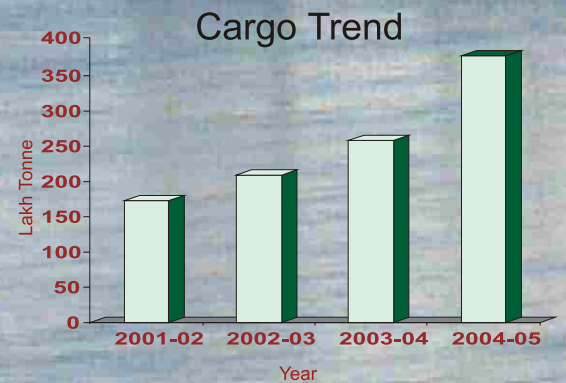
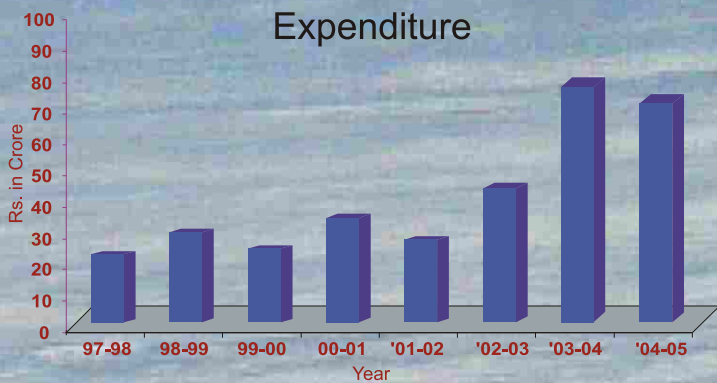




# Annual Report 2004-05



**INLAND WATERWAYS AUTHORITY OF INDIA**  
**MINISTRY OF SHIPPING, ROAD TRANSPORT & HIGHWAYS**

# **Annual Report 2004-05**

**INLAND WATERWAYS AUTHORITY OF INDIA  
DEPARTMENT OF SHIPPING  
MINISTRY OF SHIPPING, ROAD TRANSPORT & HIGHWAYS**

## MEMBERS OF THE AUTHORITY

		<b>Telephone No.</b>	<b>Fax No.</b>
<b>Chairman</b>	<b>Shri K. Shankar Narayanan</b> Chairman, IWAI	0120-2543972	0120-2543973
<b>Member</b>	<b>Shri A.K. Mohapatra</b> Additional Secretary & Financial Advisor, Ministry of Shipping, Road Transport and Highways	011-23710140	011-23715195
<b>Member</b>	<b>Shri V. K. Chowdhary</b> Member (Finance), IWAI	0120-2544009	0120-2544009
<b>Member</b>	<b>Dr. A. K. Chanda</b> Chairman, Kolkata Port Trust	033-22205370	033-22208226
<b>Member</b>	<b>Shri Susheel Kumar</b> Joint Secretary (Shipping) Ministry of Shipping, Road Transport and Highways	011-23710189	011-23722855
<b>Member</b>	<b>Shri Satish C. Srivastava</b> (From 19-08-2004) Member (Cargo), IWAI	0120-2543982	0120-2543994
<b>Member</b>	<b>Shri R. M. Nair</b> (From 13-09-2004) Member (Technical), IWAI	0120-2521764	0120-2544041



## OTHER DETAILS

		<b>Telephone No.</b>
<b>Secretary</b>	<b>Shri R. P. Khare</b> (up to 24-06-2004)	0120-2544036
	<b>Shri S. S. Pandian</b> (from 25-06-2004)	0120-2544036
<b>Auditors</b>	COMPTROLLER AND AUDITOR GENERAL OF INDIA	011-23235793
<b>Bankers</b>	SYNDICATE BANK Transport Bhawan, Parliament Street, New Delhi 110 001	011-23717573
	SYNDICATE BANK Sector-18, Noida 201 301	0120-2514381
	CANARA BANK Sector-1, Noida 201 301	0120-2529163

