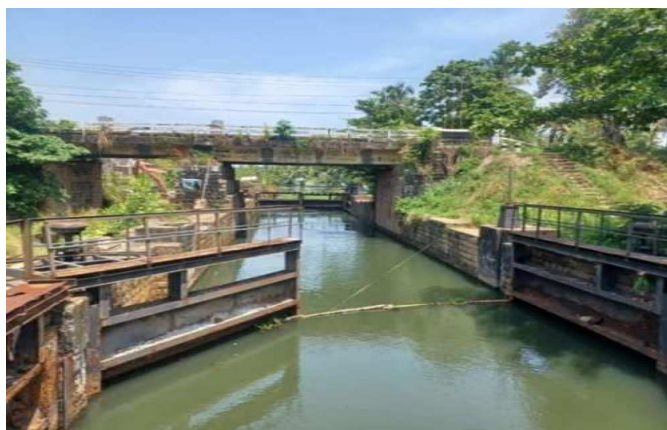


Maintenance dredging by dredgers AD Manimala & CSD Champakkara in NW – 3

The capital dredging and widening of narrow sections in NW-3 and maintenance dredging works has been experiencing delay over the years due to various local issues. Some of these issues are disposal of dredged material, demand for extra bank protection and dredged spoil, frequent stoppage of works and litigations by the local people and objection by the fishermen. With new regulations regarding protection of wet lands etc., identifying disposal sites for material dredged from National Waterway has become extremely difficult. To resolve such problems and take the works forward, IWAI is regularly interacting with the State Government.

Meanwhile, tender has been floated for “Capital dredging, widening of narrow canals, bank protection, and removal of obstruction and relocation of utilities in Edappallikotta – Kollam stretch on 14.03.2024 and work will be started soon after finalization of tender.

The Irrigation Department of Govt. of Kerala was entrusted with the reconstruction of new navigational lock at Thrikkunnappuzha (with dimensions of 61m long, 14.75m wide and 6m vertical clearances (above HFL) at a cost of Rs.38 Crore. IWAI has deposited a total amount of Rs. 38 Crore to Govt. of Kerala. The physical progress of construction of lock-gate till the FY 2024-25 is 65%. The work is in progress and is expected to be completed by December 2026.



Construction of Thrikkunnappuzha Lock Gate

The Kerala State Electricity Board, Govt. of Kerala was entrusted with a project work of lifting 5 high tension electric lines to 19m vertical clearance above HFL at a cost of Rs 5.97 Crore in Champakkara canal. The work at four sites has been completed as per the standards of Class-III category of Waterway. The lifting of fifth HT line is expected to be completed by July 2024.



Shifting of HT line in Champakkara Canal

The Rip-Rap type Bank protection works in vulnerable locations for a length of 400m was completed in Alappuzha – Edapallikotta stretch at location Thottappally west bank and another 400m rip – rap type work protection work is under progress at location Kizhakkekara north in Alappuzha – Edapallikotta stretch. Also, 250 m pile and slab type bank protection work is under progress in Champakkara canal near Thykkodam bridge.



Rip-Rap type Bank protection works in vulnerable locations in NW – 3

As per newly formulated Inland Vessel Rules in Kerala, no Inland Vessel can directly discharge of the sewage to river or canal without treating the sewage. The new IV Rules, also state that clearance from pollution control board is a pre-requisite for registration/ renewal of the survey certificate for Inland Vessels in Kerala. Accordingly, 5 KLD sewage treatment plant has been installed at Maradu Terminal to facilitate the treatment of the sewage received from vessels and other source from terminals.



Sewage treatment plant installed at Maradu Terminal

A total number of 312 nos. solar powered lighted FRP buoys and 17 nos. beacon lamp posts are maintained by IWA along Champakkara & Udyogmandal Canals and Kottapuram – Kollam (West Coast Canal) stretches of NW-3 to facilitate round the clock safe navigation.



Solar light fitted FRP Buoys

Hydrography, the longitudinal survey, is regular process carried out monthly in all the stretches of NW-3, 8 and 9. The detailed survey is conducted at various locations namely Thevara, Sambranikodi, Chavara, Ro- Ro Channel, Kayamkulam sea mouth, Muthukulam, Maradu, Ambamughal Champakkara canal, FACT Udyogmandal canal, Ammonia Jetty etc.



Detailed survey conducted by IWAI in NW – 3

Cargo terminals have been constructed at 9 places (viz. Kottappuram, Aluva, Maradu, Vaikkom, Thanneermukkom, Alappuzha, Thrikkunnappuzha, Kayamkulam, and Kollam). However, cargo traffic has not moved to these terminals mainly due to reluctance on the part of consigners and consignees to accept a modal shift to IWT mode. Hence, 3 terminals were handed over (Kottappuram, Aluva and Kollam) to Kerala State Warehousing Corporation (KSWC) on lease basis for utilization of terminals.

The total cargo moved on NW-3 by barges during the FY 2023-24 was 32.90 lakh tones, which mainly consists of sulphur, phosphoric acid, liquefied ammonia gas, rock phosphate, containers, vehicles, passengers etc.



Raw materials (sulphur) movement on NW – 3 for FACT

Dry dock of W. B. Chembakam and afloat repair of Dredger AD Manimala and CSD Champakara was completed.



Dry – dock of W.B. Chembakam



Afloat repair of AD Manimala & CSD Champakkara

7. NATIONAL WATERWAY – 4 (NW-4)

National Waterway (NW-4) declared in 2008 comprises nearly 750 Km of Canals sections and 328 Km of River sections (Total: 1,078 Km).

- i. The river section of NW-4 comprises two major “Godavari River section (Bhadrachalam to Rajahmundry) and “Krishna River section” (Wazirabad to Vijayawada).
- ii. The canals section of NW-4 is Kakinada Canal (Kakinada to Rajahmundry), Eluru Canal (Rajahmundry to Vijayawada), Commamur Canal (Vijayawada to Pedaganjam), North Buckingham Canal (Pedaganjam to Chennai), South Buckingham Canal (Chennai to Marakkanam) and Kaluvelli tank (Marakkanam to Kaluvelli).

Vide National Waterways Act, 2016 (No.17 of 2016), the NW-4 further extended up to Nasik on the river Godavari and up to Galagali Bridge on the river Krishna taking the NW-4 length up to 2,890 Kms, covering the States of Andhra Pradesh, Telangana, Karnataka, Maharashtra, Tamilnadu and Puducherry.

IWAI is undertaking various developmental activities of NW-4 in a phased manner. The Phase-I of the project is Muktyala to Vijayawada stretch on Krishna River covering a distance of 82 Kms. The developmental works in Phase-I are partly completed and the contract foreclosed in December 2019. The Phase-2 is from Vijayawada - Kakinada and Rajahmundry to Polavaram (233 Km) on which the survey has been completed and the developmental activities will be carried-out in phased manner. IWAI has carried out a field work for comprehensive hydrographic and navigational study in Kakinada – Vijayawada – Rajahmundry - Polavaram stretch of NW-4.

National Waterway 4 (NW - 4)



7.1 Land acquisition for Ro-Ro Terminals:

IWAI has proposed to develop 3 nos. terminals at Muktyala, Harischandrapuram and Ibrahimpatnam for creation of Ro-Ro facilities along the banks of the river Krishna in NW-4.

7.2 Land Acquisition for Ro-Ro terminal at Muktyala and Harischandrapuram:

- Muktyala: Total land to the extent of 8.57 acres (i.e., 7.57 acres of dry land and 1 acre of submerged land) is required. The land acquisition of 7.57 acres was completed for dry patta land and the submerged land acquisition is under process at the Dist. Collector, NTR Dist., Govt. of A.P.
- Harischandrapuram: The land acquisition for an extent of 3.63 acres was completed.



Muktyala Terminal Location



Harischandrapuram Terminal Location

7.3. Land Acquisition for Ro-Ro terminal at Ibrahimpatnam:

The land transfer of 3.80 acres at Ibrahimpatnam is in progress from the Water Resources Dept. (WRD), Govt. of AP.



Muktyala Terminal Location

7.4. Deployment of 4 no. of floating steel pontoons:

IWAI constructed 4 nos. of floating steel Pontoons for facilitating tourism/ passenger traffic. The operation and maintenance of 4 no. of pontoons has been handed over to APTDC, Govt. of A.P on 06th June 2024 under a State Support Agreement.



7.5 Cargo Movement on NW-4:

The Ro-Ro service has been suspended since 24th May, 2019 due to the suspension of construction activities at Amaravat. The total quantity of cargo movement on NW-4 is 43,03,477 MT during the FY 2023-24 (i.e., Quantity of sand cargo and Krishnapatnam Port cargo movement).

7.6. Surveys conducted during FY 2023-24:

Thalweg Survey is being conducted in river Krishna from Vijayawada (0 km) to Muktyala (82 km) of NW-4 on monthly basis. As on April 2024 total length surveyed is 984 km. In the river Godavari from Polavaram -Pochavaram- Kunavaram stretch of 65 km length, the tender for survey has been completed.

8. DEVELOPMENT OF NATIONAL WATERWAYS - 5 & 64 in Odisha (NWs - 5 & 64)

The East Coast Canal along with river Brahmani and Mahanadi delta was developed as National Waterway- 5 with a total length of 588 km. The various sub stretches of waterway are as follows

S.No	Stretch	Distance (in Km)
1.	Talcher- Dhamra Stretch of River Brahmani	265
2.	Mangalgadi-Paradip Stretch of Mahanadi delta	67
3.	Charbatia-Dhamra stretch of Matai River	39
4.	Geonkhali-Charbatia Stretch of East Coast Canal	217

NW – 5 interconnects the industrial and mineral hinterlands of Angul, Sukinda and Dhenkanal, and connects these to the Paradip and Dhamra ports as well. It passes through the major towns like Talcher, Paradip, Dhamra in the river section and Bhadrak, Balasore, Jaleswar and Haldia in the canal section. The areas near the river section of waterway are rich in minerals viz. coal, iron ore and industrial products such as Ferrochrome, steel alloys etc. The alignment of NW-5 is shown below.



8.1. Brief Of Waterway

- I. The waterway comprises the canal section and the river section. The canal section” is the combination of the old Hijli Tidal Canal and the Odisha Coast Canal, together called the East Coast Canal (ECC). The ECC runs from Geonkhali on the right bank of the river Hooghly (approx. 34 nautical miles or 68 km downstream from Kolkata Port) to the Charbatia lock, where the canal joins to the river Matai and thereafter through the river section to the Dhamra Port.
- II. The salient features of canal and river sections are given below:
 - a. **Brahmani - Kharsua-Mahanadi River system:** The Brahmani, Kharsua and Mahanadi River system mainly constitutes the river portion to be developed for proposed waterway and described in various sub-stretches as given below:
 - **Talcher to Jokadia** River Brahmani from Talcher to Jokadia has a length of 131 kms and average slope of 35cm/km with maximum discharge of 9701 m³/s. The width varies from 137.5 to 2050m. It is a tropical alluvial river with braiding and meandering characteristics and bed and bank erosion. The lean season depth varies from 0.20 m to 0.6m.
 - b. **Jokadia to Singhpur** The discharge flows d/s through the weir at Jokadia along the Kharsua river. Its width varies from 90m to 880m. From Jokadia to Singhpur for a distance of 60 kms the average slope is 16cm/km. This stretch is not influenced by the tidal effect and the present depth is dependent on the discharge from Jokadia weir. The lean season depth varies from 1.5m to 6m.

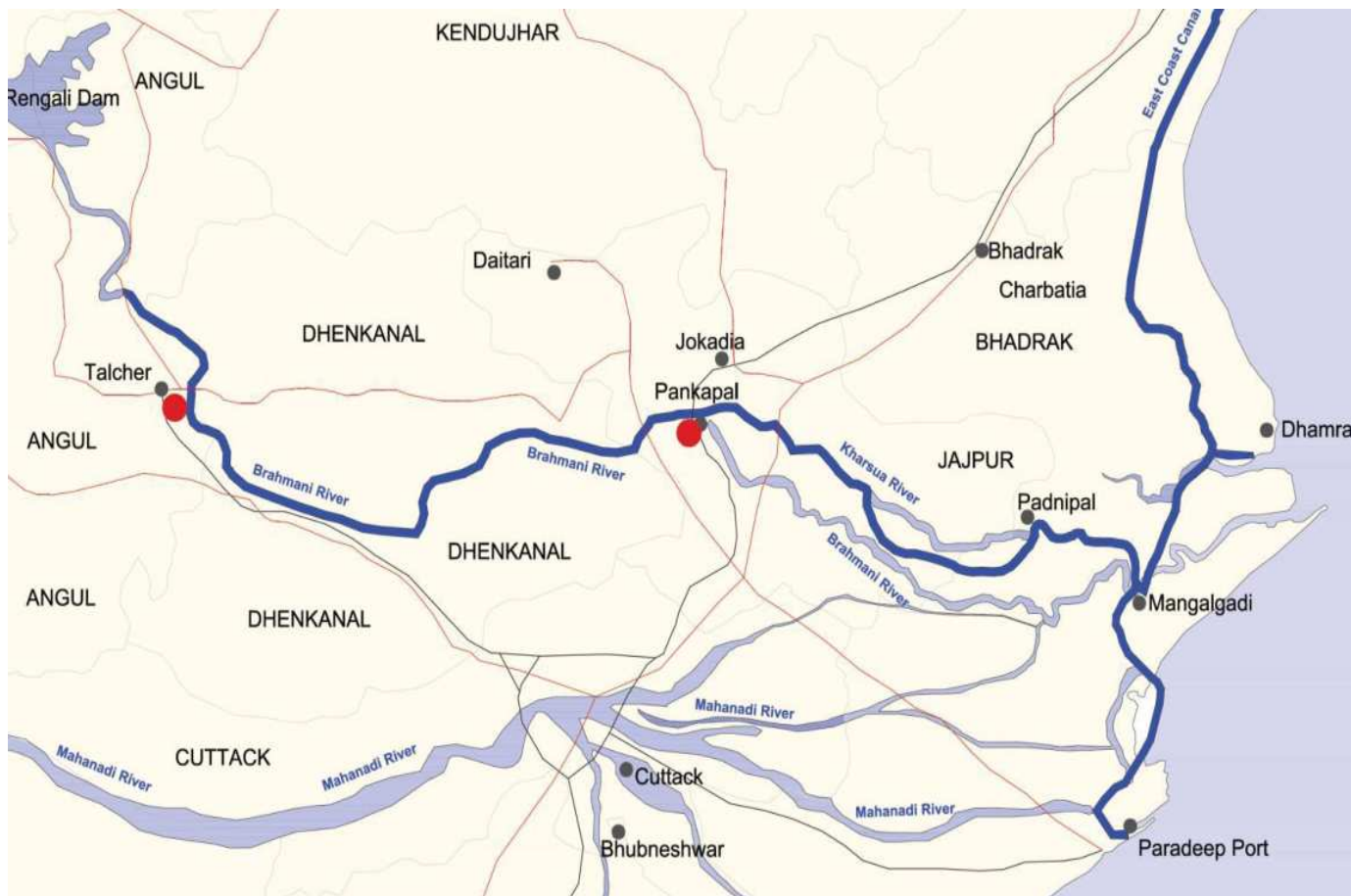
- c. **Singhpur to Mangalagadi** The waterway from Singhpur to Mangalagadi for a distance of 44km is a mixed zone influenced both by river discharge and the tides. The width varies from 100m to 800m and depth varies from 1.6m to 10m.
- d. **Mangalgadi to Dhamra** The waterway from Mangalgadi to Dhamra for a distance of 28 km follows the rivers Brahamani, Dhamra and influenced by tidal effect. The present depth varies from 2m to 12m and width from 350m to 1500m.
- e. **Mangalgadi to Paradip** The stretch of 67 km from Mangalgadi to Paradip passes through Hansua Nadi, Babar Creek, Nuna Nadi, Gobri Nadi, Ramchandi Galia Nadi, Kharnasi Nadi and Mahanadi River and the entire stretch is tidal. The width of waterway varies from 16m to 20m in Babar Creek and 10m to 25m in Ramchandi Galia Nadi, whereas the average width is more than 45m in other nadis and rivers.
- f. **Canal Section the East Coast Canal (ECC)** connects the Rupnarayan river through a lock at Geonkhali in Distt. Midnapore, West Bengal, to river Matai through a lock at Charbatia in Bhadrak District, Odisha. The total distance from Geonkhali to Charbatia is 217 km of which 91 km is in the State of West Bengal and the rest in Odisha. The canal has a broadly N-S orientation and runs more or less parallel to and roughly 5 km from the east coast.

8.2. Industrial Scenario

- I. Major industries in Odisha are concentrated in the clusters of Rourkela, Kalinganagar, Jharsuguda, Angul, Dhenkanal, Sundargarh, Kendujhar, Khorda, Paradip, Balasore and Koraput. Out of these industrial clusters, a traffic study has been conducted for the relevant clusters along the waterway i.e. Angul, Dhenkanal, Jajpur, Balasore and Haldia (only major industrial cluster of West Bengal in the hinterlands of NW-5). It is assumed that traffic from these clusters moving along the waterway is likely to shift onto the waterway. These clusters here are delineated according to district boundaries.
- II. The Angul cluster is characterized by variety of economic mineral reserves including coal, chromite, graphite, manganese, mica, granite, laterite, and, quartz etc. The region is a concentration of many large and medium scale industries and Public Sector Undertakings (PSU's). Angul has total 1,155 registered industrial units out of which 10 are registered medium and large-scale units and these include NALCO, NTPC, MCL, Jindal Steel and Power Ltd etc.
- III. Dhenkanal district has vast reserves of chromite, fire clay and quartzite which are commercially exploited. Currently there are 1,294 registered industrial units including 15 large and medium scale industries, besides 13 large upcoming projects. These include Navbharat Ferro Alloys, Bhushan steel limited, BRG Steel, Scaw Industries etc.
- IV. Jajpur district is located in the eastern part of Odisha and is rich in Iron Ore, Chromite and Quartzite reserves. There are 2 public sector mines and 8 private sector mines operating in the region. The concentration of these mines is in the Sukinda area. The large concentration of chromite and iron ore in Sukinda provides tremendous scope for development of mineral based industries in the area. There are 2,069 registered industrial units including 14 registered medium and large-scale units. Kalinganagar in Jajpur district has been identified as one of the major growth centers by Govt. of Odisha.
- V. The major industrial units in Jajpur include IDCOL, TISCO, Neelanchal Ispat, Visa Steel, Jindal Stainless, Maithan Ispat etc.

8.3. Connectivity

- I. Industries in district of Angul, Dhenkanal and Jajpur are well connected to coal and iron ore mines and to Paradip and Dhamra ports via rail and road. The existing network of road and rail connecting these relevant clusters with each other and with ports and mineral reserves is presented in the figure below:



- a. Rail Connectivity: Talcher is part of the East Coast Railway zone and is connected to various cities of Odisha such as Puri and Bhubaneswar through Bangrusin. Paradip Port is connected by a double, electrified line section with Cuttack which connects to the Howrah Chennai Trunk Line. The 155 km Daitari- Banspani rail line has been commissioned in March 2024. The 78 km Haridaspur-Paradip Rail Link to provide a dedicated corridor from the Port to the iron ore mines and steel plants has been commissioned in 2020. Dhamra port has two rail tracks and a four-lane road along with service lines viz. transmission line and pipe lines.
- b. Road Connectivity: Talcher is connected to N.H. 55 via N.H. 23 at Banarpal and at a distance of 160 km from Bhubaneswar. The place is an important road junction of the State connected by regular bus services from Bhubaneswar, Cuttack, Dhenkanal, Talcher, Sambalpur, Sundargarh, Rourkela, Raipur, Durgapur and other important places of the State and sister States. Paradip port is connected to NH-5 through a 2-lane road up to Chandikol and 4-laning of the road is in process. The two-lane SH-12 from Paradip port to Cuttack provides network between the port and the mines. Dhamra port is connected to Bhadrak through NH 5.

c. The existing connectivity scenario is as follows :



8.4. Traffic

- I. The proposed waterway passes through the major towns like Talcher, Paradip, Dhamra in the river section and Bhadrak, Balasore, Jaleswar and Haldia in the canal section. The river section of waterway is basically rich in minerals viz. coal, iron ore and industrial products such as Ferro-chrome, steel alloys, tyres, granites and forest products. The canal section of waterway carries mainly agriculture production, handicrafts, textiles etc. Moreover, the waterway provide passage for movement of these cargo to consumer centers located along the coastline and to north/north– eastern through NW – 1 / NW – 2.
- II. The likely commodities to use the proposed IWT mode are divided into the following groups
 - a. Minerals: Coal, Iron Ore
 - b. Agricultural products: Paddy, Rice, Straw, Animal fodder, Jute, Coconut and manure, consumables, fish products.
 - c. Finished goods/Manufactured products: Fertiliser, cement, sugar, salt, building materials (sand, bricks, metals, tiles, Asbestos sheets and fabricated steel items), textiles etc.
 - d. The projected Cargo volumes are

Sl No.	Origin - Destination	Major Commodity	Traffic (MMTPA)
Outbound			
1	Talcher to Paradip	Thermal Coal	10 MMTPA
2	Talcher to Pankapal	Thermal Coal	6 MMTPA
3	Talcher to Dhamra	Thermal Coal	4 MMTPA
4	Pankapal to Dhamra	Steel	4 MMTPA

Inbound			
1	Paradip to Talcher	Coking Coal	1.5 MMTPA
2	Paradip to Pankapal	Coking Coal	1.5 MMTPA
3	Dhamra to Pankapal	Coking Coal	1.5 MMTPA
4	Dhamra to Talcher	Coking Coal	1.5 MMTPA
Total			30 MMTPA

8.5. Studies/Works Undertaken for NW-5

- I. Since the declaration of NW-5 in 2008, the following studies have been undertaken:
 - a. Preparation of DPR for development of IWT along East Coast Canal (ECC) and Brahmani-Kharsua River System- the DPR prepared in year 2009 suggested construction of 5 barrages with navigational locks, modification of bridges etc. The development cost (Phase-1 and Phase-2) was projected at Rs 2228.04 Crores as per 2009 rates.
 - b. Updation of DPR for development of IWT along ECC and Brahmani-Kharsua River System- The updated DPR proposed the revised costing with the same recommendations and stressed on operationalising Phase-1 (Paradip / Dhamra and Pankapal- 212 Km) of the project initially. The projected cost of development was estimated at Rs1462 Crores (2016 rates) for Phase-1.
 - c. Mathematical modelling studies for Brahmani Delta network for Phase-1 was done in 2016 through IIT Guwahati as per the recommendations of earlier 2 DPRs. Based on the bathymetry and topographic analysis, the report suggested construction of 5 barrages with navigational locks and 2 check dams and identified the locations and height of barrages and check dams.
 - d. DPR for Construction of 04 weirs cum barrages, one Rubber dam with 04 Navigational locks and 02 Check dams by M/s Tractebel. – The report was prepared based on the recommendation of mathematical modelling report of IIT Guwahati. The report submitted in 2019 gave the detailed engineering design and drawing in consultation with State Govt. The report thereafter was sent for vetting to CWC in August 2020 and as there was no progress on vetting the work was taken back from CWC and allocated to NTCPCW in August 2023 which has been duly vetted by NTCPCW in March 2024.
 - e. Detailed Engineering Report (DER) including Detailed Engineering Design and Drawing (DED & D) through M/s SM Consultants- The detailed engineering and design were prepared as recommended in earlier 2 DPRs and based on the field survey. 9 bridges were identified which doesn't conform to the navigational standards published by IWAI. Accordingly, the report provided the necessary design and drawings for existing 09 nos. of bridges between Dhamra /Paradip to Pankapal i.e. Phase-1.
 - f. Preparation of TEFR for Phase-II development of NW-5 was awarded to NTCPCW, IIT Madras and the draft DPR has been submitted by the agency. The report suggested construction of additional 6 weirs/barrages with navigational locks for maintaining required LAD of 3.0 m.
- II. **WORKS-** The following works have been carried out till date
 - a. Modification of HT/LT lines- 2 HT/LT lines in Phase-1 were identified which don't conform to the navigational regulation prescribed by IWAI and accordingly, the work relating to modification of 2 HT/LT lines has been taken up through OPTCL. Works is 98% complete. There are some local issues which are being addressed.

- b. Dredging in NW-5- The work for dredging operations in the Tantighai- Kani river system of NW-5 consisting of stretch between Erada - Padanipal was entrusted to M/s Reach Dredging Ltd. However as on date arbitral proceedings are underway.

III. OTHER DEVELOPMENTS

- a. **Earlier MoU dated 20.07.2014** - IWAI, with the State Government of Odisha and Port of Paradip and Dhamra signed an MoU for the development and maintenance of viable stretches of National Waterways-5 of about 332 Kms in two phases with the intent to connect the industrial belt in Kalinganagar, Vyas Nagar Industrial Hub and cost-effective evacuation of coal, iron ore and other industrial products from Talcher area to the Ports of Paradip and Dhamra.
- b. **Meeting of Committee of Secretaries** - During the meeting of CoS held on 21.06.2023, directives were issued to IWAI for undertake preparatory works for operationalisation of NW-5 for evacuation of coal through Talcher coal mines.

Based on the directives of CoS the following activities have been completed by IWAI

- Vetting of Weirs/barrages for Phase-1 of NW-5 through NTCPC.
- Preparation of TEFR for Phase-2 of NW-5
- Financial Analysis report for NW-5 through KPMG-HAS
- Identification of an existing SPV duly revived after due diligence, the SPV comprising of Govt of Odisha and Paradip Port has been onboarded by IWAI in May 2024.

IV. Way Ahead

- a. Updation of DPR for NW-5 under process
- b. MoU for Cargo/financial commitment from Stakeholder's
- c. Approval of CCEA

9. NATIONAL WATERWAY – 8 (NW-8)

In this stretch from Alappuzha to Changanassery of NW-8 covering 28 km, a regular monthly longitudinal survey is being undertaken to monitor depths and 15 navigational aid systems have been provided for safe navigation.

10. NATIONAL WATERWAY – 9 (NW-9)

In the stretch of NW-9, from Alappuzha to Kodimatha (Kottayam) covering 28 km, a regular monthly longitudinal survey is being conducted to monitor depths and 25 navigational aid systems have been provided for safe navigation. The shoal and water hyacinth observed at Pallom site were cleared using departmental dredger to maintain 2.2 mtr depth.

11. NATIONAL WATERWAY – 14 (NW-14)

A proposal for setting up of passenger jetties has been forwarded by Govt of Odisha.

12. DEVELOPMENTAL WORKS ON NATIONAL WATERWAY-16(NW-16)

Comprehensive development of NW-16 and IBP route has been taken up at a cost of Rs. 145 crores (revised to Rs. 148 crores in December, 2022) to be completed by March, 2025. The following projects are being undertaken in NW-16:

- Fairway development of NW-16 & IBP route at the Indian side. The maintenance of fairway is being done as per the IWAI regulations.
- Upgradation of Badarpur and Karimganj terminals has been undertaken through CPWD on deposit work basis and works completed in February 2024.
- Permanent terminal work at Sonamura on Gumti River in Tripura has been completed in January 2024.

13. DEVELOPMENTAL WORKS IN NORTH EAST INDIA

As per decisions taken during the 19th meeting of Standing Committee of PIWT&T, Bangladesh side of Gumti River (i.e Sonamura to Daudkandi/Satnal stretch) was included as part of the Indo-Bangladesh Protocol routes 9 & 10 respectively. An amount of Rs. 10.10 crore was envisaged in the revised SFC for construction of a permanent terminal at Sonamura which has been completed. The inauguration of the Maritime Skill Developmental Centre for North East at Guwahati and laying of foundation stone for Ship repair facility at Pandu and Elevated Road Corridor connecting IWAI Pandu Terminal to NH-27 was done virtually by the Hon'ble Prime Minister of India on January 13, 2023.

14. INDO-BANGLADESH PROTOCOL ROUTE

A Protocol on Inland Water Transit & Trade (PIWT&T) between India and Bangladesh has been in existence since 1972 facilitating movement of inland cargo vessels of one country on designated routes of other country for transit and trade of goods through inland waterways. For making the Protocol more effective, many landmark decisions were taken in the 22nd Standing Committee Meeting on PIWT&T and Secretary Shipping Level Talks held in December 2023 in Dhaka, Bangladesh, as listed below:

- Bangladesh agreed to use Pangaon Container Terminal for interim period for transshipment of containers destined to the North Eastern Region until Ashuganj Inland Container Terminal becomes fully operational.
- Bangladesh side has agreed to extend Protocol Route no. 1 & 2 and 3 & 4 from Kolkata to Sagardighi. Sagardighi will also be declared as Port of Call under PIWT&T.
- A team from Bangladesh proposed to visit Indian Ports at Chennai, Krishnapatnam, Visakhapatnam, Haldia and Kolkata to assess the technical feasibility and commercial viability of third country EXIM trade of Bangladesh using these Indian Ports, which will be beneficial for both the countries.
- Both sides agreed to form a technical team to study the inclusion of the Chandpur-Chittagong stretch as an IBP route under PIWT&T.
- Bangladesh agreed to form a joint committee to implement a common Automatic Identification System (AIS) on the IBP route for better vessel navigation and tracking.
- Bangladesh agreed to include the Mongla-Jamtola stretch for passenger and cruise vessels to visit the Sundarbans area in Bangladesh.
- It was also agreed that the Bangladesh side would submit a proposal for the development of IBP routes 5 and 6 and 9 and 10 on an 80:20 sharing basis, which shall be examined by the Indian side for consideration and implementation.

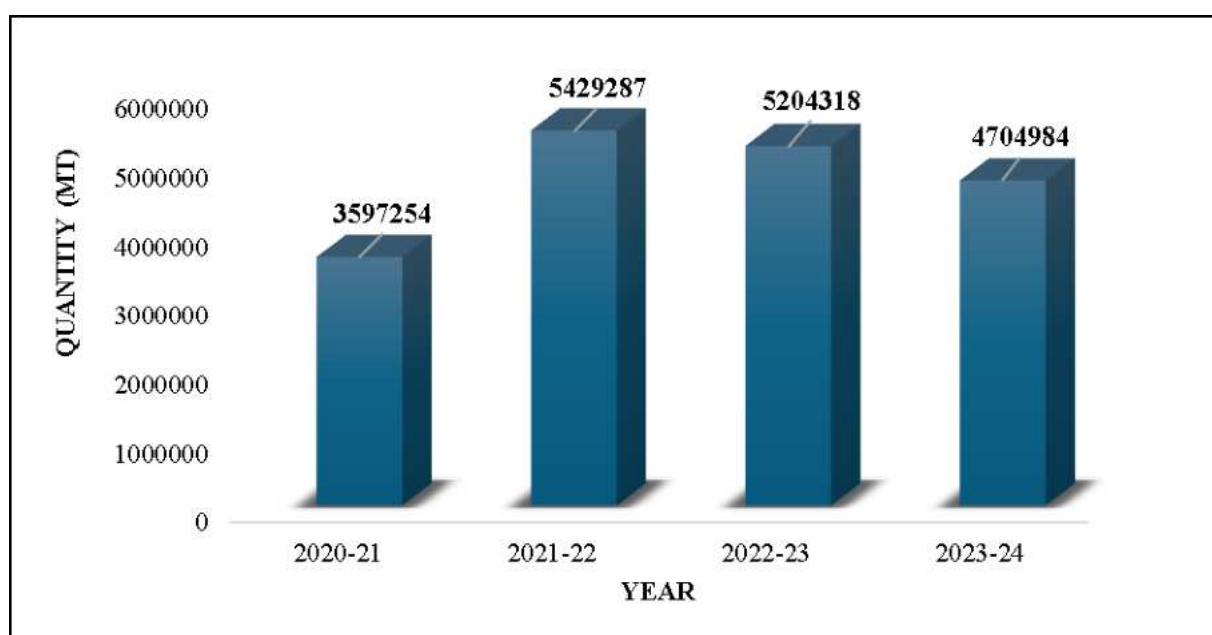
Current Ports of Call, including two extended Ports of Call from each side, are shown below:

Bangladesh		India	
Ports of Call	Extended Ports of Call	Ports of Call	Extended Ports of Call

Narayanganj	Ghorasal	Kolkata	Tribeni (Bandel)
Khulna	--	Haldia	--
Mongla	--	Karimganj	Badarpur
Sirajganj	--	Pandu	--
Ashuganj	--	Silghat	--
Pangaon	Mukhtarapur	Dhubri	--
Rajshahi	--	Dhulian	--
Sultanganj	--	Maia	--
Chilmari	--	Kolaghat	--
Daudkhandi	--	Sonamura	--
Bahadurabad	--	Jogigopha	--

During the 2020-21 period, the pandemic caused significant disruptions in operations of other modes, leading to the suspension of all transportation routes. As a result, people began to shift to waterways for transport. Consequently, in 2021-22, cargo transported via waterways increased to 5.43 MMT from 3.60 MMT in 2020-21.

Comparative Analysis of Traffic Movement on IBP Route



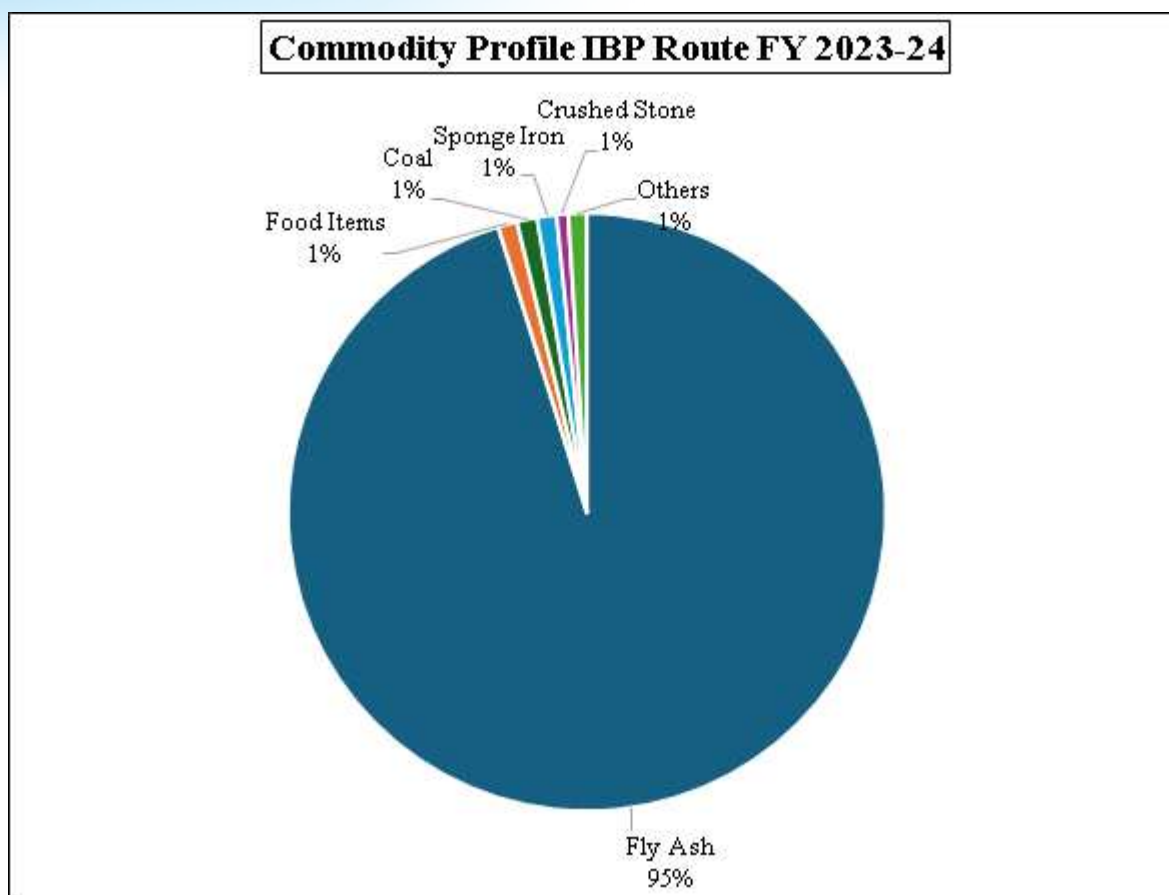
Source: Cargo Data Portal, IWAI

From 2022-23, part of cargo diverted to IWT started to return to the pre-Covid modes of transport. As a result, 4.70 million tons of traffic moved on the IBP route in FY 2023-24, indicating a decrease of about 9.6% compared to FY 2022-23. Around 700 inland vessels (including approx. 650 Bangladesh-flag vessels) completed approximately 4,000 loaded voyages annually.

IBP route: Commodity profile of traffic (FY-2023-24)

The commodity profile of the traffic handled on the IBP route during the financial year 2023-24 is presented below:

Cargo movement in Indo-Bangladesh Protocol Route 2023-24



Source: Cargo Data Portal, IWAI

From the above, it may be observed that fly ash is the most preferred commodity (almost 95%) on the IBP route followed by coal, sponge iron, crushed stone, food items and others collectively contributing to the remaining 5%.

15. HYDROGRAPHY SURVEY ACTIVITIES

Hydrographic survey is the science of measuring and describing the physical features of water bodies and the adjacent land areas. It involves mapping the underwater topography (bathymetry), identifying underwater hazards and determining the water depth. These surveys are crucial for navigation, construction, dredging and environmental protection.

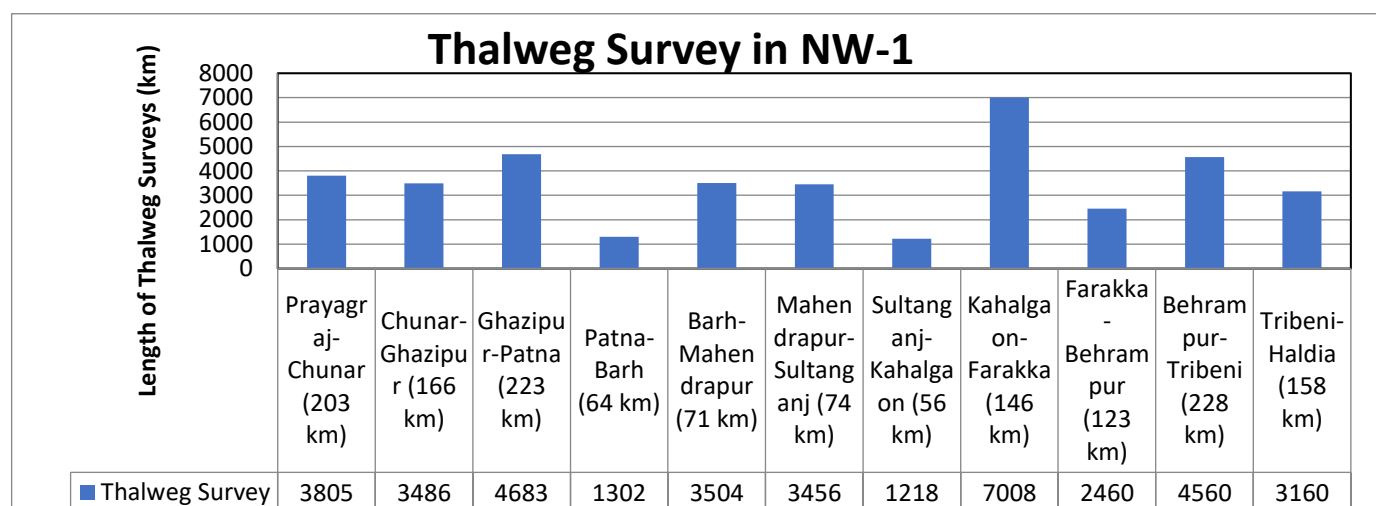
Hydrographic surveys are essential for the development and maintenance of national waterways. IWAI is responsible for the development and regulation of inland waterways for shipping and navigation, and hydrographic surveys play a critical role in these activities.

Hydrographic surveys are indispensable for the safe, efficient and sustainable development of national waterways in India. By continuously updating hydrographic data and improving survey methodologies, IWAI is ensuring effective management of national waterways, promoting inland navigation, and supporting overall IWT infrastructure development in India.

15.1. NATIONAL WATERWAY -1 (Ganga – Baghirathi - Hooghly) (Sagar - Prayagraj)

I. Thalweg Surveys

During the year 2023-2024, Thalweg (longitudinal) Surveys were conducted departmentally on fortnightly basis in lean season & on monthly basis during flood season and River Notices have been issued (both in English & Hindi) to IWT users. Regular weekly Thalweg Surveys in stretches Farakka–Kahalgaon, Sultanganj-Mahendrapur, Mahendrapur-Barh of NW-1 were conducted under Assured Depth contract. Total 38,642 km length of the waterway was surveyed during the year 2023-24.



Graph depicting Thalweg Survey activities in NW-1

II. Detailed/Bandalling/Dredging Surveys

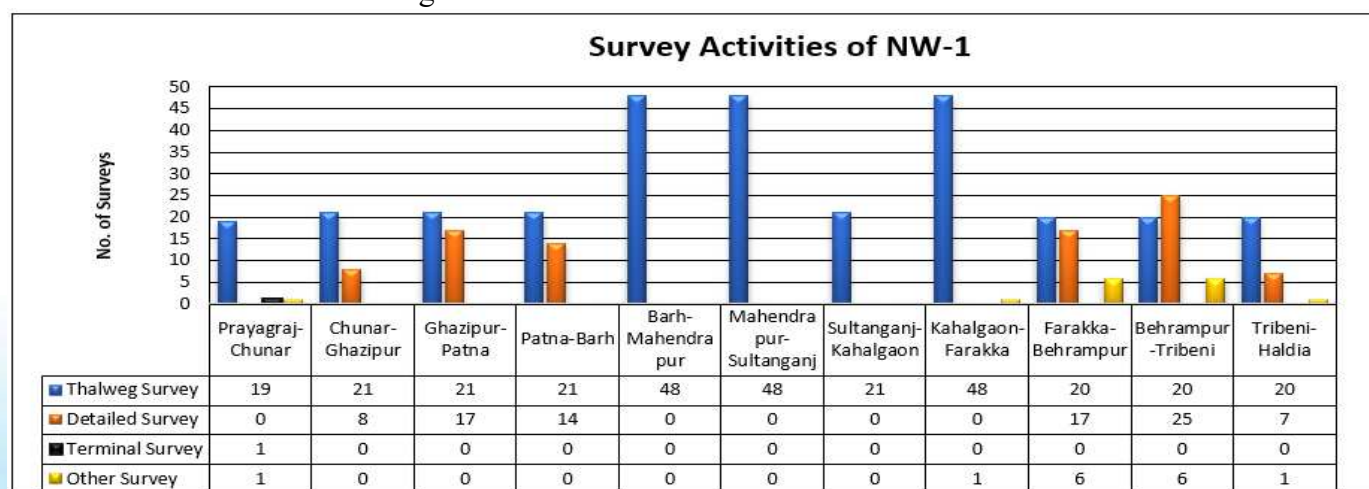
88 Pre & Post Bandalling/Dredging/ Detailed surveys were undertaken departmentally during the year 2023-24.

III. Terminal Surveys

One round of Terminal Survey was carried out at existing terminals during the year 2023-24.

IV. Other Surveys

15 reconnaissance/ NOC Surveys were carried out in NW-1 during the year 2023-24. Details are indicated in the following chart.



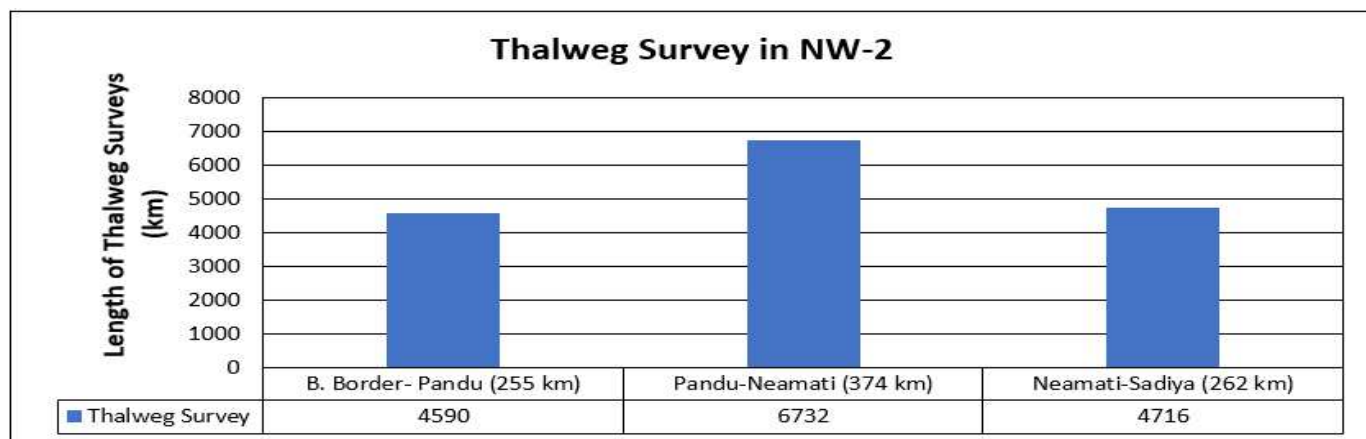
Graph depicting various survey activities in NW-1

- V. Bank-to-Bank Detailed Hydrographic Survey in Tribeni-Farakka (351 km), Farakka-Patna (411 km) & Patna-Varanasi (364 km) stretches of NW-1 is in progress.