## REGIONAL OFFICES

	<b>Telephone No.</b>	<b>Fax No.</b>
INLAND WATERWAYS AUTHORITY OF INDIA 5 <sup>th</sup> Floor, Biscomaun Bhawan, West Gandhi Maidan, Patna - 800 001.	0612-2230442 0612-2230789 0612-2235225	0612-2230442
INLAND WATERWAYS AUTHORITY OF INDIA P-78, Garden Reach Road, Kolkata - 700 043.	033-24390393 033-24395577 033-24396056	033-24395570
INLAND WATERWAYS AUTHORITY OF INDIA 5 <sup>th</sup> Floor, Parameshwari Building, Chatribari, A.T. Road, Guwahati - 781 001.	0361-2510368 0361-2605806 0361-2605807	0361-2541081 0361-2510368
INLAND WATERWAYS AUTHORITY OF INDIA 2347-N, Paramara Shopping Complex, Paramara Road, Kochi - 682 018.	0484-2391209 0484-2396445	0484-2391209



## SUB OFFICES

	<b>Telephone No.</b>	<b>Fax No.</b>
INLAND WATERWAYS AUTHORITY OF INDIA Quarters No.EE-22, Farakka Barrage Project, Farakka, Distt. Murshidabad (WB).	0348-2552640	—
INLAND WATERWAYS AUTHORITY OF INDIA S.M. College Road, Chottikanjarpur, Bhagalpur - 821 001.	0641-2400651 0641-2401251	0641-2400651
INLAND WATERWAYS AUTHORITY OF INDIA 5/6, Rampur Mahabal, Balua (U.P.)	—	—
INLAND WATERWAYS AUTHORITY OF INDIA 52, 2 <sup>nd</sup> floor, Patel Nagar, Nadesar, Varanasi - 221 002.	0542-2505329	0542-2505329
INLAND WATERWAYS AUTHORITY OF INDIA 360/F/44, Nawab Yusuf Road, Civil Line, Allahabad - 211 006.	0532-2561151 0532-2561152	0532-2561152
INLAND WATERWAYS AUTHORITY OF INDIA Ist Floor, K.W.A. Building, Anandavallasaram, Kollam - 691 013.	0474-2797830	—

## IWT SECTOR-GENERAL INFORMATION

The inland water transport (IWT) mode, which is widely accepted as fuel efficient and environment friendly mode, was an important mode of transport in the country, during pre-independence period. Subsequently, while the other modes namely rail and road developed substantially, IWT mode instead of developing, remained dormant - in fact degenerated due to various factors such as, deforestation in catchment area, siltation of rivers, diversion of water for irrigation, construction of cross structures like bridges with inadequate air clearance etc. Industrial centers which were located in the vicinity of waterways also shifted away and no new industrial centers came up along the waterways.

Despite these factors, the sector remained alive in some regions namely Goa, Kerala, North-East and West Bengal where it continued to play important role in the overall transport scenario of the region.

The current share of IWT in total inland transport is not very significant. For an upward shift in the share of IWT, higher investment in fairway development, provision of terminals, navigational aids etc. is necessary.

Inland Waterways Authority of India (IWAI) was constituted in 1986 vide IWAI Act 1985, for development and regulation of inland waterways for purposes of shipping and navigation and for matters connected therewith or incidental thereto.

The expenditure on development of IWT mode had been insignificant till the 7th Plan. Plan expenditure on IWT mode started picking up from the 8th Plan and the pace was accelerated during the 9th Plan. In 8<sup>th</sup> plan expenditure by IWAI was of the order of Rs 35 cr, which increased to Rs. 151 cr in 9<sup>th</sup> plan. The pace achieved during the 9<sup>th</sup> plan has been further stepped up during the first three years of the 10th Plan.

For the 10<sup>th</sup> plan, Rs. 626.73 cr have been provided for IWAI schemes. The details are given below:-

(Rs. in Crores)

Grant to IWAI	319.73
Provision for North-East regiont	235.00
Technical studies and R&D schemes	7.00
IVBSS/Loan Interest Subsidy Scheme	45.00
Centrally Sponsored Scheme	20.00

In the first three years of 10<sup>th</sup> Plan, i.e. 2002-03, 2003-04, and 2004-05, expenditure by IWAI was of the order of Rs. 197 cr. During 2004-05 an amount of Rs. 133.50 cr was allocated to IWAI at BE stage which was reduced to Rs. 121.03 cr at RE stage. Expenditure during 2004-05 had been Rs. 74.94 cr (provisional). Broad head wise break up of expenditure is given below:

(Rs. In crore)

	<b>BE</b>	<b>RE</b>	<b>Expenditure*</b>
Grant to IWAI	102.50	90.03	50.37
Technical studies & R&D	1.00	1.00	2.48
IVBSS/Loan Interest Subsidy Scheme	10.00	10.00	6.11
CSS	20.00	20.00	15.98
<b>TOTAL</b>	<b>133.50</b>	<b>121.03</b>	<b>74.94</b>

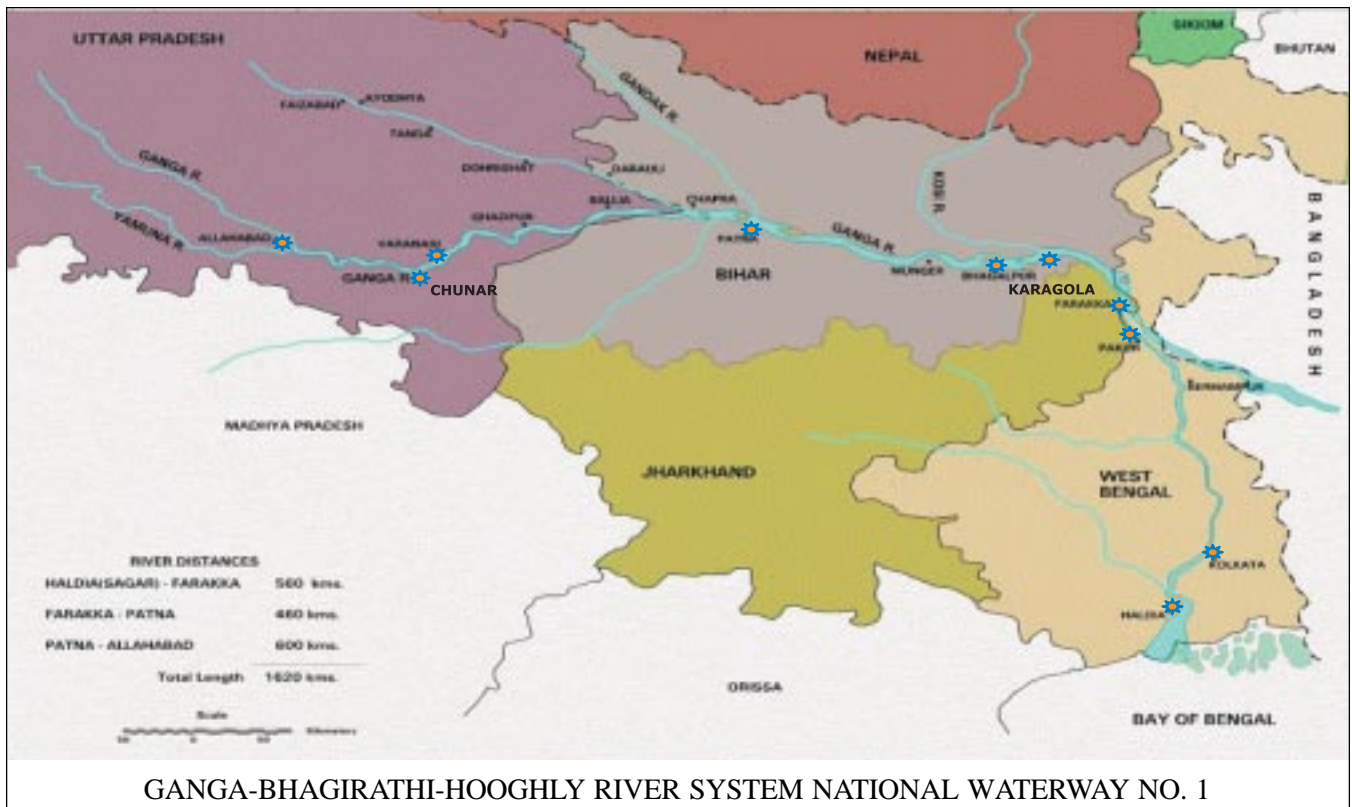
\* Includes Lump sum provision for North East region