15.2. NATIONAL WATERWAY -2 (River Brahmaputra) (B'Border - Sadiya)

I. Thalweg Surveys

During the year 2023-24, 18 Thalweg Surveys were conducted departmentally on fortnightly basis in lean season & on monthly basis during flood season and River Notices were issued (both in English & Hindi) to the IWT users. Thalweg Surveys over a total stretch of 16,038 km were undertaken during the year 2023-24.



Graph Depicting the Thalweg Survey details in NW-2

II. Detailed/Bandalling/Dredging Surveys

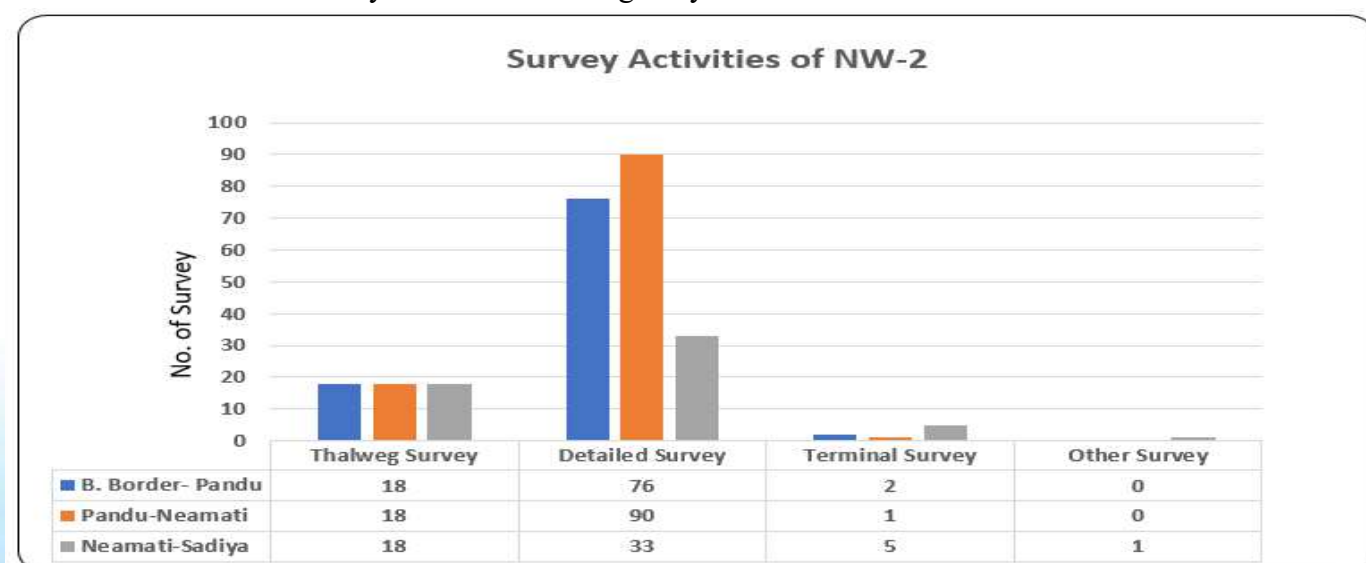
During the year, 199 Pre & Post Bandalling / Dredging / Detailed surveys were conducted departmentally at various locations for undertaking RC works and dredging to ensure smooth navigation during the year 2023-24.

III. Terminal Surveys

Eight terminal surveys were carried out at existing/proposed terminals sites during the year 2023-24.

IV. Other Surveys

A look at other surveys carried out during the year 2023-24:

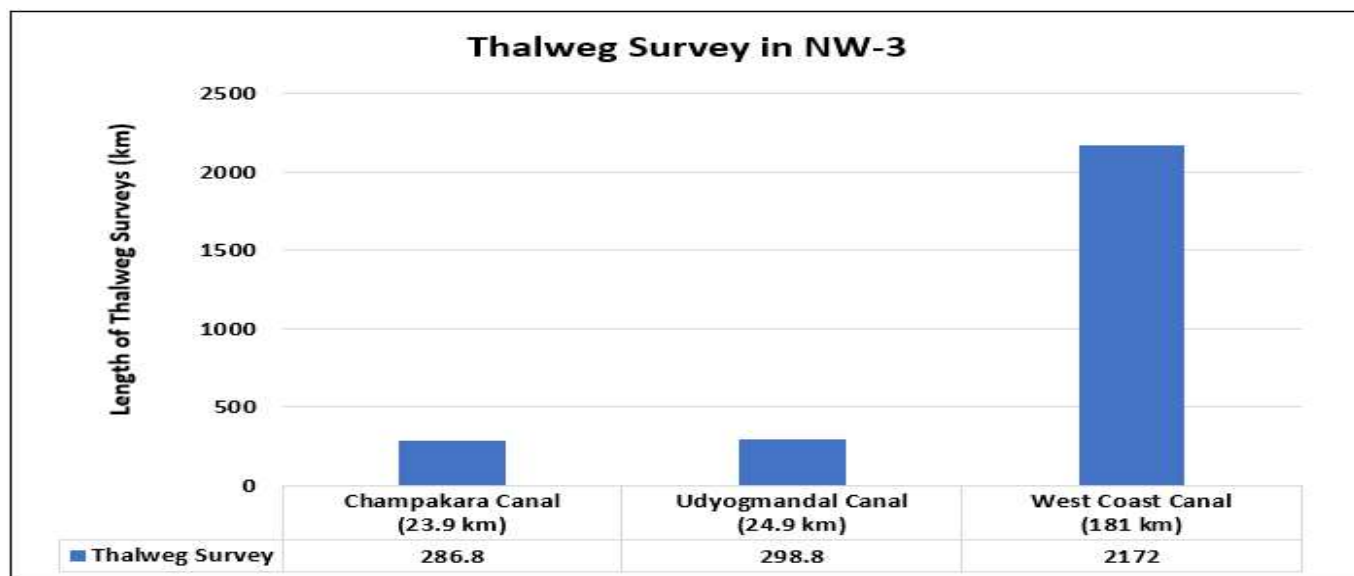


Graph depicting various survey activities in NW-2

15.3. NATIONAL WATERWAY - 3 (West Coast Canal, Udyogmandal & Champakara Canals)

I. Thalweg Surveys

Thalweg Surveys were carried out departmentally in Kottapuram – Kochi - Kollam stretch (West Coast Canal) along with Udyogmandal & Champakkara Canals on monthly basis and River Notices were issued (both in English & Hindi). Thalweg Surveys over a total stretch of 2,757.60 km were undertaken during the year 2023-24.



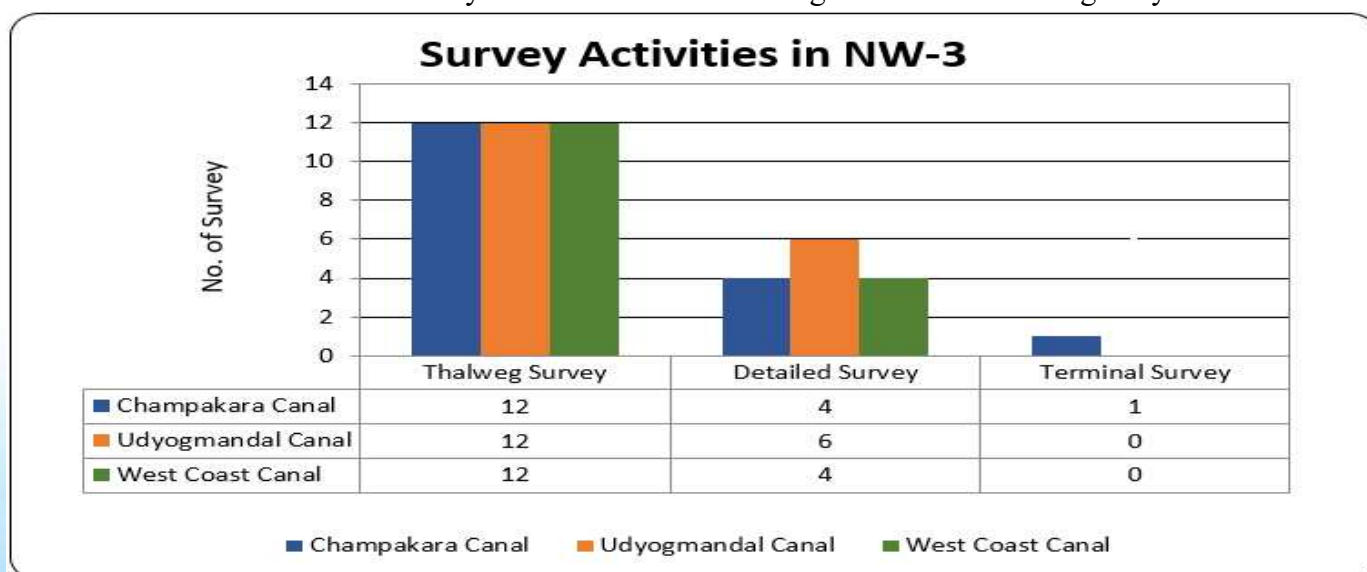
Graph Depicting Thalweg Survey details of NW-3

II. Detailed Surveys

14 detailed surveys were carried out during the year 2023-24.

III. Terminal Surveys

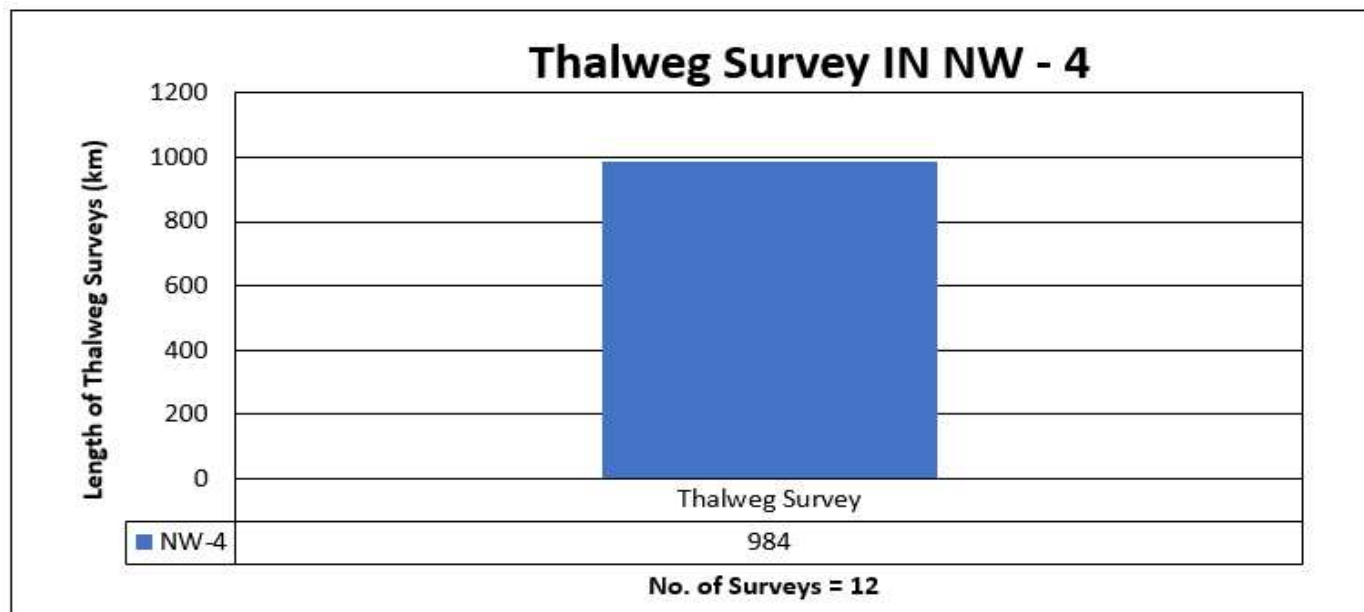
One round of terminal survey was carried out at existing terminal sites during the year 2023-24.



Graph depicting various survey activities in NW-3

15.4 National Waterway - 4 (The Kakinada-Puducherry Stretch of Canals Integrated Bhadrachalam- Rajahmundry Stretch of River Godavari and Wazirabad - Vijayawada Stretch of River Krishna)

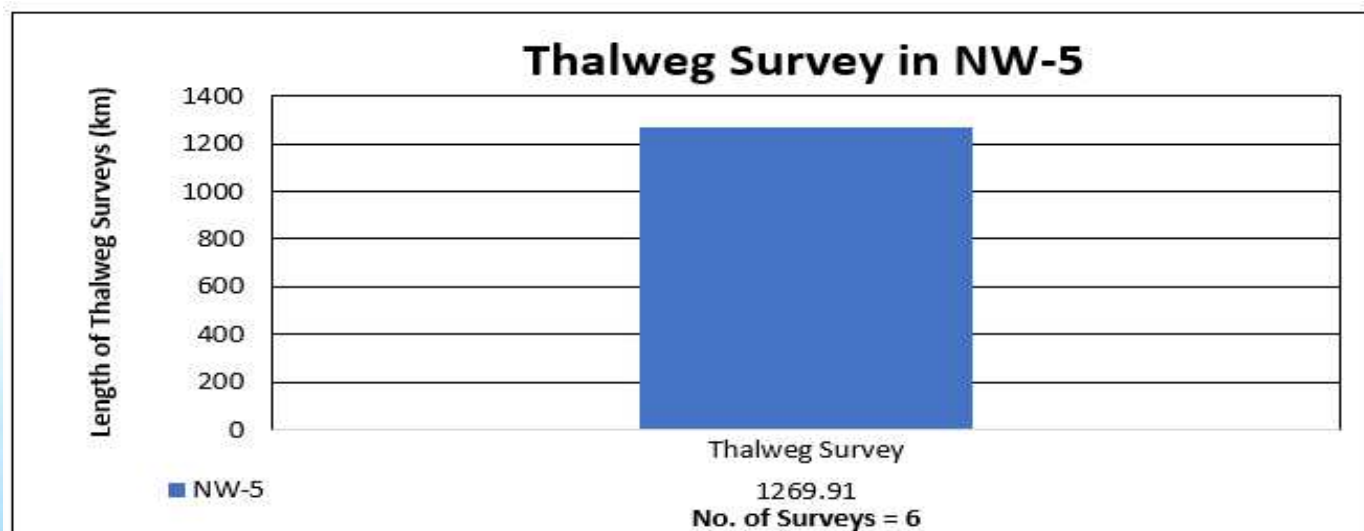
12 monthly Thalweg Surveys were conducted in the river Krishna from Vijayawada to Muktyala for a stretch of 82 km length during FY 2023-24 summing up to a total length of 984 km. LAD. River Notices were published on IWAI website.



Graph Depicting Thalweg Survey details of NW-4

15.5. National Waterway -5 (East Coast Canal along with Brahmani & Mahanadi Delta)

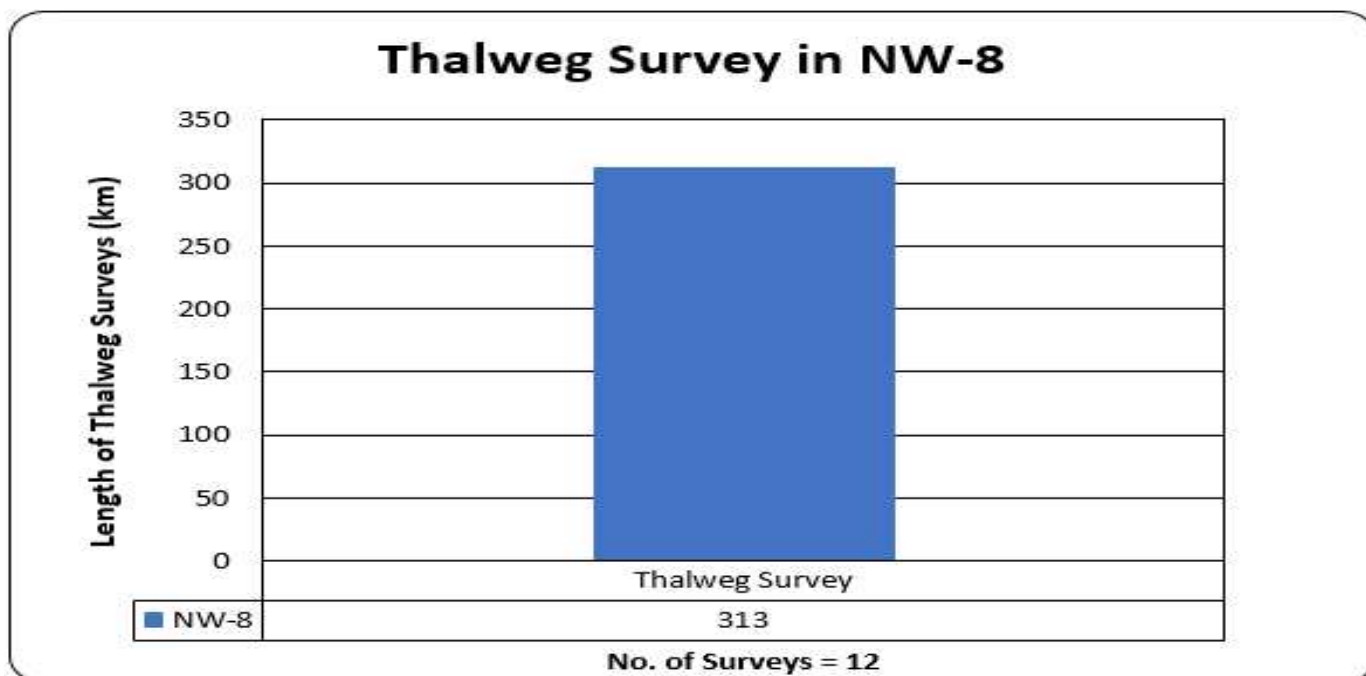
During the year 2023-24, six Thalweg Surveys over a total stretch of 1269.91 km were conducted in NW-5. LAD and River Notices were published on IWAI website.



Graph Depicting Thalweg Survey details of NW-5

15.6. NATIONAL WATERWAY - 8 (Alappuzha – Changanassery Canal)

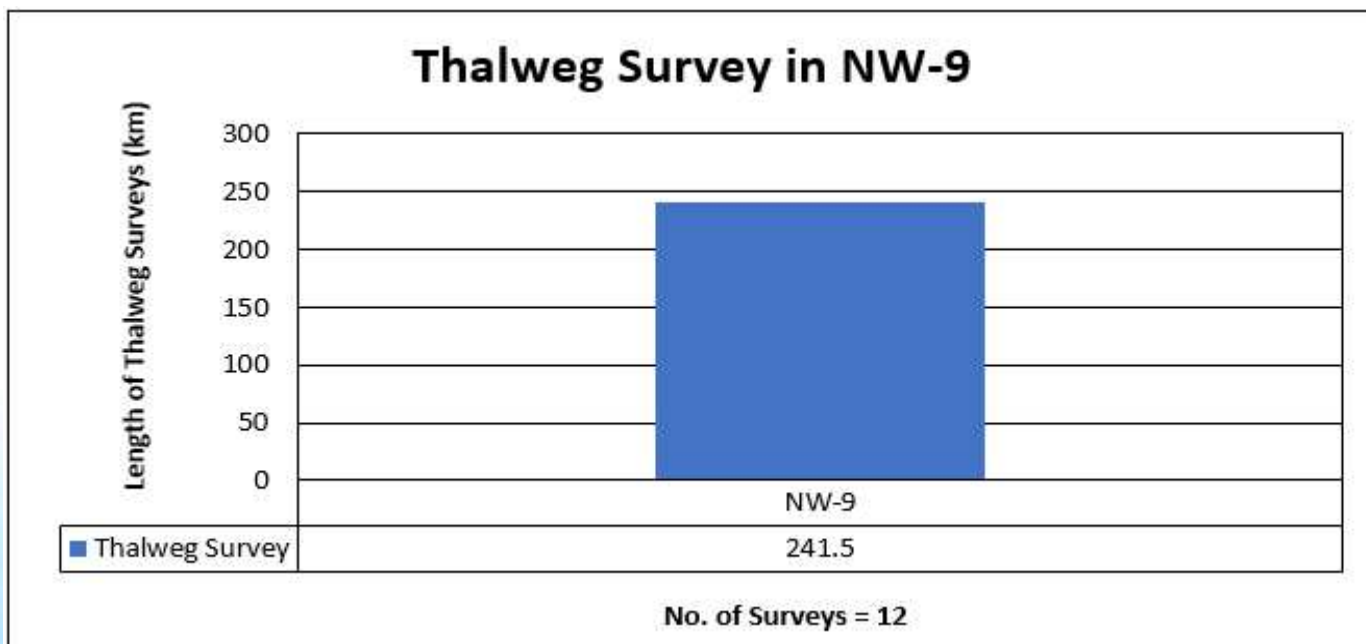
During the year 2023-24, 12 monthly Thalweg Surveys of total 313 km were conducted. LAD and River Notices were published on IWAI website.



Graph Depicting Thalweg Survey details of NW-8

15.7. NATIONAL WATERWAY-9 (Alappuzha-Kottayam Canal)

During the year 2023-2024, 12 monthly Thalweg Surveys covering a total length of 241.5 km were conducted on NW-9. LAD and River Notices were published on IWAI website.

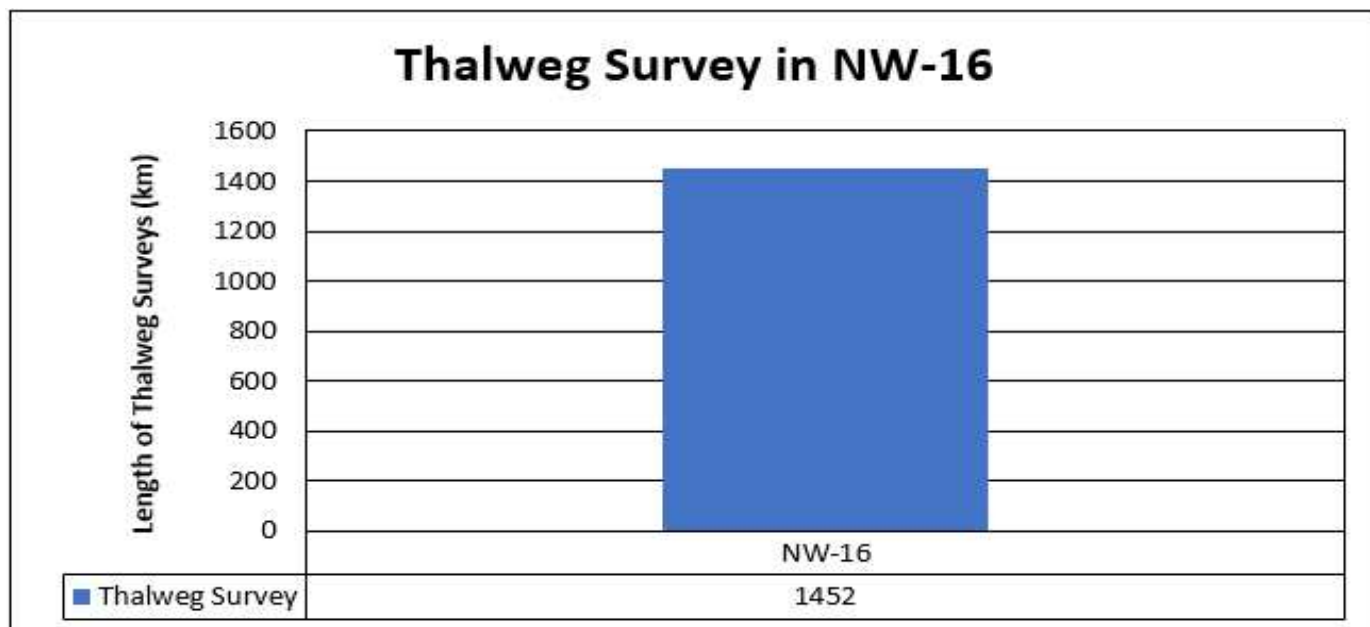


Graph Depicting Thalweg Survey details in NW-9

15.8. NATIONAL WATERWAY -16 (Barak River)

I. Thalweg Surveys

During the year 2023-24, 12 monthly Thalweg Surveys of total length of 1452 km were conducted in NW – 16. LAD and River Notices were published on IWAI website.



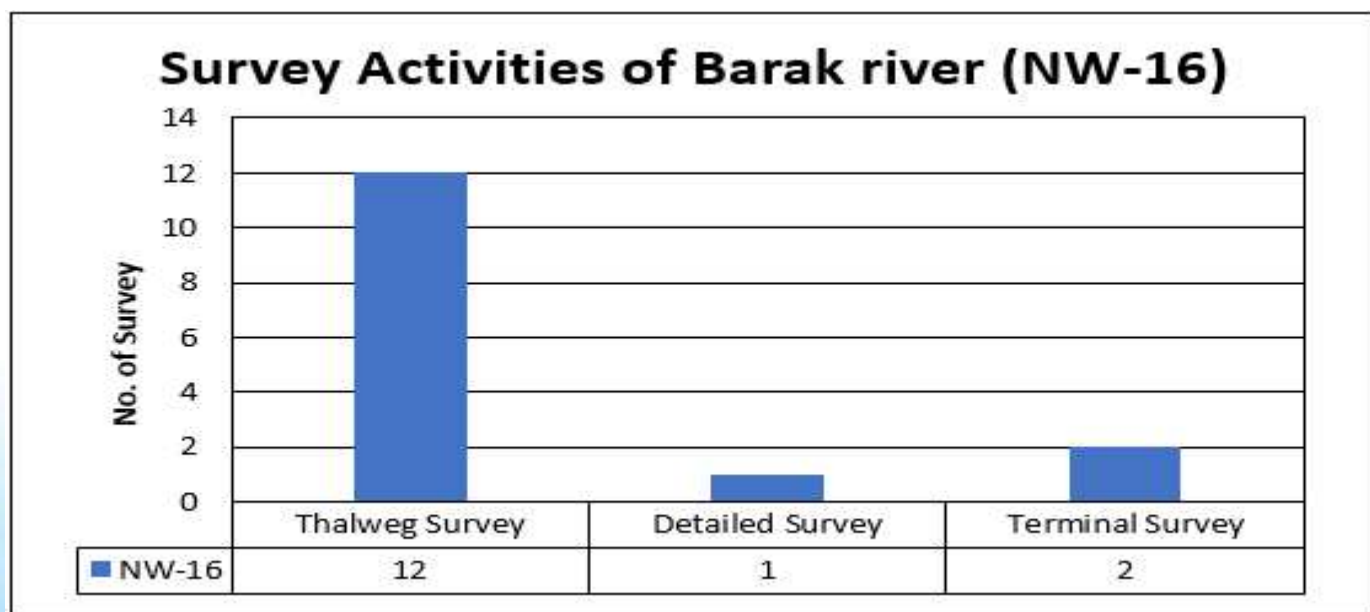
Graph depicting Thalweg survey details in NW-16

II. Detailed Surveys

A detailed hydrographic survey has been conducted in NW-16 during the year 2023-2024.

III. Terminal Surveys

Two terminal surveys have been conducted in NW-16 during the year 2023-2024.

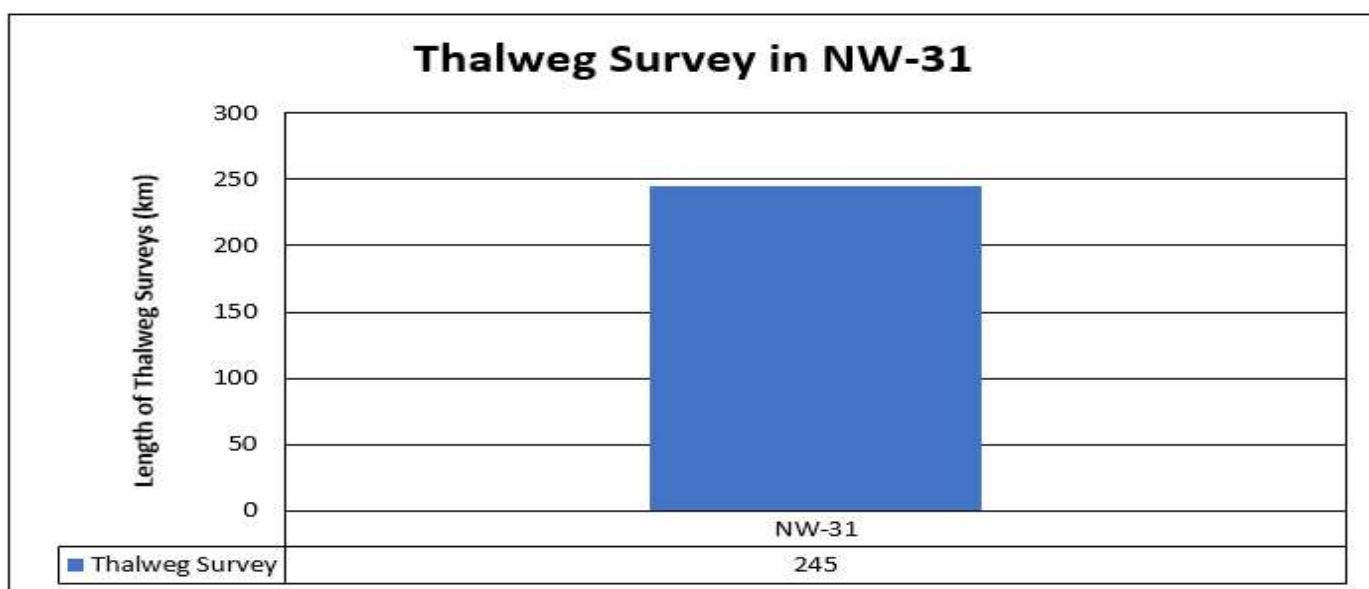


Graph depicting various survey activities in NW-16

15.9. NATIONAL WATERWAY - 31 (Dhansiri River)

I. Thalweg Surveys

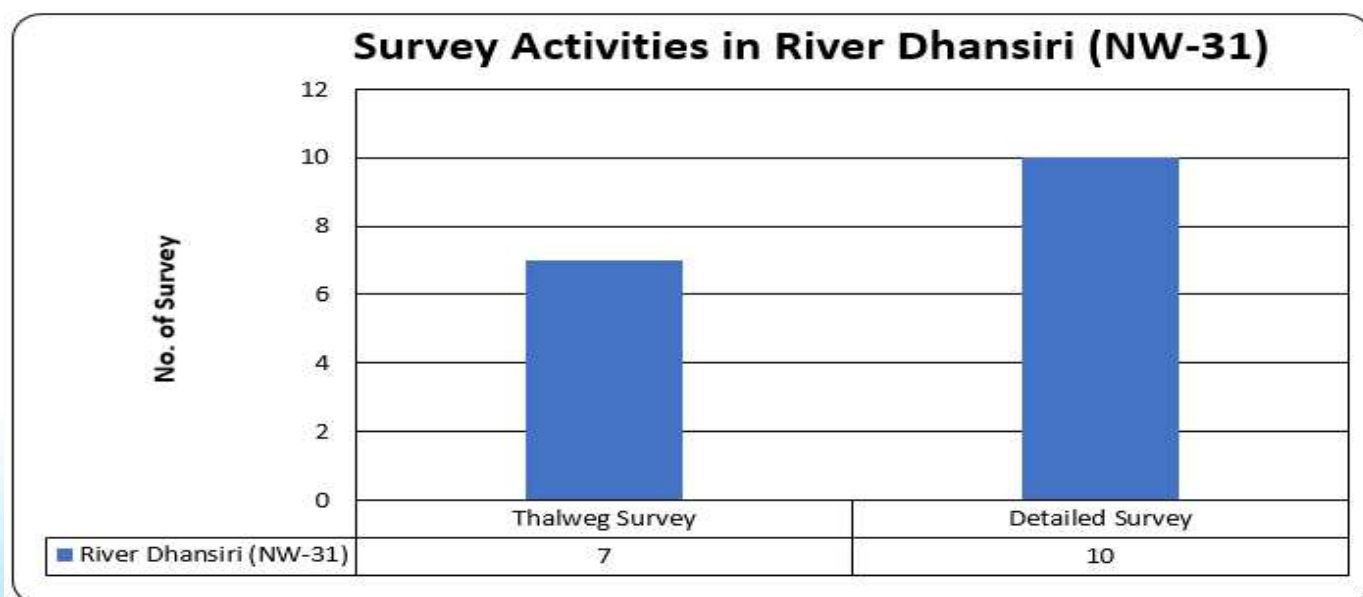
During the year 2023-2024, Seven Thalweg Surveys over a total stretch of 245 km were conducted in NW-31.



Graph depicting Thalweg survey details in NW-31

II. Detailed Surveys

Ten detailed hydrographic surveys were conducted in NW-31 during the year 2023-2024. A comprehensive bar chart depicting all the survey activities undertaken in NW-31 is shown below:

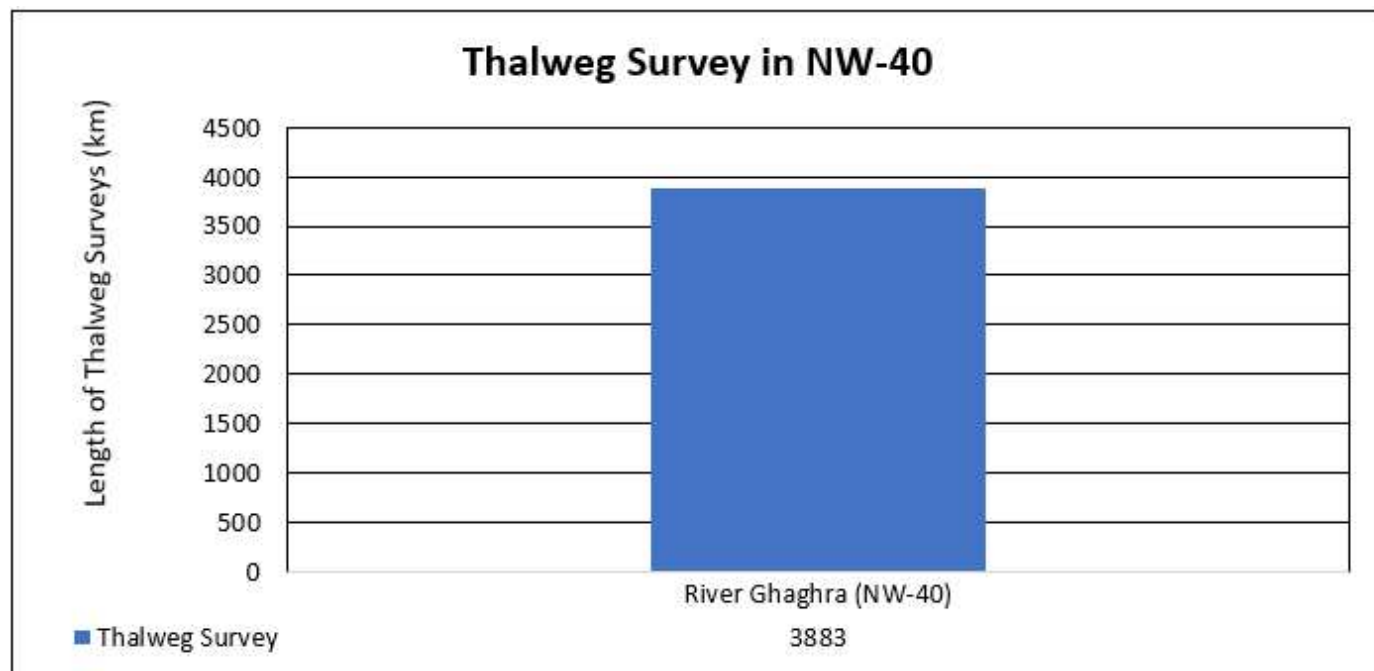


Graph depicting various survey activities in NW-31

15.10.NATIONAL WATERWAY-40 (River Ghaghra)

I. Thalweg Survey

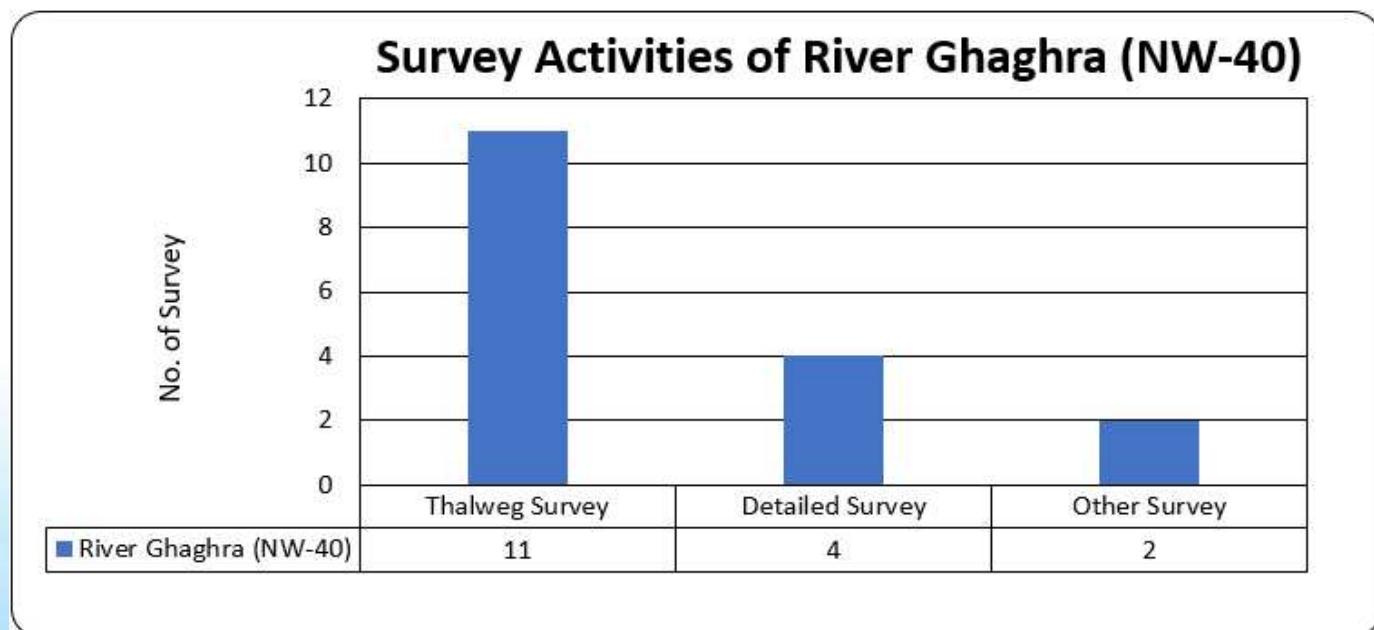
During the year 2023-2024, 11 Thalweg Surveys over a total stretch of 3,883 kms were conducted in NW-40.



Graph depicting Thalweg Survey details in NW-40

II. Detailed Survey

Four detailed surveys and two other surveys were carried out in NW-40 during the year 2023-2024. The graphical representation of all the survey activities undertaken in NW-40 is shown in the bar chart below:

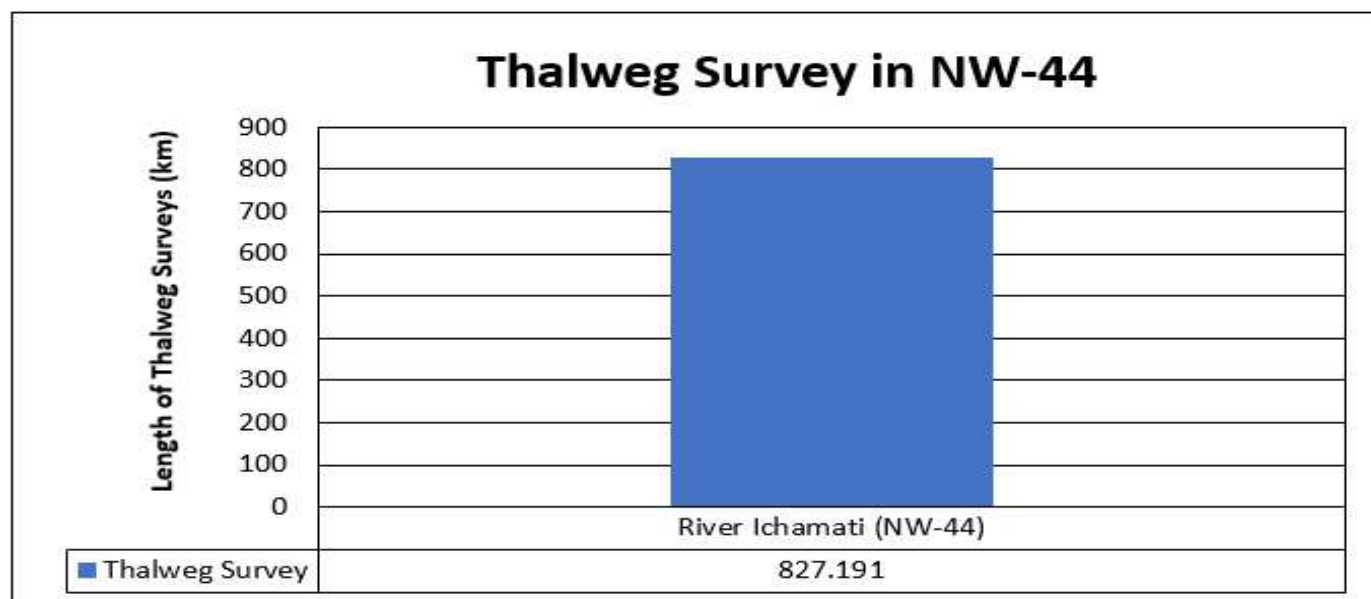


Graph depicting various survey activities in NW-40

15.11. NATIONAL WATERWAY - 44 (River Ichamati)

I. Thalweg Survey

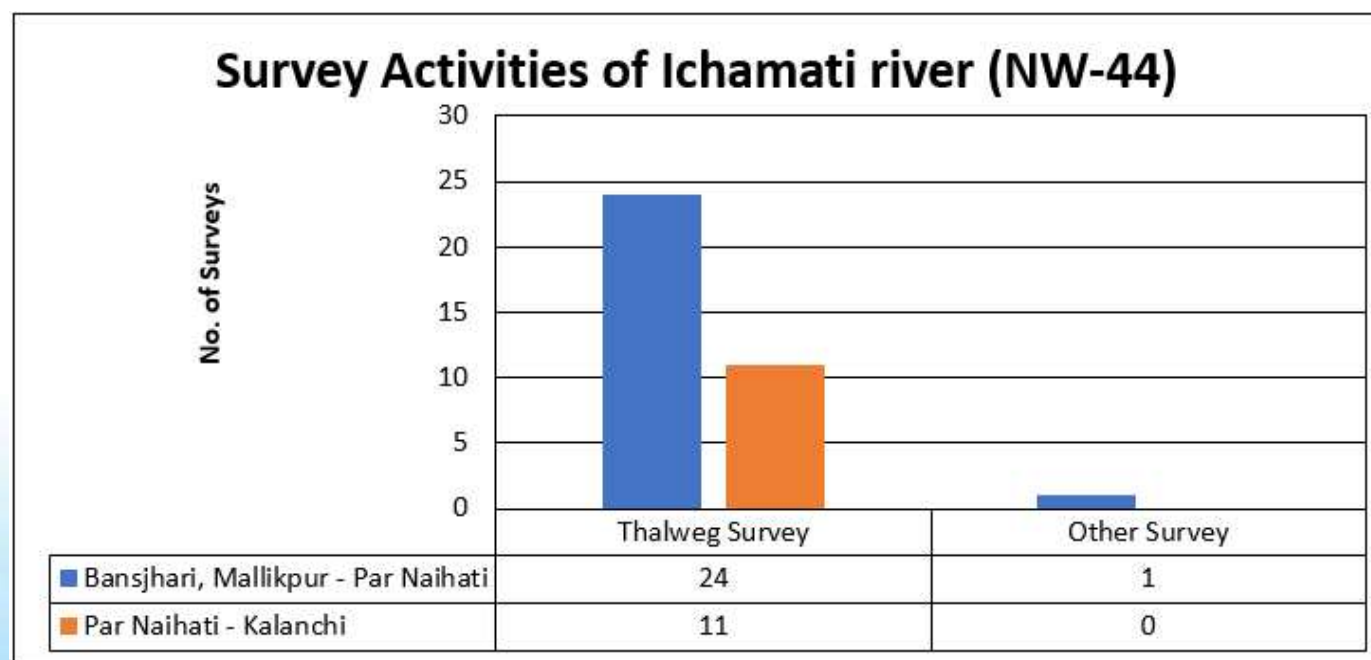
During the year 2023-2024, 24 Thalweg Surveys of 240 km length were conducted in Bansjhari, Mallikpur-Par Naihati stretch and 11 Thalweg Surveys of 587.191 km were conducted on Par Naihati – Kalanchi stretch of NW 44 leading to a total length of 827.191 km. LAD and River Notices were published on IWA website. The chart showing the Thalweg Survey details is given below:



Graph depicting Thalweg Survey details in NW-44

II. Other Survey

The graphical representation of all the survey activities undertaken in NW-44 is shown in the chart below:

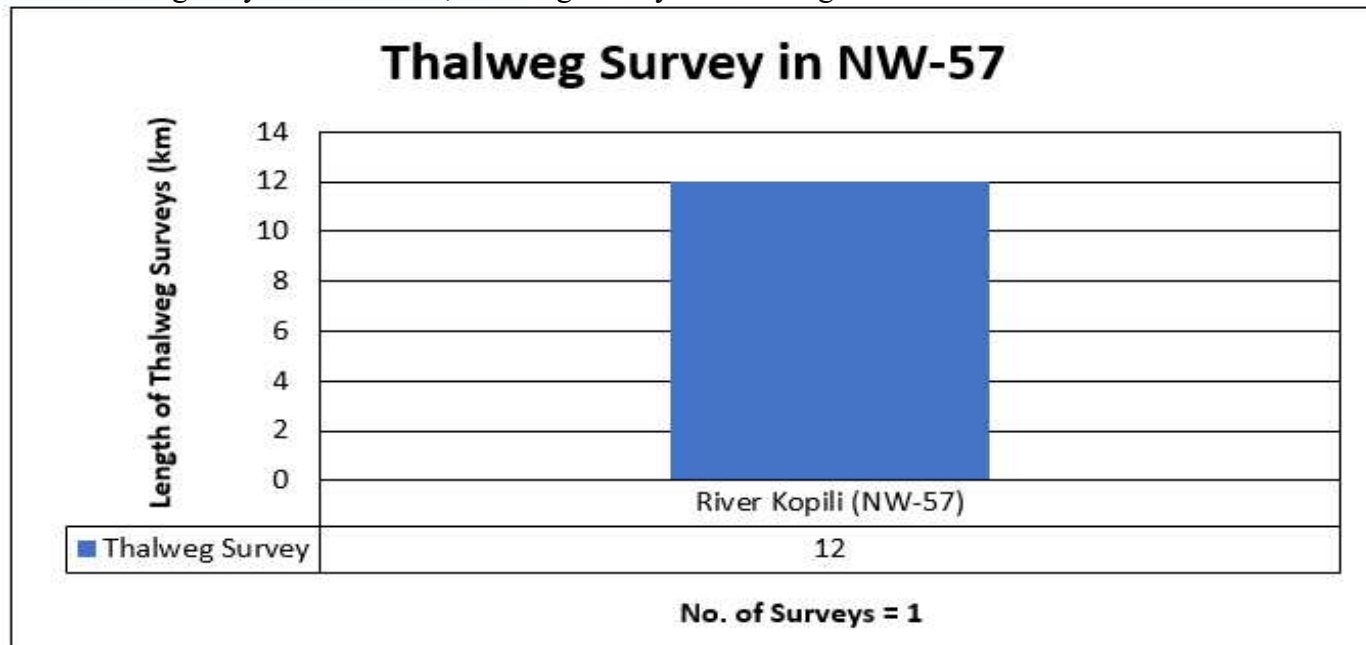


Graph depicting various survey activities in NW-44

15.12.NATIONAL WATERWAY - 57 (River Kopili)

I. Thalweg Survey:

During the year 2023-2024, Thalweg Survey of total length of 12 km was conducted in NW-57.