For 2005-06 approved budget is Rs. 150 cr. It includes Rs. 54 cr for NE region and Rs. 15 cr for CSS.

## NATIONAL WATERWAYS

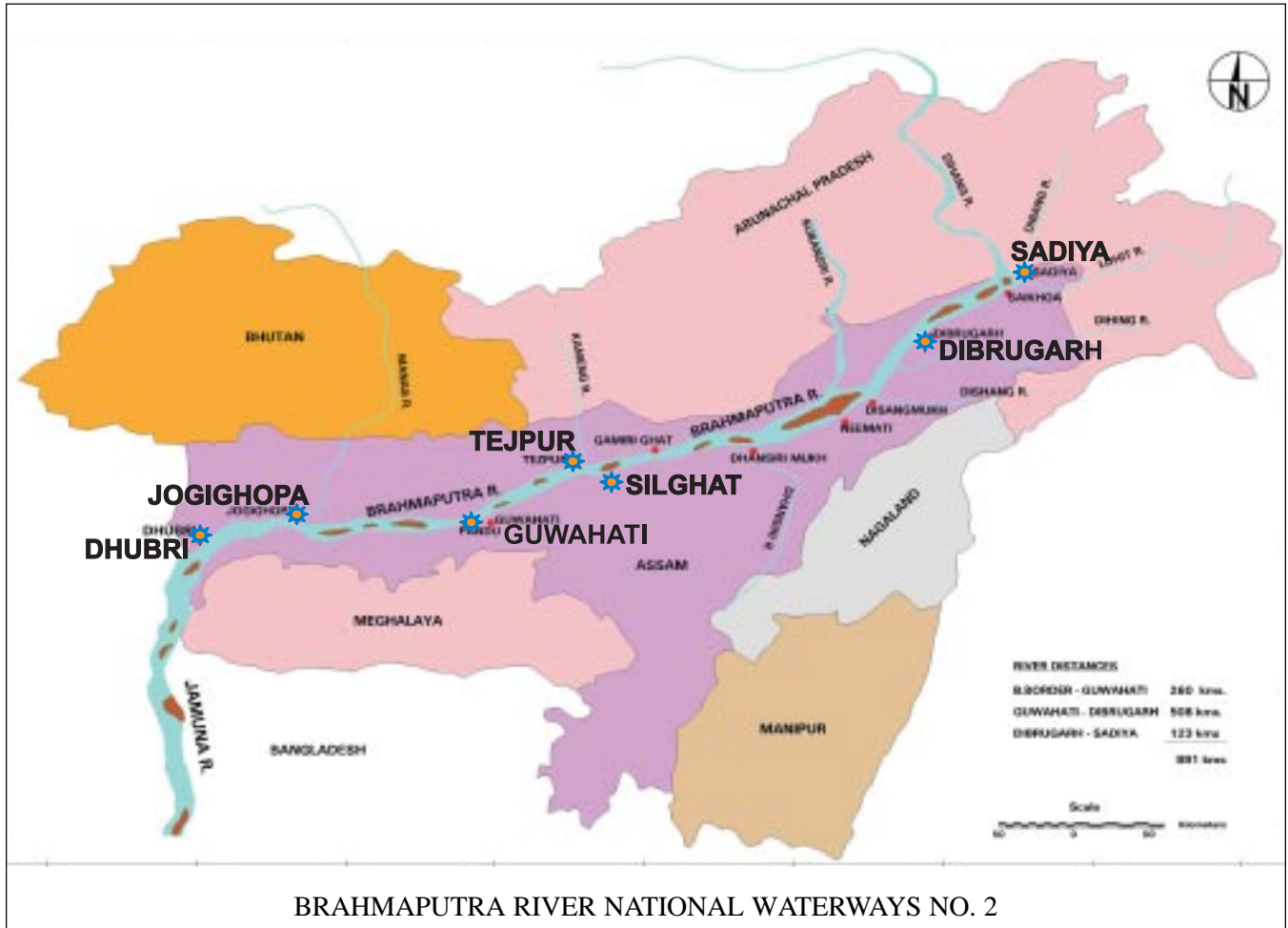
Following waterways have been declared as National Waterways-

- Allahabad-Haldia stretch of the Ganga-Bhagirathi-Hooghly river system (1620 Kms) declared in October 1986- National Waterway No. 1





- ii) Sadiya-Dhubri stretch of the Brahmaputra river (891 Kms) declared in September 1988- National Waterway No. 2



- iii) Kollam-Kottapuram stretch of West Coast Canal (168 Kms) along with Champakara canal (14 Kms) and Udyogmandal canal (23 Kms) declared in February 1993- National Waterway No. 3.



## **DEVELOPMENT OF NATIONAL WATERWAYS**

Three basic IWT related infrastructure requirement for waterways are:

- (a) Fairway or navigational channel with desired width and depth
- (b) Terminals for loading/unloading of cargo and for providing interface with road and rail; and
- (c) Navigational aids for safe navigation, through day and night.

Various projects for providing these basic facilities were executed on three national waterways in 2004-05. These are furnished below in brief:

(a) **National Waterway No. 1 (NW-1)**

This waterway stretches from Haldia to Allahabad, a length of 1620 km. It passes through the states of Uttar Pradesh, Bihar, Jharkhand and West Bengal. It is an alluvial river with typical characteristics of meandering and braiding, high sediment load, large fluctuations in discharge and water level during summer and monsoon seasons. Difference between highest water level in monsoon and lowest water level in summer, is as much as 10 m and above. These factors coupled with heavy sediment load create many shallow areas (called shoals) in non-monsoon period which are basic impediments in maintaining required depth.