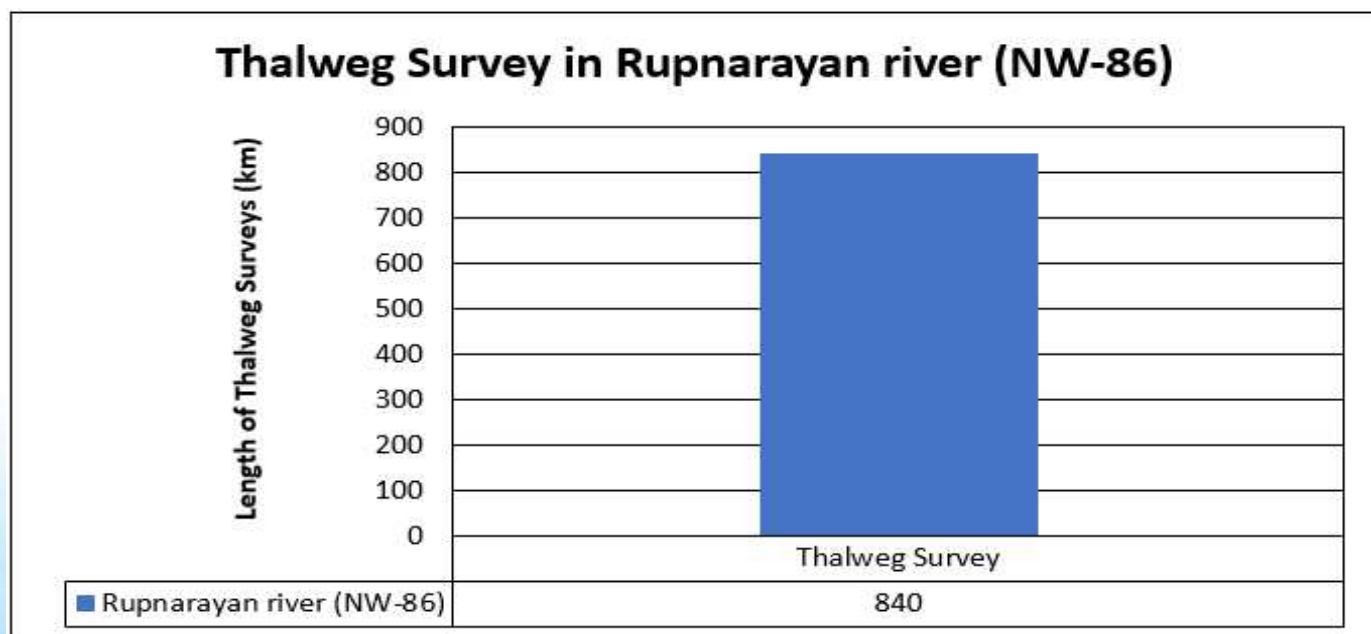


Graph depicting Thalweg survey details in NW-57

15.13.NATIONAL WATERWAY -86 (River Rupnarayan)

I. Thalweg Survey:

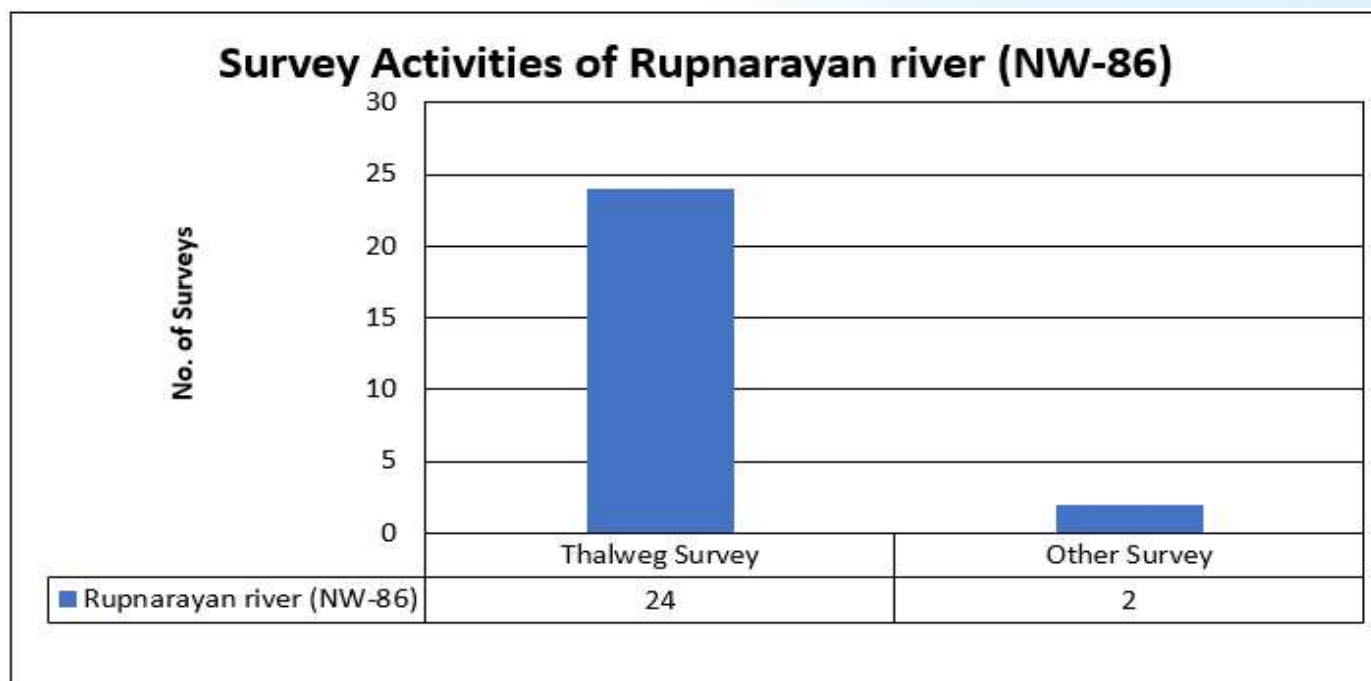
During the year 2023-24, 24 Thalweg Surveys over a total length of 840 km were conducted. LAD and River Notices were published on IWAI website.



Graph depicting Thalweg Survey details in NW-86

II. Other Survey:

Two other surveys were conducted in NW-86 during the year 2023-24.

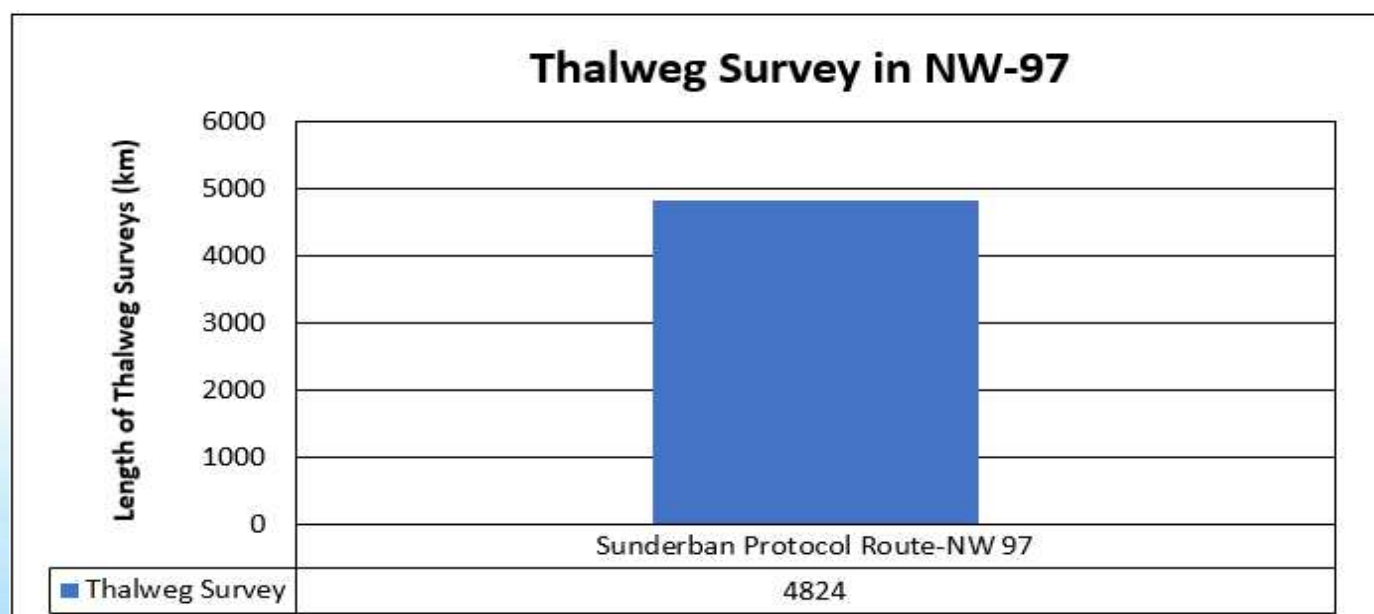


Graph depicting various survey activities in NW-86

15.14.SUNDERBANS - NW-97 (INDO-BANGLADESH PROTOCOL ROUTE)

I. Thalweg Survey

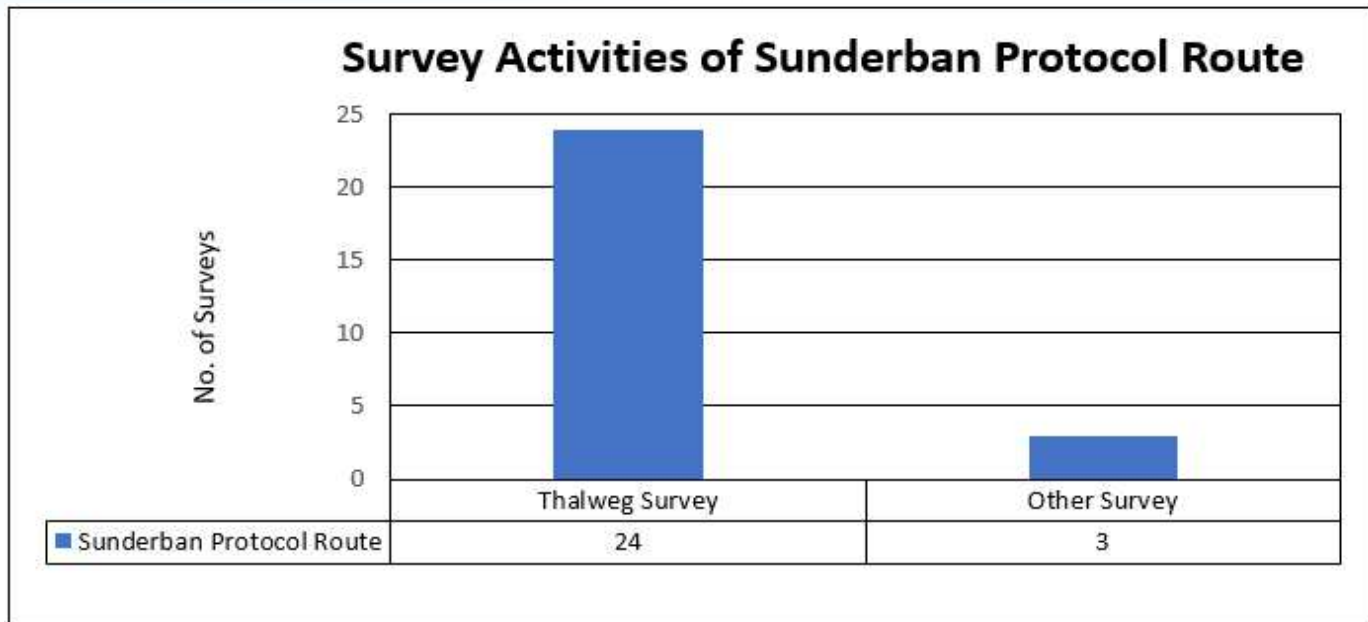
During the year 2023-24, 24 fortnightly Thalweg Surveys were carried out in Indo-Bangladesh Protocol route from Silver Tree point to Atharabanki Khal (NW-97) for a total length of 201 km. LAD and River Notices were published on IWAI website. Thalweg Surveys over a total stretch of 4,824 km were undertaken during the year 2023-24.



Graph depicting Thalweg Survey details in Sunderban Protocol Route NW-97

II. Other Surveys:

Three reconnaissance surveys were carried out in NW-97 during the year 2023-2024. The graphical representation of all the survey activities undertaken in NW-97 is shown in the bar chart below:

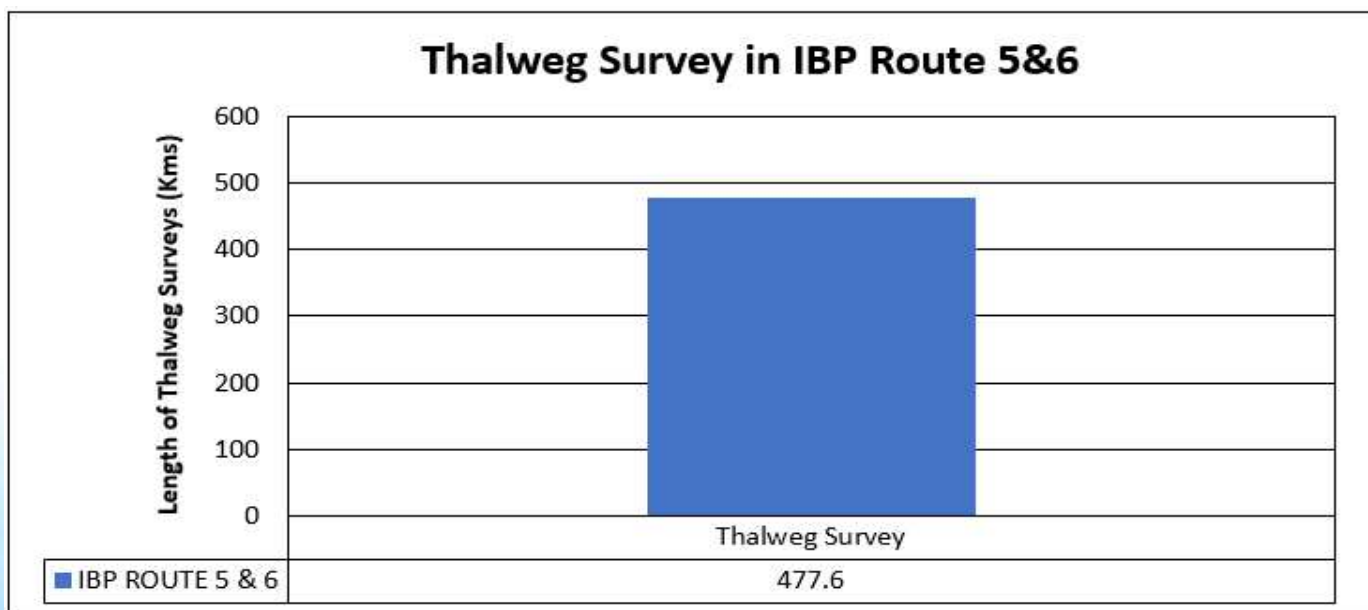


Graph depicting Thalweg Survey details in Sunderban Protocol Route NW-97

15.15.INDO BANGLADESH PROTOCOL ROUTE NO. 5 & 6 (Indian Portion):

I. Thalweg Surveys

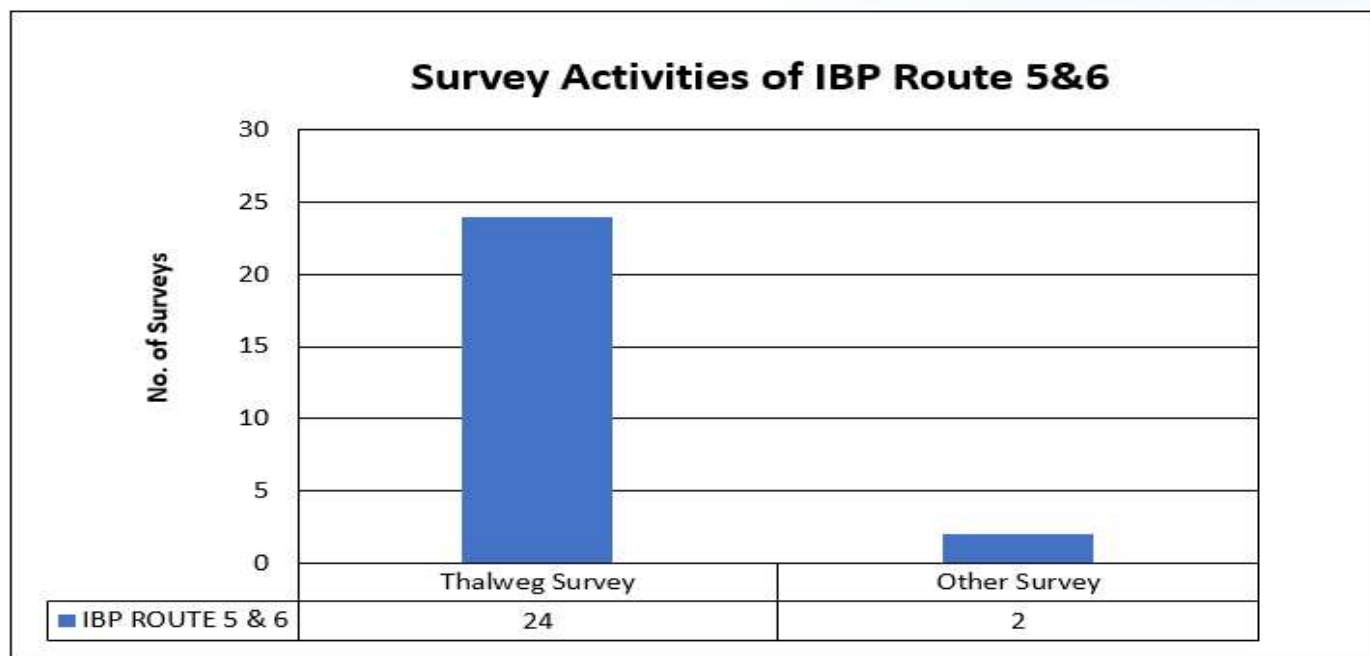
24 fortnightly Thalweg Surveys were carried out in D/s Khandua BOP - U/s Narulkhai BOP stretch and 24 fortnightly Thalweg Surveys in D/s Nirmal Char BOP to U/s Tikli Char stretch of Indo-Bangladesh Protocol Route No. 5 & 6 resulting in a total length of 477.6 km of Thalweg Surveys were undertaken during the year 2023-24.



Graph depicting Thalweg Survey details in Indo Bangladesh Protocol Route 5 & 6

II. Other Surveys:

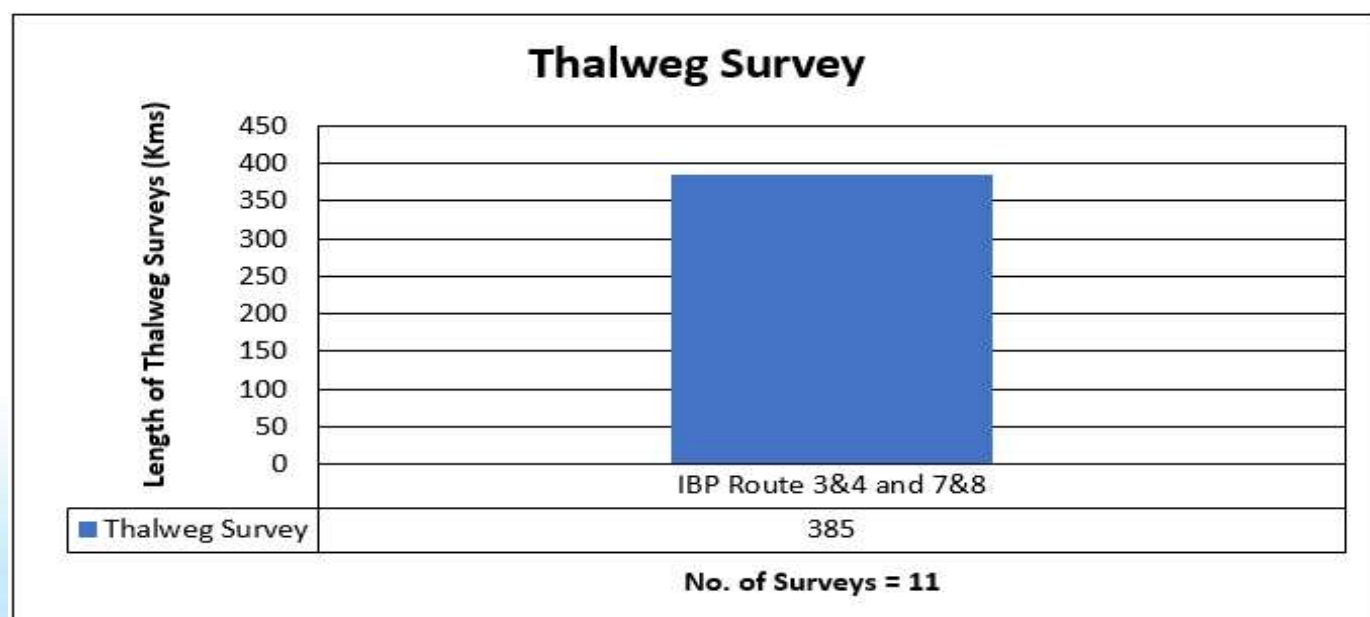
Two other surveys were carried out in IBP Route 5 and 6 during the year 2023-2024. The graphical representation of all the survey activities undertaken in IBP Route 5 and 6 is shown in the bar chart below:



Graph depicting various survey activities in IBP Route 5 & 6

15.16. INDO BANGLADESH PROTOCOL ROUTE 3 & 4 and 7 & 8

During the year 2023-2024, 11 Thalweg Surveys over a total stretch of 385 km were conducted in Indo-Bangladesh Protocol Route no. 3 and 4, 7 and 8. LAD and River Notices were published on IWA website.



Graph depicting Thalweg survey details in Indo Bangladesh Protocol Route IBP Route 3 & 4 and 7 & 8

15.17. Bank to Bank detailed Hydrographic Survey in River Mandovi (NW-68), Zuari (NW-111) & Cumberjua Canal (NW-27)

Bank to Bank Detailed Hydrographic Survey in river Mandovi (NW-68), river Zuari (NW-111) and Cumberjua Canal (NW-27) have been conducted and are still in progress.

15.18. SURVEY VESSELS

- I. IWA possess state-of-the art survey equipment like Automated Hydrographic Survey System integrated with Digital Multi-Beam/Single Beam Echosounder, DGPS receivers, Side Scan Sonar, ADCP, Laptop / Desktop along with Hydrographic Survey Software for data collection in 20 survey vessels. The vessels in NW-1 are monitored by RIS control stations.
- II. The following survey vessels in different waterways are deployed for survey work:

National Waterway	Name of Vessel			
NW-1	1) S.L. Koel	2) S.L. Gandak	3) S.L. Meghna	4) S.L. Anupallav
	5) S.L. Kamla	6) S.L. Ghaghra	7) S.L. Mandakini	8) S.L. Dwarkeswar
	9) S.L. Punpun	10) S.L. Rihand	11) S.L. Dihang	12) S.L. Ganga
	13) S.L. Jahanvi			
NW-2	1) S.L. Lohit	2) S.L. Barak	3) S.L. Subansiri	4) S.L. Burhi Dihing
	5) S.L. Dibang	6) S.L. Kosi		
NW-3	1) S.L. Pamba			

15.19. River Information System:

The River Information System (RIS) for tracking and tracing of inland navigation vessels has been set up in three phases from Haldia to Varanasi. RIS primarily aims to enhance safety, efficiency, and environmental sustainability in river transportation. River Information System plays a crucial role in modernizing and optimizing inland waterway transportation, offering benefits such as improved safety, efficiency, environmental sustainability, and competitiveness for trade and commerce. It supports onboard navigation, shore-based traffic monitoring and other tasks such as calamity abatement.

The details of three phases, viz. Haldia-Farakka, Farakka-Patna and Patna-Varanasi are as follows:

	<u>Phase -I:</u>	<u>Phase -II:</u>	<u>Phase -III:</u>
	<u>Haldia –Farakka</u>	<u>Farakka-Patna</u>	<u>Patna-Varanasi</u>
Coverage	545 Km	410 Km	353 km
Control Station	BISN Jetty (Kolkata) & Farakka	Patna	Ramnagar

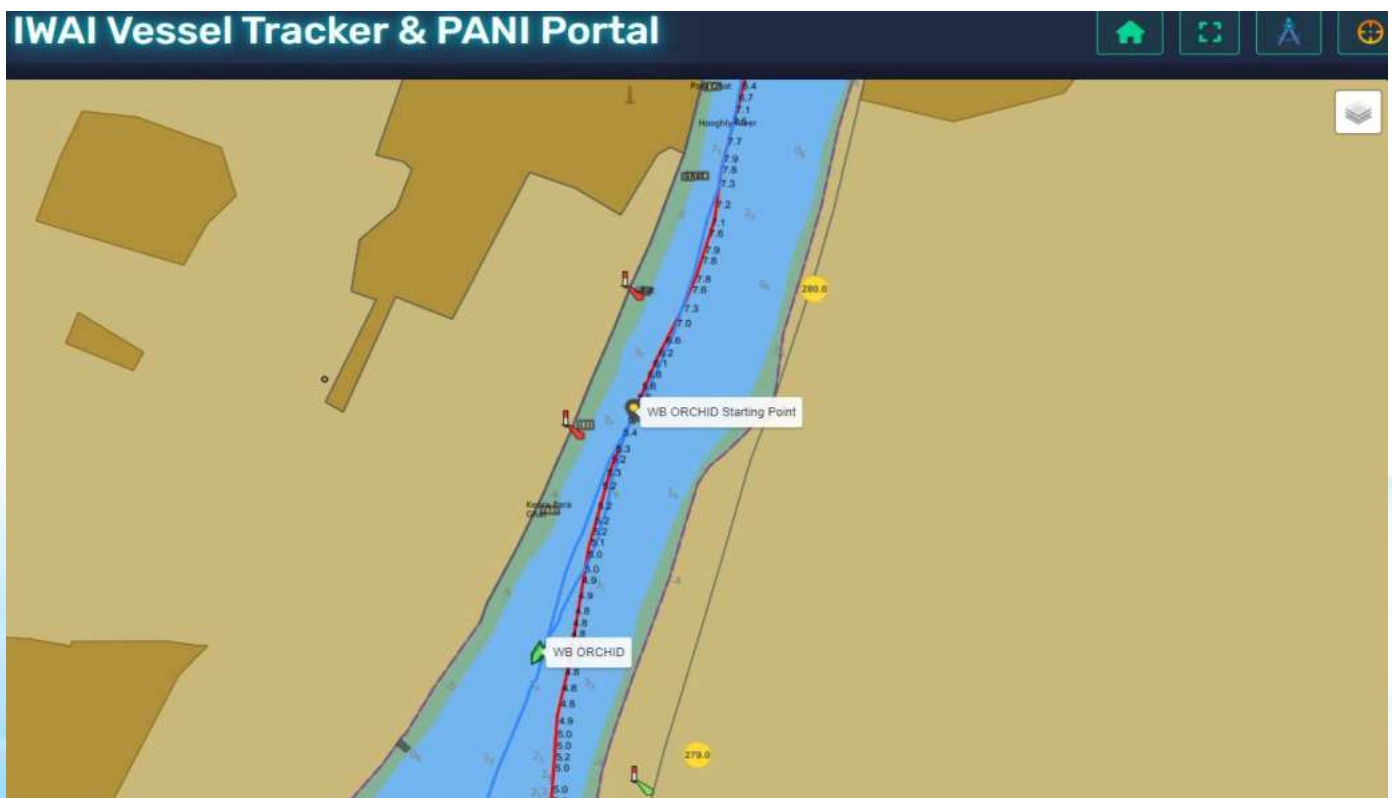
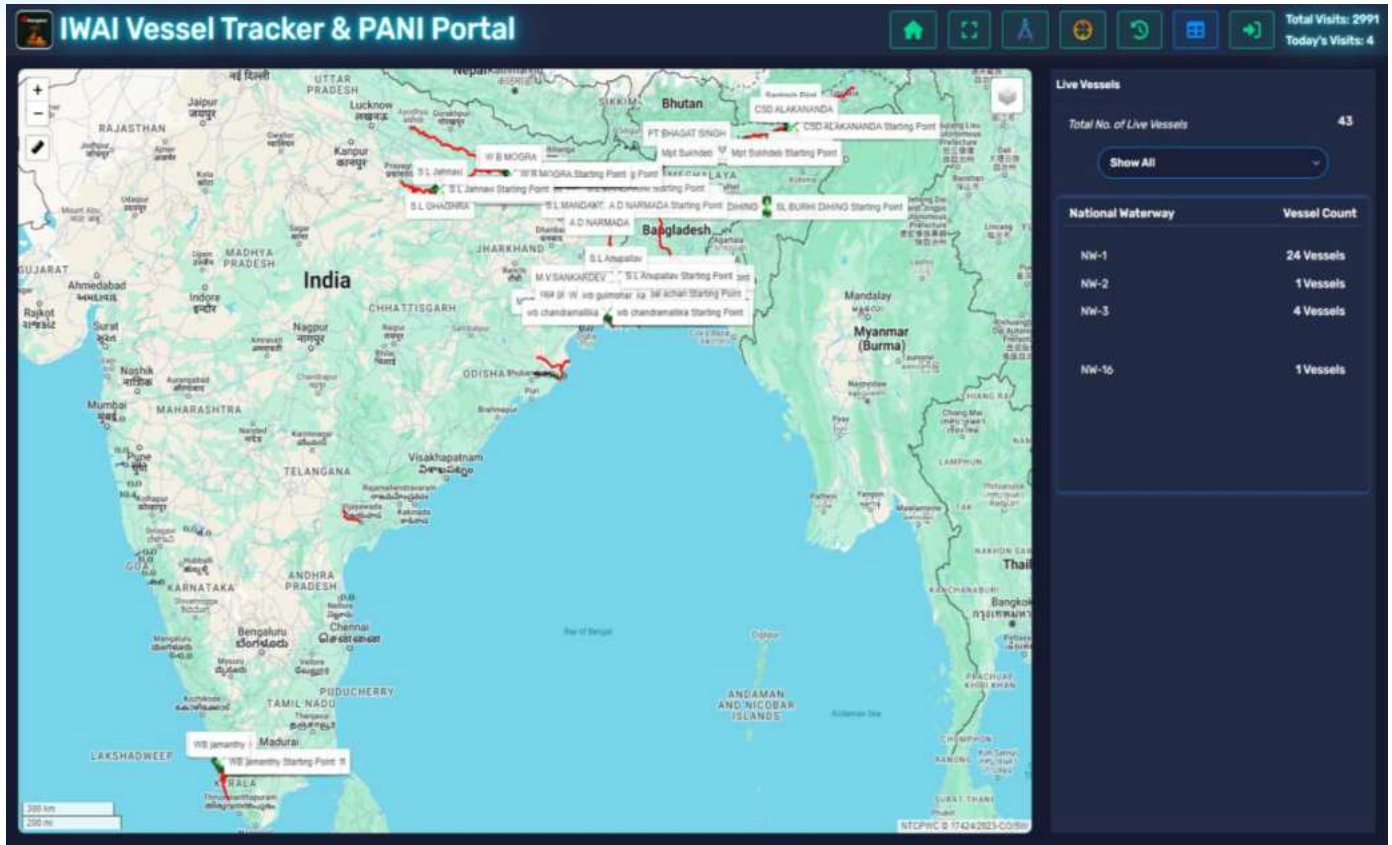
Base Stations	1. Haldia 2. Tribeni 3. Swaroopganj 4. Ballia Kumarpur	1. Manihari 2. Bhagalpur 3. Mungher 4. Hatidah Barh	1. Maujampur 2. Gobindpur Khas (Buxar) Zamania
Date of Commissioning	01.10.2015	15.03.2018	26.08.2020



Picture representing RIS System

15.20.IWAI Vessel Tracker and PANI Portal in Public domain

Vessel Tracker application has been implemented for the identification of navigational paths through survey data provided by IWAI. It provides a comprehensive digital solution for e-navigation application in IWT sector for real-time vessel tracking and safe navigation. The data acquired during Thalweg Survey in all national waterways is updated in IWAI Vessel Tracker and PANI Portal periodically.



Picture showing vessel tracking and navigation

PHOTOGRAPHS OF VARIOUS HYDROGRAPHIC SURVEY ACTIVITIES



Thalweg Survey in National Waterways using Survey Vessel



Detailed Hydrographic Surveys in NWs using FRP Boats



Inspection and Channel Checking in NWs using Inflatable Boats & Mechanized Boats

16. NATIONAL INLAND NAVIGATION INSTITUTE (NINI), PATNA

The National Inland Navigation Institute (NINI) was set up by Inland Waterways Authority of India (IWAI) at Patna, Bihar in February, 2004 with the view to develop human resource for the Inland Water Transport (IWT) sector. The major achievements of NINI during the year 2023-24 are mentioned below:

A. ACTIVITIES

(i) The following training activities were conducted:

- Induction Training GP Rating Course (35th & 36th Batch)
- Practical training for GP Rating (Inland Vessel) trainees on-board ship HSD Sone.
- Training of Master Trainer for “Safe Swim” Programme for Bihar Government Personnel.
- Equipment, Hypack & River Modelling Software Training for Hydrographic Surveyors
- Training Program for Repairs and Maintenance of Vessels for Vessel Crew of IWAI
- Jalayatri Sahayak Course for AIWTDS Personnel at ASDC Guwahati, Assam

(ii) Basic Safety Course for Inland Vessels

- Personal Safety & Social Responsibility for Inland Vessel
- Personal Survival Technique for Inland Vessel
- Fire Prevention & Fire Fighting for Inland Vessel
- Elementary First Aid for Inland Vessel

(iii) SAS Preparatory Course for Inland Vessel Certificate of Competency.

- ❖ Following preparatory courses for Inland Vessel examinations were conducted
 - Serang
 - Master Class III
 - Master Class II
 - Master Class I
 - Second Class Engine Driver
 - First Class Engine Driver

B. TRAINING

- ❖ NINI conducts training on regular basis and advertises its course in national newspapers.
 - Placement of trainees for undergoing induction courses on deck and engine arranged with private barge operators.
 - Database of COC examination and certificates being maintained

Trainee details for F.Y. 2023-24

S. No.	Name of Courses	No. of Trainees
1.	Induction Training of Inland Vessel General Purpose Rating	37
2.	Preparatory course for Serang	65
3.	Preparatory course for Master II	19
4.	Preparatory course for Master I	27
5.	Preparatory course for Engine Driver II	53
6.	Preparatory course for Engine Driver I	21
7.	Preparatory Course for Inland Vessel Engineer	05

8.	Inland Vessel Maneuvering Simulator Course	28
9.	Training of Master Trainer for “Safe Swim” Programme	157
10.	Refresher Course – Equipment, Hypack & River Modelling Software training for Hydrographic Surveyors	18
11.	Training Program for Repairs and Maintenance of Vessels for Vessel Crew of IWA	28
12.	Jalayatri Sahayak Course for AIWTDS Personnel	21
13.	Personal Safety & Social Responsibility for Inland Vessel	33
14.	Personal Survival Technique for Inland Vessel	33
15.	Fire Prevention & Fire Fighting for Inland Vessel	33
16.	Elementary First Aid for Inland Vessel	33
17.	Security Course for Inland Vessel Personnel	33
Total		644

Total number of candidates trained under various courses at NINI during the FY 2023-24 stood at 644.

C. HUMAN RESOURCE

The Institute has developed a pool of faculty members and instructors for effective management of the institute. The institute deploys faculty in three categories namely regular consulting faculty, regular visiting faculty and need based visiting faculty.

D. AFFILIATIONS AND ASSOCIATIONS:

The ISO 9001:2015 certificate by American Bureau of Shipping (ABS) was renewed subsequent to their inspection of the Institute.

NINI conducts the COC (Certificate of Competency) exams in NINI Campus on behalf of IWT, Bihar.

NINI ACTIVITIES DURING F.Y. 2023-24





17. MARITIME SKILL DEVELOPMENT CENTRE FOR NER AT GUWAHATI

A new Maritime Skill Development Centre for NER at Guwahati was inaugurated by Hon'ble Prime Minister on 13th January, 2023. The Skill Development Centre opened with a vision to enhance the skills of manpower involved in IWT Sector especially in NE State.

Skill Development Courses commenced at Skill Development Centre, Guwahati from February 2023 and a total of 214 candidates were trained during the year 2023-24.

Training Details for F.Y. 2023-24

S No.	Name of Courses	No. of Trainees
1.	Jalyatri Sahayak Course	137
2.	Induction Training for DIWT personnel	33
3.	Surveyor Course of Inland Vessel for IWT sector	12
4.	IWT Vessel operation and Safety	32
Total		214



MSDC ACTIVITIES CONDUCTED DURING FY 2023-24

18. TRAFFIC MOVEMENT DURING FY 2023-24



18.1. Traffic on National Waterways (NWs)

The traffic on national waterways has witnessed exponential growth during last ten years at CAGR of 22.10. The cargo movement has increased from 18.10 million tons in 2014 to 133.03 million tons in 2024. The traffic trend on national waterways during 2022-23 and 2023-24 is presented in the table below:

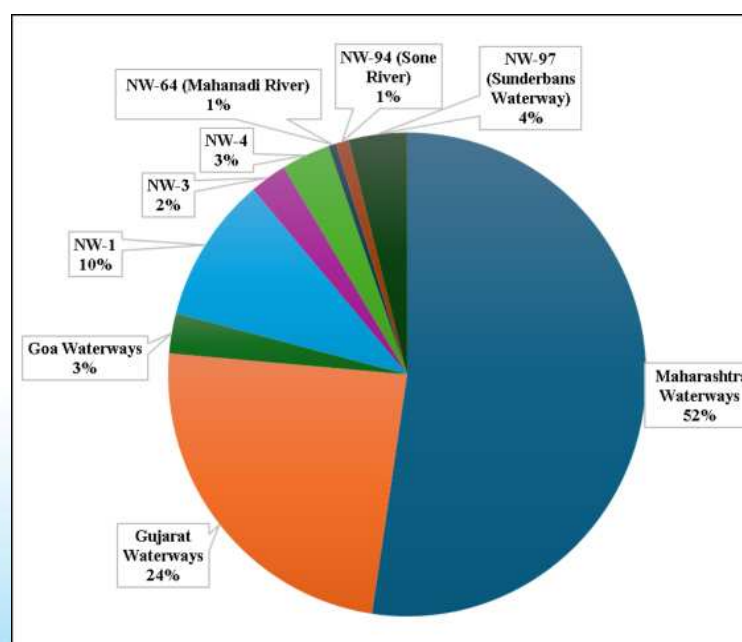
STATEMENT OF CARGO/TRAFFIC MOVEMENT FOR FY-2023-24			
National Waterways	Quantity in Metric Tonnes		%Change
	FY 22-23	FY 23-24	
NW-1 (Ganga-Bhagirathi-Hooghly River System (Haldia-Allahabad))	13,169,853	12,824,112	-2.63%
NW-2 (Brahmaputra River (Dhubri-Sadiya))	629,853	589,489	-6.41%
NW-3 (West Coast Canal)	3,227,896	3,292,543	2.00%
NW-4 (Krishna Godavari River Systems)	8,418,067	4,303,477	-48.88%
NW-5 (East Coast Canal And Matai River / Brahmani-Kharsua-Dhamra Rivers/Mahanadi Delta Rivers)	402,619	635,488	57.84%
NW-8 (Alappuzha-Changanassery Canal)	33,689	35,670	5.88%
NW-9 (Alappuzha-Kottayam Athirampuzha Canal)	17,093	21,570	26.19%
NW-14 (Baitarni River)	1,329	1,314	-1.13%
NW-16 (Barak River)	11,302	3,178	-71.88%
NW-23 (Budha Balanga)	30,151	24,982	-17.14%
NW-31 (Dhansiri/Chathe)	521	7,080	1258.93%
NW-44 (Ichamati River)	462,546	484,174	4.68%
NW-64 (Mahanadi River)	449,526	670,796	49.22%
NW-86 (Rupnarayan River)	87,828	99,091	12.82%
NW-94 (Sone River)	-	1,160,929	-
NW-97 (Sunderbans Waterway)	5,473,305	5,185,395	-5.26%
Sub Total (National Waterways 1,2,3,4,5,8,9,14,16,23,31,44,64,86,94, &97)	32,415,578	29,339,288	-9.49%

Maharashtra Waterways			
NW-10 (Amba River)	28,544,304	30,166,913	5.68%
NW-83 (Rajpuri Creek)	241,110	447,305	85.52%
NW-85 (Revadanda Creek-Kundalika River System)	497,873	993,122	99.47%
NW-91 (Shastri River - Jaigad Creek System)	33,865,863	37,049,128	9.40%
Total Maharashtra Waterways	63,149,150	68,656,468	8.72%
Goa Waterways			
NW-68 (Mandovi River)	2,542,291	2,424,425	-4.64%
NW-111 (Zuari River)	386,634	1,096,368	183.57%
Total Goa Waterways	2,928,925	3,520,793	20.21%
Gujarat Waterways			
NW-73 (Narmada River)	41,625	56,605	35.99%
NW-100 (Tapi River)	27,615,806	31,457,399	13.91%
Total Gujarat Waterways	27,657,431	31,514,004	13.94%
Grand Total Metric Tonnes	126,151,084	133,030,553	5.45%
Grand Total Million Metric Tonnes	126.15	133.03	5.45%

18.2 Share of Traffic on National Waterways

An assessment of share of traffic on various national waterways during the financial year 2023-24 shows that Maharashtra Waterways has recorded highest cargo movement (52%) followed by Gujarat Waterways (24%), NW-1 (10%), Sunderbans Waterways (4%), Goa Waterways (3%), NW-4 (3%), NW-3 (2%) NW-94 (1%) and NW-64 (1%) as shown below in the chart.

Share of Traffic on National Waterways – FY 2023-24

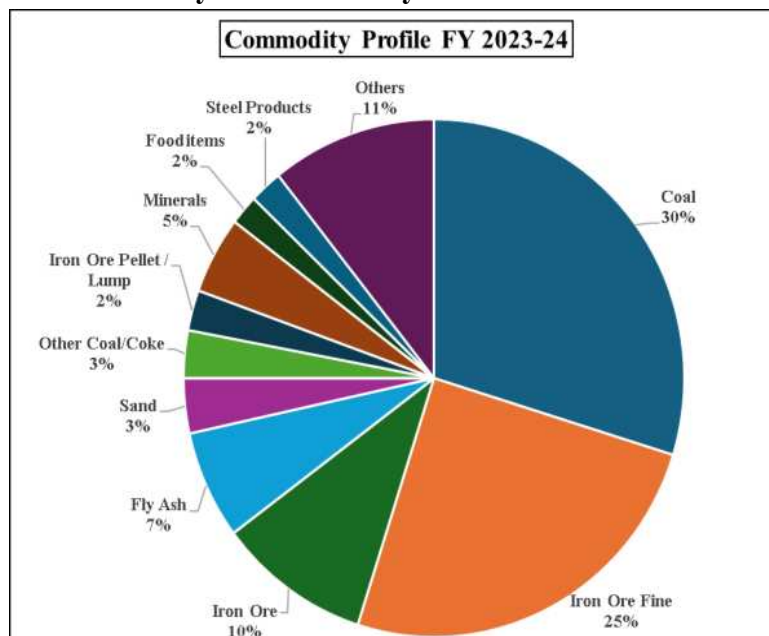


Source: Cargo Data Portal, IWAI

18.3. National Waterways – Commodity Profile of Traffic

The most preferred commodity in the overall traffic is Coal (30%), followed by Iron Ore Fine (25%), Iron Ore (10%), Fly-Ash (7%), Minerals (5%), Coal and Coke (3%), Sand (3%), Food Items (2%), Steel Products (2%) and Iron Ore Pellet/Lump (2%). Others (11%) mainly include sand, stone chips, cement, etc. as presented in the chart.