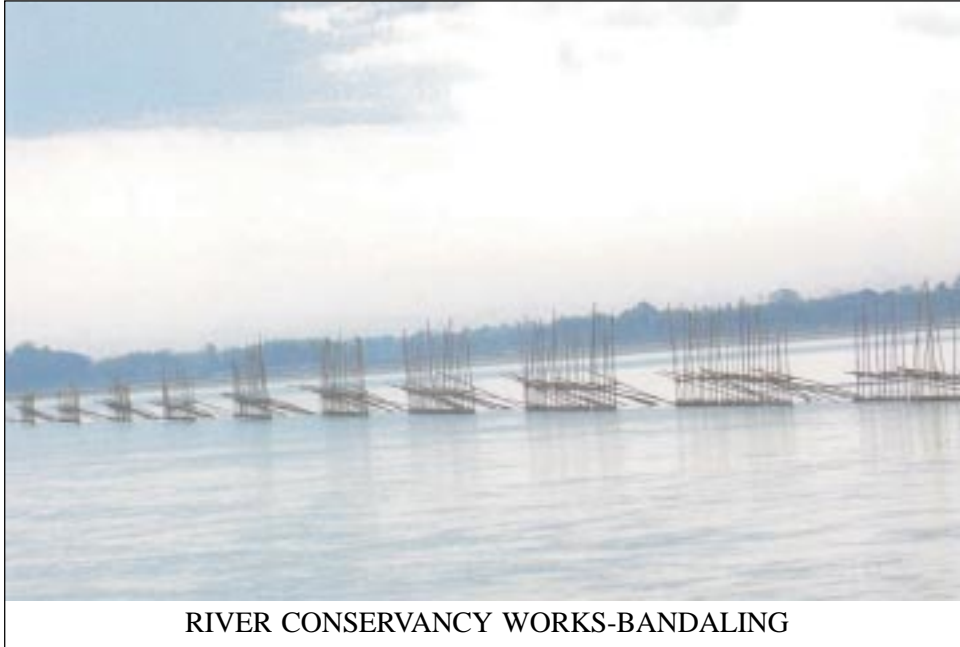


M.V. LAL BAHADUR SHASTRI-300 TONNE CARRYING CAPACITY CARGO VESSEL

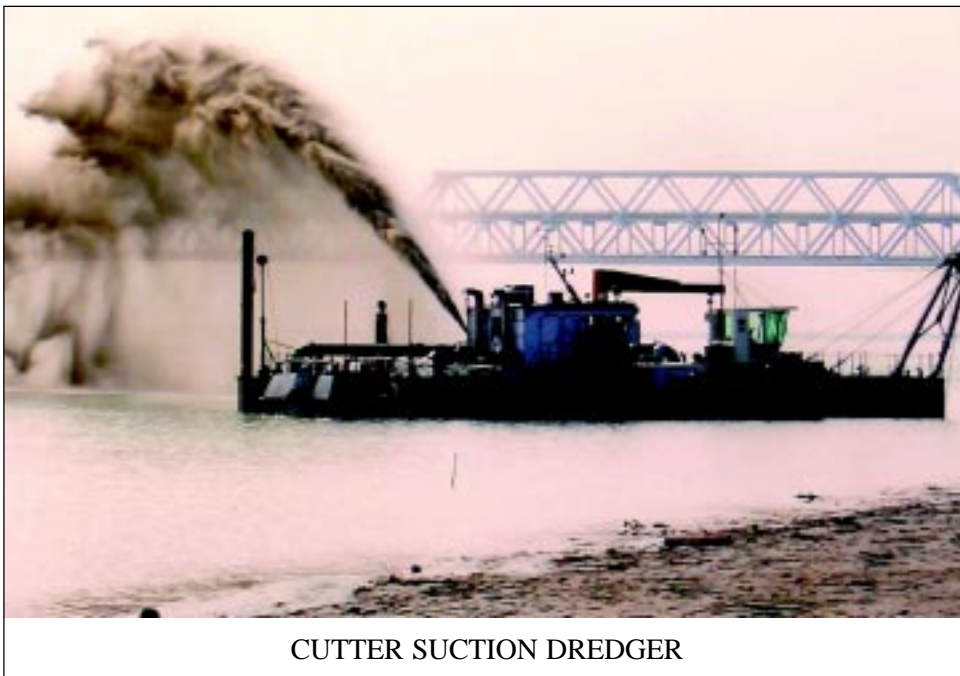
Further due to these characteristics of these rivers provision of terminals and also navigational aids becomes difficult task. For assured navigability, such rivers need to be systematically trained. Till these rivers are trained for navigability, open river navigation is performed using techniques namely bandalling and dredging for development of fairway.

**Fairway Development:-** River conservancy works namely bandalling and dredging are carried out every year on recurring basis, in order to provide required navigation channel. Bandalling and dredging were carried out between Tribeni and Chunar (1422 Km.) during 2004-05.

In 2004-05, Least Available Depth (LAD) of 2 m was maintained between Haldia and Patna (1020 km) for about 330 days. LAD of 1.5 m was maintained between Patna and Ghazipur (230 km) for 330 days while between Ghazipur and Varanasi (133 km) LAD of 1.5 m was maintained for about 165 days.



For carrying out dredging, there are 3 cutter suction dredgers (CSD) of about 500 cu.m./hr capacity and 2 CSDs of 100 cu.m./hr capacity. Besides, there is one hydraulic surface dredger (HSD). These were utilized for dredging the shoals in the waterway. Proposals are under pipeline for procurement of 2 more CSD units for NW-1 in 2005-06.



**Terminals:-** Floating terminal facilities (Pontoons) exist at Haldia , Kolkata, Karagola, Bhagalpur, Patna, Varanasi and Allahabad. During 2004-05, one floating terminal at BISN area and one at Botanical garden site in Kolkata have been commissioned. These are being extensively used for loading and unloading of cargo, particularly export cargo for Bangladesh.. To facilitate mechanized cargo handling on floating terminals, 2 pontoons with crane facility with hooks were got constructed. For procurement of two more floating cranes with grab facilities, work order was issued and construction was in progress. These can be shifted to any location as per requirement.



FLOATING TERMINAL-KOLKATA

Fixed concrete jetty exist at Kolkata, Farakka and Pakur. Construction work of low level RCC jetty at Patna progressed in 2004-05 and it is likely to be made operational in 2005-06. In order to handle containers on this terminal, order for supply of one container handling crane has been placed and the crane is expected to be delivered in 2005-06.



CONTAINER CRANE - PATNA

**Navigational Aids:-** Talweg survey was carried out in the entire waterway up to Allahabad, river notices published on fortnightly basis and pilotage provided to vessels operating on the waterway. Marks for day navigation are provided all round the year through annual recurring schemes. Night navigation facility has been provided between Tribeni and Farakka. Scheme has also been approved for extending this facility in Farakka – Patna sector under which tenders were received for supply of navigational lights and were processed. Stretches upstream of Patna are planned to be provided with this facility in a phased manner.

**(b) National Waterway No. 2 (NW-2)**

This waterway stretches from Sadiya to Dhubri in the state of Assam for a length of 891 km. At Dhubri, it enters Bangladesh. A protocol on inland water transit and trade exists between India and Bangladesh under which vessels ply between NW-2 and Haldia / Kolkata ports through designated routes in Bangladesh. Inter country trade through IWT can also take place between the two countries under this protocol.

Like NW-1, NW-2 is also an alluvial river having typical characteristics of braiding, meandering, sediment load and large horizontal and vertical fluctuation in water level from summer to monsoon. Therefore, problems for maintaining navigability in NW-2 are similar to that of NW-1.

**Fairway Development:** - Like NW-1, River conservancy works namely bandalling and dredging have been taken up on NW-2 also. Bandalling, was carried out in the entire waterway between Dhubri and Sadiya.

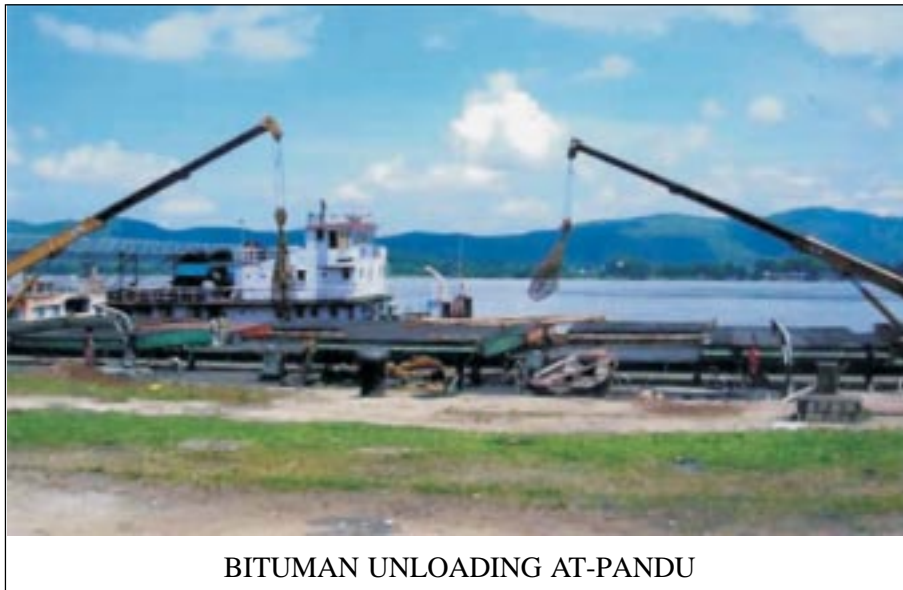
In 2004-05, LAD of 2 m for about 330 days was provided between Dhubri–Pandu (255 km) and Pandu – Neamati (375 km). In Neamati –Dibrugarh section (138 km), 2m LAD was maintained for about 300 days and 1 m was maintained in Dibrugarh – Sadiya (123 km) section.