National Waterways – Commodity Profile of Traffic – FY 2023-24



Source: Cargo Data Portal, IWAI

18.4 Details of over-dimensional cargo (ODC) movement during FY 2023-24

Inland Waterway Transport (IWT) is the most preferred mode of transportation for Over-Dimensional Cargo (ODC) due to its manifold merits vis-à-vis other modes of transportation. For movement of ODC, road transport faces challenges such as route and time restrictions, requirement of multiple permissions, route surveys, etc. Rail transport also faces challenges to accommodate ODC due to its standard wagon sizes.

ODC Movements in National Waterways and IBP Route

The details of Over-Dimensional Cargo movement on National Waterways and IBP route during the FY 2023-24 are presented in the following table:

Details of Over-Dimensional Cargo (ODC) Movement in National Waterways & IBP Route during FY 2023-24								
Sr. No.	NW	Month	Year	Origin	Destination	Commodity	Cargo in MT	Shipper
1	NW-1	June	2023	Diamond Harbour	Falta Jetty	Generator Stator	378	NTPC, Barh
2	NW-1, IBP route, NW-2 & NW-31.	June	2023	Diamond Harbour	NRL Jetty, Assam	VGO HDT Reactor	700	Numaligarh Refinery

3	NW-1, IBP route, NW-2 & NW-31.	June	2023	Diamond Harbour	NRL Jetty, Assam	1st LC Fining Reactor	1248	Numaligarh Refinery
4	NW-1, IBP route, NW-2 & NW-31.	June	2023	Diamond Harbour	NRL Jetty, Assam	1st LC Fining Reactor	1286	Numaligarh Refinery
5	NW-1, IBP route, NW-2 & NW-31.	June	2023	Diamond Harbour	NRL Jetty, Assam	Desiohexanizer column 1, Column 2with loose pipe davit, LCF HP/HT Separator	741.13	Numaligarh Refinery
6	NW-1, IBP route, NW-2 & NW-31.	August	2023	Kolkata	NRL Jetty, Assam	05 nos Cryogenic Storage Tanks	494	Numaligarh Refinery
7	NW-1	Nov	2023	Diamond Harbour	Semaria	2 nos Coke Chambers	900	Indian Oil Corporation Ltd.
8	NW-1, IBP route, NW-2 & NW-31.	Nov	2023	Kalyani, Tribeni (Bandel)	Pandu, Assam	D.J.B – L&T JB113	617	L & T GeoStructure Private Limited
9	NW-1, IBP route, NW-2 & NW-31.	Nov	2023	Diamond Harbour	NRL Jetty, Assam	CRUDE COLUMN SEC	413	Numaligarh Refinery
10	NW-1, IBP route, NW-2 & NW-31.	Nov	2023	Diamond Harbour	NRL Jetty, Assam	Sec.2 Main Fractionator	662.45	Numaligarh Refinery
11	NW-1, IBP route, NW-2 & NW-31.	Nov	2023	Diamond Harbour	NRL Jetty, Assam	VDU	724	Numaligarh Refinery
12	NW-1, IBP route, NW-2 & NW-31.	Nov	2023	Diamond Harbour	NRL Jetty, Assam	Section 1 main Fractionator - 236.777 MT + Crude Column Skirt -76.0 MT + HP H2S Absorber & Wash column - 498.665 MT	811.44	Numaligarh Refinery

13	NW-86, NW-1	Feb	2024	Kolaghat	Budge Budge	Transformer	263.5	Power Grid Corporation of India Limited, Subhasgram SS (W.B))
14	NW-1	Mar	2024	Kolkata	Farakka	Grinding Table & Gear Box	250.95	Ambuja Cements Limited, Farakka,
Total							9489.46	

18.5. Other initiatives for enhancing traffic on national waterways

1. Regional trade using IWT mode:

- Indo-Bangladesh Protocol (IBP) Route:** In FY 2023-24, traffic on the IBP route is recorded as 4.70 million tonnes. The IBP route now features 11 Ports of Call, including two extended ports. Interventions have been made to enhance traffic on IBP route 5 and 6. Trial runs have been completed. For regular transportation on this route, consent of Bangladesh side is awaited. This route has a potential of 2.6 million tonnes of cargo movement per annum.
- Inclusion of IWT mode in the Indo-Nepal trade treaty:** IWT has been included in the India-Nepal Treaty on June 1, 2023. It will facilitate transportation of Nepal-bound cargo through waterways from Kolkata to Sahibganj Multi-Modal Terminal, Kalughat Inter-Modal Terminal and Varanasi Multi-Modal Terminal, with final movement to Nepal by road. This route offers an alternative to the already congested rail and roadways.
- Trade between Bhutan and Bangladesh:** Bhutanese stone exporters are increasingly using inland waterways for transportation of stone boulders and stone chips from Phuentsholing and Gelephu in Bhutan to Bangladesh using Dhubri Port due to lower costs, larger shipment sizes and reduced congestion. In FY 2023-24, over 163 shipments carrying 53,592 tonnes of cargo were completed between Dhubri (Assam, India) and Chilmari (Bangladesh). The India-Bhutan Protocol now includes Jogighopa and Pandu in addition to the existing terminal at Dhubri as entry/exit points for Bhutan's cargo to Bangladesh. This will further enhance IWT for Bhutanese exports to Bangladesh.

2. Ro-Ro/Ro-Pax Service in various National Waterways

MoU Signed with Govt. of Bihar on 24.07.2023 for Operation and Management of Ro-Pax Vessels M. V. Swami Paramhans and M. V. Rajendra Prasad on NW-1 (River Ganga)

Ro-Pax Vessels M.V. Swami Paramhans and M.V. Rajendra Prasad built by Cochin Shipyard Ltd. having the capacity to carry two trucks, four cars and 200 passengers with loaded draft of 1.3 meters and capable of travelling at a speed of 8 knots were handed over to the Govt. of Bihar on 11.08.2023 and 26.10.2023 respectively. Department of Tourism, Government of Bihar is operating M.V. Rajendra Prasad at Bhagalpur and M.V. Swami Paramhans at Digha, Patna.

In addition, 06 Ro-Pax and 02 Ro-Ro vessels have been handed over to Uttar Pradesh and Kerala and four vessels to Assam in 2021, for Ro-Ro/Ro-Pax services across various national waterways.

18.6. Major Achievements

1. India's first water metro service at Kochi was inaugurated by Hon'ble Prime Minister on April 25, 2023.
2. Hon'ble Minister, MoPSW received first consignment of Over Dimensional Cargo (ODC) as well as Over Weight Cargo (OWC) for Numaligarh expansion Project which reached Numaligarh jetty through NW-1, IBP route, NW-2 (Brahmaputra) & NW-31 (Dhansiri river) on June 16, 2023
3. Hon'ble Minister, MoPSW laid the foundation stone for Construction of Permanent Cargo-cum-Tourist IWT Terminal at Bogibeel in Assam on July 4, 2023.
4. Roadshow on Global Maritime India Summit (GMIS), 2023 was held on August 31, 2023 at Guwahati in the presence of Hon'ble Minister, MoPSW.



5. Roadshow on Global Maritime India Summit 2023 was organized at Varanasi on September 25, 2023 in the presence of Hon'ble Minister, MoPSW.
6. The IWAI Pandu Multimodal Port was handed over to M/s A to Z Exim for terminal operation and maintenance on September 5, 2023 in Guwahati.
7. Maia in Murshidabad, West Bengal has been notified as LCS in the river route.
8. Hon'ble Prime Minister inaugurated the New Navigational Lock at Farakka, West Bengal (virtually) on October 17, 2023.
9. Third Global Maritime India Summit 2023 was held from October 17 to 19, 2023 at Mumbai with participants from more than 70 countries.
10. To accelerate the holistic development of Inland Waterway Transport in the country leading to enhanced cargo, passenger movement and river cruise tourism with active association of the States, an Inland Waterways Development Council (IWDC) has been set up under the chairmanship of Hon'ble Minister, MoPSW with representatives from State Governments/Union Territories for the comprehensive development of National Waterways, other inland waterways and associated ecosystem. The first meeting of IWDC was held in Kolkata on January 8, 2024.
11. For exploring the possibility of further movement of cargo along NW-1, a stakeholder meeting chaired by Chairman, IWAI, was held in Kolkata on May 4, 2023.
12. 22nd Meeting of Standing Committee (SCM) under the PIWTT between the Government of Bangladesh and Government of India was held in Dhaka on December 18-20, 2023.



13. Two Hybrid Electric Catamaran vessels of IWAI were received from Cochin Shipyard and commissioned on December 18, 2023.
14. First Amazon India E-commerce containerized cargo (04x20' loaded containers and 06x20' empty containers) was flagged off from IWT Terminal at Gaighat, Patna on December 3, 2023.
15. Hon'ble Prime Minister inaugurated Hybrid Electric Catamaran Vessels MV Guh at Ayodhya & MV Nishadraj at Varanasi and four community jetties, and laid the foundation stone thirteen community jetties at Varanasi on February 23, 2024.
16. Hon'ble Minister, MoPSW inaugurated IWT Intermodal Terminal at Kalughat on February 15, 2024.
17. Hon'ble Minister of State PSW inaugurated Maia Riverine Port (INLGL1) and flagged off BD Flag vessel M.B. Desh Bangla (M-10834) loaded with 100 MT of Stone Chips for Sultanganj (Godagari-Rajshahi) through PIWTT Route No. 6.
18. IWAI handed over Hybrid Electric Catamaran Vessels MV Nishadraj & MV Guh to U.P. Tourism Department on March 13 and March 15, 2024 respectively for operations at Varanasi and Ayodhya.

Following MoUs were signed during the year:

- a. An MoU was signed between Assam Tourism, Sagarmala, IWT Assam and IWAI at Assam Administrative College, Guwahati for Development of Riverine Religious Tourism circuit in Brahmaputra on May 19, 2023.
- b. An MoU signed between IWAI and Department of Tourism, Government of Bihar, for operation & management of two IWAI Ro-Pax vessels M. V. Rajendra Prasad and M.V. Swami Paramhans on July 24, 2023.



- c. An MoU between Numaligarh Refinery Limited (NRL) and IWAI was signed in the presence of Hon'ble Minister, MoPSW for transportation of petroleum products cargo of Numaligarh Refinery using Inland Water transport on August 24, 2023 at Guwahati.
- d. An MoU was signed with Amazon India, the first e-commerce company to engage in IWT. Under this MoU, Amazon India and IWAI will work together to enable containerized cargo movement and build a network for the usage of inland waterways for cargo movement.



- e. An MoU between IWAI and UP Tourism was signed in the presence of Hon'ble Minister, MoPSW, for operation of six electric catamaran vessels at Ayodhya, Varanasi and Mathura using IWT on September 25, 2023 at Varanasi.
- f. Ten MoUs were signed during GMIS, 2023 for enhancing cargo and river tourism between IWAI and Govt. of Odisha, Coal India Ltd. and Paradip Port Authority, Heritage River Journeys Pvt. Ltd., A to Z EXIM, Star Cement, Alaknanda Cruseline, Dredging Corporation of India, IIT Roorkee, Transport Department, Dispur, Govt. of Assam, Yogayatan Ports Pvt. Ltd and between A-to-Z EXIM and Indo-Bangladesh Chamber of Commerce & Industries.

19. Following Stakeholder Conferences were held during the year



- a. A meeting was chaired by Chairman, IWAI, in Syama Prasad Mookerjee Port Guest House, Kolkata on May 4, 2023 with stakeholders in connection with exploring the possibility of further movement of cargo along NW-1.
- b. Hon'ble Minister, MoPSW held a stakeholder meeting with Indo-Bangladesh Bhutan IWT Operators at IWAI Dhubri on June 12, 2023.



- c. Stakeholders Conference on use of National Waterways for transportation was held in Kolkata on March 27, 2024. Besides stakeholders, PSUs such as BPCL, SCI, IFFCO, FCI, CONCOR and SAIL. also attended the conference.



20. First Meeting of Inland Waterways Development Council (IWDC) was held on January 7-8, 2024 in Kolkata, West Bengal.

19. DIGITAL SOLUTIONS FOR EASE-OF-DOING BUSINESS

CAR-D (Cargo Data) Portal: CAR-D is a web-based portal for collection & compilation, analysis and dissemination of all cargo and cruise movement data of national waterways to the stakeholders. It captures the traffic data in a near real time mode for cargo and cruise from different terminals, operators and Maritime Boards. Details of cargo movement through national waterways is available on IWAI Cargo Portal <https://iwaicargoportal.nic.in>



Benefits of CAR-D: It is accessible to all the stakeholders and helps in understanding the traffic flow pattern, key commodities and potential key logistic players in the sector and can facilitate cargo consolidation and promotion of IWT.

CAR-D portal increases collaboration across divergent stakeholders, improve organizational consistency, increase resource agility, increase ownership and accountability for each stakeholder leading to improved management of activities. Having public access to key work being done by IWAI for the sector will enhance IWAI's standing in the market and will increase trust in the sector.

20. INDO-MYANMAR KALADAN MULTIMODAL TRANSIT TRANSPORT PROJECT

The project is being implemented to provide an alternate connectivity to the North East through Kaladan river & Sittwe Port in Myanmar. The project includes road connectivity from Mizoram to Paletwa (Myanmar), thereafter waterway connectivity from Paletwa to Sittwe (Myanmar) & coastal connectivity from Sittwe to any port in India and vice versa. IWAI is the Project Development Consultant (PDC) of Ministry of External Affairs (MEA) for implementation of Port and IWT components of Kaladan Multimodal Transit Transport Project in Myanmar. The project is piloted and funded by Ministry of External Affairs (MEA). An agreement between MEA and IWAI in this regard was signed on March 19, 2009 and supplementary agreement was signed on April 28, 2016.

The highlights of Phase – I work are as follows:

A. Phase – I Works

1. Sittwe

- Construction of Port at Sittwe.
- Construction of IWT Terminal at Sittwe.

- Dredging access channel and port basin at Sittwe port.
- Construction of backup facilities structures (Port Office, IWT Office, Covered Storage, Electrical & Generator Room, Canteen/Rest Room.)

2. Paletwa

- IWT Terminal.
- Backup facility works like IWT office, Covered storage, Electrical & Generator Room, Canteen/Rest room.

3. River dredging work.

4. Construction of six Barges of 300 T capacity.

5. Installation of navigational aids.

B. Phase – II works

The major works envisaged during Phase – II are as under:

- a. Construction of container handling facility at Sittwe/Paletwa including preparation of Detailed Project Report (DPR) – DPR accepted by MEA.
- b. Operation & Maintenance (O&M) of completed project components – The assets completed under phase-I have been handed over to port operator through Myanmar Government departments on January 31, 2020 and operation and maintenance commenced from February 1, 2020. Sittwe Port was inaugurated jointly by Govt. of India and Govt. of Myanmar on May 9, 2023 and is being successfully operationalized for berthing of domestic as well as international cargo at Sittwe.

IWAI in its role of PDC maintained regular coordination with all relevant stakeholders like MEA, Embassy of India – Yangon, Ministry of Shipping, Ministry of Development of North Eastern Region (DoNER), Govt. of Myanmar, contractors and consultants for implementation of the project.

21. IMPLEMENTATION OF THE INLAND VESSELS ACT, 2021 AND INLAND VESSEL RULES, 2022

Notification of the IV Act 16.02.2022 & 07.06.2022

The Inland Vessels Act, 2021 (IV Act) was gazetted on August 12, 2021. Section 1 and Section 106 of the IV Act were notified on February 16, 2022. Section 2 to Section 105 and Section 107 to Section 114 of the IV Act were notified on June 7, 2022.

Notification of nine (9) IV Rules by the Central Government

- i. Inland Vessels (Survey and Certification) Rules, 2022 (w.e.f. 07.06.2022)
- ii. Inland Vessels (Registration and Other Technical Issues) Rules, 2022 (w.e.f. 07.06.2022)
- iii. Inland Vessels (Safe Navigation, Communication and Signals) Rules, 2022 (w.e.f. 07.06.2022)
- iv. Inland Vessels (Fire Fighting Appliances) Rules, 2022 (w.e.f. 07.06.2022)
- v. Inland Vessels (Life Saving Appliances) Rules, 2022 (w.e.f. 07.06.2022)
- vi. Inland Vessels (Prevention and Containment of Pollution) Rules, 2022 (w.e.f. 07.06.2022)
- vii. Inland Vessels (Crew and Passenger Accommodation) Rules, 2022 (w.e.f. 07.06.2022)
- viii. Inland Vessels (Manning) Rules, 2022 (w.e.f. 07.06.2022)

- ix. Inland Vessels (Insurance, Limitation of Liability and Obligations of Service Providers and Service Users) Rules, 2022 (w.e.f. 14.06.2022)

Formation of Advisory Committee and Sub-Committees for Implementation of IV Act 2021 & Rules framed thereunder.

- i. After enactment of IV Act, 2021 and notification of nine rules framed thereunder, MoPSW constituted an Advisory Committee vide office order on June 28, 2023 for proper implementation of Inland Vessel Act 2021 and Rules framed thereunder with examination of legal issues and other concerns raised by State Government, Union Territories and other concerned stakeholders.
- ii. Subsequently, two Consultative Committees (Sub-Committees) under Advisory Committee were formed vide on October 23, 2023 to assist Advisory Committee in examining legal issues and other concerns raised by State Government, Union Territories and other concerned stakeholders
 - a. Sub-committee for issues relating to Vessels.
 - b. Sub-committee for issues relating to Crew and Manpower
- iii. First meeting of the Advisory Committee was held on February 28, 2024.

1. ELECTRIC CATAMARAN



Electric Catamaran

- i. Procurement of eight 50 Pax Hybrid Electric Catamaran Vessels, for NW I & NW 2 at an estimated cost of Rs 144 crores was approved by IWA Board vide agenda no. 184(A) dated May 3, 2023.
- ii. DIB proposal was sent to MoPSW and approval received from MoPSW on July 3, 2023.
- iii. The work orders for two Hybrid Electric Catamaran Vessel were given to Cochin Shipyard Limited (CSL) on March 24, 2023 with delivery schedule of nine months and further revised to Rs. 34.15 Cr. vide WO dated July 12, 2023. Two vessels were received and deployed in Ayodhya and Varanasi.
- iv. In addition, six Hybrid Electric Catamaran Vessels were ordered to CSL on July 12, 2023 amounting to Rs. 94.49 crore. The delivery schedule was two vessels each in May, August and November, 2024. The same has been revised by CSL to January, February and March, 2025.

- v. Two vessels at Ayodhya and Varanasi have been handed over to Tourism Department, Govt. of U.P. in March, 2024 under the MoU signed on September 25, 2023.
- vi. Cost of work executed by CSL up to March, 2024: Rs. 66.91 crore against sanctioned Rs. 144.00 crore.

2. HYDROGEN FUELLED CATAMARAN



Hydrogen Fuel Cell Vessel

- i. CSL was awarded the project for Design, Development, Construction and Delivery of one Hydrogen Powered Catamaran under Research and Development (R&D) funded by MoPSW.
- ii. CSL in collaboration with KPIT, Pune and IRS developed Hydrogen fuel cell engines for the inland vessels.
- iii. Cost of the project is INR 22.62. crore.
- iv. The R&D project on development of hydrogen fuel cell vessel was awarded to CSL under R&D funding and 75% of the total cost of the project was funded by MoPSW.
- v. The vessel was inaugurated by Hon'ble Prime Minister on February 29, 2024. After extensive trials of the hydrogen fuel cell at Kochi, the vessel was transported from Kochi to Varanasi on May 17, 2024.

3. Central Database

- i. As mandated by Inland Vessels Act 2021, a central repository has to be maintained for the following:
 - a. Registration of vessels.
 - b. Survey and certificates of vessels.
 - c. Vessels.
 - d. Crew & manning of the vessels.
 - e. Reception facilities.
- ii. A study was undertaken to facilitate implementation of central database through M/s Ernst & Young LLP. The study report was submitted and accepted on August 2, 2023. Based on that, an RFP was published for the selection of system integrator for design, development, implementation, hosting and maintenance of single window system for Central Database for Inland Vessels.

- iii. The tender for the project was floated on October 13, 2023 and the work is likely to be awarded shortly.

22. Personnel and Administration

DETAILS OF SANCTION STRENGTH OF IWAI AS ON 31-03-2024				
S.No.	GR.	DESIGNATION	Level in the pay matrix as per 7th CPC	Available
1	2	3	4	5
1	A	SECRETARY	13	1
2	A	CHIEF ENGINEER	13	3
3	A	HYDROGRAPHIC CHIEF	13	1
4	A	CHIEF ACCOUNTS OFFICER	12	1
5	A	DIRECTOR (Technical)	12	7
6	A	DIRECTOR (Hydrography)	12	2
7	A	DEPUTY SECRETARY (Admn.)	12	1
8	A	DEPUTY DIRECTOR (Engg.)	11	8
9	A	DEPUTY DIRECTOR (Finance / Accounts)	11	2
10	A	SENIOR HYDROGRAPHIC SURVEYOR (SHS)	11	3
11	A	PRINCIPAL PRIVATE SECRETARY (PPS)	11	1
12	A	ASSISTANT SECRETARY	11	3
13	A	ASSISTANT DIRECTOR (Engg.)	10	13
14	A	ASSISTANT HYDROGRAPHIC SURVEYOR (AHS)	10	12
15	A	PROGRAMMER CUM SYSTEM ANALYST (PCSA)	10	1
16	A	SENIOR ACCOUNTS OFFICER	10	1
17	A	HINDI OFFICER	10	1
			Total	61
18	B	ACCOUNTS OFFICER	7	1
19	B	SECTION OFFICER	7	5
20	B	INLAND DREDGE MASTER	7	4
21	B	PRIVATE SECRETARY / SENIOR PERSONAL ASSISTANT	7	4
22	B	JUNIOR ACCOUNTS OFFICER	6	5
23	B	TECHNICAL ASSISTANT	6	20
24	B	JUNIOR HYDROGRAPHIC SURVEYOR (JHS)	6	28
25	B	LICENCE ENGINE DRIVER	6	-
26	B	ELECTRONIC DATA PROCESSING ASSISTANT (EDPA)	6	1
27	B	HINDI TRANSLATOR	6	-
28	B	ASSISTANT	6	8
29	B	ACCOUNTS ASSISTANT	6	11
30	B	DREDGE CONTROL OPERATOR	6	5

31	B	PERSONAL ASSISTANT	6	2
32	B	MASTER 1st CLASS	6	3
33	B	DRAFTSMAN GRADE - IIInd	6	5
			Total	102
34	C	STENOGRAPHER GRADE 'D'	4	1
35	C	UPPER DIVISION CLERK	4	14
36	C	STORE KEEPER	4	1
37	C	DRAFTSMAN GRADE - IIIrd	4	5
38	C	PIPELINE INCHARGE	4	1
39	C	MASTER 2nd CLASS	4	13
40	C	DRIVER 1st CLASS	4	10
41	C	LOWER DIVISION CLERK	2	3
42	C	PIPELINE ASSISTANT	2	1
43	C	ELECTRICIAN	2	1
44	C	STAFF CAR DRIVER	2	3
45	C	MASTER 3rd CLASS	2	2
46	C	MULTI- TASKING STAFF	1	23
47	C	LASCAR	1	6
48	C	PILOT INSPECTOR	1	2
49	C	SEACUNNY	1	1
50	C	HEAD PILOT	1	3
51	C	MARKING DANDI	1	11
52	C	COOK	1	3
53	C	MARKING MANJHY	1	4
54	C	PILOT	1	1
			Total	109
GRAND TOTAL				272

23. Implementation of Official Language Policy of Union in the Authority

The Authority is committed to implement official language policy of the Union in all its activities in a progressive manner. Hindi workshops and other related activities were periodically organized at the head office and regional offices. Fortnightly, weekly and daily events and competitions were organized to observe Hindi Pakhwada and promote the use of Hindi language at the head office and regional offices of IWAI.

The Authority has been entrusted with the additional responsibility of implementing the official language policy of the Union in all the member offices of the Town Official Language Implementation Committee (T.O.L.I.C.), Noida by the Department of Official Language of the Ministry of Home Affairs. The Chairman of the Authority is the Chairman of T.O.L.I.C.(Office), Noida. A half-yearly meeting is organized regularly to discuss problems and difficulties being faced by the different member offices of the T.O.L.I.C. (Office), Noida. In order to encourage personnel of the member offices to use Hindi in day-to-day office work, different types of Hindi competitions, workshops and other related activities are organized from time to time under the aegis of T.O.L.I.C. (Office), Noida. Also, the children of the personnel of member offices who secure outstanding marks in 10th and 12th examinations are awarded each year with 'Hindi Pratibha Award'. To encourage creative activities among the officers and staff of the member offices of T.O.L.I.C, Noida, an e-magazine named 'Noida Swan' is published annually. Member offices of T.O.L.I.C, Noida, performing outstanding works in the implementation of official language are awarded with 1st, 2nd, 3rd and encouragement prizes on merit.

ACKNOWLEDGEMENT

IWAI places on record its appreciation of the sincere effort and contribution made by the employees at all levels.

IWAI also acknowledges the assistance and support given by the Ministry of Ports, Shipping and Waterways, Comptroller & Auditor General of India and other Government Department & other Agencies.

FOR AND ON BEHALF OF
INLAND WATERWAYS AUTHORITY OF INDIA


(Vijay Kumar)
Chairman

24. INLAND WATERWAYS AUTHORITY OF INDIA

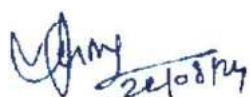
BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Rs.)

PARTICULARS	SCHEDULES	CURRENT YEAR	PREVIOUS YEAR
1. SOURCES OF FUND			
i. CORPUS/CAPITAL	3		
(a) CAPITAL U/S 11 (1) (C) OF IWAI ACT		94,37,244.00	94,37,244.00
(b) IWAI FUND U/S 19 OF IWAI ACT		26,48,14,03,721	25,87,80,58,944
ii. RESERVES & SURPLUS	4	-	-
iii. EARMARKED/ENDOWMENT FUNDS	5	-	-
iv. NON-CURRENT LIABILITIES AND PROVISIONS			
(a) LONG - TERM BORROWINGS	6	10,00,00,00,000.00	10,00,00,00,000.00
(b) OTHER NON-CURRENT LIABILITIES	7	51,43,64,833	73,51,19,260
(c) LONG TERM PROVISIONS	8	3,38,651	-
v. CURRENT LIABILITIES & PROVISIONS			
(a) SHORT TERM BORROWINGS	9	25,16,27,924	25,09,66,575
(b) SUNDRY CREDITORS	10	68,17,54,066	71,19,00,861
(c) OTHER CURRENT LIABILITIES	11	63,18,27,966	56,92,05,073
(d) PROVISIONS	12	11,66,93,617	9,97,01,449
TOTAL		38,68,74,48,022	38,25,43,89,406
2. APPLICATION OF FUND			
i. FIXED ASSETS	13		
(a) TANGIBLE ASSETS GROSS BLOCK		38,36,46,84,097	18,53,60,34,241
LESS: DEPRECIATION		(11,49,92,63,074)	(4,41,14,71,262)
(b) INTANGIBLE ASSETS GROSS BLOCK		2,48,52,975	2,43,28,229
LESS: DEPRECIATION		(1,86,47,869)	(1,55,36,668)
(c) CAPITAL WORK - IN - PROGRESS	14	5,43,70,28,804	18,88,79,83,829
(d) INTANGIBLE ASSETS UNDER DEVELOPMENT	14	-	

ii. NON-CURRENT ASSETS, LOANS AND ADVANCES			
(a) NON-CURRENT INVESTMENTS	15	18,26,32,279	16,25,16,414
(b) DEPOSITS, LOANS AND ADVANCES	16	2,38,00,51,471	2,65,88,76,809
(c) OTHER NON-CURRENT ASSETS	17	14,01,95,719	10,64,14,821
(d) MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
iii. CURRENT ASSETS, LOANS AND ADVANCES			
(a) CURRENT INVESTMENTS	18	33,00,000	2,01,15,865
(b) INVENTORIES	19	5,01,01,965	6,20,85,220
(c) SUNDRY DEBTORS	20	13,52,26,457	14,06,10,020
(d) CASH AND CASH EQUIVALENTS	21	92,53,01,026	1,10,62,76,500
(e) DEPOSITS, LOANS AND ADVANCES	22	2,54,76,03,923	89,51,29,664
(f) OTHER CURRENT ASSETS	23	1,43,80,249	8,10,25,724
TOTAL		38,68,74,48,022	38,25,43,89,406
Note:			
(A) Significant Accounting Policy	1		
(B) Notes to accounts forms an integral part of the financial statements	2	-	-

For and on behalf of the Authority



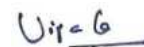
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

25. INLAND WATERWAYS AUTHORITY OF INDIA

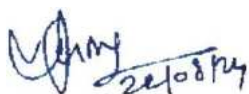
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

(Amount in Rs.)

PARTICULARS	SCHEDULES	CURRENT YEAR	PREVIOUS YEAR
1. INCOME			
(a) REVENUE GRANTS/SUBSIDIES			
- FROM CENTRAL GOVERNMENT		76,50,00,000	76,32,99,000
- FROM STATE GOVERNMENT(S)			
- INTERNATIONAL ORGANIZATIONS			
- OTHERS (SPECIFY)			
(b) TRANSFERRED FROM IWAI FUND		7,06,15,02,232	38,62,57,337
(c) OTHER INCOME (NATURE TO BE SPECIFIED)			
TOTAL INCOME (A)		7,82,65,02,232	1,14,95,56,337
2. EXPENDITURE			
(a) OPERATIONAL & MAINTENANCE EXPENSES	24	1,75,54,76,334	1,34,23,19,423
(b) PERSONNEL & ADMINISTRATIVE EXPENSES	25	53,09,56,913	48,58,71,301
(c) FINANCE CHARGES	26	76,37,00,959	76,32,69,954
(d) DEPRECIATION	13	7,06,15,02,232	38,62,57,337
(e) SUBSIDIES		-	-
(f) EXPENDITURE ON GRANT, SUBSIDIES ETC.		-	-
TOTAL EXPENDITURE (B)		10,11,16,36,438	2,97,77,18,015
EXCESS OF INCOME OVER EXPENDITURE/EXCESS OF EXPENDITURE IF IT EXCEEDS INCOME (A-B)		(2,28,51,34,206)	(1,82,81,61,678)
ADD/LESS: PRIOR PERIOD ITEMS	27	(10,63,19,769)	14,57,45,449
ADD/LESS: EXTRAORDINARY ITEMS			
ADD/LESS: TRANSFER TO/FROM SPECIAL RESERVES (NATURE TO BE SPECIFIED)		-	-
ADD/LESS: TRANSFER TO/FROM GENERAL RESERVE			
BALANCE BEING SURPLUS/ (DEFICIT) TRANSFERRED TO IWAI FUND			

		(2,39,14,53,975)	(1,68,24,16,229)
Note:			
(A) Significant Accounting Policy	1		
(B) Notes to accounts forms an integral part of the financial statements	2	-	-

For and on behalf of the Authority



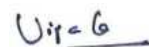
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

26. INLAND WATERWAYS AUTHORITY OF INDIA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

(Amount in Rs.)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
RECEIPTS		
I. OPENING BALANCE		
(a) CASH IN HAND		
- INR	13,313.00	18,216.00
- FOREIGN CURRENCY	-	-
(b) STAMPS IN HAND	-	-
(c) CASH WITH BANK	20,09,15,388.00	30,16,03,235.00
(d) CASH WITH BANK (UNDER CENTRAL SECTOR SCHEME)	4,98,76,542.00	
(e) SHORT TERM DEPOSIT WITH BANK	85,54,71,257.00	74,81,97,427.00
(f) REMMITANCE IN TRANSIT	-	-
II. GRANTS RECEIVED		
(a) FROM CENTRAL GOVERNMENT	10,87,00,00,000.00	6,20,63,99,000.00
(b) FROM STATE GOVERNMENT	-	-
(c) INTERNATIONAL ORGANIZATIONS	-	-
(d) OTHER GRANTS (NATURE TO BE SPECIFIED)		
III. RECEIPT FROM BORROWINGS		
(a) FROM BONDS/SECURITIES		-
(b) FROM LOANS	-	-
(c) FROM OTHERS (IWAI FUND & Other)		4,66,05,40,708.00
(d) RECEIPTS DURING THE YEAR (UNDER CENTRAL SECTOR SCHEME)	5,10,83,528.00	4,91,45,000.00
IV. INTERNAL RECEIPTS		
(a) RENT RECEIVED		
- RENTAL INCOME (BUILDING)	1,05,01,300.00	54,79,717.00
- RENTAL INCOME (OTHER TO BE SPECIFIED)	-	4,57,276.00
(b) INTEREST INCOME RECEIVED		
- INTEREST ON SHORT TERM DEPOSITS	9,44,75,071.00	4,93,44,711.34
- INTEREST ON STAFF ADVANCE	11,50,901.00	-
- INTEREST ON MOBILISATION ADVANCE	63,67,877.00	58,22,848.00
- OTHER INTEREST RECEIVED (TO BE SPECIFIED)	-	1,26,82,297.00
(c) OTHER INTERNAL RECEIPTS (NATURE TO BE SPECIFIED)		
- INCOME FROM INVESTMENTS	-	-
- CONSULTANCY CHARGES	-	-
- WATERWAY USES CHARGES	-	-

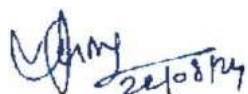
- BERTHINGE CHARGES	2,43,18,406.00	-
- TOWAGE CHARGES	-	-
- PILOTAGE CHARGES	16,44,750.00	-
- TERMINAL CHARGES	36,81,894.00	-
- TRANSIT SHED CHARGES		
- MOVEMENT OF OVER DIMENSIONAL CHARGES (ODC)	85,10,151.00	74,784.00
- CRANE (INCLUDING PONTOON CRANE) HIRE CHARGES	14,44,635.00	-
- CONTAINER CRANE CHARGES	-	-
- FORK LIFT CHARGES		-
- ELECTRIC SUPPLY TO THE VESSEL		-
- WHARFAGE		-
- DEMURRAGE	-	-
- SALE OF TENDER FORMS	2,57,345.00	2,29,037.00
- PROTOCOL FEES	-	100.00
- SALE OF NAVIGATION CHARTS	54,280.00	-
- VESSELS HIRE CHARGES	2,49,62,259.00	-
- MISCELLANEPUS RECEIPTS	26,26,644.00	1,11,93,395.00
- TUTION FEES, UNIFORM CHARGES, HOSTEL CHARGES ETC	1,55,28,442.00	
- RECEIPTS ON SALE OF FIXED ASSETS		2395926
- SECURITY DEPOSITS RECEIVED	6,48,28,048.00	3,02,85,204.00
- EARNEST MONEY RECEIVED	4,75,65,460.00	2,35,15,704.00
- RECOVERY OF ADVANCES	-	3,06,86,325.00
- RECOVERY FROM DEBTORS	-	-
- RECOVERY FROM NPS TRUST	-	-
TOTAL	12,33,85,82,743	12,13,80,99,118.34

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
PAYMENTS		
I. EXPENDITURES		
(a) OPERATIONAL AND MAINTENANCE EXPENSES	1,73,67,97,848.00	3,91,96,53,357.00
(b) PERSONNEL EXPENSES	46,08,51,704.00	20,65,73,246.00
(c) FINANCE CHARGES	76,20,06,754.00	76,32,69,954.00
(d) PRIOR PERIOD EXPENSES	(1,06,00,938.00)	1,15,078.00
II. REPAYMENTS OF BORROWINGS		
(a) REPAYMENTS OF BOND/SECURITIES	-	-
(b) REPAYMENTS OF LOAN	-	-
III. INVESTMENTS & DEPOSITS MADE		

(a) OUT OF EARMARKED FUNDS.	-	-
(b) OUT OF OWN FUNDS.	33,00,000.00	-
IV. EXPENDITURE ON FIXED ASSETS & CAPITAL WORK-IN-PROGRESS'		
(a) PURCHASE OF FIXED ASSETS	43,65,52,709.00	52,97,533.00
(b) EXPENDITURE CAPITAL WORK-IN-PROGRESS'	4,82,54,06,997.00	17,86,941.00
(c) FLOTTING JETTIES	-	-
(d) INVENTORY	-	-
V. PAYMENTS OF LOAN & ADVANCE		
(a) HOUSE BUILDING ADVANCE	1,17,24,600.00	9,66,585.00
(b) DEPARTMENTAL ADVANCE	56,64,263.00	59,45,819.00
(c) TRAVELLING ADVANCE	83,00,588.00	56,61,125.00
(d) LTC ADVANCE	10,82,831.00	22,01,998.00
(e) MEDICAL ADVANCE TO STAFF	2,55,349.00	2,02,139.00
(f) PERSONAL COMPUTER (P.C) ADVANCE	1,00,000.00	2,00,000.00
(g) OTHER ADVANCE TO STAFF	-	5,36,019.00
(h) ADVANCE TO SUPPLIERS & CONTRACTORS	2,79,51,91,700.00	51,60,21,976.00
VI. REFUND OF UNUTILISED GRANTS /SUBSIDY		
(a) TO THE GOVT. OF INDIA	-	
(b) TO THE STATE GOVT. (UNDER CENTRAL SECTOR SCHEME)	4,84,26,484.00	
(b) TO THE STATE GOVT.	-	
(c) TO OTHER PROVIDERS OF FUNDS	-	
VII. OTHER PAYMENTS		
(a) REFUND OF SECURITY DEPOSIT	4,85,14,510.00	88,32,501.00
(b) REFUND OF EARNEST MONEY	3,31,90,518.00	1,16,80,324.00
(c) SECURITY DEPOSIT PAID	-	7,03,53,220.00
(d) DUTIES AND TAXES PAID	-	30,96,84,993.00
(e) PREPAID EXPENSES	91,15,771.00	-
(f) PAYMENT TO MINISTRY OF SHIPPING (INTERNAL RECEIPT)	13,97,03,864.00	-
(g) PAYMENT ON PENSION CONTRIBUTION	6,06,44,472.00	-
(h) PAYMENT ON BEHALE OF THIRD PARTY		-
(i) PAYMENT ON GPF CONTRIBUTION		2,40,77,279.00
(j) PAYMENT ON GPF ADVANCE RECOVERY		-
(k) PAYMENT OF WITHHELD TAXES	1,59,40,070.00	70,111.00
(l) PAYMENT TO SUPPLIERS & CONTRACTORS		-

(m) PAYMENT OF BOND RELATED EXPENSES	9,10,891.00	8,791.00
(n) PAYMENT OF VARIOUS RECOVERIES TO RELATED DEPARTMENTS		-
(o) PAYMENT DURING THE YEAR (UNDER CENTRAL SECTOR SCHEME)	2,02,00,732.00	
VIII. CLOSING BALANCE		
(a) CASH IN HAND		
- INR	13,343.00	13,313.00
- FOREIGN CURRENCY	-	-
(b) STAMPS IN HAND	-	-
(c) CASH WITH BANKS	29,77,53,966.00	20,09,15,389.00
(d) CASH WITH BANK (UNDER CENTRAL SECTOR SCHEME)	3,16,01,312.00	4,98,76,542.00
(e) SHORT TERM DEPOSIT WITH BANK	59,59,32,405.00	85,54,71,257.00
(f) RMMITANCE IN TRANSIT	-	
(g) CLOSING BALANCE H.O. WITH R/O		5,17,86,83,628.00
TOTAL	12,33,85,82,743.00	12,13,80,99,118.00

For and on behalf of the Authority



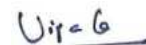
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

27. “SIGNIFICANT ACCOUNTING POLICIES”

SCHEDULE -1

1. **Basis of Preparation of Financial Statements:**

The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis and the applicable accounting standards issued by the Institute of Chartered Accountants of India (ICAI) except reported otherwise. These accounting policies and standard have been consistently applied.

2. **IWAI FUND U/S 19 of the IWAI Act, 1985:**

Inland Waterways Authority of India Fund constituted under Section 19 of the Act. There shall be credited there to:

- a. Any Grants received from Government (s) for acquiring assets, development and maintenance of infrastructure facility
- b. All fees and charges (all internal receipts) received by the Authority under the IWAI Act.
- c. All sums received by the Authority from such other sources as may be decided upon by the Central Government.
- d. Any other grants received.
- e. Any surplus of “Income and Expenditure Accounts”

There shall be debited there to:

- a. Any amount payable to Government of India (GOI) as per their instructions.
- b. Amount equivalent to depreciation on fixed assets which are purchased out of grants.
- c. Book value of fixed assets, which is sold/written off during the year and the assets have been purchased earlier out of grant.
- d. Any deficit of “Income and expenditure” Account

3. **Government Grants:**

Government grants related to revenue, i.e., for employee cost, general administrative expenses and any other grants specified as revenue grants shall be recognized in the “Income and Expenditure Accounts” as revenue grants.

Grants for acquiring assets, development and maintenance of infrastructure facility. In connection to the Government grants that are in relation to the acquisition of assets, development and maintenance of infrastructure and related activities shall be credited to IWAI fund, and Deferred Income Method of accounting of such grants has been adopted by the Authority.

4. **Property, plant and equipment (Fixed Assets):**

- a. Property, Plant and Equipment is initially measured at cost of acquisition/ construction including any cost directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management.

After initial recognition, fixed asset is carried at cost less accumulated depreciation/amortization and accumulated impairment losses, if any.

- b. Property, Plant and Equipment have been capitalized on the date of transfer of ownership or date of put to use whichever is earlier.

c. Capital Work- In-Progress (CWIP):

Cost of material, construction/erection charges and other expenses incurred for the construction of fixed assets are shown as CWIP based on progress of construction/erection work till the date of capitalization.

d. Depreciation/Amortization:

- Depreciation has been charged on straight line method of depreciation.
- Depreciation has been provided at the rates and in the manner specified in Schedule II of the Companies Act 2013 using the useful lives and residual values as basis except where the useful life of the asset is defined by the IWAI Board.
- Depreciation is provided on the pro-rata time proportion basis in case of the new assets acquired or disposed of during the year.
- Intangible assets are amortized over their respective individual estimated useful lives on straight line method, commencing from the date the asset is available to the authority for its use but not exceeding a period of ten years.

5. Inventory Valuation:

Inventories viz. Stores, Spares and tools (including machinery spares) etc. are valued at cost.

6. Revenue Recognition:

All Revenue has been recognized on accrual basis.

7. Investment

Investments classified as “long term Investments” are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.

8. Lease:

Lease rental are expensed with reference to lease terms.

9. Retirement benefits:

Provisions for all employee’s benefits are created as per applicable Accounting Standard-15.

10. Prior Period Items:

Prior period items are income or expense (more than Rs. 25000/-) which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. The nature and amount of prior period items, wherever applicable, are separately disclosed in the statement of income and expenditure account in a manner that their impact on the current surplus or deficit can be perceived in accordance with the provisions of applicable Accounting Standard.

11. Treatment of expenses:

Expenditure on hydrographic survey, studies (i.e., feasibility study, DPR, EIA, SIA etc.) bandalling, bottom-paneling, dredging, operation and maintenance of terminals, temporary structure in channel marking and maintenance of vessels etc. is treated as revenue expenditure whereas expenditure on creation of permanent structures in channel marking, terminal construction and land, cost of vessels, survey launches, tugs, barges, dredgers, etc. is treated as capital expenditure. Further, Salary, Wages & Other Administration Expenses incurred on various projects of waterways is allocated to each waterway as per deployment.

12. Provision for Bad or Doubtful Debts:

Provision for bad and doubtful debts is recognized on the basis of management estimates which would be based upon the past experience of the management and any event or dispute arising with the debtors.

13. Provisions, Contingent Liabilities and Contingent Assets:

A provision is recognized if, as a result of a past event, the authority has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligations at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are neither recognized nor disclosed in the financial statements.

14. Foreign Currency Transactions:

Foreign exchange transactions relating to purchase of/acquisition of or in relation to fixed assets, goods and services are accounted for at the exchange rates prevailing as on the date of the transaction.

For and on behalf of the Authority



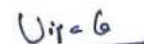
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

28. Notes to Accounts form Integral part of Financial Statements as on 31.03.2024

SCHEDULE - 2

1. (i). During F. Y. 2023-24, the Authority incurred the following expenditure in respect of Key Management Personnel (KMP) and full time Members:

(Figures in Rs.)

Sl. No.	Name of the Official	Designation	Period (From – To)	Emoluments	Travelling Expenses	Total
1.	Sh. Sanjay Bandopadhyaya, IAS	Chairman	April'23 to 13 th January, 2024	47,50,054.00	13,49,189.00	60,99,243.00
2.	Sh. Vijay Kumar, IAS,	Chairman	06 th February, 2024 to March' 2024	1,81,241.00	11,89,310.00	13,70,551.00
3.	Sh. Jayant Singh, IRTS	Vice – Chairman	April 23 to 09 th August, 2023	17,39,319.00	59,668.00	17,98,987.00
4.	Sh. Sunil Kumar Singh, ISS	Vice – Chairman	16 th January, 2024 to March' 2024	4,09,165.00	3,63,882.00	7,73,047.00
5.	Sh. Praveen Nandwana, ICAS	Member (Finance)	April 23 to March 24	50,96,731.00	2,65,183.00	53,61,914.00
6.	Sh. Ashutosh Gautam	Member (Technical)	April 23 to March 24	43,91,356.00	13,76,649.00	57,68,005.00
7.	Sh. Vinayak Azaad, IRS	Member (Traffic)	April'23 to March 24	51,23,955.00	11,98,864.00	63,22,819.00
	Total			2,16,91,821.00	58,02,745.00	2,74,94,566.00
	Total (Previous Year)			1,61,46,210.00	26,35,136.00	1,87,81,346.00

- (ii). Sh. Vijay Kumar, IAS, Chairman, IWAI and Sh. Ashutosh Gautam, Member (Technical) & Dy. Project Director, JMVP; had visited Germany and Netherlands in connection with Knowledge Exchange visit on Inland Water Transport Systems during the period from 25.03.2024 to 29.03.2024.
- (iii). Shri Vinayak Azaad, Member (Traffic & Logistics) had gone to Bangladesh from 26.09.2023 to 27.09.2023 for 15th Meeting of Joint Working Group (JWG) between India and Bangladesh and 3rd Meeting of Joint Committee on Border Haats between India and Bangladesh.
- (iv). No Member of IWAI Board has outstanding debts/ loans/ advances against her/him.

2. Department of Economic Affairs conveyed approval to IWAI for raising of EBR to the extent of Rs.1,000.00 crore during 2016-17 vide their OM no.F.15(4)-B(CDN)/2015 dated 03.10.2016.

As per OM No. F.No.15(4)-B(CDN)/2015 dated 20.10.2016 “Separate Government Guarantee is not required for issue of bonds to raise Extra Budgetary Resources as these bonds will be fully serviced (Principal & Interest) by Government of India through General Budget”.

Ministry of Shipping shall suitably make budgetary provisions for the half yearly interest payment and issue expenses and other miscellaneous expenses during the tenure of Bonds and repayment of principal at the time of maturity.

IWAI went for electronic bidding and successfully raised EBR worth Rs. 340.00 crore through “GOI Fully Serviced Bonds” in private placement mode on 01.03.2017 in F. Y. 2016-17 with tenure of 10 years at a coupon rate of 7.90 percent (Semi Annually). In F. Y. 2017-18, the Authority requested Ministry of Shipping to allow raising of EBR for balance Rs.660.00 crore on same terms and conditions as earlier. Out of approval of Rs.1,000.00 in F. Y. 2016-17. Ministry of Shipping vide letter no. IWT/45/2016-IWT (Vol-II) Part dated 27.07.2017 conveyed Cabinet approval to the proposal of re-validation of permission to raise Extra Budgetary Resources (EBRs) worth Rs.660.00 crore for F. Y. 2017-18. After receiving the approval IWAI successfully raised EBRs of Rs.660.00 crore through “GOI Fully Serviced Bond” in Private Placement Mode on 13.10.2017 on the electronic bidding platform and raised fund with a tenure of 10 years at a coupon rate of 7.47 percent (Semi Annually). During F. Y 2023-24, the Authority has not raised any funds through extra Budgetary resource (EBR) and fund raised through EBRs were fully utilized in past years.

3. The Jal Marg Vikas Project (JMVP), announced by the Hon’ble Finance Minister in his budget speech of July, 2014, was originally conceived to cover the entire stretch of NW-1 (Haldia-Allahabad stretch of Ganga-Bhagirathi-Hooghly River system-1620 km), to be implemented over a period of six years, at an estimated cost of Rs. 4,200 crores with the technical and investment support of the World Bank. Subsequently, on the recommendation of the World Bank, it was decided to implement the project on the Haldia-Varanasi stretch.

Ministry of Shipping, through a Gazette Notification dated 15.10.2014, designated Inland Waterways Authority of India (IWAI), with a Project Management Unit (PMU), as the Implementing Agency for the JMVP. The following institutional arrangements have been made to successfully implement the project:

- (i) PMU at the IWAI Head Office is headed by the Vice Chairman as Project Director. Project Director is assisted by Member (Technical) as Dy. Project Director, Chief Engineer as Project Manager, Member (Finance) and domain experts in Administration, Finance & Accounts, Engineering, Procurement, Marketing & Business Development, Environment, Social Development and Communications.
- (ii) Project Oversight Committee consists of Chairperson and Senior Officers of IWAI, representatives of Ministry of Shipping, Central Water Commission, Governments of Uttar Pradesh, Bihar, Jharkhand and West Bengal to provide critical guidance and evaluation of the project.
- (iii) Project Implementation Units at Patna, Kolkata, Varanasi, Sahibganj, Farakka and Haldia are under the charge of the respective Directors, assisted by domain experts in the fields of Engineering, Land Acquisition, Livelihood management, Social Development etc.

As part of the pre-investment activities, the consultants in Engineering, FEED and ancillary works; ESIA; and Marketing & Business Development undertook studies on the Haldia-Varanasi stretch. Based on the reports submitted by these Consultants, the estimated cost of JMVP on Haldia-Varanasi stretch of the project was revised to Rs. 5,369.18 crore, the same was revised to Rs. 4,633.81 crore in midterm review of

the project. Further, estimated cost has been revised to Rs 5,061.15 crore along with extension of currency of the JMVP till 31.12.2025.

The interventions now proposed include fairway development to provide LAD of 2.2 m to 3 m and bottom channel width of 45 meter for the entire stretch; construction of five multimodal/intermodal terminals; construction of a new navigational lock at Farakka etc. The revised project cost includes components of Arth Ganga costing Rs. 607.70 crores consist Fairway Development, River Training, Modernization of existing Farakka Lock, Ro-Ro Terminals, Community Jetties, floating Terminals etc.

The IBRD Loan component was appraised by the DEA on 27.09.2016; loan negotiations were held between the World Bank and Government of India on 15.03.2017; The Board of the Executive Directors of International Bank for Reconstruction & Development approved the loan (Loan No.8752-IN) on 12th April, 2017. The Cabinet Committee on Economic affairs approved the Project implementation at an estimated cost of Rs. 5,369.18 crore on 03.01.2018. The Loan Agreement and the Project Agreement relating to the IBRD Loan of USD 375.00 million were signed on 02.02.2018 between the World Bank and the Department of Economic Affairs & IWAI and both these documents became effective from 23rd March, 2018. The estimated cost of the project was revisited during midterm review of the project and the revised estimated cost of Rs. 4,633.81 crore was communicated to MoPSW on dated 11.06.2020. The MoPSW had forwarded the proposal to Department of Economic Affairs. Further, the revised cost proposal was sent to World Bank by Department of Economic Affairs on dated 11.06.2020. The amendment of the loan agreement was signed on dated 03.09. 2020 for cancellation of USD 57.78 million. Further, a proposal for extension of currency of the JMVP till 31.12.2026 with estimated cost of Rs.5,061.15 crore with cancellation of Loan Component USD 22.74 million was forwarded to MoPSW vide letter dated 04.12.2023. The MoPSW had forwarded the proposal on 06.12.23 to Department of Economic Affairs. The proposal was sent to World Bank by Department of Economic Affairs on dated 08.12.2023 for extension of the project by Two years i.e. upto 31.12.2025. World Bank vide their Amendment to the loan Agreement dated 22.12.2023 has agreed for initial extension of the closing Date by six months linked to four specific targets set forth below, achievement of which shall be reviewed at the end of 3 months and the decision on proceeding with a second extension (for an additional upto 18 months till 31.12.2025) and cancellation of loan by USD 22.74 million. The World Bank reviewed the project and communicated for extension upto 31.12.2025 by email dated 07.05.2024 and same has been communicated by MoPSW vide letter dated 24.05.2024.

Under the active financing clause of the Loan agreement, JMVP has, so far, submitted a claim of Rs. 1,271.50 crores to CAAA and an amount of Rs. 1266.66 crores (which includes retroactive and project preparatory advance) has been credited in Consolidated Fund of India up to end of March, 2024. For the above project the Authority received fund through Budgetary resource under the Budget Head made for the above project and Extra Budgetary resource available with Authority. During F.Y.2023-24, the total Budget under Major Head – 5056 Capital Outlay on Inland Water Transport was Rs. 770.50 crores and same has been released by the Government of India through Ministry of Ports, Shipping & Waterways.

Major projects of JMVP, which are under execution during the current financial year are construction of New Navigational Lock at Farakka at a cost of Rs. 374.40 crore, Inter-modal terminal at Kalughat at a cost of Rs. 82.48 crore, LAD dredging contract at a cost (including taxes) of Rs. 177.00 crore and Rs. 98.06 core between Farakka-Kahalgau, Rs. 159.30 crore between Sultanganj – Mahendrapur, Rs. 182.90 crore between Mahendrapur – Barh, Rs 58.02 crore between Farakka – Katwa, Rs. 57.82 crore between Katwa – Tribeni & Rs. 58.93 crore between Digah – Majhaua.

Besides this, Contract for Execution & Maintenance of Bandalling & Day Navigational Marks between Kolkata – Farakka, Kahalgau - Sultanganj and Barh – Varanasi Stretch Rs. 17.18 crore, Development of 28 no HDPE Community Jetties Rs. 16.70 crore, Design, Construction, Transportation and

Installation of 13 nos. steel pontoons for Rs. 23.58 crore, Supply of FRP Inspection Boats Rs. 3.55 crore, Bank to Bank Hydrographic Survey between Tribeni to Varanasi Rs. 4.30 crore, Procurement of Survey Equipment's Rs. 10.20 crore, Operation & Maintenance along with CAMC of RIS Stations Rs. 27.54 crore, Project Management Consultancy Services Rs. 12.92 crore, Fabrication, Transportation, Installation, Testing and Commissioning of Quick Pontoon Opening Mechanism comprising of Self- Propelled Pontoon Rs. 23.40 crore, Design, Construction, Transportation and Installation of 4 concrete pontoons for Rs. 17.66 crore and Onshore Facilities for 10 Community Jetties Rs 4.01 crore has been awarded.

In the Annual Accounts of FY-2023-24, New Navigational Lock at Farakka was put in use on 28.11.2023 and same has been capitalized for Rs. 388.36 Crores considering construction cost of Rs. 371.85 Cr, cost of technical support services consultant Rs. 11.60 Cr, Consultancy like DPR, Environment and Social, risk assessment and disaster management, commercialization etc. Rs. 4.65 Cr. and operation and maintenance expenses till asset put in use Rs. 0.26 Cr. Construction of MMT -Sahibganj has been completed on 06.08.2022 and same has been capitalized for Rs. 295.34 Cr. considering construction cost of Rs. 277.60 Cr, cost of technical support services consultant Rs. 6.45 Cr, Consultancy like DPR, Environment and Social, risk assessment and disaster management, commercialization etc. Rs. 5.53 Cr. and operation and maintenance expenses till completion of above terminal Rs. 5.76 Cr. Construction of MMT -Haldia has been completed on 07.07.2023 and same has been capitalised for Rs. 531.06 Cr. considering construction cost of Rs. 510.59 Cr, cost of technical support services consultant Rs. 13.08 Cr, Consultancy like DPR, Environment and Social, risk assessment and disaster management, commercialization etc. Rs. 6.96 Cr. and operation and maintenance expenses till completion of above terminal Rs. 0.43 Cr. Construction of MMT -Varanasi has been completed on 23.08.2019 and same was capitalised for Rs. 185.45 Cr. up to FY-2022-23. In FY-2023-24 the cost of MMT Varanasi capitalised for Rs. 197.75 Cr. with additional cost of Rs. 12.30 Cr. considering cost of technical support services consultant Rs. 4.12 Cr. Consultancy like DPR, Environment and Social, risk assessment and disaster management, commercialization etc. Rs. 5.57 Cr. and operation and maintenance expenses till completion of above terminal Rs. 2.61 Cr.

Fairway maintenance works in NW-1 has been taken up through executing bandalling, performance-based dredging and channel stabilization and the cost incurred till 31.03.2024 Rs. 632.10 Cr. has been capitalized considering cost of bandalling Rs. 6.39 Cr, performance-based dredging Rs. 561.03 Cr, channel stabilization Rs. 10.95 Cr, cost of technical support services consultant Rs. 34.53 Cr, Consultancy like DPR, Environment and Social, risk assessment and disaster management, commercialization etc. Rs. 18.63 Cr. and study for navigation in dolphin area Rs. 0.57 Cr.

Cost of technical support services consultant deployed on MMT Varanasi, MMT Sahibganj, MMT Haldia, NNL Farakka and Fairway Development has been considered as cost of the above assets till completion or put in use of the assets except cost of technical support services consultant deployed at MMT Varanasi and Sahibganj. The cost of TSSC deployed at MMT Varanasi and Sahibganj has been considered proportionately Rs. 4.12 Cr. (40.39%) for MMT Varanasi and Rs. 6.08 Cr. (59.61%) for MMT Sahibganj considering the construction cost of the above terminals as on 31.03.2024.

Cost on consultancies/studies for NW-1 in JMVP Rs. 42.96 Cr. consists cost of Environmental and Social Impact Assessment (ESIA), Environmental Management Plan (EMP), Resettlement Action Plan (RAP), for Capacity augmentation of navigational infrastructure Rs. 3.81 Cr, Detailed Feasibility Study for Capacity Augmentation and Detailed Engineering for its Ancillary Works and Processes Rs. 28.86 Cr, Plan and Implementation Support for Commercialization Rs. 3.18 Cr, Project Preparatory and Definition study for Development of Ferry Services Rs. 4.75 Cr, Risk assessment and disaster management Rs. 0.82 Cr, and Environment Impact Assessment (EIA), Environmental Management Plan (EMP), Social Impact Assessment (SIA), & Social Management Plan (SMP) cum Resettlement Action Plan (RAP) for Capacity augmentation of Navigation Rs. 1.54 Cr. has been considered for capitalization. The expenditure on the

above study has been booked in different component of JMVP proportionately as per approved estimated cost in Dec-2023.

Sl. No.	Component	Estimated Cost (In crore)	Percentage considered for Capitalization
1	Fairway Development	1528.21	43.36%
2	MMT Varanasi	456.78	12.96%
3	MMT Sahibganj	453.49	12.87%
4	MMT Haldia	571.33	16.21%
5	IMT Kalughat	104.42	2.96%
6	IMT Ghazipur	28.54	0.81%
7	New Navigational Lock at Farakka	381.93	10.84%
	Total	3524.70	100.00%

Depreciation on the assets has been charged as per the rates fixed by Authority except for fairway maintenance. Depreciation on fairway maintenance has been charged at the rate of 100% since the life of asset is not more than one year.

Expenditure incurred on operation maintenance in Project Management Unit (PMU) since inception of the project and expenditure in Project Implementation Unit (PIU) after completion or put in use of the assets will be considered for capitalization at the closer of the project after arriving the final cost on the different components of the project.

Expenditure on the project have been treated as capital expenditure. Since the inception of the project total expenditure of Rs. 2,95,128.61 lakh (Previous year Rs. 2,45,002.86 lakh) has been incurred as of 31st March 2024 against which an expenditure of Rs. 50,125.75 (Previous year Rs. 31,589.00 lakh) has been incurred in the financial year 2023-24. **(Ref: Schedule-13, 14, 16 & 22).**

4. An amount of Rs. 9.37 Crore paid to Divisional Forest Officer, Kashi Wild life division, Ramnagar Varanasi to set up a Trust for Turtle Wildlife Sanctuary Management along with additional amount of Rs. 0.89 Crore on 02.08.2018. Turtle Wildlife Sanctuary at Varanasi has been de-notified by notification no. 336/81-4-3020-823/2008 dated 17.03. 2020 of State Government of Uttar Pradesh. Authority has requested to refund the deposited fund. The Office of Chief Conservator of Forest, wildlife, Uttar Pradesh, Lucknow vide letter dated 30.03.2022 has informed that a writ petition has been filled in Honorable Supreme Court, New Delhi against de-notification of Turtle Wildlife Sanctuary and request of Authority to refund the deposited fund cannot be reviewed till decision of court. Fund of Rs. 9.37 crore deposited with Divisional Forest Officer, Kashi Wild life division, Ramnagar Varanasi is reflecting under Claim recoverable in books of Accounts, adjustments, if any, will be made in Accounts on decision of the Apex Court. **(Ref: Schedule-17).**

5. A sum of Rs.4,353.75 lakh (Previous year Rs. 4,818.19 lakh, Rs.464.44 lakh has been refunded by District Collector Ernakulam during F.Y-2023-24 on account of excess fund deposited for the acquisition of new approach road to Maradu Terminal) towards the cost of land for 11 terminals and land for widening of narrow canal made as advance to Government of Kerala. Out of above, 12.3946 hectares of land capitalized for Rs. 2,538.97 lakh till 31.03.2024 (Previous Year Rs. 2,365.90 Lakh). For widening of canal, 21.5305 hectares land acquired at the cost of Rs.1,794.43 Lakh (Previous year Rs.1,785.47 Lakh). An amount of Rs. 1,621.12 lakh has been charged to revenue expenditure since the land is sub-merged in water after widening of waterways up to 31.03.2024. A sum of Rs. 20.35 Lakh is available with various District Collectors in Kerala as on 31.03.2024 (Ref: Schedule - 13 and 16).

6. A sum of Rs. 3,442.05 Lakh (Previous year Rs. 3,442.02 Lakh) has been paid as advance to CPWD for construction of terminals. A sum of Rs. 3,288.41 Lakh (Previous year Rs. 3,288.41 Lakh) has been capitalized (Terminals and Buildings) and Rs. 101.52 Lakh have been shown as revenue expenditure till 31.03.2024. An amount of Rs. 8.51 Lakh towards the cost of Construction of Approach Road to IWT Kayamkulam Terminal and Rs. 9.51 Lakh towards the cost of Construction of Alappuzha Terminal is payable to CPWD as on 31.03.2024.

7. A sum of Rs. 1,660.00 lakh (Previous year Rs. 1,660.00 lakh) paid as deposit to Cochin Port Trust for construction of Jetty at Bolgatty and Willington Island. Out of the same Rs. 1,575.02 lakh has been Capitalized till date and balance Rs. 84.98 lakh available with CPT (**Ref: Schedule-16**).

8. A Sum of Rs. 138.75 lakh (previous year Rs. 138.75 lakh) has been paid as advance to Executive Engineer, Harbour Engineering Division, Assramam, Kollam Govt of Kerala for the construction of a single lane bridge across NW-3 at Kovilthottam, Chavara (**Ref: Schedule-16**).

9. A sum of Rs.3,800 lakh (previous year Rs.3,300 lakh) has been released to Director, Inland Navigation Directorate, Kollam, Asramam Govt of Kerala for the reconstruction of Navigational Lock at Thrikkunnappuzha of NW-3. The expenditure incurred till 31.03.2024 Rs.1,965.05 lakhs booked as Capital Work in Progress and an amount of Rs.337.68 lakh (up to previous year Rs.293.15 lakh) has been accrued as interest from the above deposit up to 31.03.2024 out of which Rs.293.15 lakh remitted to GOI and Rs.1,834.95 lakh is available with Director, Inland Navigation Directorate, Kollam, Govt of Kerala as on 31.03.2024 (**Ref: Schedule -14 and 16**).

10. (i) A sum of Rs. 597.06 lakh (previous year Rs. 597.06 lakh) has been released to M/s. KSEB Ltd towards the cost of shifting of HT lines across Champakkara canal of NW-3, up to 31.03.2024 an amount of Rs. 501.66 lakh (previous year Rs. 417.06 lakh) lakh has been booked as Revenue Expenditure and balance of Rs. 95.40 lakh is available with M/s. KSEB Ltd (**Ref: Schedule -16**).

(ii) A sum of Rs. 12.27 lakh (previous year Rs.12.27) has been released to M/s.Cochin Port Trust towards meeting the cost of rectification of damage occurred in Ro-Ro Jetty at Bolgatty & replacing of damaged fenders in mooring of dolphins at Wilingdon Island. (**Ref: Schedule - 16**).

11. 53 flats at Sector - 34, Noida were taken over on December, 2002 from Director General of Light Houses & Light Ships (DGLL), Ministry of Shipping for the staff of IWAI at a total transfer price of Rs. 225.28 lakh plus transfer fee, stamp duty etc. The title deed is yet to be executed.

After completing major repairs of the houses, a sum of Rs. 308.57 lakh (up to previous year Rs. 308.57 lakh) has been capitalized. However, transfer in the name of IWAI could not be registered since the flats have not yet been registered in the name of the first owner DGLL. After persuasion with DGLL for making payment of land rent, etc. to Noida, the initial registration will be taken-up with Noida. The actual liability for registration of flats will be taken care at the time of registration.

12. Ministry of External Affairs (MEA), Government of India in March, 2009 through an agreement appointed the Authority as Project Development Consultant for implementation of multi-modal transit transport facility on Kaladan river between Sittwe and Paletwa in Myanmar. This is known as “Kaladan Multi Modal Project”.

The above project is being implemented in two phases. Phase -1 work has been executed in two parts viz (i) Initial work and (ii) Additional works. Initial awarded work of Port & IWT component and additional under phase -1 work like staff quarters, slope protection work, bank protection work, fuel bunkering station, workshop, etc. have been completed.

The phase -2 works involving construction of container terminal at Sittwe & Paletwa, removal of two wrecks at Sittwe and O&M of assets completed under phase -1 works. Wreck removal work has been completed. The assets completed under phase -1 of Port & IWT components of KMTTP have been handed over to appointed port operator through Myanmar Government departments on 31.01.2020 and work commenced from 01.02.2020.

The above Expenditure of Project Development Consultants is met from Consultancy fees (6% of project cost) received from MEA as per Agreement. Further since Receipts & expenditure on the above project is not a part of Grants received by IWAI, the yearly surplus/deficit on the project cannot be taken to IWAI fund. Therefore, the Income & Expenditure related to Kaladan project were not included in annual accounts of IWAI since inception of the project because if the same is included it would result in inflating figures on both side of income & expenditure account and its transfer of yearly surplus/deficit to IWAI fund is not advisable. Authority maintains separate Books of Accounts on the project and Annual Accounts on the same is duly audited and certified by Independent Chartered Accountant Firm.

The tentative approved project cost has been Rs. 39,641 lakh (Phase -I) and Rs. 47,870 lakh (Phase -II). Out of the above, work to the tune of Rs. 30,000 lakh relating to Container handling facility, has been kept on hold by MEA till further order. However, the final project cost shall be arrived at after settlement of final bill(s) by the MEA.

As per the agreement between IWAI and MEA, the PDC fee Rs. 3,553.00 lakh @ 6% of effective estimated cost of project. The Authority, so far, has received to the tune of Rs. 2,904.98 lakh towards PDC fee (including Rs.199 lakh towards Container handling facility, which has been kept on hold by the MEA) and towards reimbursement on account of Service Tax Rs. 211.44 lakh; GST Rs. 171.75 lakh and Hydrographic Survey Expenditure Rs. 98.87 lakh. In addition, there has been internal receipts of Rs. 299 lakh (previous year Rs. 294.68 lakh) which is mainly bank interest generated on the project till 31.03.2024. The final outcome of the project will be duly reflected/adjusted after completion/closure of the project in the annual accounts of the Authority of respective financial year.

Out of the above, an expenditure of Rs. 3,328.99 lakh has been incurred and the fund of Rs. 304.30 lakh has been utilized in F.Y. 2023-24. Further, an amount of Rs. 299 lakh earned on PDC fee from Bank Interest and Other Receipts has been shown as Internal Receipts in Annual Accounts of IWAI of FY 2023-24. In addition to above, it is also to mentioned that the PDC Fees has been claimed from MEA to the tune of Rs. 8.078 crore the same is yet to be released by MEA. Audited Annual Accounts of Kaladan Project by the Independent Chartered Accountants Firm is enclosed at "Annex-A".

13. Authority entered into shareholders' agreement in three JV projects with three companies namely (i) M/s Royal Logistics (Ship) Ltd., Kolkata (ii) M/s SKS Waterways Ltd., Kolkata and (iii) M/s Vivada Logistics Pvt. Ltd. Kolkata. As per the shareholders' agreement with M/s Royal Logistics (Ship) Ltd, Kolkata and M/s SKS Waterways Ltd, Kolkata the initial authorized share capital of each company was Rs.5.00 lakh and same was required to be contributed in the ratio of 70% by the J.V. partners and 30% by IWAI. Accordingly, Authority contributed its share of Rs. 1.50 lakh each as initial authorized share capital in M/s Royal Logistics (Ship) Ltd., Kolkata and M/s SKS Waterways Ltd. Kolkata.

The firms viz., M/s Royal Logistics (Ship) Ltd. and M/s SKS Waterways Ltd. were requested vide letter dated 22.08.2016 and email dated 17.01.2017 to take expeditious action for settlement of the accounts of equity amount held by them and to arrive at a decision for termination of JVs as no progress was made.

In response, M/s Shahi Shipping Ltd. (formerly SKS Logistics Ltd.) vide their letter dated 16.06.2017 informed that they intend to close JV firms viz Royal Logistics and SKS Waterways for which necessary formalities are being completed from their end.

14. Authority has taken policies from LIC for Pension, Gratuity and Leave Encashment for IWAI employees. LIC has provided actuarial valuation for all the three policies. As per actuarial valuation as on 31.03.2024, an amount of Rs. 16,190.00 lakh for Pension (previous year Rs. 16,170.00 lakh), Rs. 2314.86 lakh for Gratuity (previous year Rs. 1861.20 lakh) and Rs. 1703.56 lakh for Leave Encashment (previous year Rs. 1823.32 lakh) is required.

Authority has established a Trust in the name of “IWAI-Employees’ Pension fund” with effect from 25.03.2003 for administering and managing the pension/gratuity fund in respect of employees of the Authority. IWAI-Employees’ Pension Fund and Leave Encashment is managed by LIC of India. As per IWAI-Employees’ Pension Fund account, a fund of Rs.15,940.00 lakh and Rs. 2,036.44 lakh is available with the Trust for Pension and Gratuity respectively and Rs.1,536.84 lakh is available with LIC for Leave Encashment fund. In F. Y. 2023-24, Provisions for Pension Rs. 250.00 lakh, provision for gratuity Rs. 278.41 lakh and provision for Leave Encashment Rs. 166.72 lakh has been provided. **(Ref: Schedule -12)**

For Actuarial Valuation, the assumptions are:

Mortality Rate	: IALM (2006-08) ultimate.
Withdrawal Rate	: 1% to 3% for all age.
Valuation rate of Discount	: 7.25% p.a.
Salary Escalation	: 7% p.a.

15. Authority has appointed Actuarial Valuer for providing actuarial valuation of the post-retirement medical benefit (PRMB) to those retired employees of the Authority who opted to avail medical facilities. As per actuarial valuation certificate liability on post-retirement medical benefit to retired employees of the Authority is Rs. 384.88 lakh (previous year Rs. 326.77 lakh) as on 31.03.2024. Accordingly, during F.Y. 2023-24, an amount of Rs. 121.96 lakh (previous year Rs. 82.83 lakh) has been provided for the same. (Ref: Schedule-12).

16. The list of pending Court cases along with liability thereon as on 31.03.2024, has been tabulated below: -

Court(s)	No. of case	Liability upon IWAI	Claim by IWAI
Hon’ble Supreme Court	4	-	-
NGT Southern Zone, Chennai	2	-	-
Hon’ble High Court, Delhi	2	-	-
Hon’ble High Court, Kerala	14	-	-
Hon’ble High Court, Patna	7	-	-
Hon’ble High Court, Allahabad	13	-	-
Hon’ble High Court, Guwahati	3	-	-
Hon’ble High Court, Hyderabad	1	-	-
Additional-III Chief Metropolitan Magistrate Gajuwaka Visakhapatnam	1	-	-
District Court, Varanasi	4	-	-
ADJ-14 Varanasi (Raj-Rajeshwar)	1	-	-
District Court/City Court Guwahati	2	-	-
Office of ALC, Guwahati	2	-	-

City Court, Kolkata	1	-	-
CGIT cum Labour Court, Kolkata	2	-	-
Munsiff Court Karunagappally, Kerala	1	-	-
Magistrate Court, Kodungallur, Kerala	1	-	-
MSEFC Court Kolkata	1	-	-
Commercial Court Alipore (Vizag Roadlines)	1	3.28	
** Commercial Court GB Nagar IWAI Vs RDL	3	20.14	
*** Commercial Court Alipore 24 South Paragana West Bengal - Arbitration between IWAI Vs. RDL NW-5	3	The case having similar ground to above	
****Commercial Court GB Nagar IWAI Vs Yojaka	1	4.73 (Awarded)	
Arbitration between IWAI vs DDCL	1	-	-
Arbitration between IWAI vs M/s Neptune Maritime (Opposite party was not appearing so long time and not traceable)	1	-	-
Arbitration between Reach Dredging Barak SPV Private Vs IWAI	1	14.91	71.04
Arbitration between Haldia Nirman Project Private Ltd against IWAI	1	4.00 (Approx)	5.76
Sub Court, Kerala (LAR/LAA cases)	3	0.0667	-
Sub Court, Varanasi (LARR cases)	5	-	-
Sub Court, Saran Chapra (LAR Cases Patna)	1	-	-
Total	83	47.13	76.80

** the Arbitral Award dated 28.07.2022 has been passed in the Arbitration between Reach Dredging Limited JV Vs IWAI for NW-5 As per Arbitral Award, RDL JV has been entitled for award amount of Rs. 20,14,73,447/- (i.e., Rs. 6,38,71,912/- (Stretch-A) + Rs. 6,62,21,757/- (Stretch-B) + Rs. 7,13,79,778/- (Stretch-C) NW-5. The applications have been filed before Hon'ble Commercial Court Gautam Budha Nagar on 24.01.2023 by IWAI under section 34 of Arbitration Conciliation Act, 1996 for Challenge the above said Arbitral Award dated 28.07.2022. The amount of Rs. 20.14 cr was deposited by IWAI on 07.08.2023 with the Commercial Court of Law in order to obtain a stay on the Award since the contractor M/s RDL was pressing hard on their execution petition before the Alipore Commercial Court.

*** Filed by RDL in the Commercial Court Alipore 24 South Paragana West Bengal to Execute of Arbitral Award dated 28.07.2022.

**** Presently the matter is sub-judice, final outcome will be reflected in the Books of Accounts after decision. However, IWAI may have to pay Rs. 4.73 crores, if the Court of Law so directs.

17. During the F.Y. 2023-24, the Authority received funds of Rs. 1,08,700.00 lakh from Govt. of India under different Budget Heads. During the year, Capital Expenditure of Rs. 78,539.67 lakh and Revenue Expenditure of Rs. 31,564.54 lakh was incurred by the Authority. During the year, Authority generated Internal Receipts of Rs.1,988.29 lakh. The same has been shown as liability since the amount is payable to Government of India as per directions of MoS vide their letter no. G-20017/7/2013-IWT dated 06.12.2013. Summarized details are as under:

Abstract of Fund received and Expenditure incurred during F. Y. 2023-24		
(Figures in lakh)		
Particulars		Total
Funds received		
(a) Plan/Other	1,08,700.00	
(b) Deficit of F.Y. 2022-23	(5,836.18)	1,02,863.82
Less: - Expenditure incurred		
(a) Revenue expenditure	31,564.54	
(b) Capital expenditure	78,539.67	1,10,104.21

18. During the F. Y. 2023-24, Internal Receipts of Rs.1,988.29 lakhs (previous year Rs 1,397.04 lakhs) have been generated. As per letter no. G-20017/7/2013-IWT dated 06.12.2013 of Ministry of Shipping the same has to be deposited in Government Account. The amount of Internal Receipts has been shown as liability to Government of India. The details of Internal Receipts are as under: - (**Ref: Schedule-3**).

Sl. No.	Internal Receipts	Amount (in Rs.)
1	Pilotage Charges	16,44,750
2	Birthing Charges	2,43,18,406
3	Over Dimension Cargo Income	85,10,151
4	Protocol Fees	30,57,700
5	Lock gate Charges	6,18,250
6	Misc. Receipts	9,01,472
7	Rent Received Terminal	36,81,894
8	Sale of Tender Forms	5,04,897
9	Sale of Navigation Chart	54,280
10	Course Fee & Hostel Charges NINI	1,55,28,442
11	Weighing Scale Charges	1,95,818
12	Pontoon Hire Charges	14,44,635
13	Hiring of Vessels	2,49,62,259
14	Interest on Deposits/ Investment	9,44,75,071
15	Interest on Mobilization	63,67,877
16	Interest on Conveyance/HBA	11,50,901
17	Rent-Building	1,05,01,300
18	Storage and handling charges	1,30,755
19	Other Income	7,80,349
Total		19,88,29,207

19. The Lease Land has been acquired at Noida, MMT Haldia, Patikhali Terminal Haldia and Princip Ghat Kolkata on upfront payment basis. The amount of lease rent pertaining to particular financial year is charged to revenue expenditure in respective financial year. **(Ref: Schedule -13).**

20. During the review of Receipts & Payments Account, it was observed that certain heads/sub-heads were not in line with approved format as per Gazette notification 13th July, 2020. Accordingly, the Receipts & Payments Account was recast by taking the relevant items to appropriate heads/sub-heads as defined in the notification dated 13.07.2020.

21. During past, three web-portal i.e., MIRS, PANI and CAR-D were envisaged to be developed by M/s. PwC within the existing contact, approved budget and by redeployment by their resources to best utilize the time and WFH facilities available during lock-down. The instant matter is under investigation.

In apropos, the capitalization (under the Head Intangible Assets) with a token amount of Rs. 1 each, has been done during the F.Y. 2022-23. However, after conclusion of above investigation, capitalization on the final concluded value, shall be carried out in the Books of Accounts of IWAI.

22. The work of Hydrographic survey for setting up of water Aerodromes has been assigned by Airport Authority of India to execute work on deposit basis. As per scope of work given therein, 5 nos. of location are assigned to Authority as under:

- (i) Sardar Sarovar Dam – Statue of Unity, Gujarat
- (ii) Sabarmati River Front – Gujarat
- (iii) Shatrunjay Dam – Gujarat
- (iv) Guwahati River Front – Assam
- (v) Umrangso Reservoir – Assam

As the first seaplane services were to be inaugurated by Hon'ble PM between Sardar Sarovar Dam and Sabarmati River Front, the waterside infrastructure i.e., construction of floating jetties, provisions of navigational buoys were delegated to IWAI.

As the project was time bound, IWAI delegated the work of supply installation and commissioning of floating jetties to Mormugao Port Authority and the work of navigational buoys to DGLL both of which were successfully completed before the scheduled timeline.

Later on, during the meeting chaired by then Secretary (Civil Aviation), the work of setting up of anchor buoys at both the locations were additionally entrusted to DGLL which as on date is under the process of implementation. The work for remaining 3 locations out of aforesaid 5 locations was entrusted to SPMPA by MoPSW. **(Ref: Schedule-11).**

23. (i) A work of Development of Jetties at nine main points of embarkation/disembarkation of River Cruise on National Waterways no. 1 & 2 i.e. (i) Botanical Garden jetty (ii) Varanasi (iii) Allahabad-I (iv) Allahabad-II (v) Munger Terminal (vi) Neamati, Jorhat (vii) Bishwanath Ghat, Sonitpur (viii) Silghat, Nagaon and (ix) Pandu Terminal, Pandu has been assigned by ID-Division, Ministry of Tourism, Government of India to execute work on deposit basis. However, as per MoT's vide its letter dated 22.05.2023 has instructed not to take up the development of 2 jetties on NW-1 at this stage and to send DPR for development of 3 jetties for NW-110 (river Yamuna) for River Cruise/Ferry services in Mathura – Vrindavan region against CFA release for development of 3 jetties on NW-1 and to treat this as a separate project.

A sum of Rs. 700.76 lakh has been received as advance from Ministry of Tourism, Government of India being 25% of total CFA for above work. An amount of Rs. 594.92 lakh has so far been spent and Rs. 63.61 lakh (previous year Rs. 47.48 lakh) was earned as Interest on Deposit upto 31.03.2024. The same has

been shown as advance received from Ministry of Tourism, Government of India. (Ref: Schedule-11). Further, IWAI has provided 5 nos floating steel jetties in NW-2 from MoT funds. All the jetties have been commissioned on 20.02.2024.

(ii) The Madhya Pradesh Tourism Board, will reimburse the cost to IWAI of Pontoons to be placed in river Narmada for cruise tourism. Accordingly, the work was awarded by IWAI to M/s A.C. Roy & Co. for Construction, Supply, Installation, Testing and Commissioning of 4 nos. steel pontoons at a cost of Rs. 7.098 crore including tax.

24. IWAI has paid Rs. 2.17 crore to Kolkata Port Trust (KPT) in March, 2017 towards upfront Lease Rent for separate land parcels taken at Swaroopganj, Nadia District (West Bengal) on long term lease for 30 years. This has been shown as advance as the Lease Agreements is yet to be executed with KPT. (Ref: Schedule-16).

25. (i) ITAT, New Delhi for the assessment years 1988-89 to 1997-98 (excluding Assessment Year 1990-91) ruled in July, 2006 that the grants to the Authority is not revenue in nature and hence not taxable. While giving effect to the ITAT order, ACIT, Noida issued fresh assessment order in November, 2010 wherein the miscellaneous receipts of the Authority has been treated as income and action has been initiated to impose penalty. The due tax alongwith penalty has been collected. Thereafter, the Authority continuously pursued the matter through appeals and counter appeals in ITAT, New Delhi; CIT (Appeals), Ghaziabad; to get the order of ACIT (Exemption), Noida regarding treatment of miscellaneous receipts as income of the Authority dismissed.

The Authority filed an appeal in ITAT, New Delhi against the order of CIT (Appeal). ITAT, New Delhi vide their order dated 21.11.2014 had passed the consolidated order with the view that miscellaneous receipts are adjusted/refunded to Government while releasing grant in subsequent financial year. Hence, the same cannot be treated as income for the Authority. The matter is pending with DCIT (Exemption), Ghaziabad for giving effect of the order of ITAT, New Delhi.

(ii) ACIT, Noida also imposed penalty in the fresh assessment order of November, 2010 and raised a demand of Rs.11.80 crore, the same has been collected by the I.T. department. The amount collected by Income Tax department was charged to Grant received in that particular financial year.

Subsequently, ACIT, Noida issued an order with the contention that no fresh adjudication of penalty u/s 271(1) (c) in view of ITAT direction is required. Against the said order of ACIT, Noida, the Authority has filed an application with ACIT, Noida/ Ghaziabad u/s 154 to review the matter in accordance with the directions of ITAT, New Delhi. The matter has been pursued by the authority with the Income Tax Department and at present it is pending with DCIT (Exemption), Ghaziabad.

(iii) The Authority has been exempted under 12(A) of the Income Tax Act, 1961 w.e.f. 01.04.1998 by the Department of Income Tax and also got exemption certificate under section 10(23) (C) (iv) from Central Board of Director Taxes from the A.Y. 1998 and onwards. Exemption has been extended to the Authority on 02.01.2022 for a period of 5 years i.e., A.Y. 2022-23 to A.Y. 2026-27 under clause (i) of first proviso to clause (23C) of Section 10.

(iv) The Authority filed an appeal before CIT (Appeals), NFAc, New Delhi against the Order passed by ACIT(Exemption), Ghaziabad for the AY 2016-17 and 2017-18. The ACIT vide their Order dated 31.03.2022, having reason to believe that IWAI has escaped income on its Old PAN-AAACI4690M and raised demand of Rs.15.21 Crores and Rs. 0.22 Crore for the AY 2016-17 and AY 2017-18 respectively. The Authority got full relief for AY 2017-18 and demand Rs. 15.21 Crores is deleted by CIT (Appeals) by Order dated 26.03.2024 and Authority is hopeful of getting full relief for demand Rs. 0.22 Crore only in the Appeals for AY 2016-17 as well. The matter is pending and yet to be heard by CIT(Appeals), New Delhi.

26. The Authority has Rs. 5959.32 Lakh as on 31.03.2024 (Previous year Rs. 8,554.71) in Short Term Deposit (Saving cum Flexi Bank Account) out of Bank Balance Rs.9,253.01 Lakh as on 31.03.2024 (Previous year Rs. 11,062.63). (Ref: Schedule-21).

27. Indo-Bangladesh Protocol Route (IBP):

(i) A separate project has been sanctioned by Ministry of External Affairs at total cost of Rs. 305.84 crore (Out of Rs. 305.84 crore, India's share would be 80%, i.e., Rs. 244.67 crore) for dredging of Ashuganj-Zakiganj / Karimganj stretch of Kushiara river and Sirajganj- Daikhowa stretch of Jamuna River in Bangladesh.

A. Status of Ashuganj-Zakiganj (295km):

- Dredging commenced - March'2019
- Completion of initial dredging - April'2021
- Physical Progress Maintenance dredging 5 years – April' 2021 to April'2026 - in-progress
- Financial progress – 42.25%* (Awarded Cost – BDT 95,49,37,000.00)

B. Status of Sirajganj-Daikhowa (175 km):

- (Dredging commenced - April'2019
- Maintenance dredging 7 years – April' 2019* to April'2026
- Physical Progress: 7 Years Maintenance up to 2026 - In progress
- Financial Progress: 38.57%* (Awarded Cost – BDT 227, 46, 44,500.00)

*Due to frequent change of channel condition, it was decided during 3rd meeting of JMC held at Dhaka on 20th February 2020 that only maintenance dredging shall be carried out in Sirajganj-Daikhowa stretch for keeping waterway operational.

(ii) The development of IBP routes is as per Protocol Agreement between Bangladesh and India for mutual benefit of both the countries for efficient, economical & eco - friendly development of alternate route for enhancement of transportation of cargo passenger and tourism. IWA & BIWTA act as an implementing for respective Government. For resolving day to day issues in operation of cited routes JMC, comprising member of the both the countries headed by Member (Technical), IWA has been empowered to take the decision thereof.

(iii) The work of renovation of existing Shore facility at Karimganj & Badarpur (on NW – 16) was awarded to CPWD on deposit work basis at a total estimated cost of Rs. 2.19 Crore & Rs. 1.61 Crore respectively. The 100% work has been completed in March, 2024.

28. Contingent Liabilities:

(i) An MoU has been entered between IWA and CoPT for the operation of Ro-Ro service between Willington Island & Bolgatty Island during the month of Oct'2009. As per the MoU, the management and operation of the Ro-Ro service was to be done jointly by both parties along with the profit share of 70% IWA and 30% CoPT and work was awarded to M/s. Lots Shipping Company by CoPT in Nov'2010 for a period of 10 years. Thereafter the contractor M/s. Lots Shipping Company raised an issue for not maintaining the draft and subsequently the issue was referred to arbitrator. As per the one-time settlement award dated. 25.09.2019 delivered by the Sole Arbitrator IWA is required to pay an amount of Rs. 57.99 lakh to M/s. Lots Shipping Company with an interest of 9% from the date of award till realization.

Even though the Arbitrator Award dated. 25.09.2019 has not been accepted by CoPT and in response CoPT has filed an appeal against the arbitrator award. Then the Hon'ble Court referred the matter for

mediation through Court annexed mediator Adv. Jiji Varghese and pursuant to discussions, a Memorandum of settlement agreement was entered in to between the parties on 16.02.2023, wherein it was agreed that an amount of Rs. 39,79,984/- only was payable to M/s. Lots Shipping Company by CoPT. The court closed both the cases recording the above settlement agreement vide order dated. 17.03.2023. In compliance with the order of the Court, an amount of Rs.39,79,984/- was paid to M/s. Lots Shipping Company during the F.Y-2023-24 from the balance of Rs.63,87,336/- available with CoPT JMC account. In addition to above an amount of Rs.90,000/- and Rs.32,500/- towards the legal charges of the above were also met from the JMC Account. JMC meeting is yet to be scheduled on the issue of profit sharing and further course of action.

- (ii) Inland Waterways Authority of India (IWAI) had taken over 103 acres of land from CIWTC Ltd. as custodian for development, maintenance and management of Multi Modal Logistic Park (MMLP) with National Highways & Infrastructure Development Corporation Limited (NHIDCL). In this regard the said parcel of land is under encroachment. Encroachers filed writ petition before High Court. However, the said writ petition was dismissed by Hon'ble high court vide judgement dated 03.03.2023 and 20.04.2023. In reference to meeting held among IWAI authority and Secretary Logistics a compensation amount of Rs. 264.51 lakhs paid to encroachers to free the parcel of land. However, 71 nos. encroachers amounting to Rs. 23.90 lakhs returned the cheques. Accordingly, Capital work-in Progress reduced by the said amount Rs. 23.90 lakhs during the F.Y. 2022-23. Accordingly, a liability to the tune of Rs. 23.90 lakhs may arise in future. Also, there are 3nos. of court cases at the Hon'ble Gauhati High Court. All the 3 cases have been resolved in favor of IWAI. District Authority has demarcated about 77 acres of land out of 103 acres and intimated that final eviction will be processed after election and initiation of boundary wall / fencing on this land by IWAI. Further, District Administration assessed an amount of Rs 7.45 lakhs to be incurred in eviction process. The amount is being transferred to District Authority during the initiation of eviction as per discussion with circle officer.
- (iii) Development of IWT Terminal at MMLP Jogighopa Assam on EPC mode (on Deposit basis): The physical progress of the project is 83.54% and the financial progress of the project is 95.05%. The Project is scheduled to be completed by June'2024.
- (iv) A case i.e. IWAI vs Yojaka is presently sub-judice. A liability of Rs. 4.73 crores approx., may arise to IWAI, if the Court so directs.
- (v) A case i.e. IWAI vs Vizag Roadlines is presently sub-judice in the Commercial Court Alipore and a liability of Rs. 3.28 crores approx. may arise, if Court so directs.
- (vi) In connection with land acquisition for NW3, LAR case no. LAR/109/02 is pending with Sub Court, Alappuzha related to widening of NW3 done at Purakkad Village of Alappuzha District and the same shall be settled based on the decree of the Court of Law and a liability to the tune of Rs. 4.17 lakh approx. may arise, if Court so directs.
- (vii) Arbitration proceedings claiming an amount of Rs. 3.13 crores approx., have been initiated by M/s Egis India (Consultant/TSSC-I) related to providing consulting services for TSSC at Varanasi & Sahibganj.
- (viii) Arbitration proceedings claiming an amount of Rs. 14.91 crores approx., have been initiated by M/s Reach Dredging Barak SPV Pvt. Ltd. (RDBSPL) related to Dredging and providing of Fairway maintenance for Least Available Depth (LAD).
- (ix) Due to introduction of GST during 2017; a difference w.r.t. GST has arisen at the time of completion of Contract related to an EPC Contract of Multi Model IWT Terminal at Varanasi. Accordingly, GST reconciliation is under process and liability to the tune of Rs. 5.14 crores approx. may arise.

29. Construction of Ship Repair Facility entrusted to Hooghly Cochin Shipyard Ltd (HCSL), a subsidiary of CSL, on deposit work basis. Agreement has been signed between IWAI & HCSL (A subsidiary of CSL) on 26.08.2021. Addendum - I to the Agreement has been signed on 16.02.2022. DIB for project at a total cost of Rs. 208.00 crore has been approved on 03.01.2023.

The Work was awarded on 31.03.2023 to M/s L & T Geoststructure Pvt. Ltd., Chennai by HCSL at a total cost of Rs. 145.49 Crores. **HCSL has handed over the site to M/s L & T Geo Structure on 04.05.2023.** Topography completed, under review with NTPCWC. Raw materials testing commenced and trail mix started from 23.05.2023. Piling equipment Mobilized on 19.05.2023. The Project is likely to be completed by April, 2025. Total funds released to HCSL, so far has been Rs. 80.95 Crore. The physical progress of the project is 42.30% and the financial progress of the project is 38.91%.

30. A work order was issued to IPRCL on 21.12.2022 and agreement was signed between IWAI & IPRCL. The FSR was accepted by IWAI and directed to IPRCL for the preparation of DPR and Tender documents on 08.02.2023. To complete the work in a very tight schedule IWAI, vide letter dated 24.02.2023, given go heads for preparation of DPR and tender in parallel as per procurement policy of IPRCL. Accordingly, IPRCL awarded the project at cost of Rs. 33.56 crores being the L-1 bidder with approval of Board, IWAI. An amount of Rs. 44.70 crore has been released by IWAI to IPRCL. The physical progress of the project is 69% and the financial progress of the project is 79.85%.

31. MoPSW vide letter dated 18.11.2022 communicated that Dredging Corporation of India Limited (DCIL) will execute the work on behalf of IWAI by following all the procurement rules as well as GFR, CVC guidelines and other guidelines of Government of India as issued from time to time. The project cost is Rs. 124.93 crore approx. [Ro-Pax route Brahmaputra River (NW-2), Joghghopa to Dhubri stretch (NW-2) and Barak River (NW-16)].

Approval of MoPSW dated 18.11.2022 was communicated to DCI on 22.11.2022. DCI shall carry out the said work on cost discovered through tender process and duly approved by the IWAI-plus 5% of discovered rate basis. Agreement between IWAI and DCI was signed on 02.02.2023.

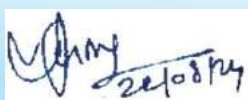
32. 'To promote Inland Water Transport (IWT) in the country, Government declared 111 (including 5 existing and 106 new) National Waterways (NWs) spread over 24 states under the National Waterways Act, 2016 w.e.f. 12.04.2016.

As per the outcome of the feasibility/DPR study subsequently, it has been established that around 18 new NWs in addition to 5 pre-existing NWs (No. 1 to 5) have been found to be potentially viable for cargo transportation as of now and other 25 new NWs has been found to be viable for the ferry/cruise etc and accordingly actions are being taken for their development. Development plans have been accordingly formulated for 26 NWs (including NW-1 to 5) to operationalize them by 2030. Further, 50 NWs have also been proposed/planned for development under Vision 2047 being finalised by the Government in which some NWs from Category C have also been selected.

The interim classification of 106 new NWs on completion of studies was for the purpose of identification of NWs for taking up for their priority of development wherein 18 NWs in Category A (most feasible for cargo movement), 23 NWs feasible for tourism/passenger movement and 63 NWs were kept under Category C which could not be considered for development at that point of time due to financial or economic constraints. Later, as per availability of finances and subsequent to development of NWs under Category A & B, the scenario will develop which help to take up remaining 63 NWs for their development and therefore declaring of these NWs as unfeasible forever does not seem appropriate. The declaration of these rivers and canals as NWs has also contributed to better regulate the development across the waterways in a manner to preserve their potential for future navigational requirement as and when need arises with growing economy and enhanced industrialization.'

33. The accounts have been prepared on the revised formats of accounts approved and duly vetted by CAG including Accounting Policy. The revised format of Accounts along with Significant Accounting Policies (at Schedule – I); has been notified in the official Gazette on dated 13.07.2020.
34. The liability on the Capital awarded contracts, to be executed, is expected to be Rs. 28,372.48 lakhs at the end of March, 2024.
35. Bank Guarantee valued at Rs. 31,723.15 lakh (previous year Rs. 31,031.58 lakh) have been received from contractors / suppliers towards security deposit, Earnest money and Mobilization advance against the works / contracts awarded to them till 31st March 2024.
36. Inventories viz Stores (including POL), Spares and Tools (including machineries spares) etc. are valued at cost as per accounting policy of IWAI.
37. Details of location-wise Land/ Lease Land in the possession of the Authority as on 31.03.2024 is enclosed at “Annex.-B”.
38. Details of Fixed Assets along with depreciation thereon located in respective field offices as on 31.03.2024 is enclosed at “Annex.-C”.
39. IWT Section, Ministry of Ports, Shipping and Waterways (MoPSW) vide letter dated 23.06.2022 has designated the Inland Waterways Authority of India (IWAI) as “Central Nodal Agency” (CNA) for transfer of funds through assignment of drawing limits to the Sub-Agencies existing down the ladder as per the OM No. 1(18)/PFMS/FCD/2021 dated. 09.03.2022 issued by Department of Expenditure, Ministry of Finance for revised procedure for flow of funds under Central Sector (CS) Scheme.
- Pursuant to the Sanction Orders issued by IWT Section, MoPSW during F.Y. 2023-24; IWAI (being the CNA) had successfully assigned the drawing limits of Rs. 78,18,000/- & Rs. 4,13,27,000/- (previous year Rs.16,46,000/- & Rs.4,74,99,000/-) to the Sub-Agencies viz. Govt. of Mizoram and Govt. of Assam respectively in accordance with and aforesaid OM dated 09.03.2022. Further, total expenditure during the year out of entire fund of Rs.4,91,45,000/- was to the tune of Rs. 2,04,07,835/- by Sub-Agencies. Also, during the F.Y. 2023-24, an amount of Rs. 24,95,349/- was earned as interest and the same has been remitted to the Consolidated Fund of India (CFI) by IWAI.
- During F.Y. 2023-24, the MoPSW has nominated IWAI as Implementation Agency (IA) for Centre Sector (CS) Scheme vide its letter dated 24.11.2023.
40. Annual Accounts has been prepared as per Accounting Standards issued by the Institute of Chartered Accountants of India as far as possible.
41. Re-grouping and re-classification have been done where ever considered necessary.
42. All the figures are rounded off to the nearest rupee and figures in () indicate negative figures.

For and on behalf of the Authority



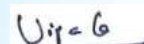
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

29. INLAND WATERWAYS AUTHORITY OF INDIA
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2024
(Amount in Rs.)

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
SCHEDULE - 3 "CAPITAL"			
1.	CAPITAL U/S 11 (1) (c) OF IWAI ACT	94,37,244	94,37,244
2.	IWAI FUND U/S 19 OF IWAI ACT		
	OPENING BALANCE OF FUND	25,87,80,58,944	22,42,24,23,023
	ADD:		
	CAPITAL GRANTS RECEIVED FROM GOI	10,10,50,00,000	5,44,31,00,000
	INTERNAL RECEIPTS (AS PER LIST)	19,88,29,207	13,97,03,864
	OTHERS (NATURE TO BE SPECIFIED)	(4,91,45,000)	4,91,45,000
	OTHERS (INTEREST RECEIVABLE FROM KALADAN PROJECT)	4,32,607	2,94,68,166
	OTHERS (ASSETS TRANSFERRED FROM MINISTRY OF COOPERATION)	45,436	
	LESS:		
	AMOUNT PAYABLE TO GOI	(19,88,29,207)	(13,97,03,864)
	UNSPENT GRANT PAYABLE TO GOI	-	26,13,826
	TRANSFERRED TO INCOME & EXPENDITURE ACCOUNTS	(7,06,15,02,232)	(38,62,57,337)
	BOOK VALUE OF FIXED ASSETS SOLD/WRITTEN OFF DURING THE YEAR	(32,059)	(17,505)
	OTHERS (NATURE TO BE SPECIFIED)		
	ADD/LESS: SURPLUS/DEFICIT TRANSFERRED FROM INCOME & EXPENDITURE ACCOUNTS	(2,39,14,53,975)	(1,68,24,16,229)
	CLOSING BALANCE OF IWAI FUND	26,48,14,03,721	25,87,80,58,944
	TOTAL	26,49,08,40,965	25,88,74,96,188
SCHEDULE - 4 "RESERVES & SURPLUS"			
1	CAPITAL RESERVES		-
	OPENING BALANCE	-	-
	ADDITION DURING THE YEAR		-
	REDUCTION DURING THE YEAR	-	-
	CLOSING BALANCE		
2	GENERAL RESERVE		
	OPENING BALANCE	-	-
	ADDITION DURING THE YEAR	-	-
	REDUCTION DURING THE YEAR	-	-
	CLOSING BALANCE	-	-
3	ANY OTHER RESERVES/FUND (NATURE TO BE SPECIFIED)		
	OPENING BALANCE		
	ADDITION DURING THE YEAR	-	-
	REDUCTION DURING THE YEAR	-	-
	CLOSING BALANCE	-	-
	TOTAL (1+2+3)	-	-

SCHEDULE - 5 "EARMARKED/ENDOWMENT FUNDS"			
	OPENING BALANCE	-	-
	ADDITION DURING THE YEAR FROM DONATIONS/GRANTS	-	-
	INCOME FROM INVESTMENT MADE ON ACCOUNT OF FUNDS	-	-
	OTHER ADDITIONS (NATURE TO BE SPECIFIED)	-	-
	REDUCTION DURING THE YEAR	-	-
	CLOSING BALANCE	-	-
SCHEDULE - 6 "LONG TERM BORROWINGS"			
A	SECURED		
1	LOANS FROM GOVT. OF INDIA		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
2	LOANS FROM FINANCIAL INSTITUTIONS		
	(A) TERM LOANS		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
3	LOANS FROM BANKS		
	(A) TERM LOANS	-	-
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)	-	-
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
4	LOANS FROM OTHER INSTITUTIONS & AGENCIES		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-

	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
5	BONDS/DEBENTURES		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
6	OTHER LOANS (NATURE TO BE SPECIFIED)		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
B	UNSECURED		
1	LOANS FROM GOVT. OF INDIA		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
2	LOANS FROM FINANCIAL INSTITUTIONS		
	(A) TERM LOANS		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
3	LOANS FROM BANKS		
	(A) TERM LOANS	-	-
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)	-	-
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-

4	LOANS FROM OTHER INSTITUTIONS & AGENCIES		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
5	BONDS/DEBENTURES		
	OPENING BALANCE	10,00,00,00,000	10,00,00,00,000
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	10,00,00,00,000	10,00,00,00,000
6	OTHER LOANS (NATURE TO BE SPECIFIED)		
	OPENING BALANCE		
	ADDITION, IF ANY, DURING THE YEAR		
	REPAYMENTS MADE DURING THE YEAR		
	INTEREST ACCRUED AND DUE		
	CLOSING BALANCE		
	TOTAL	10,00,00,00,000	10,00,00,00,000
SCHEDULE - 7 "OTHER NON-CURRENT LIABILITIES"			
1	SECURITY DEPOSIT RECEIVED	21,80,53,539	21,28,86,005
2	EARNEST MONEY RECEIVED	23,20,969	18,87,751
3	MARGIN MONEY RECEIVED	-	-
4	TAXES WITHHELD	1,68,94,881	1,70,72,244
5	LIABILITIES FOR EXPENSES	7,82,53,937	32,65,39,696
6	DUTIES AND TAXES PAYABLE	-	23,73,129
7	INTERNAL RECEIPT PAYABLE TO GOI	-	-
8	ADVANCE RECEIVED FROM CUSTOMERS	23,53,172	27,600
9	RETENTION MONEY	-	-
10	OTHERS	-	-
	- LIABILITIES FOR LEAVE ENCASHMENT	18,23,32,279	16,22,16,414
	- CLAIM PAYABLE	1,41,56,056	1,21,16,421
	TOTAL	51,43,64,833	73,51,19,260
SCHEDULE - 8 "LONG TERM PROVISIONS"			
1	PROVISION FOR GRATUITY	-	-
2	PROVISION FOR LEAVE SALARY & PENSION CONTRIBUTION (FOR EMPLOYEES ON DEPUTATION)	3,38,651	-
3	PROVISION FOR PENSION CONTRIBUTION	-	-
4	PROVISION FOR LEAVE ENCASHMENT	-	-
5	PROVISION FOR NEW PENSION SCHEME	-	-
6	PROVISION FOR BONUS	-	-
7	PROVISION FOR DUTIES AND TAXES	-	-

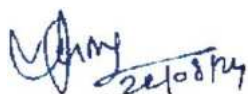
8	PROVISION FOR INTEREST ON BONDS/DEBENTURES (i.e ACCRUED BUT NOT DUE)	-	-
9	PROVISIONS FOR BAD AND DOUBTFUL DEBTS	-	-
10	OTHER PROVISIONS	-	-
	TOTAL	3,38,651	-
SCHEDULE - 9 " SHORT- TERM BORROWINGS"			
A	SECURED		
1	LOANS FROM GOVT. OF INDIA		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
2	LOANS FROM FINANCIAL INSTITUTIONS		
	(A) TERM LOANS		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)		
	OPENING BALANCE		
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
3	LOANS FROM BANKS		
	(A) TERM LOANS		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
4	LOANS FROM OTHER INSTITUTIONS & AGENCIES		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
5	BONDS/DEBENTURES		

	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
6	OTHER LOANS (NATURE TO BE SPECIFIED)	-	
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
B	UNSECURED		
1	LOANS FROM GOVT. OF INDIA		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
2	LOANS FROM FINANCIAL INSTITUTIONS		
	(A) TERM LOANS		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
3	LOANS FROM BANKS		
	(A) TERM LOANS		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	(B) OTHER LOANS (SPECIFY)		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
4	LOANS FROM OTHER INSTITUTIONS & AGENCIES		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-

	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
5	BONDS/DEBENTURES		
	OPENING BALANCE	25,09,66,575	25,09,66,575
	ADDITION, IF ANY, DURING THE YEAR		-
	REPAYMENTS MADE DURING THE YEAR	(25,09,66,575)	(25,09,66,575)
	INTEREST ACCRUED AND DUE	25,16,27,924	25,09,66,575
	CLOSING BALANCE	25,16,27,924	25,09,66,575
6	OTHER LOANS (NATURE TO BE SPECIFIED)		
	OPENING BALANCE	-	-
	ADDITION, IF ANY, DURING THE YEAR	-	-
	REPAYMENTS MADE DURING THE YEAR	-	-
	INTEREST ACCRUED AND DUE	-	-
	CLOSING BALANCE	-	-
	TOTAL	25,16,27,924	25,09,66,575
SCHEDULE - 10 "SUNDRY CREDITORS"			
1	SUPPLIERS & CONTRACTORS	13,48,00,124	10,30,08,491
2	PROFESSIONALS	-	-
3	OTHERS	54,69,53,942	60,88,92,370
	TOTAL	68,17,54,066	71,19,00,861
SCHEDULE - 11 "OTHER CURRENT LIABILITIES"			
1	SECURITY DEPOSIT RECEIVED	9,78,04,878	8,56,61,848
2	EARNEST MONEY RECEIVED	2,62,02,921	1,19,78,923
3	MARGIN MONEY RECEIVED	-	-
4	TAXES WITHHELD	1,23,14,595	1,00,22,525
5	LIABILITIES FOR EXPENSES	12,88,45,642	13,35,95,404
6	DUTIES AND TAXES PAYABLE	1,59,68,989	4,84,80,696
7	INTERNAL RECEIPT PAYABLE TO GOI	19,88,29,207	13,97,03,864
8	UNSPENT BALANCE UNDER CSS PAYABLE TO GOI	2,49,800	-
9	GRANT LIABILITY UNDER CSS	2,88,56,163	
10	ADVANCE RECEIVED FROM CUSTOMERS	2,53,98,469	8,28,17,977
11	LIABILITIES OF KALADAN PROJECT	2,97,48,384	
12	RETENTION MONEY	-	-
13	OTHERS (LIABILITIES PERTAINING TO EMPLOYEES)	6,76,08,918	5,69,43,836
14	OTHERS (NATURE TO BE SPECIFIED)	-	-
	TOTAL	63,18,27,966	56,92,05,073
SCHEDULE - 12 "PROVISIONS"			
1	PROVISION FOR GRATUITY	2,74,91,501	41,32,353
2	PROVISION FOR LEAVE SALARY & PENSION CONTRIBUTION (FOR EMPLOYEES ON DEPUTATION)	62,51,887	44,70,342
3	PROVISION FOR PENSION CONTRIBUTION	2,56,55,402	4,73,90,848
4	PROVISION FOR LEAVE ENCASHMENT	1,70,02,192	92,67,637

5	PROVISION FOR NEW PENSION SCHEME	3,63,418	2,99,226
6	PROVISION FOR BONUS	14,40,741	14,63,921
7	PROVISION FOR DUTIES AND TAXES	-	
8	PROVISION FOR INTEREST ON BONDS/DEBENTURES (i.e ACCRUED BUT NOT DUE)	-	
9	PROVISION FOR BAD & DOUBTFULL DEBTS	-	
10	OTHER PROVISIONS (MEDICAL FOR PENSIONERS)	3,84,88,476	3,26,77,122
11	OTHER PROVISIONS (NATURE TO BE SPECIFIED)	-	-
	TOTAL	11,66,93,617	9,97,01,449

For and on behalf of the Authority



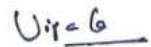
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

30. INLAND WATERWAYS AUTHORITY OF INDIA
SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

SCHEDULE -13										
PARTICULARS		Gross Block				DEPRECIATION/AMORTISATION			NET BLOCK AS ON 31.03.2023	
	As on 01.04.2023 2	Additions 3	Deductions 4	As on 31.03.2024 5 = (2+3+4)	As on 01.04.2023 6	During the Year 7	Additions/ Deductions 8	As on 31.03.2024 9 = (6+7+8)	As on 31.03.2024 10	As on 31.03.2023 11
(A) TANGIBLE ASSETS										
Land & Building										
Land										
(a) Freehold										
- Land (Widering, Kochi)	1,64,35,921	8,95,157	-	1,73,31,078				-	1,73,31,078	1,64,35,921
- Land Terminal (Kolkatta)	1,25,91,99,449			1,25,91,99,449				-	1,25,91,99,449	1,25,91,99,449
- Land Terminal (Patna)	2,16,20,100			2,16,20,100					2,16,20,100	2,16,20,100
- Land Terminal (Guwahati)	12,85,49,217	2,47,12,125		15,32,61,342					15,32,61,342	12,85,49,217
- Land Terminal (Shilligum)	27,24,25,116		(6,16,35,333)	21,07,89,783					21,07,89,783	27,24,25,116
- Land Terminal (Kochi)	23,65,89,815	1,79,42,327	(6,34,705)	25,38,97,437					25,38,97,437	23,65,89,815
- Land Terminal (Alibhabad)	24,05,763			24,05,763					24,05,763	24,05,763
- Land Terminal (Varamasi, JMVP)	1,26,06,89,168			1,26,06,89,168					1,26,06,89,168	1,26,06,89,168
- Land Terminal (Kulgahat, JMVP)	6,00,14,617	29,55,458		6,29,70,075					6,29,70,075	6,00,14,617
- Land Terminal (Rammagar, JMVP)	22,07,79,862	4,60,47,490		26,68,27,352					26,68,27,352	22,07,79,862
- Land Terminal (Parakka, JMVP)	2,35,80,160			2,35,80,160					2,35,80,160	2,35,80,160
- Land Terminal (Ghazipur, JMVP)	14,76,70,289			14,76,70,289					14,76,70,289	14,76,70,289
- Land Terminal (Shilligum, JMVP)	1,17,19,35,919	56,09,55,712	(30,20,46,037)	1,43,08,45,594					1,43,08,45,594	1,17,19,35,919
- Land (Freight Village, Varnasi)	8,74,93,683	3,33,00,000		12,07,93,683					12,07,93,683	8,74,93,683
- Land (NINM)	16,58,81,542			16,58,81,542					16,58,81,542	16,58,81,542
- Land (NW-4)	5,41,33,850			5,41,33,850					5,41,33,850	5,41,33,850
(b) Leasehold										
- Land (Widering)										
- Land Terminals (Kolkatta)	40,28,49,355			40,28,49,355						
- Land (Haldia)	3,23,49,012			3,23,49,012		1,46,10,351			31,53,01,542	32,99,11,893
- Lease Land MMT Haldia-Waterfront (Usage Fee)	11,89,19,099			11,89,19,099		10,78,300			2,80,35,812	2,91,14,112
- Land (Princess Ghat)	2,73,72,520			2,73,72,520		2,38,79,361			2,80,85,909	9,50,39,738
- Land (Noida Office)	1,79,51,542			1,79,51,542		27,37,251			36,49,668	2,37,22,852
- Land (Noida Office)						13,58,275			16,29,930	1,63,21,612
Building										
(a) on Freehold Land										
- Building	8,67,64,911			8,67,64,911		1,08,02,692			7,48,24,062	7,59,62,219
- Car Parking										
- Workshop	11,37,39,075			11,37,39,075		2,54,63,738			2,72,25,718	8,82,75,337
- Temporary Structure	1,06,98,654			1,06,98,654		1,06,98,654			1,06,98,654	
- Civil Structure (River Information System)	7,49,51,957			7,49,51,957		24,88,434			24,88,434	7,24,63,523
- Civil Structure (Digital Generator Protection)										
- Others (to be Specified)										
(b) on Leasehold Land										
- Building	12,30,46,693			12,30,46,693		4,75,97,510			7,33,86,116	7,54,49,183
- Car Parking	2,33,92,491			2,33,92,491		49,52,852			52,98,338	1,84,39,639
- Workshop										
- Temporary Structure										
- Civil Structure (River Information System)	1,98,69,240			1,98,69,240		22,77,884			25,92,857	1,72,76,383
- Civil Structure (Digital Generator Protection)										
- Others (Temporarily Structure-Noida)						7,10,114			7,10,114	
(c) Residential Quarters										
Noida	3,08,57,003			3,08,57,003		1,03,29,348			4,86,319	2,05,27,655
TOTAL (I)	6,21,28,76,137	68,68,08,269	(36,43,16,075)	6,53,53,68,331	21,94,68,475	2,71,89,243		24,66,57,718	6,28,87,10,613	5,99,34,07,662
Terminals										
- Civil Structures	5,51,50,25,271	12,47,08,42,608		17,98,58,67,879	1,39,94,36,385	51,06,72,433		1,91,01,08,818	16,07,57,59,061	4,11,55,88,886
- Fairway Development		10,95,37,676		10,95,37,676		10,95,37,676		10,95,37,676		
- Fairway Development (Sch A to F)		6,38,73,273		6,38,73,273		6,38,73,273		6,38,73,273		
- Dredging		6,14,76,39,981		6,14,76,39,981		6,14,76,39,981		6,14,76,39,981		
- Others (Temporary Terminals)	22,95,158			22,95,158	17,51,662	22,377		17,74,039	5,21,119	5,43,496
TOTAL (II)	5,51,73,20,429	18,79,18,93,538		24,30,92,13,967	1,40,11,88,047	6,83,17,45,740		8,23,29,33,787	16,07,62,80,180	4,11,61,32,382
Bridges, culverts, bunkers, etc.										
- Foot Over Bridge Thotapally	21,88,615			21,88,615	14,16,703	69,306		14,86,009	7,02,606	7,71,912
- Others (to be Specified)										
TOTAL (III)	21,88,615			21,88,615	14,16,703	69,306		14,86,009	7,02,606	7,71,912
Plant and Machinery										
- Passenger Lifts	46,12,400			46,12,400	26,29,068	3,51,312		29,80,380	16,32,020	19,83,332
- Fork Lifts	63,70,925			63,70,925	60,52,380			60,52,380	3,18,545	3,18,545
- Air Conditioners	2,98,01,377	6,82,657		3,04,84,034	2,50,26,658	8,26,493		2,54,41,161	50,42,873	47,74,719
- Night Navigation Equipments	15,73,52,250	1,58,62,099	(1,12,489)	17,31,01,860	10,01,46,684	71,87,204		10,72,98,284	6,58,03,576	5,72,05,566
- River Information System Station	20,06,62,138		(5,16,398)	20,01,45,740	10,20,88,282	1,59,37,771		11,78,73,149	8,22,72,591	9,85,73,856
- Digital Generator Protection Station	7,73,39,780			7,73,39,780	4,61,24,097	38,05,354		4,99,29,451	2,74,10,329	3,12,15,683
- Hydraulic Cranes	16,02,41,797			16,02,41,797	12,61,70,205			12,61,70,205	3,40,71,592	3,40,71,592



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• Generator Set	1,05,12,514	-	-	1,05,12,514	67,11,982	5,18,795	-	72,30,777	32,81,737	38,00,532
• Workshop Equipments	4,02,778	-	-	4,02,778	3,51,540	-	-	3,51,540	51,238	51,238
• Fire Mock up Equipments	52,37,144	-	-	52,37,144	49,75,288	-	-	49,75,288	2,61,856	2,61,856
• Survey Equipments/Instruments	15,18,77,507	-	-	15,18,77,507	8,97,99,851	1,06,46,761	-	10,04,46,612	10,90,86,364	6,20,77,656
• Equipment Solid & Liquid Waste	-	-	-	-	-	-	-	-	-	-
• Others (to be specified)	-	-	-	-	-	-	-	-	-	-
• Kitchen Equipment	8,720	-	-	8,720	8,264	-	-	8,264	436	436
• Sewerage Treatment Plant	1,08,52,000	-	-	1,08,52,000	45,15,765	7,43,721	-	52,59,484	73,04,318	63,36,237
TOTAL (V)	81,52,71,330	7,59,12,027	(6,28,887)	89,05,54,470	51,46,00,082	4,00,17,411	(6,00,498)	55,40,16,995	33,65,37,475	30,06,71,248
Furniture and fittings										
• Hostel & kitchen	10,91,994	-	-	10,91,994	6,64,945	1,86,198	-	8,51,143	2,40,851	4,27,049
• Furniture & Fixtures	3,39,13,743	-	-	3,48,72,417	2,46,94,373	18,35,900	-	2,64,21,690	84,50,727	92,19,370
• Others (to be Specified)	-	-	-	-	-	-	-	-	-	-
TOTAL (V)	3,50,05,737	9,58,674	-	3,59,64,411	2,53,59,318	20,22,098	(1,08,583)	2,72,72,833	86,91,578	96,46,419
Motor Vehicles										
• Motor Vehicles	1,03,43,640	-	-	1,39,75,266	71,34,815	9,28,107	-	80,62,922	59,12,344	32,08,825
• Cycles	33,777	-	-	33,777	32,080	8	-	32,088	1,689	1,697
• Motor vehicle (Equipment Solid & Liquid Waste)	1,33,85,666	-	-	1,33,85,666	19,25,826	18,27,048	-	37,52,874	1,16,32,792	1,34,59,840
• Others (to be Specified)	-	-	-	-	-	-	-	-	-	-
TOTAL (VI)	2,57,63,083	36,31,626	-	2,93,94,709	90,92,721	27,55,163	-	1,18,47,884	1,75,46,825	1,66,70,362
Ships and Vessels										
• Vessels Ordinary	2,65,94,08,694	-	-	2,91,48,33,235	60,53,41,837	8,11,48,575	-	68,64,90,412	2,22,83,42,823	2,05,40,66,857
• Speed Boats	1,67,59,243	-	-	1,08,68,418	13,08,631	1,08,49,314	-	1,21,57,935	2,19,10,483	59,09,929
• Vessel Dredging Unit	2,58,19,75,171	-	-	2,58,19,75,171	1,26,57,80,118	6,21,53,122	-	1,32,79,33,240	1,25,40,11,931	1,31,61,95,053
• Barges and Pontoons	41,50,36,589	-	-	75,54,17,711	19,75,92,114	1,37,84,752	-	2,19,68,04,430	53,57,37,281	21,54,44,475
• Others (to be specified)	-	-	-	-	-	-	-	-	-	-
TOTAL (VII)	5,67,11,79,697	61,53,93,238	(2,78,400)	6,28,62,94,535	2,07,95,63,383	15,83,95,070	83,03,564	2,24,62,62,017	4,04,00,32,518	3,59,16,16,314
Office equipments										
• Water Coolers & Refrigerators	10,06,281	-	-	10,70,506	7,96,725	54,420	-	8,51,145	2,19,361	2,09,556
• Fans & Air Coolers	16,84,085	-	-	16,86,635	14,15,959	35,390	-	14,51,037	2,35,598	2,68,126
• Others (Printer/Fax/Copier, etc.)	2,61,09,629	-	-	2,85,36,877	2,04,94,179	19,21,097	-	2,24,15,276	61,2603	56,15,452
TOTAL (VIII)	2,87,99,995	24,94,023	-	3,12,94,018	2,27,06,863	20,10,907	(312)	2,47,17,458	65,76,564	60,93,136
Computers and data processing units										
• Computers	7,41,38,641	-	-	8,04,46,323	6,03,86,639	54,52,502	-	6,64,08,300	1,40,38,023	1,37,72,002
• Communication Equipments	1,36,61,510	-	-	1,40,3,822	1,24,30,018	10,26,195	-	1,24,30,018	12,47,465	22,57,688
• Simulators	3,25,79,248	-	-	3,25,79,248	3,04,04,749	30,247	-	3,04,34,996	21,44,253	21,74,500
• Others (to be Specified)	-	-	-	-	-	-	-	-	-	-
TOTAL (IX)	12,03,99,399	63,03,655	-	12,67,03,054	10,21,95,210	65,08,944	5,69,159	10,92,73,314	1,74,29,741	1,82,04,190
Electrical Installations and Equipment										
• Electric Installations	10,27,67,587	-	-	11,32,17,083	3,14,18,228	88,85,924	-	4,03,04,152	7,39,12,931	7,13,49,359
• Others (to be Specified)	-	-	-	-	-	-	-	-	-	-
TOTAL (X)	10,27,67,587	1,04,49,496	-	11,32,17,083	3,14,18,228	88,85,924	-	4,03,04,152	7,39,12,931	7,13,49,359
Books & Periodicals										
• Library Books	39,32,233	-	-	39,60,908	39,32,233	28,675	-	39,60,908	-	-
• Course Materials & Equipment (NIN)	5,29,999	-	-	5,29,999	5,29,999	-	-	5,29,999	-	-
• Others (to be Specified)	-	-	-	-	-	-	-	-	-	-
TOTAL (XI)	44,62,232	28,675	-	44,90,907	44,62,232	28,675	-	44,90,907	-	-
TOTAL - (A) TANGIBLE ASSETS (I to XI)	18,53,60,34,241	20,19,38,73,221	(36,52,23,362)	38,36,46,84,097	4,41,14,71,262	7,07,96,28,481	81,63,330	11,49,92,63,074	26,86,54,21,031	14,12,45,62,984
(B) INTANGIBLE ASSETS										
Developed In-House	-	-	-	-	-	-	-	-	-	-
• Software	-	-	-	-	-	-	-	-	-	-
• Others (to be Specified)	-	-	-	-	-	-	-	-	-	-
Bought Out										
• Software	2,43,28,229	-	-	2,48,52,975	1,55,36,668	31,11,201	-	1,86,47,869	62,05,106	87,91,561
• Others (to be Specified)	-	-	-	-	-	-	-	-	-	-
TOTAL - (B) INTANGIBLE ASSETS	2,43,28,229	5,24,746	-	2,48,52,975	1,55,36,668	31,11,201	-	1,86,47,869	62,05,106	87,91,561
GRAND TOTAL (A + B)	18,56,03,62,470	20,19,43,97,967	(36,52,23,362)	38,38,95,37,072	4,42,70,07,930	7,08,27,39,682	81,63,330	11,51,79,10,943	26,87,16,36,137	14,13,33,54,545
Previous Year	17,87,83,92,213	73,21,55,544	(2,03,15,385)	17,87,83,92,213	4,00,08,22,697	30,95,31,951	(1,33,07,073)	4,00,08,22,697	13,87,75,68,519	13,87,75,68,519

Note: 1. Depreciation of Rs. 38,62,57,337/- for the year includes Amortisation of Rs.4,07,52,084/- for the year on the Gross Block of Rs. 2,44,81,916/- in respect of Lease Land at Noida Office, Rs.45,51,98,367/- in respect of Lease Land Terminals for MMT, Haldia Terminal, Rs.3,23,49,012/- for Patkhali terminal Haldia & Rs.22,73,72,520/- Princep Ghat Terminal.

2. Three web-portal i.e. MIRS, PANI and CAR-D has been capitalized during the year 2022-23 by taking Rs. 1 each as a token money under Sub-Head Softwares under the Head of Intangible Assets.

For and on behalf of the Authority

(Sunil Kumar Singh)
Vice-Chairman

(Vijay Kumar)
Chairman

31. INLAND WATERWAYS AUTHORITY OF INDIA SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Rs.)

SCHEDULE 14: "CAPITAL WORK IN PROGRESS"					
S. No.	PARTICULAR	OPENING BALANCE AS ON 31.03.2023	ADDITIONS DURING THE YEAR 2023-24	ASSETS CAPITALIZED DURING THE YEAR 2023-24	CLOSING BALANCE (As on 31.03.2024)
1	Noida Office				
1	M/s AB Design Habit & Co.,	34,74,805	-	34,74,805	-
2	M/s Inco Mechel Pvt. Ltd	86,00,297	-	-	86,00,297
3	M/s Mormugao Port Trust	12,74,59,634	3,70,936	-	12,78,30,570
4	M/s A C Roy Shipbuilders Pvt. Ltd		2,13,44,400		2,13,44,400
	Total Noida Office	13,95,34,736	2,17,15,336	34,74,805	15,77,75,267
	NW- 1 - Kolkata office				
	Kolkata Office				
1	M/s Cleghorn Manufacturing Co. Limited	1,13,41,125	40,16,250	-	1,53,57,375
2	SIM COMPANY PVT. Ltd	19,80,000		19,80,000	-
	Total - Kolkata office	1,33,21,125	40,16,250	19,80,000	1,53,57,375
	NW- 1 - Patna office				
1	Kochi Shipyard Ltd		36,36,00,000	-	36,36,00,000
	Total - Patna office	-	36,36,00,000	-	36,36,00,000

NW- 1 - Sahibganj office								
1	ICLP Barbed Fencing		20,13,908			20,13,908		-
	Total - Sahibganj office		20,13,908	-		20,13,908		-
	Jal Marg Vikas Project							
1	M/s Larsen & Toubro Ltd.	Construction of multimodal terminal at Sahibganj	2,77,21,63,175	38,56,044	2,77,60,19,219			-
		Construction of new navigational lock at Farakka	3,65,77,83,353	6,07,03,998	3,71,84,87,351			-
2	M/s ITD Cementation India Ltd.	Construction of MMT at Haldia	5,10,58,67,442	1,29,75,119	5,10,58,67,442			1,29,75,119
3	M/s Adani Ports & SEZ Limited	LAD-Farakka-Kahalgaon	1,77,90,49,654	34,11,97,891	2,12,02,47,545			-
4	M/s Adani Ports & SEZ Limited	LAD-Mahendraour-Barh	79,57,20,673	98,90,34,685	1,78,47,51,164			4,194
5	M/s Adani Ports & SEZ Limited	lad-Sultanganj-Mahendrapur	86,44,31,602	84,09,51,588	1,70,53,83,190			-
6	CWIP-Operational & Maintenance	JMVP-PMU	2,06,27,60,361	63,73,32,301	1,24,65,73,984			1,45,35,18,678
7	Rehabilitation & Resettlement	CRADLE	19,95,552					19,95,552
8	CWIP-Operational & Maintenance	Kolkata-PIU	15,58,04,751	6,56,36,272	12,25,81,472			9,88,59,551
9	CWIP-Operational & Maintenance	Patna-PIU	2,08,55,804	62,25,937				2,70,81,741

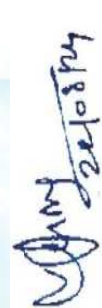
10	D.C.Saran	District Land Acq. Officer, Saran, for SIA Study for Kalughat Terminal	7,57,103	-	-	7,57,103
11	CWIP-Operational & Maintenance	Varansi-PIU	5,70,25,905	76,55,302	2,61,62,794	3,85,18,413
12	Executive Engineer of varanasi	replacement cost of pump canal sytem	3,90,00,000		-	3,90,00,000
13	District Land Acquisition Officer	R&R for Sahibganj Land	45,24,29,881	10,27,60,648	55,51,90,529	-
14	CWIP-Operational & Maintenance	Sahibganj-PIU	6,90,51,059	1,76,27,980	5,76,05,500	2,90,73,539
15	CWIP-Inspection VIP Boat	Sahibganj-PIU		17,32,500		17,32,500
16	M/s Sanjay Construction Company	Construction of IWT Terminal at Kalughat	28,30,69,825	47,91,34,948	-	76,22,04,773
17	M/s Das & Kumar	Construction of Floating Jetties	3,59,65,120	5,69,670	3,61,41,040	3,93,750
18	M/s A.C.Roy & Shipbuilders Pvt. LTD	Construction of Steel Pontoon	8,28,71,800	8,74,89,417	16,89,86,849	13,74,368
19	M/s RamaShankar Prasad	Fairway Development Schedule-A	1,19,67,742	68,73,972	1,88,41,714	-
20	M/s Dinesh Prasad Sharma	Fairway Development Schedule-B	58,84,509	23,69,180	82,53,689	-
21	M/s Dinesh Prasad Sharma	Fairway Development Schedule-C	62,28,683	26,58,499	88,87,182	-
22	M/s Durgawati Enterprises Pvt. Ltd	Fairway Development Schedule-D	53,57,543	39,51,284	93,08,827	-


23	M/s Durgawati Enterprises Pvt. Ltd	Fairway Development Schedule-E		71,55,310	71,55,310	-
24	M/s Durgawati Enterprises Pvt. Ltd	Fairway Development Schedule-F		1,14,26,551	1,14,26,551	-
25	M/s Durgawati Enterprises Pvt. Ltd	Channel Stabilization Work Schedule-I	5,27,16,812	-	5,27,16,812	-
26	M/s RamaShankar Prasad	Channel Stabilization Work Schedule-VI	4,35,88,934	-	4,35,88,934	-
27	M/s Dinesh Prasad Sharma	Channel Stabilization Work Schedule-IV	1,07,58,060	-	1,07,58,060	-
28	M/s A C Roy Shipbuilders Pvt. Ltd	CWIP Quick Pontoon Opening Mechanism UP & Bihar		2,33,36,250		2,33,36,250
29	M/s Das &Kumar	Community Jetties at West Bengal		1,93,13,910		1,93,13,910
30	M/s Das &Kumar	CWIP HDPE Pontoon JMVP-II		5,47,07,797	4,59,70,947	87,36,850
31	M/s A C Roy Shipbuilders Pvt. Ltd	CWIP 02 Units Quick Pontoon Opening Mechanism Kulfi System		11,55,70,000		11,55,70,000
32	M/s Softa Geotechnical Pvt. Ltd	Bank to Bank Survey (Patna Varanasi Package-B)		1,39,95,461		1,39,95,461
33	M/s Softa Geotechnical Pvt. Ltd	Bank to Bank Survey (Patna Varanasi Package-C)		79,10,116		79,10,116
34	M/s West Cost Marine Yachts Services Pvt. Ltd	design construction, supply, transportation, testing and commissioning of concrete pontoons and floating walkway for providing floating		2,44,17,251		2,44,17,251

		jetties at four locations,				
	Total - JMVP		18,37,31,05,343	3,94,85,69,881	19,64,09,06,105	2,68,07,69,119
	NW-2					
1	M/s Yojaka India Pvt. Ltd	Construction of Slipway repair facility	49,13,896	-		49,13,896
2	Executive Engineer, CPWD, Guwahati	Construction of Boundry Wall at Pandu, Neamati & Nagaguli	1,05,31,162	38,05,515	1,43,36,677	-
3	M/s CCSPL	Design, Construction, Supply, Installation of 2 nos. of Floating Jetties at Bogibeel & Gujjaan	1,46,11,350	3,89,63,600		5,35,74,950
		Design, Construction, Development of IWT Terminal at Sonamura	81,52,384	7,28,87,840		8,10,40,224
4	Land at Jogighopa (103 acre)	Payable to 1. Encrochers- (139nos) Rs.36,75,000, 2. Pattadars (46 nos) Rs.1,46,65,500/- , 3. Zirat (35) Rs.81,10,673/-	2,41,04,277	-	2,41,04,277	-
5	Executive Engineer, CPWD (Silchar)	Renovation of existing Shore Facility at Karimgand & Badarpur Terminal	2,25,85,000	80,03,746		3,05,88,746
6	PWRD	Approach Road to Jogighopa	2,56,53,862	74,01,00,000	2,56,53,862	74,01,00,000
7	Hooghly Cochin Shipyard Ltd	Development of Ship Repair Facility	1,66,20,418	28,02,96,882		29,69,17,300

8	M/s NHIDCL	Development of IWT Terminal at MMLP Jogighopa, Assam on EPC Mode	4,53,69,000	48,01,31,000		52,55,00,000
9	M/s A.C Roy Shipbuilders Pvt. Ltd	Design construction , Supply Transportation , Installation of Steel pontoons at Laika/Oiram Ghat		1,86,81,600	1,86,81,600	-
10	M/s Cochin Shipyard Limited	Design construction , Supply Transportation , Installation of 2 nos Electric Hybrid Catamarine		12,72,60,000	12,72,60,000	-
11	M/s IPRCL	Construction & Development of Tourusum -Cum cargo IWT Terminal		29,03,87,153		29,03,87,153
			17,25,41,349	2,06,05,17,336	21,00,36,416	2,02,30,22,269
	NW-3					
1	Director, Inland Navigation Directorate, Kollam	Reconstruction of Navigational Lock gate at Thrikkunnappuzha	18,74,67,368	90,37,406		19,65,04,774
	Total - NW-3		18,74,67,368	90,37,406	-	19,65,04,774
	Grand Total		18,87,46,62,704	6,40,74,56,209	19,85,84,11,234	5,43,70,28,804

For and on behalf of the Authority


(Jatinder Verma)
Chief Accounts Officer


(Praveen Nandwana)
Member (Finance)


(Sunil Kumar Singh)
Vice-Chairman


(Vijay Kumar)
Chairman

INLAND WATERWAYS AUTHORITY OF INDIA
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Rs.)

SCHEDULE 15: "NON-CURRENT INVESTMENTS"					
S. No.	PARTICULAR	OPENING BALANCE	ADDITIONS DURING THE YEAR	DISPOSE OFF/ WRITTEN DOWN DURING THE YEAR	CLOSING BALANCE
A	INVESTMENT OUT OF EARMARKED FUND				
1	IN GOVERNMENT SECURITIES	-	-	-	-
2	OTHER APPROVED SECURITIES	-	-	-	-
3	SHARES	-	-	-	-
4	DEBENTURES AND BONDS	-	-	-	-
5	SUBSIDIARIES AND JOINT VENTURES	3,00,000	-	-	3,00,000
6	OTHERS (TO BE SPECIFIED)	-	-	-	-
	SUB -TOTAL (A)	3,00,000	-	-	3,00,000
B	INVESTMENT OUT OF OWN FUND				
1	IN GOVERNMENT SECURITIES	-	-	-	-
2	OTHER APPROVED SECURITIES	-	-	-	-
3	SHARES	-	-	-	-
4	DEBENTURES AND BONDS	-	-	-	-
5	SUBSIDIARIES AND JOINT VENTURES	-	-	-	-
6	OTHERS (LIC OF INDIA)	16,22,16,414	2,01,15,865	-	18,23,32,279
	SUB -TOTAL (B)	16,22,16,414	2,01,15,865	-	18,23,32,279
	TOTAL (A+B)	16,25,16,414	2,01,15,865	-	18,26,32,279

For and on behalf of the Authority



(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

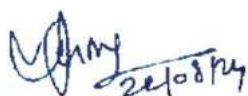
INLAND WATERWAYS AUTHORITY OF INDIA

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Rs.)

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
SCHEDULE - 16 "DEPOSITS, LOANS AND ADVANCES"			
1	ADVANCE TO CONTRACTORS & SUPPLIERS		
	- CAPITAL ADVANCE	2,29,73,79,379	2,56,49,77,385
	- REVENUE ADVANCE	2,31,87,653	3,05,28,720
2	ADVANCE TO STAFF	68,76,312	93,81,713
3	DEPARTMENTAL ADVANCE		
4	SECURITY DEPOSITS PAID	5,08,30,174	4,70,51,211
5	ADVANCE DUTIES AND TAXES PAID	16,14,118	18,464
6	INTEREST ACCRUED & DUE	1,56,487	69,11,968
7	OTHERS	7,348	7,348
	TOTAL	2,38,00,51,471	2,65,88,76,809
SCHEDULE - 17 "OTHER NON-CURRENT ASSETS"			
1	PREPAID EXPENSES	2,62,901	1,65,853
2	CLAIMS RECOVERABLE	13,99,32,818	10,62,48,968
3	OTHERS (NATURE TO BE SPECIFIED)	-	-
	TOTAL	14,01,95,719	10,64,14,821

For and on behalf of the Authority



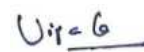
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

INLAND WATERWAYS AUTHORITY OF INDIA
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Rs.)

SCHEDULE 18: "CURRENT INVESTMENTS"					
S. No.	PARTICULAR	OPENING BALANCE	ADDITIONS DURING THE YEAR	DISPOSE OFF/ WRITTEN DOWN DURING THE YEAR	CLOSING BALANCE
1	IN GOVERNMENT SECURITIES	-	-	-	-
2	OTHER APPROVED SECURITIES	-		-	-
3	SHARES	-	33,00,000	-	33,00,000
4	DEBENTURES AND BONDS	-	-	-	-
5	OTHERS (INVESTMENT WITH LIC)	2,01,15,865		2,01,15,865	-
		2,01,15,865	33,00,000	2,01,15,865	33,00,000

For and on behalf of the Authority




(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman

INLAND WATERWAYS AUTHORITY OF INDIA

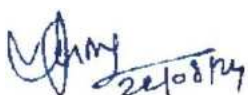
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Rs.)

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
SCHEDULE - 19 "INVENTORIES"			
1	MARINE SPARE PARTS	57,11,767	49,59,129
2	PERMANENT STORES	2,89,149	6,32,814
3	CONSUMABLES & STATIONERY	16,54,429	10,59,127
4	POL STOCK	4,24,46,620	5,54,34,150
5	OTHERS (NATURE TO BE SPECIFIED)		-
	TOTAL	5,01,01,965	6,20,85,220
SCHEDULE - 20 "SUNDRY DEBTORS"			
1	MORE THAN SIX MONTHS	12,38,34,391	12,79,56,500
2	OTHERS (i.e. LESS THAN SIX MONTHS)	1,13,92,066	1,26,53,520
	TOTAL	13,52,26,457	14,06,10,020
SCHEDULE - 21 "CASH AND CASH EQUIVALENTS"			
1	CASH IN -HAND		
	- INR	13,343	13,313
	- FOREIGN CURRENCY		
2	STAMP IN-HAND		
3	CASH WITH BANKS		
	- CURRENT ACCOUNTS	(1,60,37,932)	(4,59,81,368)
	- SAVING ACCOUNTS	34,53,93,210	29,67,73,299
4	SHORT TERM DEPOSIT WITH BANKS	59,59,32,405	85,54,71,256
5	REMITTANCE IN TRANSIT		-
	TOTAL	92,53,01,026	1,10,62,76,500
SCHEDULE - 22 "DEPOSITS LOANS AND ADVANCES"			
1	ADVANCE TO CONTRACTORS & SUPPLIERS		
	- CAPITAL ADVANCE	2,47,80,48,935	73,54,55,847
	- REVENUE ADVANCE	33,89,810	14,82,00,653
2	ADVANCE TO STAFF	1,28,19,055	11,58,799
3	DEPARTMENTAL ADVANCE	3,43,870	2,35,310
4	SECURITY DEPOSITS PAID	13,47,694	51,58,511
5	ADVANCE DUTIES AND TAXES PAID	25,55,563	6,49,752
6	INTEREST ACCRUED & DUE	80,93,863	42,70,792
7	AMOUNT RECEIVABLE FROM MEA (KALADAN PROJECT)	4,10,05,133	
8	OTHERS (NATURE TO BE SPECIFIED)	-	
	TOTAL	2,54,76,03,923	89,51,29,664
SCHEDULE - 23 "OTHER CURRENT ASSETS"			
1	INCOME ACCRUED	-	-
(a)	ON INVESTMENTS	-	

(b)	ON LOANS AND ADVANCES		
2	OTHER (INCLUDING CLAIMS RECOVERABLES)		
	- CLAIM RECOVERABLE	94,71,406	7,68,03,350
	- PREPAID EXPENSE	49,08,843	42,22,374
	TOTAL	1,43,80,249	8,10,25,724

For and on behalf of the Authority



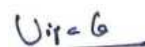
(Jatinder Verma)
Chief Accounts Officer



(Praveen Nandwana)
Member (Finance)



(Sunil Kumar Singh)
Vice-Chairman



(Vijay Kumar)
Chairman



Annual Report 2023-24

32. INLAND WATERWAYS AUTHORITY OF INDIA SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2024

(Amount in Rs.)											
PARTICULARS	H.O.	NW-1	NW-2	NW-3	NW-4	NW-5	NEW WATERWAYS	PATNA - NINI	JAL MARG VIKAS PROJECT	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE - 24 "OPERATIONAL AND MAINTENANCE EXPENSES"											
(i) SURVEYING		9,71,02,377	2,02,88,521	19,20,304	21,79,059	47,14,620			-	12,62,04,881	11,94,49,129
(ii) DREDGING		12,16,34,007	16,59,63,674	2,23,89,593	-	20,14,73,447				51,14,60,721	16,49,87,035
(iii) BANDALING		-	9,47,85,220							9,47,85,220	10,08,03,903
(iv) AIDS TO NAVIGATION & CHANNEL MARKING		-	2,60,38,207	-	23,804	1,13,42,935				3,74,04,946	14,60,38,805
(v) TERMINAL FACILITIES		8,47,22,171	6,54,39,581	1,77,27,606	24,93,185	-			1,88,16,899	18,91,99,442	17,58,50,215
(vi) REPAIR AND MAINTENANCE OF VESSELS		13,28,57,747	3,78,96,432	55,84,726	4,82,649	-				17,68,21,554	20,11,24,977
(vii) NIGHT NAVIGATION		8,84,02,148	6,90,48,417	1,49,44,006						17,23,94,571	14,44,33,543
(viii) PROTOCOL EXPENSES		5,49,78,231								5,49,78,231	4,46,98,141
(ix) RIVER BANK PROTECTION			-	2,60,78,600						2,60,78,600	2,49,77,516
(x) TRAINING EXPENSES		4,05,11,089								4,05,11,089	1,92,40,705
(xi) CONSULTANCY CHARGES		-	-	18,25,852	18,25,852	5,87,99,202	2,23,25,111		-	8,47,76,017	1,44,72,582
(xii) REPAIR & MAINTENANCE OF NAVIGATIONAL LOCK GATES										3,49,99,996	2,71,71,780
(xiii) PUBLIC PRIVATE PARTNERSHIP PROJECT EXPENSES		-							-	-	-
(xiv) INFORMATION TECHNOLOGY RELATED EXPENSES	1,08,06,077	-	2,22,900	1,14,877						1,11,43,854	96,27,985
(xv) INLAND WATERWAYS TRANSPORT PROMOTIONS EXPENSES	5,69,89,601	2,21,21,829	5,43,08,236	11,10,027	-	3,77,269				13,49,06,962	10,41,97,916
(xvi) SALARY WAGES & OTHERS ADMINISTRATIVE EXPENSES					-				-		5,47,610
(xvii) OTHERS- (A)Freight Village	22,16,080	9,38,113								31,54,193	36,58,266
(xviii) SKILL DEVELOPMENT			1,58,22,155							1,58,22,155	2,31,05,613
(xix) Setting UP OF NTPWC)	97,15,098									97,15,098	
(xx) DEVELOPMENT OF BARAK RIVER			15,57,280							15,57,280	14,20,561
(xxi) DEVELOPMENT OF GHAGRA RIVER		2,95,61,524								2,95,61,524	1,65,13,141
TOTAL	7,97,26,856	70,78,29,232	55,13,70,623	9,16,95,591	70,04,549	27,67,07,473	2,23,25,111	-	1,88,16,899	1,75,54,76,334	1,34,23,19,423

For and on behalf of the Authority


(Sunil Kumar Singh)
Vice-Chairman


(Vijay Kumar)
Chairman


(Praveen Nandwana)
Member (Finance)


(Jatinder Verma)
Chief Accounts Officer

INLAND WATERWAYS AUTHORITY OF INDIA
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2024

PARTICULARS	HO	NW-1	NW-2	NW-3	NW-4	NW-5	NEW WATERWAYS	PATNA - NINI	JAL MARG VIKAS PROJECT	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE - 25 "PERSONNEL AND ADMINISTRATIVE EXPENSES"											
(A) PERSONNEL EXPENSES											
(i) PAY & ALLOWANCE	15,61,31,314	11,72,51,730	4,04,67,733	1,87,29,875	45,34,603	48,77,894				34,19,93,149	32,47,22,642
(ii) HONORARIUM	3,40,000								-	3,40,000	4,31,000
(iii) MEDICAL FACILITIES	1,61,02,152	46,14,463	13,68,733	9,42,344	1,26,340	1,09,688				2,32,63,720	1,95,67,624
(iv) DAILY WAGES										-	-
(v) OVER TIME ALLOWANCES (OTA)	51,116	-	-							51,116	54,026
(vi) BONUS	4,38,621	6,98,168	2,00,332	62,172	20,724	6,908				14,26,925	14,44,348
(vii) LEAVE SALARY AND PENSION CONTRIBUTION FOR EMPLOYEES ON DEPUTATION	60,08,756									60,08,756	44,90,109
(viii) RENT FOR ACCOMMODATION PROVIDED TO EMPLOYEES	77,93,479		6,28,774	31,000						84,53,253	-
(ix) LIVERIES	-		65,000	18,500						83,500	55,000
(x) TUITION FEES	8,94,375	9,72,000	6,48,000	1,89,000	1,61,977	27,000				28,92,352	20,71,217
(xi) PENSION CONTRIBUTION	2,50,00,000	-	-	-	-	-				2,50,00,000	2,84,00,000
(xii) GRATUITY CONTRIBUTION	2,78,41,415		-							2,78,41,415	36,95,553
(xiii) LEAVE ENCASHMENT	1,75,24,561	91,317	-	-	-	20,022				1,76,35,900	1,15,84,559
(xiv) EMPLOYERS CONTRIBUTION TO NEW PENSION SCHEME (NPS)	33,74,161	10,27,501	14,88,475	3,42,171	2,88,696	-				65,21,004	53,17,153
(xv) LTC EXPENSES	8,34,145	3,39,177	9,04,376	1,26,943	99,354	73,922				23,77,917	34,31,066
(xvi) STAFF RECRUITMENT EXPENSES	10,51,269			-						10,51,269	82,87,221
(xvii) STAFF WELFARE EXPENSES	28,85,826	2,92,364	1,05,676	35,620	28,327	29,919				33,77,732	26,84,558
(xviii) SEMINAR AND TRAINING EXPENSES	26,160		-							26,160	7,67,741
(xix) OTHER EXPENSES (NATURE TO BE SPECIFIED)										-	-
TOTAL	26,62,97,350	12,52,86,720	4,58,77,099	2,04,77,625	52,60,021	51,45,353	-	-	-	46,83,44,168	41,70,03,817
(B) ADMINISTRATIVE EXPENSES											
(i) REPAIR & MAINTENANCE	1,79,07,221	2,17,619	15,353	2,23,899	1,40,581	5,81,635				1,90,86,308	2,09,64,925
(ii) COMMUNICATION EXPENSES	11,33,802	2,30,274	2,27,473	68,837	48,850	69,335				17,78,571	17,69,348
(iii) PRINTING & STATIONERY	35,59,798	35,622	65,155	1,51,691	35,703	38,087				38,86,056	44,48,989
(iv) VEHICLE RUNNING & MAINTENANCE	84,06,123	6,08,049	-	-	-	-				90,14,172	86,99,015
(v) ADVERTISEMENT & PUBLICITY	5,01,779	-	1,20,862	-	-	-				6,22,641	4,65,705
(vi) CONVEYANCE REIMBURSEMENT	2,69,484	32,100	6,288	-	3,600	1,924				3,13,396	3,38,060
(vii) TRAVELLING										-	-
- INLAND	97,37,297	12,02,511	-	1,34,626	1,61,089	1,83,091				1,14,18,614	95,11,773
- FOREIGN	7,10,889	-								7,10,889	18,69,287
(viii) NEWS PAPER & PERIODICALS	3,19,288	1,07,610	74,885	45,021	2,954	13,401				5,63,159	5,70,005
(ix) CONSUMABLES	4,30,776	8,249	16,769	17,025	27,061	16,003				5,15,883	3,79,623
(x) ELECTRICITY & WATER CHARGES	41,40,791	5,73,275	-	1,60,505	1,11,542	75,377				50,61,490	56,49,007
(xi) LEGAL AND PROFESSIONAL	42,71,153	27,000	1,33,185	1,72,015	-	-				46,03,353	64,89,826
(xii) LOSS ON SALE OF ASSETS										-	-
(xiii) HINDI PROMOTION	1,11,474	1,97,434	98,059	39,668	8,450	7,053				4,62,138	5,04,264
(xiv) AUDIT FEES & EXPENSE	23,82,989	-		1,43,498	4,619	4,269				25,35,375	28,25,200
(xv) AUTHORITY MEETINGS EXPENSES	1,25,726				-	-				1,25,726	1,75,682
(xvi) INSURANCE		62,298								62,298	1,396
(xvii) RENT, RATES & TAXES		7,27,530	-	-	-	43,284				7,70,814	33,47,761
(xviii) WRITTEN OFF										-	-
(xix) BAD DEBTS										-	-
(xx) MISC. EXPENDITURE	3,299	1,17,098	-	1,59,309	18,858	19,119				3,17,684	1,51,321
(xxi) OTHERS (SWACHH BHARAT ABHIYAN)	2,88,521	15,200	31,045	1,37,920	19,837	-				4,92,523	4,34,642
(xxii) LEASE RENT WRITTEN OFF	2,71,655			-						2,71,655	2,71,655
TOTAL	5,45,72,065	41,61,869	7,89,074	14,54,014	5,83,144	10,52,578	-	-	-	6,26,12,745	6,88,67,484

GRAND TOTAL (A + B)	32,08,69,415	12,94,48,589	4,66,66,173	2,19,31,639	58,43,165	61,97,931	-	-	53,09,56,913	48,58,71,301
SCHEDULE - 26 "FINANCE CHARGES"										
(i) BANK CHARGES	3,160	5,736	2,402	726	762	295	3,709	-	16,790	39,270
(ii) INTEREST PAID										
- ON BONDS / DEBENTURE	76,36,84,169								76,36,84,169	76,32,30,684
- ON OTHERS										
TOTAL	76,36,87,329	5,736	2,402	726	762	295	3,709	-	76,37,00,959	76,32,69,954

For and on behalf of the Authority


(Vijay Kumar)
Chairman


(Sunil Kumar Singh)
Vice-Chairman


(Praveen Nandwana)
Member (Finance)


(Jatinder Verma)
Chief Accounts Officer

33. INLAND WATERWAYS AUTHORITY OF INDIA
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2024


Inland Waterways Authority of India




(Amount in Rs.)		
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 27: "PRIOR PERIOD EXPENSES"		
Noida Office		
M/s Nimbus Motors	41,631	
M/s CNIT	1,829	
IWAI- Venders	1,52,213	
M/s designers Consortium	4,89,664	
Depeciation	(5,20,572)	
M/s Diamond Security-Bonus F.Y.2022-23	6,53,973	
M/s AB Design Habit & Co.,	34,74,805	
Total (A)	42,93,543	
SAHIBGANJ		
M/s KB Sharan CA	(25,100)	
Total (B)	(25,100)	
GUWAHATI		
Chinar Shipping & Infrastructure	81,112	
Suptd. Engineer, Kokrajhar	7,203	
HDPEL	55,31,440	
Elcome Integrated Systems Pvt. Ltd.	2,69,822	
Elcome Integrated Systems Pvt. Ltd.	1,76,423	
Survey Wing Liability	9,68,238	
Laibilities of Civil Wing	16,42,354	
Reach dredging	8,127	
Survey Liability (2019-20)	21,74,839	
Nantu Manna	93,467	
Civil Liability (2020-21)	61,600	
Survey Wing Liability (2020-21)	1,04,872	
Jogighopa Land	3,00,009	
Aavianaa GST With-held	48,000	
Utpal Jyoti Kalita	2,33,711	
Krishna Engineering	16,86,750	
		(14,57,45,449)

M/s Diamond Security-Bonus F.Y.2022-23	(2,35,111)	
Claims recoverable r/oM/o Ayush	(1,34,23,214)	
Depeciation F.Y.2022-23	(16,41,081)	
Total (D)	19,11,439	
IWAI-Kolkata		
M/s Jindal ITF Ltd	26,47,364	
M/s Diamond Security-Bonus F.Y.2022-23	2,35,110	
M/s Diamond Security-Bonus F.Y.2022-24	42,165	
M/s SABITA UDYOG-Spares in respect of annual Repairof WB Keria	1,77,043	
Total (E)	31,01,682	
IWAI-JMVP		
Lease rent Halida & Water Frount	9,68,03,095	
Total (F)	9,68,03,095	
IWAI-Patna		
M/s Diamond Security-Bonus F.Y.2022-23	2,35,110	
Total (F)	2,35,110	
Gran Total (A+B+C+D+E+F)	10,63,19,769	(14,57,45,449)

For and on behalf of the Authority


(Jatinder Verma)
Chief Accounts Officer


(Praveen Nandwana)
Member (Finance)


(Sunil Kumar Singh)
Vice-Chairman


(Vijay Kumar)
Chairman



Auditor's Report

1. We have audited the attached Balance Sheet of **Inland Waterways Authority of India Kaladan Project** as at 31st March, 2024 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the project management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. 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) In our opinion, proper books of account as required by law have been kept by the Project so far as appears from our examination of those books.
 - (iii) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account of the Project.
 - (iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with Significant Accounting Policies and Notes on Accounts in Schedule and those appearing elsewhere in the accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (a) In the case of the Balance Sheet, of the state of affairs of the project as at 31st March 2024;
 - (b) In the case of the Income & Expenditure Account, of the surplus/deficit for the year ended on that date.

For D S A & Company
Chartered Accountants
(FRN 15668N)

DEVI DAYAL GOEL

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Place: Noida
Date: -13-05-2024
UDIN :- 24090332BKDCRJ4023



CA. D.D. Goel
M. No. 090332
Partner

IWAI - KALADAN PROJECT
Balance Sheet as on 31.03.2024

(Amount in Rupees)									
Previous Year	Liabilities	Current Year	Previous Year	Assets	Schedule	Current Year			
	<u>Capital Reserve</u>			<u>Fixed Assets</u>	I				
3,62,150	Capital for Fixed Assets		3,62,150	Gross Block			3,62,150		
3,37,304	Less:- Replacement Reserve		3,41,055	Less: Depreciation			3,41,055		
24,846		21,095	24,846	Net Block				21,095	
	<u>Current Liabilities</u>			<u>Loans & Advances</u>					
1,69,917	Expenses Payable/Claims Payable	1,68,955	54,69,630	<u>Cash & Bank Balances</u>					
22,34,702	Sundry Creditors	1,66,05,587	1,56,75,404	Canara Bank, Noida				38,87,288	
2,94,68,166	Payable to IWAI	2,97,48,384		Punjab National Bank, Noida				16,30,505	
				(including Short Term deposits)					
				TDS Recoverable					
				Amount Receivable from MEA					
				(Refer Note I of Schedule II)					
								4,10,05,133	
3,18,97,631	Total	4,65,44,021	3,18,97,631	Total				4,65,44,021	

Schedule - I to II form an integral part of accounts


D S A & Company
Chartered Accountants
FRN 015568N

DEVI DAYAL GOEL
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CA. D.D. Goel
Partner (M No. 090332)
Place : Noida
Date : 15-05-2024
UDIN:- 24090332BKDCRJ4023



For and on behalf of IWAI Kaladan Project


(Jatinder Verma)
Chief Accounts Officer


P. Srinivasa
Director (Hydrographic Chief)
Ministry of Ports, Shipping & Waterways, Govt. of India
E-13, Sector-1, Jaitpur, Noida-201301 (U.P.)
A-13, Sector-1, Jaitpur, Noida-201301 (U.P.)

IWAI - KALADAN PROJECT

Income & Expenditure Account for the year ended 31.03.2024

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
2,94,68,166	Interest Payment to IWAI	4,32,607	11,94,381	Bank Interest	4,32,607
1,23,72,727	(Refer note no. 3 of Schedule-II)		4,10,09,000	Consultancy Charge (PDC Fee)	3,04,29,771
3,25,411	Consultancy Charges	2,95,54,797		(Refer note no. 2 of Schedule-II)	
21,984	Traveling Expenses - Abroad	64,658		Replacement reserve as per contra	3,751
15,093	Audit Fee	21,022		(Being Depreciation as per Contra)	
0	Bank Charges	1,794			
3,751	Advertisement & Publicity	7,87,500			
	Depreciation	3,751			
4,22,07,132	Total	3,08,66,129	4,22,07,132	Total	3,08,66,129

Schedule - I to II form an integral part of accounts

D S A & Company

Chartered Accountants

FRN 015568N

DEVI DAYAL GOEL

C.A. D.D. Goel

Partner (M No. 090332)

Place : Noida

Date : 15-05-2024

UDIN:- 24090332BKDCRJ4023

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For and on behalf of IWAI Kaladan Project

(Signature)

(Jatinder Verma)

Chief Accounts Officer

श्री. श्रीनिवास शर्मा
जलीय परिवहन निदेशक
भा.उ. ज.प्र. / I.W.A.I.

(फ़िल्लपोत परिवहन एवं जलमार्ग मंत्रालय, भारत सरकार)
(Ministry of Ports, Shipping & Waterways, Govt. of India)
ए-12, सेक्टर-1, जलमार्ग व नदी परिवहन विभाग, नोडा-201301 (ए.ए.)
A-12, Sector-1, Jainsing Bhawan, Noida-201301 (U.P.)


Schedule - I

**INLAND WATERWAYS AUTHORITY OF INDIA
KALADAN PROJECT
SCHEDULE FOR FIXED ASSETS AS ON 31.03.2024**


Sl. No.	Particulars	Gross Block as on 31.03.2023	Addition During the Year	Adjustment	Gross Block as on 31.03.2024	Depreciation		Total Depreciation	Net Block as on 31.03.2024
						Upto 31.03.2023	For the Year		
1	Furniture & Fixture	1,03,334	0	0	1,03,334	90,661	3,751	94,412	8,922
2	Computers	2,43,452	0	0	2,43,452	2,31,279	0	2,31,279	12,173
3	Temporary Structure	15,364	0	0	15,364	15,364	0	15,364	0
	Total	3,62,150	0	0	3,62,150	3,37,304	3,751	3,41,055	21,095

For and on behalf of IWAI Kaladan Project

DEVI DAYAL GOEL
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(Jatinder Verma)
Chief Accounts Officer




श्री. (श्री) Srinivasa Srinivasa
जलमार्ग आयोग के प्रमुख अधिकारी
भा.अ.ज.प्र. / W.A.I.
(पुस्तक, पोत परिवहन एवं जलमार्ग मंत्रालय, भारत सरकार)
(Ministry of Ports, Shipping & Waterways, Govt. of India)
ए-13, सेक्टर-1, जलमार्ग बस्ती, नोडा-201301 (उ.प्र.)
A-13, Sector-1, Jalimarg Bhasan, Noida-201301 (U.P.)

Schedule - II**Notes forming part of accounts as on 31.03.2024**

1. The Kaladan Multimodal Transit Transport Project in Myanmar is to be implemented in accordance with the Framework Agreement dated 02.04.2008 between the Govt. of India (GoI) and the Govt. of Myanmar (GoM) for development of an alternate transport connectivity between the mainland India and the N.E. states, especially Mizoram. Transit through Myanmar by a multimodal transport system is the principal part of the proposed connectivity. Ministry of External Affairs (MEA), Govt. of India as the Nodal Agency has appointed Inland Waterways Authority of India (IWAI) as the Project Development Consultant (PDC) for implementation of the project vide Agreement dated 19.03.2009 and supplementary agreement dated 28.04.2016. The responsibility of IWAI as PDC is at present for implementation of the Port & IWT components only. The IWAI will be the PDC for the implementation of the Project with the consultancy / management fee of 6% of the approved effective estimated cost or actual/ tendered cost (whichever is lower) plus other Statutory Taxes. Release of money to IWAI shall be as per the deliverables/ specific milestones of the projects and will be made in instalments. The project is to be fully funded by the MEA, Govt. of India.

The position of Advance Received from MEA towards Consultancy Charges as at 31.03.2024 is as under:

Particulars	Amount (Rs.) Current Year	Amount (Rs.) Previous Year
Opening Balance on 01.04.2024	(1,05,75,362)	3,04,33,638
Add: Fund Received from MEA during the Year	0	0
Total Fund towards Consultancy Charges	(1,05,75,362)	3,04,33,638
Less: Utilized During the Year (Refer Note 2 below)	-	4,10,09,000
Balance Advance/ (Receivable) from MEA	(1,05,75,362)	(1,05,75,362)

2. Consultancy Charges has been accounted for to the extent of expenditure incurred during the respective Financial Year and has been adjusted from the "Advance Received from MFA" towards the Consultancy Charges.
3. In compliance with, Audit observation of C & AG on Account of IWAI for the Year ending 31st March 2023, Management has decided to transfer the Internal Receipts (bank interest) of Rs. 2,82,73,785/- up to financial year 31st March 2023 and Rs. 4,32,607/- for the financial year 2023-24 to IWAI.
4. Depreciation on fixed assets has been provided on SLM method over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013. The depreciation has been charged for the whole year in the year of purchase and no depreciation will be charged in the year of disposal/sale.

As per our report of even date

For D S A & Company

Chartered Accountants

(FRN 01566874)

DEVI

DAYAL

GOEL

CA. D. D. Goel

Partner

M. No. 090332

UDIN: 24090332BKDCRJ4023

Place: Noida

Date: 15-05-2024



For and on behalf of IWAI Kaladan Project

(Signature)

(Jatinder Verma)
Chief Account Officer

(Signature)
पी. श्रीनिवास / P. Srinivasa
(P. Srinivasa)
जलविनियोजन / Hydrographic Chief
भा.उ.ज.प्र. / I.W.A.I.

(पत्तन, पोत परिवहन एवं जलमार्ग मंत्रालय, भारत सरकार)
(Ministry of Ports, Shipping & Waterways, Govt. of India)
ए-13, सेक्टर-1, जलमार्ग भवन नौएडा-201301 (उ.प्र.)
A-13, Sector-1, Jalamarg Bhawan, Noida-201301 (U.P.)

35. Inland Waterways Authority of India Office-wise details of Land as on 31/03/2024

Annexure - B								
Sl. No.	Location of Land	Land Acquired (Per Sq. Mtr.)	Land under possession (Per Sq. Mtr.)	Title deed executed in the name of IWA	Whether Mutation done (Yes/No)	Encroachments (if any)	Land Title is Freshhold or Lease Hold	Remarks/ Action Plan
KOLKATA OFFICE								
A TERMINAL								
1	Haldia IWT Terminal, Purba Midnapur, Dist.	10319	10319	On lease basis w.e.f. 01.01.2016 to 01.01.2046 (30 Years) Rs. 65793/-annually (upfront charges)	No	Nil	Lease hold	Rs. 65793/-annually (upfront charges) (a) IWA has paid/ deposited an amount of Rs. 3,23,72,746/- to HDC for 30 years lease rent. (b) 3 Nos of Gangway jetties are constructed for loading of flyash. (c) RIS station land measuring 520 Sq.m included in the total area of 10319 Sq.m
2	BISN Jetty & G.R. Jetty-1	30409.64	30409.64	Handingover and takingover made on 31.10.2018 & registration of sale deed done on 08.02.2020	Yes	Nil	Purchased	Land measuring 44,966.64 sq.m (30409.64 Sq.m +14557 Sq.m) has been permanently transferred to IWA by SMPM(KoPT) and sale deed has been executed on 08.02.2020 in between IWA1 & SMPK (KoPT).
3	G.R. Jetty –II Terminal	14557	14557	Handingover and takingover made on 31.10.2018 & registration of sale deed done on 08.02.2020	Yes	Nil	Purchased	
4	Botanical Garden Jetty, Howrah Distt.	996	996	NOC/Permission to use.	N.A	Nil	N.A.	NOC from SMPK (KoPT) to use the jetty from December 2004 onwards.
5	Shantipur Jetty, Nadia Distt.	8000	8000	Provided free of cost by D.M. Nadia From August 2008 onwards.	N.A	Nil	N.A.	(a) NOC from State Administration Govt. of West Bengal to use. (b) Provided free of cost by D.M. Nadia from August 2008 onwards.
6	Prinsep Ghat	446.75	446.75	18.01.2021 to 17.01.2051	N.A	Nil	Lease hold	Rs. 2,73,72,520/- paid to SMPK towards one time upfront premium for 30 years long terms lease.
7	BTPS Jetty Tribeni	RCC jetty & adjoining land across the jetty	RCC Jetty & adjoining land across the jetty	lease basis w.e.f. 16.10.2020 for seven years (Rs. 50,000/-)	N.A	Nil	Lease hold	Lease taken for 7 years from WBDCL. The user charges is Rs. 50,000/- excluding GST & electricity bill for first 24 months & the user charges will be enhanced by 5% every year after completion of the first 24 months.
8	Kolaghat terminal	7203.40 (1.78 Acre)	7203.40 (1.78 Acre)	Permanently transferred to IWA1 w.e.f. 15.06.2022	Yes	Nil	N.A.	An amount of Rs. 1,08,23,700/- has been paid by IWA1 to ADM(LR) and DL& LRO, Purba Medinipur for mutation executed.
B Under JMVP								
1	Haldia, Purba Midnapur Distt.	246858.155 (61 Acre)	246858.155 (61 Acre)	Lease deed made on 23.04.2018 to 22.04.2048 Rs. 291292/- Annual	No	Nil	Lease hold	Rs. 291292/- Annual Lease taken for construction of Multi Model Terminal
2	Haldia (For Railway siding) Purba Midnapur Dist	10.17Acre	Nil	N.A	N.A	N.A	NA	Cancellation of offer for allotment land measuring 10.17 acres to IWA1 on 09.11.2022 by Administrative Division Haldia Dock Complex.
3	New Navigational Lock at Farakka (W.B)	148600 (14.86Hectare)	148600 (14.86Hectare)	02.03.2016	No	Nil	N.A.	Transferred to IWA1 from FBP, Farakka & Process for Mutation initiated.
4	Existing Navigational Lock	71550 (7.155 Hecture)	71550 (7.155 Hecture)	04.09.2018	No	Nil	Purchased	Transfer from farakka barrage project, Farakka to IWA1 (MOS)
5	MMT Sahibganj	741100.74 (183.13 acre)	741100.74 (183.13 acre)	Janabandi date: 11.11.2017-25.96 acre 11.11.2017-19.855 acre 07.12.2017-19.85 acre 08.03.2018-6.42 acre 18.03.2018-6.625 acre	Yes	Nil	Purchased	Land Measuring 741100.74 sq.m has been permanently transferred to IWA1 by Govt. of Jharkhand and sale deed has been executed on in between IWA1 & State Govt. Jharkhand
6	ICLP Land Sahibganj	485274.69 (119.19 acres)	485274.69 (119.19 acres)	Permanently transferred to IWA1 w.e.f. 04.02.2023	No	Nil	Purchased	(a) Land Measuring 453247.872 sq.m (112 acre) has been permanently transferred to IWA1 by Private Owner & Rest of Land measuring 29096.89 Sq.m (7.19 acre) has been permanently transferred to IWA1 by state Govt. Jharkhand (b) Mutation of 453247.872 Sq.m (112 acre) has been done whereas mutation for 29096.89 sq.m (7.19 acre) land a letter has been issued to State Govt. Jharkhand.
C RO Office/RIS/ DGPS								
1	Office Building at Khidirpur, Kolkata Distt.	941	941	Lease Basis w.e.f. 01.07.2005 Rs. 92878/- (Monthly)	No	Nil	Lease hold basis	Rs. 92878/- (Monthly) On 11 Months rent basis period and now authority proposed for 30 years long term lease basis/ land is long term ie. 30 years basis. However it is proposed that to take over the land on permanent basis.

2	RIS Station at tribeni (Banberia)	7150	7150	Lease Basis w.e.f. 01.01.2014 Rs. 14662/- (Monthly)	No	Nil	Lease hold basis	Rs. 14662/- (Monthly) On 5 years lease rent basis extendable upto 30 years @ 15% escalation after every five years, from Sri Sanjib Kumar Singh, S/o Late Prien Kumar Singh Banerjee Dist.- Hooghly (WB)
3	Swaroopganj (DGPS) Nadia Distt.	2000	Nil	N.A	N.A	N.A	N.A	Lease Measuring 2000 sqm has been surrendered to SMPK(KoPT) Kolkata on 12.12.2022 & DGPS station has been demolished.
4	Swaroopganj Store Nadia Distt.	290	290	Lease basis w.e.f. 18.08.2001 Rs. 36304/- (Monthly)	No	Nil	Lease hold basis	On Monthly rent basis from Kolkata Port Trust
		22.5	22.5	Lease Basis w.e.f. 18.08.2002 Rs. 2401/- (Monthly)	No	Nil	Lease hold basis	
		25	25	Lease Basis w.e.f. 01.01.2003 Rs. 2067/- (Monthly)	No	Nil	Lease hold basis	
5	RIS at Kumarpur Murshidabad Distt.	9893.33	9893.33	Lease basis w.e.f. 01.11.2013 Rs. 1725/- (Monthly)	No	Nil	Lease hold basis	Rs. 1725/- (Monthly) On 5 years lease rent basis extendable upto 30 years @ 15% escalation after every five years, taken from Sh. Asit Ghosh, S/o Late Years taken from Sh. Tapas Mondal, S/o Sh. Sashigopal Mondal, Vill- PO- Kumarpur, WB-742189.
6	RIS at Balia Murshidabad Distt	919.12	919.12	Lease Basis w.e.f. 01.11.2013 Rs. 2875/- (Monthly)	No	Nil	Lease hold basis	Rs. 2875/- (Monthly) On 5 years lease rent basis extendable upto 30 years @ 15% escalation after every five years taken from Sh. Asit Ghosh, S/o Late Years taken from Sh. Asit Ghosh, S/o Late Bankim Chandra Ghosh Vill-PO Balia, PS Sagar Dighi WB 742237.
7	Hennagar LC Station	3222	3222	Lease Basis w.e.f. 20.12.2022 Rs. 19436/- (Monthly)	No	Nil	Lease hold basis	Rs. 19436/- (Monthly) Integrated office campus at Hennagar on ground floor of the premises an area of 3222 sqm of Zila parishad Guest House at Hennagar has been taken on lease basis from Additional Executive office, North 24 Pragnas Barasat W.B.
ALLAHABAD OFFICE								
1	Lawayan, Kund Naini, Allahabad	8,759(Hectare)	8,759(Hectare)	25.01.2004	----	----	Freehold	Floating Terminal
PATNA OFFICE								
1	Gaighat, Patna, Dist - Patna	11868.23 (2.9327Acre)	11868.23 (2.9327 Acre)	----	Yes	No	----	Low Level Jetty, Terminal
2	Gaighat, Patna, Dist - Patna	4046.86 (1.00Acre)	4046.86 (1.00Acre)	----	Yes	No	----	High Level Jetty, DGPS Station, RIS Station
3	Gaighat, Patna, Dist - Patna	17401.50 (4.3Acre)	17401.50 (4.3Acre)	----	No	No	----	National Inland Navigation Institute (NINI) & IWA IRO Patna
4	Gaighat, Patna, Dist - Patna	5539.34 (1.3688 Acre)	5539.34 (1.3688 Acre)	----	Yes	No	----	NINI Campus
5	Barri Khanjarpur, Bhagalpur, Dist - Bhagalpur	15620.87 (3.86Acre)	15620.87 (3.86 Acre)	----	Yes	No	----	RIS Station, Floating Terminal
6	Khas Mahal Gird Kila, Munger, Dist - Munger	13759.31 (3.40 Acre)	13759.31 (3.40 Acre)	----	No (Khasmahal Land)	Yes	----	RIS Station Floating Terminal
7	Kalughat, Sonepur Saran	53297.099 (13.17Acre)	53297.099 (13.17 Acre)	----	Yes	No	----	Inter Modal terminal
	Leased Land			----				
8	Manihari Masken, (Manihari) Distt-Katihar	742.52 (18.35 Decimal)	742.52 (18.35 Decimal)	----	No	No	----	RIS Station
9	Marchi- Haridah Dist- Patna	744.14 (18.39 Decimal)	744.14 (18.39 Decimal)	----	No	No	----	RIS Station
10	Nawada, Barh Dist- Patna	758.71 (18.75 Decimal)	758.71 (18.75 Decimal)	----	No	No	----	RIS Station
11	Village Mauzampur Barhara, District Bhojpur (Ara)	796.73 (8576 Sqft)	796.73 (8576 Sqft)	----	No	No	----	RIS Station
12	Govindpur Khas Dist- Ballia	743.22 (8000 Sqft)	743.22 (8000 Sqft)	----	No	No	----	RIS Station
13	Dharampur Uparwar Distt Ghazipur	632.11 (6804 Sqft)	632.11 (6804 Sqft)	----	No	No	----	RIS Station

GUWAHATI OFFICE									
		7 hectare (6950sqm)	7 hectare (6950sqm)	Govt. of India Land (Railway) Title deed not executed in the name of IWA	No	No	Govt Land (Railway)		
1	Pandu Kamrup Metro Distt.	1288	1288	Title deed not executed Govt land under possession of IWA	No	No	Govt Land underpossession of IWA		Govt. Land taken over from CIWTC in 1995 as per directives of the HQ/Ministry. However, the land is in possession of IWA. HQ was requested to take up the matter at higher level vide this office letter dated 07-07-2018. Permanent terminal and RO, IWA is running from this land parcel.
		576	NIL	Taken from CIWTC Govt of India Land (Railway)	No	Yes	Govt Land		Taken over from CIWTC on 10/11/2017 as per directive from IWA HQ vide letter No. IWA/Estt./CIWTC/Assets/11/2015 dated 12-10-2017. Taken over as custodian on behalf of Govt of India. (Land Size is 56mX23m). A feasibility study through M/s KPMG is in progress for development of suitable project through PPP mode.
2	Jogighopa (Terminal) Bongaigaon Distt.	164700	164700	Govt. of India Land. Title deed not executed in the name of IWA	No	No	Freehold		Taken over from CIWTC as is where is basis fully encroached. (Land size is 36mX36m). Applied to circle officer for avocation of the encroachers. Survey done by Lat Mandal & report submitted to Circle Officer for avaction. A feasibility study through M/s KPMG is in progress for development of suitable project through PPP mode.
3	Neamati, Jorhat Distt.	20000	20000	Title deed has been executed in the name of IWA	Yes	Yes	Freehold		Title deed not executed. Applied for mutation by this office and it is in process. This part of Jogighopa land is free from encroachment and is in the possession of IWA. Permanent terminal (jetty) construction work is in under process.
4	Hasingimari, Dibrui Distt.	17240	17240	Acquired through Govt. of Assam Title deed not executed in the name of IWA	No	—	Freehold		Land partly (about 50%) eroded & small Portion encroached IWA's Ro-Ro Pax & other vessels are berthing at this location. IWT ferries are also running from the point.
5	Nagaohuli Dibrugarh Distt.	40190	40190	Executed in the name of IWA on 18.10.2012	Yes	Yes	Freehold		Land completely eroded as per reference Deputy Commissioner, South Salmara, Manacachar, Hasingimari letter No. HLA-1/2017/21 dated 20.09.2018
6	Silghat, Distt.	20070	20070	Executed in the name of IWA on 24.01.2013	Yes	Yes	Freehold		IWT terminal & DGPS station. Land is secured by Boundary wall/fencing. A feasibility study through M/s KPMG is in progress for development of suitable project through PPP mode.
7	Bishwanathghat, Sonitpur Distt.	6300	6300	Executed in the name of IWA on 16.03.2013	Yes	Yes	Freehold		Land has been eroded completely as per ADC Nagaon letter no. NRS/65/2014/63 dated 18-09-2018. Temporary berthing with steel pontoon is available at this location.
	Dhubri, Dhubri Distt.	32500	32500	Executed in the name of IWA	Yes	No	Freehold		Temporary berthing with steel pontoon is available at this location. The location is being upgraded for facilitating Tourist and other vessels.
9	Orunghat, Dhemaji Distt.	26000	26000	Title deed not executed in the name of IWA. Processed through Govt. of Assam.	No	No	Freehold		Permanent terminal facility with RCC Ro-Ro jetty and other shore facility is available at this location. A G+2 building Complex for IWA, Customs & immigration is being developed through IPRCI on deposit work basis. Mutation in the name of IWA is completed. (2Nos. of Court Cases is still pending in District Civil Judge Court, Dhubri.
10	Old Jogighopa Port	416826	NIL	Govt. of India land Title deed not executed in the name of IWA	No	Yes	Freehold		Mutation of land is under process through District Authority.
11	Agency Bungalow at Dibrugarh	6314	6314	Executed in the name of IWA on 7.11.2017	Yes	No	Freehold		Eviction of some encroachers is in the process by District Administration. Tender for Boundary wall Construction is under process.
12	Karinganji, Steamer Ghat	7237	7237	Executed in the name of IWA on 30.01.2018	Yes	No	Freehold		Takenover from CIWTC. Mutation completed. IWA sub office running from this point. Further, A feasibility study through M/s KPMG is in progress for development of suitable project through PPP mode.
13	Badarpur, Steamer Ghat	4361	4361	Executed in the name of IWA on 29.01.2018	Yes	No	Freehold		Land takenover from CIWTC. Mutation completed. Renovation of the terminal at this location has been completed through CPWD.
14	Uzan bazaar	1258	1258	Executed in the name of IWA on 26.04.2018	Yes	No	Freehold		Parta land of CIWTC taken over. Mutation completed. Renovation of the terminal at this location has been completed through CPWD.
15	Fancy Bazar, Gowahati	2154	2154	Govt. Land. Title deed not executed in the name of IWA. CIWTC handed over the land to IWA as custodian.	No	No	Freehold		Mutation completed. Boundary fencing completed. A feasibility study through M/s KPMG is in progress for development of suitable project through PPP mode.
16(a)	Kharghuti Hill land parcel (Judges Bungalow) Guwahati	20541.42	20541.42	Handing over- Taking over completed for CIWTC to IWA on 14.09.2022	No	Yes	Freehold		For this land parcel, Rs. 4.03 Cr was paid by ITAT to CIWTC, however, considering the requirement of this land, IWA requested MoPSW to retain this land. In this regard, Honble Minister PS&W written letter to ITAT for necessary consideration. Update on the issue may be available at HQ. A feasibility study through M/s KPMG is in progress for development of suitable project through PPP mode.
16(b)	Kharghuti Hill land parcel (Staff Quarter) Guwahati	5092	5092	Handing over- Taking over completed for CIWTC to IWA on 14.09.2023	No	Yes	Freehold		Land is fully encroached. Applied for mutation. Survey done by lat mandal & submitted report to circle officer, Guwahati.

17	Silchar Jahaj Ghat	2006.69	2006.69	Handing over- Taking over completed for CIWTC to IWA/ on 14.09.2024	No	Yes	Freehold	1 No Court Case is pending at District Civil Court, Silchar.
18	Uzan Bazar Hanuman Mandir	2733.36	2733.36	Handing over- Taking over completed for CIWTC to IWA/ on 14.09.2025	No	Yes	Freehold	Land is fully encroached. Applied for mutation. Survey done by lat mandal & submitted report to circle officer, Guwahati.
19	Bogibeli, Dibrugarh	80937.12	80937.12	Taking over from Govt. of Assam on 28.02.2023	No	Yes	N.C. Land	Construction work of IWT terminal is in progress
KOCHI OFFICE								
1	Kottappuram Terminal, Thrissur District	5823	5823	Possession and enjoyment Certificate obtained	Yes	No	freehold	Land Transferred into the name of IWA/
2	Aluva Terminal, Ernakulam District	13310	13310	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
3(a)	Maradu Terminal, Ernakulam District	20085	20085	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
3(b)	Maradu Terminal road Ernakulam District	357	357	Mutation of land under process	No	No	freehold	Land Acquisition was completed during the year 2023. Transfer of land into the name of IWA/ is under process.
4	Kakkanad Terminal, Ernakulam District	12205	12205	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
5	Vaikom Terminal, Kottayam District	5184	5184	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
6	Thirikkunappuzha Terminal, Alappuzha District	5057	5057	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
7	Thanneermukkom Terminal, Alappuzha District	9170	9170	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
8	Alappuzha Terminal, Alappuzha District	22550	22550	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
9	Kayankulam Terminal, Kollam District	16332	16332	Possession and enjoyment Certificate obtained	Yes	No	freehold	-do-
10	Chavara Terminal, Kollam District	8061	8061	Under process	Yes	No	freehold	-do-
11	Kollam Terminal, Kollam District	5812	5812	Under process	No	No	freehold	Land transferred into the name of IWA/ except Sy. No. 75/2 402.64 Ares of Kollam east Village which is under process.
Land acquired for widening of canals in:								
12	1) Alappuzha District	113147	113147	Since the land acquired for widening waterway has been submerged in canal and no physical land is available. Hence the same is not processed for mutation.	No	No	freehold	Land Transferred into the Name of National Waterway Purambokke in village records
	2) Kollam District	102178	102178		No	No	freehold	Transferring land into the name of National Waterway Purambokke in village records is under process
	Sub Total	207616.48	338914					
Details of land taken over on lease from Cochlin Port Trust								
	RO Ro Terminal Bolghatty Ernakulam District	3000	3000	Lease Deed executed between IWA/ and CoPT on 15.06.2016 from 30 years w.e.f. 23.04.2010	No	No	Lease hold	Lease rent Rs. 3000/- per year @ Rs. 1/- per m2
DETAIL OF LAND UNDER R. O. VIJAYAWADA OFFICE								
1	Land acquisition at Muktyala Jaggyvapeeta Mandal NTR District Andhra Pradesh	30,630.70 (Ac 7.57 Cents)	30,630.70 (Ac 7.57 Cents)	No	No	No	freehold	LA for development of Terminal facilities at Muktyala of Jaggyvapeeta (M) on NW-4- Proposed for Acquisition of required land to an extent of Ac. 8.57 cts and deposited an amount of Rs. 160271247/- on 02.04.2018. Final proposal approved for Ac. 7.57 cts excluding 1.00 acre of submerged land. As per the request of the State Govt. of A.P. an additional amount of Rs. 13993258/- and Rs. 4662610/- has been deposited in the favour of " The Revenue Divisional Officer on 07.03.2022 and 28.12.2022 respectively. Total amount Rs. 34683015/-

2	Land acquisition at Harischandrapuram Thuluru Mandal, Guntur District Andhra Pradesh	14,690.09 (Ac 3.63 Cents)	14,690.09 (Ac 3.63 Cents)	(Ac 3.63 Cents)	Yes (Online Records)	No	freehold (Purchased)	L.A. for development of Terminal facilities & construction of Inland water terminal and road-proposed for Acquisition of required land to an extent of Ac. 3.63cents and deposited an amount of Rs. 4.50 Cr. On 02.04.2018.
3	Land Acquisition at Ibrahimpatnam, NTR District Andhra Pradesh	Land yet to be acquired (Ac. 3.80 Cents)	No	No	No	Yes to be decide by IWAHQ	Lease hold basis	Location to develop Terminal facilities at Ibrahimpatna on NW-4 an land of Ac. 5.50 cr in Rs. No. 335 is found most suitable for construction of terminal facilities for transfer of above land with hassle free water front for development of terminal. The above land position is coming under river poramboke as per the Revenue records, a letter addressed to the collector, Krishna for clarification to any net income derives from the land likely financial implication on this account on 11.12.2018 and 12.03.2019
4	Annavati (M) Guntur (D)	Land Yet to be acquired in place of lease hold (Ac. 0.57 Cents)	No	No	No			Construction of Regional office building of IWA in capital city Annaravati. AP.
VARANASI OFFICE								
Multi Modal Terminal, Varanasi (Phase-I)								
1	Rathpur Varanasi (PVT Land)	55860 (5.586 Hectare)	55860 (5.586 Hectare)	Yes	Yes	No	Freehold	Completed (Year-2010)
Multi Modal Terminal, Extension & Road Connectivity, Varanasi (Phase-II)								
2	Rathpur Varansi (Pvt. Land)	158465 (15.8465 Hectare)	158465 (15.8465 Hectare)	Yes	Yes	No	Freehold	Balance land 8.995 hec is under process off compulsory land acquisition through Dist. Administration & SLAO, IWA submitted the proposal to SLAO on 22.08.2023 (letter no. 889/22.08.2023). It is informed by the SLAO that the award of under section 23 & 24 is completed on 04.04.2024. the possession of land may be complete after 03 months from the award date 04.04.2024.
		7710 (0.7710 hectare)	7710 (0.7710 hectare)	Yes	Yes	No	Freehold	Completed
		3410 (0.3410 hectare)	3410 (0.3410 hectare)	Yes	Yes	No	Freehold	Completed
3	Rathpur, Varanasi (Govt. Land)	15780 (1.578 Hectare)	15780 (1.578 Hectare)	Yes	Yes	No	Freehold	A letter has been send to NHA/ Varanasi on 15.04.2024 (Reminder -I) from transferring of land 1.684 hec. To IWA.
4	Rathpur Varanasi Road connectivity (Govt. Land)	5300 (0.530 Hectare)	530 (0.530 Hectare)	Yes	Yes	No	Freehold	completed
Freight Village, Chandauli								
1	Milkpur, Chandauli (Pvt. Land)	26508 (2.6508 Hectare)	26508 (2.6508 Hectare)	Yes	Yes	No	Freehold	Balance land 25.5863 hec. Is under process for compulsory land acquisition through Dist. Administration & SLAO. In which the area 18.6175 hec. (Milkpur 7.92691 & Tahipur 10.69061) is awarded of under section 23 &
2	Milkpur, Chandauli (Govt. Land)	11100 (1.1100 Hectare)	11100 (1.1100 Hectare)	Yes	Yes	No	Freehold	A letter no. 419/ dated 27.02.2024 received from the Office of the Executive Engineer Small Branch Canal Division, Varanasi through a demand of Only Rs. 21049600/- was made fro transferring the area (Village Tahipur) of 0.591 hectares (0.340 +0.251) to the IWA. Which has been sent to the head quarters Noida for further action through the letter no. 1437 dated 06.03.2024 of the IWA/ Varanasi Office. A letter no. 1457 /15.03.2024 has been sent to H.Q. for demand of Rs. 1725151/- for the 0.049 hec. (Navin Part) for tahipur Village. A letter no. 1468/20.03.2024 has been sent to H.Q. for permission for NOC for the area of 0.443 hec. (Nala) in Tahipur Village. A Letter no. 28/08.04.2024 has been sent to H.Q. for Re-acquisition/ Exchange for the area of 0.336 hec. (Abadi & Gair Mumkin) in Milkpur & Tahipur.

36. INLAND WATERWAYS AUTHORITY OF INDIA
SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Annex - C

1	2	3 GROSS BLOCK AS ON 31.03.2023	4 ADDITIONS DURING THE YEAR	5 ADJUSTMENT/ DEDUCTIONS	6 GROSS BLOCK AS ON 31.03.2024 (3+4+5)	DEPRECIATION/AMORTISATION FOR THE YEAR		9 ADJUSTMENT ON ACCOUNT OF ASSETS SOLD/TRANSFERRED	10 TOTAL DEPRECIATION AS ON 31.03.2024 (7+8+9)	11 NET BLOCK AS ON 31.03.2024 (6+10)
						7 AS ON 31.03.2023	8			
NOIDA	Survey Equipment	25,61,260	-	-	25,61,260	24,03,097	4,126	-	24,07,223	1,54,037
	Vehicles	22,58,620	-	-	22,58,620	18,83,307	1,01,484	-	19,84,791	2,73,829
	Furniture & Fixture	8,127,957	36,365	-	81,64,322	77,33,199	75,217	(1,08,583)	76,99,833	4,64,489
	Office Equipment	1,46,39,266	4,96,070	-	1,51,35,336	1,27,26,379	6,42,302	-	1,33,68,681	17,66,655
	Electric Installation	1,17,19,138	-	-	1,17,19,138	1,10,96,258	29,714	-	1,11,25,972	5,93,166
	Air Conditioners	2,13,67,889	-	-	2,13,67,889	2,02,96,872	2,78,442	(4,11,990)	2,01,63,324	12,04,565
	Water Coolers & Refrigerators	1,96,140	64,225	-	2,60,365	1,75,823	17,517	-	1,93,340	67,025
	Fans & Air-Coolers	11,94,013	-	-	11,94,013	11,28,238	747	-	11,28,985	65,028
	Generator Set	70,47,195	-	-	70,47,195	46,31,508	3,74,523	-	50,06,031	20,41,164
	Cycle	27,711	-	-	27,711	26,329	-	-	26,329	1,385
	Temporary Structure	7,10,114	-	-	7,10,114	7,10,114	-	-	7,10,114	-
	Library Books	16,29,685	22,050	-	16,51,735	16,29,685	22,050	-	16,51,735	-
	Computer	3,43,76,398	5,00,388	-	3,48,76,786	3,16,82,458	8,48,530	-	3,25,30,988	23,45,798
	computer (Survey)	32,11,030	-	-	32,11,030	29,23,598	63,614	-	29,87,212	2,23,818
	Computer (FV)	1,39,981	-	-	1,39,981	1,32,982	-	-	1,32,982	6,999
	Computer (Bonds)	3,38,845	-	-	3,38,845	1,61,172	1,61,617	-	3,22,789	16,056
	Communication equip.	15,23,420	-	-	15,23,420	14,47,250	-	-	14,47,250	76,170
	Building	11,01,97,880	-	-	11,01,97,880	4,17,60,685	16,55,982	-	4,34,16,667	6,67,81,212
	Computer Software	29,52,784	-	-	29,52,784	27,24,748	96,158	-	28,20,906	1,31,878
	Computer Software (Survey)	4,18,621	-	-	4,18,621	3,97,690	-	-	3,97,690	20,931
	Computer Software (FV)	40,560	-	-	40,560	38,532	-	-	38,532	2,028
	Computer Software (Bonds)	59,937	-	-	59,937	28,509	28,588	-	57,097	2,840
	Residence Quarter	3,08,57,003	-	-	3,08,57,003	1,03,29,348	4,86,319	-	1,08,15,667	2,00,41,336
	Car Parking	2,33,92,491	-	-	2,33,92,491	49,52,852	3,45,476	-	52,98,328	1,80,94,163
	Lease -Land	1,79,51,542	-	-	1,79,51,542	1,38,275	2,71,655	-	16,29,930	1,63,21,612
	Passenger Lift	46,12,400	-	-	46,12,400	26,29,068	3,51,312	-	29,80,380	16,32,020
	TOTAL (A)	30,15,51,880	11,19,098	-	30,26,70,978	16,50,07,976	58,55,373	(5,20,573)	17,03,42,776	13,23,28,204
KOLKATA	Terminal	70,43,48,469	5,38,84,439	-	75,82,32,908	15,26,21,202	2,27,00,258	-	17,53,21,460	58,29,11,448
	Vehicles	11,76,660	-	-	11,76,660	10,22,067	97,536	-	11,19,603	57,057
	Furniture & Fixture	11,10,835	58,603	-	11,69,438	9,36,468	22,999	-	9,59,467	2,09,971
	Office Equipment	7,81,820	-	-	7,81,820	6,51,292	45,621	-	6,96,913	84,907
	Electric Installation	24,800	-	-	24,800	23,560	-	-	23,560	1,240
	Survey Instruments	2,72,91,659	-	-	2,72,91,659	2,37,41,913	3,24,773	-	2,40,66,686	32,24,973
	Library Books	1,50,055	1,430	-	1,51,485	1,50,055	1,430	-	1,51,485	-
	Speed Boats	28,33,266	-	-	28,33,266	26,91,603	-	-	26,91,603	1,41,663
	Vessels Ordinary	21,98,07,076	-	60,61,660	22,58,68,736	12,33,71,474	57,20,612	39,17,402	13,30,09,488	9,28,59,248
	Fans & Air Coolers	1,27,572	-	-	1,27,572	48,313	9,678	-	57,991	69,581
	Communication Network	40,99,567	-	5,67,190	46,66,757	32,13,960	33,48,468	-	37,81,150	3,18,417
	Barges	13,41,62,007	2,29,79,465	-	15,71,41,472	4,80,87,346	33,48,468	1,29,45,192	6,43,81,006	9,27,60,466
	Cycles	4,685	-	-	4,685	4,442	8	-	4,450	235
	Vessel Dredging Unit	20,77,08,817	-	9,73,33,066	30,50,41,883	9,73,85,952	86,14,420	5,28,31,877	15,88,32,249	14,62,09,634
	Computers	39,04,371	12,86,908	-	51,91,279	28,75,756	3,57,711	-	32,33,467	19,57,812
	Computers Software	30,47,718	-	-	35,72,464	24,54,376	1,67,841	-	26,22,217	9,50,247
	Night Nav. Equipment	6,72,76,321	-	-	8,31,38,420	3,93,85,568	34,10,565	-	4,27,96,133	4,03,42,287
	Air Conditioner	10,46,856	-	-	10,46,856	7,56,320	36,861	-	7,93,181	2,53,675
	Generator Set	15,67,269	-	-	15,67,269	8,98,907	97,861	-	9,96,768	5,70,501
	RIS Station Structure	1,98,69,240	-	-	1,98,69,240	22,77,884	3,14,973	-	25,92,857	1,72,76,383
	RIS Equipment	14,06,67,890	-	-	14,06,67,890	6,44,37,443	89,08,966	-	7,33,46,409	6,73,21,481
	Terminal -Land	1,25,91,99,449	-	-	1,25,91,99,449	-	-	-	-	1,25,91,99,449
	DGP Station	1,42,15,359	-	-	1,42,15,359	87,47,626	7,50,255	-	94,97,881	47,17,478
	Lease Land at Hadia	3,23,49,012	-	-	3,23,49,012	10,78,300	10,78,300	-	43,13,200	2,80,35,812
	LEASE -Land at Princep Ghat	2,73,72,520	-	-	2,73,72,520	27,37,251	9,12,417	-	36,49,668	2,37,22,852
	TOTAL (B)	2,87,41,43,293	7,16,18,225	12,63,74,191	3,07,21,35,709	58,17,55,678	5,74,88,743	6,96,94,471	70,89,38,892	2,36,31,96,817
	Land	2,16,20,100	-	-	2,16,20,100	-	-	-	-	2,16,20,100
	Vehicle	26,20,377	-	-	26,20,377	17,79,085	2,24,477	-	20,03,562	6,16,815
	Furniture & Fixture	26,90,062	-	-	26,90,062	20,21,651	1,96,306	-	22,17,957	4,72,105
	Office Equipment	7,61,315	55,997	-	8,17,312	5,62,184	78,985	-	6,41,169	1,76,143
	Electric Installation	25,73,508	84,79,451	-	1,10,52,959	12,63,834	3,03,572	-	15,67,406	94,85,553
	Air Conditioners	16,35,485	-	-	16,35,485	11,64,779	1,37,927	-	13,02,706	3,32,779
	Water Coolers & Refrigerators	-	-	-	-	-	-	-	-	-
		1,07,200	-	-	1,07,200	93,829	6,895	-	1,00,724	6,476

[illegible]

KOCHI	RO RO Vessels	22,53,73,061			22,53,73,061	1,78,90,915	71,36,814		2,50,27,729	20,03,45,332
	Vessels Ordinary	56,24,584			56,24,584	45,79,426	2,18,652		47,98,078	8,26,506
	SPEED BOATS	20,98,031			20,98,031	10,80,905	-		10,80,905	10,17,126
	Land (Terminals)	23,65,89,815		(6,34,705)		-	-		-	25,38,97,437
	Land Widening	1,64,35,921			1,73,31,078	-	-		-	1,73,31,078
	Library Books	28,608			28,608	28,608	-		28,608	-
	Building	83,90,016			83,90,016	19,77,469	1,32,842		21,10,311	62,79,705
	Terminal & Building	50,56,64,546			50,56,64,546	19,46,79,731	1,60,12,712		21,06,92,443	29,49,72,103
	Dredger	13,68,67,664			13,68,67,664	6,93,91,704	43,34,142		7,37,25,846	6,31,41,818
	Night Navigation	4,40,92,646		(1,12,489)			-		-	3,18,90,304
	Foot Over Bridge Thottupally	21,88,615			21,88,615	3,05,30,624	13,95,284	(35,604)	14,86,009	7,02,606
	Fork Lifts	63,70,925			63,70,925	14,16,703	69,306		60,52,380	3,18,545
	Hydraulic Cranes	6,89,45,177			6,89,45,177	6,54,97,916	-		6,54,97,916	34,47,261
	Electrical Installations	12,66,828		-	12,66,828	7,46,493	1,20,349		8,66,842	3,99,986
	Temporary Terminal	12,36,195			12,36,195	12,36,195	-		12,36,195	-
ALLAHABAD	Computer Software	25,52,841			25,52,841	24,66,924	8,594		24,75,518	77,323
	Sewage Treatment Plant				17,11,802		44,257		44,257	16,67,545
	TOTAL (F)	1,28,12,50,960		(7,47,194)	1,30,23,66,090	40,96,84,157	3,02,21,552	(35,604)	43,98,69,905	86,25,16,785
	Computer	8,24,351			8,24,351	7,62,930	10,890		7,73,820	50,531
	Furniture & Fixtures	1,54,339		-	1,54,339	1,46,622	-		1,46,622	7,717
	Office Equipment	1,53,004			1,53,004	1,34,991	2,674		1,37,665	15,339
	Fans & Air Coolers	12,155			12,155	11,547	-		11,547	608
	Library Books	58,784			58,784	58,784	-		58,784	-
	Electrical Installation	10,74,339		-	10,74,339	7,93,725	64,956	-	8,58,681	2,15,658
	Air-Conditioner	93,900			93,900	34,433	7,563		41,996	51,904
	Land	24,05,763			24,05,763	-	-		-	24,05,763
	TERMINAL	58,82,942			58,82,942	22,36,505	1,67,660		24,04,165	34,78,777
	Buoys	36,13,680			36,13,680	4,98,034	1,08,724		6,06,758	30,06,922
	VEHICLE	12,153		-	12,153	-	-		-	12,153
	W.C.&Bathroom(Terminal)	6,34,118		-	6,34,118	6,02,412	-		6,02,412	31,706
VARANASI	Survey Instruments	54,01,145			54,01,145	28,12,558	2,90,102		31,02,460	22,98,685
	TOTAL (G)	2,03,20,673			2,03,20,673	80,92,341	6,52,569	-	87,44,910	1,15,75,763
	Furniture & Fixtures	10,65,607		-	10,65,607	4,56,618	86,068		5,42,686	5,22,921
	Computer	6,77,397			6,77,397	6,43,528	-		6,43,528	33,869
	Office Equipment	4,14,318			4,14,318	3,60,505	19,769		3,80,274	34,044
	Fans & Air Coolers	47,225			47,225	20,408	3,812		24,220	23,005
	Air-Conditioner	6,26,500			6,26,500	2,08,246	58,734		2,66,980	3,59,520
	Electrical Installation	52,550			52,550	17,777	4,878		22,655	29,895
	Vehicle	15,71,489		-	15,71,489	9,64,420	1,21,826		10,86,246	4,85,243
	Communication Equipment	-		-	-	-	-		-	-
	Library book	10,909			10,909	-	-		10,909	-
	DGPS Station	1,25,58,612			1,25,58,612	25,56,534	3,85,024		29,41,558	96,17,054
	Land-Freight Village	8,74,93,683			12,07,93,683	-	-		-	12,07,93,683
	Building	20,34,302		-	20,34,302	19,32,587	-		19,32,587	1,01,715
	RIS Station	2,62,936			2,62,936	75,447	25,657		1,01,104	1,61,832
NINI	Survey Instruments	56,13,003		-	56,13,003	31,44,380	2,10,655		33,55,035	22,57,968
	TOTAL (H)	11,24,28,531			14,57,28,531	1,03,91,359	9,16,423	-	1,13,07,782	13,44,20,749
	Furniture & Fixtures	66,92,889		-	66,92,889	49,34,916	2,42,986		51,77,902	15,14,987
	Generator Set	14,23,581		-	14,23,581	7,75,389	41,129		8,16,518	6,07,063
	Computer	24,48,893			24,48,893	19,51,792	83,658		20,35,450	4,13,443
	Office Equipment	19,84,360		-	19,84,360	16,52,327	1,06,696		17,59,023	2,25,337
	Air Conditioner	25,06,151			25,06,151	14,37,289	55,557		14,92,846	10,13,305
	Building/Workshop	11,37,39,075		-	11,37,39,075	2,54,63,738	17,61,980		2,72,25,718	8,65,13,357
	Hostel & Kitchen	10,91,994			10,91,994	6,64,945	1,86,198		8,51,143	2,40,851
	Work SHOP WQUPMENT	4,02,778			4,02,778	3,51,540	-		3,51,540	51,238
	Fire Mock up Equipments	52,37,144			52,37,144	49,75,288	-		49,75,288	2,61,856
	FRP Boat with OBM	5,28,962			5,28,962	3,75,683	25,591		4,01,274	1,27,688
	Water Cooler& Refrigerator	6,33,142			6,33,142	4,69,057	25,245		4,94,302	1,38,840
	Temporary Structure	16,61,542			16,61,542	16,61,542	-		16,61,542	-
	Course Material & Equipments	5,29,999			5,29,999	-	-		5,29,999	-
TOTAL (I)	SIMULIATOR	3,25,79,248			3,25,79,248	3,04,04,749	30,247		3,04,34,996	21,44,252
	Library book	17,59,030			17,59,030	-	-		17,59,030	-
	Computer Software	60,02,388			60,02,388	57,02,269	87,647		57,02,269	3,00,119
	Electric Installation	9,67,981			9,67,981	4,91,686	8,708		5,79,333	3,88,648
	Fans & Air Coolers	90,545			90,545	75,640	8,708		84,348	6,197
	Survey Instruments	52,56,165		-	52,56,165	49,90,607	-		49,90,607	2,65,558
	Vessel (Buxar-Ghoghra)	5,16,10,000		-	5,16,10,000	4,89,67,750	-		4,89,67,750	26,42,250
	LAND	16,58,81,542		-	16,58,81,542	-	-		-	16,58,81,542
	TOTAL (I)	40,30,27,409		-	40,30,27,409	13,76,35,236	26,55,642	-	14,02,90,878	26,27,36,531
	Furniture & Fixtures	64,94,509			64,94,509	47,02,730	6,38,363		53,41,093	11,53,416
	Furniture & Fixture-PU-Pama	4,16,150			4,16,150	76,734	39,187		1,15,921	3,24,219
	Furniture & Fixture-PU-Sahibganj	2,13,179		-	2,13,179	1,15,277	19,967		1,35,244	77,935
	Furniture & Fixture-Kolkata	12,17,684			12,17,684	15,36,407	1,21,753		3,54,447	11,81,960




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JMVP	Computer	46,63,464	11,71,420	-	58,34,884	31,78,116	10,81,740	42,59,856	15,75,028
	Computer-PIU Patna	5,46,976	1,78,871	-	7,25,848	2,59,935	1,24,704	3,84,639	3,41,209
	Computer-Kolkata	16,22,549	6,68,393	-	22,90,942	5,73,100	4,59,778	10,32,878	12,58,064
	Computer-Varansi PIU	81,676	1,95,159	-	2,76,835	77,591	3,709	81,300	1,95,535
	Computer-Sahibganj-PIU	1,87,133	73,010	-	2,60,143	1,77,776	9,501	1,87,277	72,866
	Communication Equipment-Kolkata	18,04,146	-	-	18,04,146	13,00,991	3,42,787	16,43,778	1,60,368
	Communication Equipment-Varanasi	8,61,859	-	-	8,61,859	4,62,627	68,669	5,31,297	3,30,561
	Communication Equipment-Sahibganj	8,81,735	-	-	8,81,735	7,96,467	41,181	8,37,648	44,087
	Office Equipment	33,96,851	7,20,169	-	41,17,020	23,25,067	4,21,063	27,46,130	13,70,890
	Office Equipment-Sahibganj	43,650	-	-	43,650	28,926	8,384	37,310	6,340
	Office Equipment-Varansi	31,563	-	-	31,563	14,394	4,222	18,617	12,746
	Office Equipment-Kol	29,998	-	-	94,283	602	15,558	16,160	78,123
	Survey Equipment	1,85,88,408	64,285	-	3,57,69,208	2,41,904	43,13,595	45,55,499	3,12,13,709
	Survey Equipment-Sahibganj	34,40,853	-	-	34,40,853	5,07,030	5,07,030	29,33,823	29,33,823
	Survey Equipment-Kolkata	2,33,62,012	-	-	2,33,62,012	8,35,635	8,35,635	2,25,26,377	2,25,26,377
	Survey Equipment-Varansi	47,27,785	-	-	47,27,785	2,46,231	2,46,231	44,81,554	44,81,554
	Survey Equipment-Patna	80,44,060	-	-	80,44,060	4,34,707	4,34,707	76,09,353	76,09,353
	Library book	14,000	-	-	14,000	-	-	14,000	-
	Air Conditioner-PIU-Patna	-	-	-	-	-	-	-	-
	Air Conditioner-Sahibganj-PIU	4,08,000	-	-	4,08,000	2,32,438	38,738	2,71,176	1,36,824
Air Conditioner-Kol	3,31,973	77,302	-	4,09,275	5,783	31,557	37,340	3,71,935	
Motor vehicle (Equipment Solid & Liquid Waste)	1,53,85,666	-	-	1,53,85,666	19,25,826	18,27,048	37,52,874	1,16,32,792	
Computer Software	36,49,025	-	-	36,49,025	6,66,669	10,08,599	16,75,268	19,73,757	
Computer Software Patna	9,56,980	-	-	9,56,980	3,19,285	3,19,285	3,19,285	6,37,695	
Survey Software Kolkata	16,40,200	-	-	16,40,200	1,443	5,19,397	5,20,840	11,19,360	
Temporary Structure	90,37,112	-	-	90,37,112	90,37,112	90,37,112	90,37,112	-	
Electric Installation	25,49,577	-	-	25,49,577	19,37,684	2,42,210	21,79,894	3,69,689	
Electric Installation-Varansi-PIU	1,16,19,270	-	-	1,16,19,270	33,12,400	11,04,133	44,16,533	72,02,737	
Electric Installation-Sahibganj-PIU	3,34,99,567	5,100	-	3,35,04,667	1,08,95,757	31,96,776	1,40,92,533	1,94,12,134	
Electric Installation-Kolkata	3,73,65,983	-	-	3,73,65,983	7,88,837	35,49,768	43,38,605	3,30,27,378	
Kitchen Equipment	8,720	-	-	8,720	8,284	-	8,284	436	
Water Cooler & Refrigerator	-	-	-	-	-	-	-	-	
Water Cooler & Refrigerator-Sahibganj	27,800	-	-	27,800	26,393	17	26,410	1,390	
Fan & Air Coolers	23,030	2,550	-	25,580	20,408	1,848	21,944	3,636	
Equipment Solid & Liquid Waste	-	-	-	-	-	-	-	-	
Pans & Air Coolers-Sahibganj	3,584	-	-	3,584	1,002	334	1,336	2,248	
Vessel Ordinary-patna	6,33,43,800	-	-	6,33,43,800	1,18,37,298	20,06,579	1,38,43,877	494,99,923	
Vessel Ordinary-kolkata	6,33,43,800	-	-	6,33,43,800	1,19,74,031	20,05,887	1,39,79,918	4,93,63,882	
Barges & Pontoons-PIU-Varansi	3,59,65,120	-	-	3,59,65,120	11,65,418	11,65,418	11,65,418	3,47,99,702	
Barges & Pontoons-PIU-Patna	18,44,69,050	-	-	18,44,69,050	18,46,900	18,46,900	18,46,900	18,26,22,150	
Barges & Pontoons-PIU-Sahibganj	3,04,88,746	-	-	3,04,88,746	3,14,870	3,14,870	3,14,870	3,01,73,876	
FRP Boats (Sahibganj)	28,84,863	-	-	28,84,863	1,74,429	1,74,429	1,74,429	27,10,434	
FRP Boats (Kolkata)	57,69,725	-	-	57,69,725	2,81,820	2,81,820	2,81,820	54,87,905	
FRP Boats (Varansi)	28,84,862	-	-	28,84,862	1,40,159	1,40,159	1,40,159	27,44,703	
FRP Boats (Patna)	57,69,725	-	-	57,69,725	3,40,387	3,40,387	3,40,387	54,29,338	
Terminal-Varansi	1,85,44,07,231	-	-	1,97,74,14,867	2,117,89,071	8,01,15,819	29,19,04,890	1,68,55,09,977	
MMT Haldia-Terminal	5,31,06,11,090	-	-	5,31,06,11,090	12,35,99,878	12,35,99,878	12,35,99,878	5,18,70,11,212	
MMT Sahibganj-Terminal	2,95,34,20,571	-	-	2,95,34,20,571	15,47,64,632	15,47,64,632	15,47,64,632	2,79,86,55,939	
NNL Farakka	3,88,36,09,260	-	-	3,88,36,09,260	4,21,16,767	4,21,16,767	4,21,16,767	3,84,14,92,493	
Fairways Development	10,95,37,676	-	-	10,95,37,676	10,95,37,676	10,95,37,676	10,95,37,676	-	
Fairways Development (She A to F)	6,38,73,273	-	-	6,38,73,273	6,38,73,273	6,38,73,273	6,38,73,273	-	
Dredging	6,14,76,39,981	-	-	6,14,76,39,981	6,14,76,39,981	6,14,76,39,981	6,14,76,39,981	-	
LAND-Varanasi-Terminal	1,26,06,89,168	-	-	1,26,06,89,168	-	-	-	1,26,06,89,168	
LAND-Kalughat	6,00,14,617	-	-	6,00,14,617	6,29,70,075	-	-	6,29,70,075	
LAND-Ramnagar	22,07,79,862	-	-	26,68,27,352	-	-	-	26,68,27,352	
Lease Land-Kolkata	40,28,49,355	-	-	40,28,49,355	7,29,37,462	1,46,10,351	8,75,47,813	31,53,01,542	
Lease Land MMT Haldia-Waterfront (Usage Fee)	11,89,19,099	-	-	11,89,19,099	2,38,79,361	42,06,548	2,80,85,909	9,08,33,190	
Land-Farakka-Kolkata	-	-	-	-	-	-	-	-	
LAND-Ghazipur-Terminal	2,35,80,160	-	-	2,35,80,160	-	-	-	2,35,80,160	
LAND-Sahibganj-Terminal	14,76,70,289	-	-	14,76,70,289	-	-	-	14,76,70,289	
LAND-Sahibganj-Terminal	1,17,19,35,919	-	-	1,17,19,35,919	-	-	-	1,17,19,35,919	
TOTAL (K)	5,54,51,35,117	19,53,01,44,720	-	37,58,56,190	6,77,03,18,848	(312)	7,14,61,74,728	17,62,70,59,079	
Computer	16,96,498	-	-	16,96,498	13,42,076	2,43,309	15,85,385	1,11,113	
Electrical Instrument s	3,007,175	-	-	3,007,175	10,55,508	9,62,739	20,18,247	9,88,928	
Furniture & Fixtures	-	-	-	-	-	-	-	-	
Library Books	29,882	-	-	29,882	5,79,984	90,127	6,70,111	3,01,944	
Office Equipment	3,91,993	-	-	3,91,993	73,793	29,882	3,35,737	56,256	
Water Cooler	7,999	-	-	7,999	6,084	1,516	7,600	399	
NW-4									

NW-5	Speed Boat (P.B.Falcon-I)	26,36,508	-	26,36,508	11,53,221	96,019	-	12,49,240	13,87,268
	Barges & Pontoons	5,28,96,000	(2,78,400)	5,26,17,600	20,81,467	12,49,668	(4,964)	33,26,171	4,92,91,429
	Survey Instruments	29,68,178	-	29,68,178	5,49,706	1,87,985	-	7,37,691	22,30,487
	Land-Free Hold (Harishchandrapuram)	1,94,50,835	-	1,94,50,835	-	-	-	-	1,94,50,835
	Land-Free Hold (Muktyalya)	3,46,83,015	-	3,46,83,015	-	-	-	-	3,46,83,015
	Air Conditioner	2,13,000	-	2,13,000	1,22,362	20,236	-	1,42,598	70,402
	TOTAL (L)	11,89,53,138	(2,78,400)	11,86,74,738	71,82,234	29,25,392	(4,964)	1,01,02,662	10,85,72,076
	Computer	10,06,616	-	10,54,769	8,34,405	66,028	-	9,00,433	1,54,336
	Furniture & Fixtures	3,92,332	-	3,92,332	2,24,710	37,272	-	2,61,982	1,30,350
	Survey Instrument	1,39,545	-	1,39,545	2,977	34,141	-	37,118	1,02,427
	Water Cooler & Refrigerator	34,000	-	34,000	25,539	3,230	-	28,769	5,231
	Office Equipment	4,011	-	4,96,790	2,514	33,960	-	36,474	4,60,316
	Fan & Air Coolers	10,100	-	10,100	-	960	-	6,150	3,950
	Barges & Pontoons	-	-	-	-	-	-	-	-
	Vehicles	-	-	16,99,577	-	63,927	-	63,927	16,35,650
	Air Conditioner	2,08,983	-	2,08,983	1,21,999	19,853	-	1,41,852	67,131
	TOTAL (M)	17,95,587	-	22,40,509	12,17,334	2,59,371	-	14,76,705	25,59,391
	GRAND TOTAL (A+B+C+D+E+F+G+H+I+J+K+L+M)	18,56,03,62,471	(36,52,23,362)	38,38,95,37,076	4,42,70,07,931	7,08,27,39,682	81,63,330	11,51,79,10,945	26,87,16,26,140
PREVIOUS YEAR		17,87,83,92,213	89,76,77,394	18,56,03,62,472	4,00,08,23,698	42,70,09,421	(8,25,189)	4,42,70,07,931	14,13,33,54,548
Note :- Three web-portal Lcs, MIRS, PANT and CAR-D has been capitalized during the year 2022-23 by taking Rs. 1 each as a token money under Sub-Head Softwares under the Head of Intangible Assets.									

For and on behalf of the Authority


(Jatinder Verna)
 Chief Accounts Officer


(Praveen Nandwana)
 Member (Finance)


(Sunil Kumar Singh)
 Vice-Chairman


(Vijay Kumar)
 Chairman

37. Audit Report of the Comptroller & Auditor General of India on the Accounts of Inland Waterways Authority of India for the year ended on 31 March 2024.

We have audited the attached Balance Sheet of Inland Waterways Authority of India (Authority) as at 31 March 2024 and the Income and Expenditure Account/Receipt & Payment Account for the year ended on that date under Section 23 of the Inland Waterways Authority of India Act, 1985 (IWAI Act 1985) and Rule 28(3) of the Inland Waterways Authority of India Rules, 1986 (IWAI Rules 1986). These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting policies 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.

Based on our audit, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been prepared in the revised format of accounts notified (13 July 2020) by Ministry of Shipping, Government of India ;
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Authority as required under section 34(2)(g) of the IWAI Act, 1985 in so far as it appears from our examination of such books.
- (iv) We further report that:

A. General

Notes to Accounts

1. During the financial year 2023-24, IWAI has received funds amounting to 1,010.50 crore (Rs.770.50 Crore + Rs. 240 Crore) as capital outlay under Inland Water Transport and capital outlay on North Eastern Areas and Rs. 76.50 Crore (revenue grant) for discharging interest liability on Extra Budgetary Resources/Bonds for IWAI. However, the nature of grant as received was not disclosed in the Financial Statement as stipulated under Para 23 of Accounting Standard 12, thereby rendering the note no. 17 forming part of the account deficient to the extent.
2. (a) Ministry of External Affairs (MEA), Government India through an agreement (March 2009) appointed IWAI as a project Development consultant (PDC) for Kaladan Project being executed for implementation of multi-modal transit transport facility on Kaladan River between Sittwe and Paletwa in Myanmar. The PDC fee received as well as expenses incurred therefrom pertains to IWAI and hence needed to be included in accounts of IWAI. Hence, Audit has not taken cognizance of the financial statements of Kaladan Project attached.

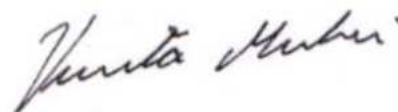
(b) As per note no. 12 of forming integral part of the financial statements, IWA has received an amount of ₹ 33.87 crore from MEA (including PDC Fee of ₹ 29.05 crore, service tax ₹ 2.11 crore, GST of ₹ 1.72 crore and reimbursement of Hydrographic survey expenditure of ₹0.99 crore) up to 31 March 2024. In addition, there has been internal receipts of ₹ 2.99 crore including bank interest generated on the project till 31 March 2024. Out of the above, an expenditure of ₹ 33.29 crore has been incurred. The facts and figures of the above note cannot be vouched safe by Audit.

The issue was also raised during the years from 2016 - 17 to 2022-23, however, no action has been taken by the Management yet.

2. IWA has utilized capital grant of ₹ 228.65 crore on Operational and Maintenance expenses and Personnel & Administrative expenses instead of requesting a revenue grant for this purpose from the Ministry .

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- (vi) In our opinion and to the best of our information and according to the explanations given to us. the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matter stated above and other matter mentioned in Annexure 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 affair of the Authority as 31 March 2024; and
- b) In so far as it relates to the Income & Expenditure Account, of the deficit for the year ended on 31 March 2024.

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



(Vinita Mishra)

**Director General of Audit (Infrastructure)
New Delhi**

Place: New Delhi

Dated: 25th November 2024

Annexure

(to the Audit Report on the Accounts of Inland Waterways Authority of India for year 2023-24)

1. Adequacy of Internal Audit System

The internal audit for year 2023-24 was carried out by a firm of Chartered Accountants. However, the compliance to the observations as made in the previous internal audit reports was not carried out by the Regional Office, Kolkata.

2. Adequacy of Inter Control System

Certain assets at RO-Kolkata are inactive/non-operational/obsolete. However, no action has been taken for disposal or write off of the same.

3. System of Physical Verification of fixed assets.

The Physical Verification of Fixed Assets has been carried out by IWAI

4. System of Physical Verification of inventory

Physical verification of inventory has been conducted for the year 2023-24 by IWAI

5. Regularity in payment of statutory dues.

No instance of delay in payment of statutory dues was noticed.

38. Management Replies

Management reply to the Audit Report of the Comptroller & Auditor General of India on the Accounts of Inland Waterways Authority of India (IWAI) for the year ended on 31st March 2024 (Ref. letter No. GAP/AAI/Accounts/IWAI/Phase-III/6-197/2024-25/724 dated 25.11.2024).

Detail of Audit Report	Management Reply to Audit Report
<p>We have audited the attached Balance Sheet of Inland Waterways Authority of India (Authority) as at 31 March 2024 and the Income and Expenditure Account/Receipt & Payment Account for the year ended on that date under Section 23 of the Inland Waterways Authority of India Act, 1985 (IWAL Act 1985) and Rule 28(3) of the Inland Waterways Authority of India Rules, 1986 (IWAL Rules 1986) These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.</p> <p>We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting policies 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 Based on our audit, we report that</p> <p>(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;</p> <p>(ii) The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been prepared in the revised format of accounts notified (13 July 2020) by Ministry of Shipping. Government of India:</p>	<p>Factual information</p> <p>(i). No comments</p> <p>(ii). No comments</p>

<p>(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Authority as required under section 34(2)(g) of the IWAI Act, 1985 in so far as it appear from our examination of such books</p> <p>(iv) We further report that:</p> <p>A General Notes to Accounts</p> <p>1. During the financial year 2023-24, IWAI has received funds amounting to Rs. 1010.50 crore (Rs. 770.50 Crore + Rs. 240 Crore) as capital outlay under Inland Water Transport and capital outlay on North Eastern Areas and Rs. 76.50 Crore (revenue grant) for discharging interest liability on Extra Budgetary Resources/Bonds for IWAL. However, the nature of grant as received was not disclosed in the Financial Statement as stipulated under para 23 of Accounting Standard 12, thereby rendering the note no. 17 forming part of the account deficient to that extent.</p>	<p>(iii). No comments</p> <p>(iv) A General Notes to Accounts</p> <p>1. The observation of audit is noted. Necessary detailed disclosure in this regard will be made in Books of Accounts of IWAI from F.Y. 2024-25.</p> <p>2. (a) & (b) It is to submit that the books of accounts of the Kaladan project were merged with IWAI's Accounts in the F.Y. 2023-24 based on the C&AG observations. Further, the Operation and Maintenance (O&M) activities for the Kaladan Project have been entrusted to IPGL, as per the Ministry of External Affairs' letter dated July 22, 2024 (w.e.f. 22.04.2024) (copy enclosed at Annexure – I for reference). Accordingly, the final outcome of the Kaladan Project will be included in the Books of Accounts of IWAI during the current F.Y. 2024-25.</p>
<p>(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Authority as required under section 34(2)(g) of the IWAI Act, 1985 in so far as it appear from our examination of such books</p> <p>(iv) We further report that:</p> <p>A General Notes to Accounts</p> <p>1. During the financial year 2023-24, IWAI has received funds amounting to Rs. 1010.50 crore (Rs. 770.50 Crore + Rs. 240 Crore) as capital outlay under Inland Water Transport and capital outlay on North Eastern Areas and Rs. 76.50 Crore (revenue grant) for discharging interest liability on Extra Budgetary Resources/Bonds for IWAL. However, the nature of grant as received was not disclosed in the Financial Statement as stipulated under para 23 of Accounting Standard 12, thereby rendering the note no. 17 forming part of the account deficient to that extent.</p> <p>2. (a) Ministry of External Affairs (MEA), Government of India through an agreement (March 2009) appointed IWAI as a project Development consultant (PDC) for Kaladan project being executed for implementation of multi-modal transit transport facility on Kaladan River between Sittwe and Paletwa in Myanmar. The PDC fee received as well as expenses incurred therefrom pertains to IWAI and hence needed to be included in the accounts of IWAI. Hence, Audit has not taken cognizance of the financial statements of Kaladan project attached.</p> <p>(b) As per note no 12 of forming integral part of the financial statements, IWAI has received an amount of Rs. 33.87 crore from MEA (including PDC Fees of Rs. 29.05 crore, service tax Rs. 2.11 crore, GST of Rs. 1.72 crore and reimbursement of Hydrographic survey expenditure of Rs. 0.99 crore) up to 31 March 2024. In addition, there has been internal receipts of Rs. 2.99 crore including bank interest generated on the project till 31 March 2024. Out of the above, an expenditure</p>	<p>(iii). No comments</p> <p>(iv) A General Notes to Accounts</p> <p>1. The observation of audit is noted. Necessary detailed disclosure in this regard will be made in Books of Accounts of IWAI from F.Y. 2024-25.</p> <p>2. (a) & (b) It is to submit that the books of accounts of the Kaladan project were merged with IWAI's Accounts in the F.Y. 2023-24 based on the C&AG observations. Further, the Operation and Maintenance (O&M) activities for the Kaladan Project have been entrusted to IPGL, as per the Ministry of External Affairs' letter dated July 22, 2024 (w.e.f. 22.04.2024) (copy enclosed at Annexure – I for reference). Accordingly, the final outcome of the Kaladan Project will be included in the Books of Accounts of IWAI during the current F.Y. 2024-25.</p>

<p>of Rs. 33.29 crore has been incurred. The facts and figures of the above note cannot be vouched safe by Audit. The issue was also raised during the years from 2016-17 to 2022-23, however, no action has been taken by the Management yet.</p> <p>2. IWAI has utilized capital grant of Rs. 228.65 crore on Operational and Maintenance expenses and Personnel & Administrative expenses instead of requesting a revenue grant for this purpose from the Ministry.</p>	<p>2. As per practice in vogue, IWAI seeks components wise funds which include Operational and Maintenance expenses and Personnel & Administrative expenses. Likewise, BE to the tune of Rs. 1334.00 crore were submitted for F.Y. 2023-24 and consequently approved by MoPSW to the tune of Rs. 1086.50 crore. Accordingly, the expenditure was incurred by IWAI.</p>
<p>(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account/ Receipt & Payment Account dealt with by this report are in agreement with the books of account.</p>	<p>(v) No comments</p>
<p>(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matter stated above and other matter mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India;</p> <p>a. In so far as it relates to the Balance Sheet, of the state of affair of the Authority at 31 March 2024; and</p> <p>b. In so far as it relates to the Income & Expenditure Account, of the deficit for year ended on 31 March 2024</p>	<p>(vi) No comments</p>

<p>ANNEXURE (to the Audit Report on the Accounts of IWAI for the year 2023-24)</p>	
<p>1. Adequacy of Internal Audit System The internal audit for the year 2023-24 was carried out by a firm of Chartered Accountants. However, the compliance to the observations as made in the previous internal audit reports was not carried out by the Regional Office, Kolkata</p>	<p>1. Adequacy of Internal Audit System Noted for compliance during the current F.Y. 2024-25.</p>
<p>2. Adequacy of Internal Control System Certain assets at RO- Kolkata are inactive /non-operational /obsolete. However, no action has been taken for disposal or write off of the same.</p>	<p>2. Adequacy of Internal Control System Noted for compliance during the current F.Y. 2024-25.</p>
<p>3. System of Physical Verification of fixed assets. The Physical Verification of Fixed Assets has been carried out by IWAI</p>	<p>3. System of Physical verification of fixed assets Factual information.</p>
<p>4. System of Physical Verification of inventory Physical verification of inventory has been conducted for the year 2023-24 by IWAI.</p>	<p>4. System of Physical verification of inventory Factual information</p>
<p>5. Regularity in payment of statutory dues. No instance of delay in payment of statutory dues was noticed</p>	<p>5. Regularity in payment of statutory dues Factual information.</p>