On this waterway only one hydraulic surface dredger (HSD) was available. Recently one Cutter Suction Dredger (CSD) was added in March 04 and it was used extensively in 2004-05 in Dhubri –Pandu stretch. Second HSD for NW-2 is under construction and to further augment departmental dredging capacity, a scheme for procurement of 2 CSD units has been sanctioned in 2004-05 and tendering was in process.



HYDRAULIC SURFACE DREDGER “DHANSIRI” IN OPERATION IN NW-2

**Terminals:** - Floating jetties (Pontoons) exist at Dhubri, Jogighopa and Pandu. Pontoons have also been constructed for providing floating jetties at other selected places such as Tejpur, Neamati, Dibrugarh, Sadiya and Saikhowa. To facilitate mechanized cargo handling, 2 pontoons mounted with cranes with hook facility were got constructed and placed at Pandu. 3 more floating cranes with grab facilities are under construction. This floating crane facility can be shifted to any location as per requirement.



BITUMAN UNLOADING AT-PANDU

There is no permanent terminal on NW-2 at present. Construction work of low level RCC jetty at Pandu is in progress and it is expected that the terminal would be constructed and made operational by March 2006. In order to handle container on this terminal, a container handling crane has also been ordered.

**Navigational Aids:-** Talweg survey was also carried out in the waterway. River notices were published fortnightly and pilotage provided to vessels operating on the waterway. Marks for day navigation were provided all round the year through annual recurring schemes. For providing night navigation facility in a phased manner, country boats fitted with lights have been provided between Bangladesh Border (Dhubri) and Guwahati (260 km). This facility is planned to be extended up to Dibrugarh (518 km) by March 2006. For this supply of lights was completed during 2004-05.



**(c) National Waterway No. 3 (NW-3)**

Unlike NW-1 and 2 which are alluvial rivers, NW-3 is a tidal canal. On such waterways once the depth is provided by capital dredging this can be easily maintained by nominal maintenance dredging. Due to limited and predictable water level fluctuation due to tides, construction of terminals on such waterways is also relatively easy and less capital intensive. However, this waterway being in the state of Kerala which has highest population density in the country, developing it has other types of problems when compared with NW-1 and 2.

**Fairway Development:-** Least available depth (LAD) of 2.0 m was maintained in about 121 km [Champakara and Udyogmandal canals and Kochi-Thakazhi (south of Allapuzha) section] in NW-3 out of total length of 205 km. Capital dredging was started in Allapuzha- Kayamkulam, Kayamkulam-Edapallikotta and Edapallikotta- Kollam stretches however, got disrupted due to contractual problems and local issues, due to which original tenders were rescinded and after re-tendering at the risk and cost of original contractors the work was resumed. However, it was again stopped due to various local and contractual issues. In these three stretches dredging was to be done in 58 km. But up to





BANK PROTECTION WORK IN CHAMPAKKRA CANAL

March 05 only 32 km could be completed. Remaining dredging has been delayed due to contractual and local issues. Capital dredging in remaining sector between Kochi and Kottapuram progressed relatively better and till March 05 out of 19 km length, 14 km has been completed. Land acquisition for widening the narrow sections has been completed through Govt. of Kerala.

**Terminals:-** Under an approved scheme land acquisition for terminals at 11 locations in NW-3 was taken up through the State Govt. Out of 11 sites land was handed over to IWA at 10 sites and for one site matter was subjudice. For construction of terminals at these locations work was awarded to



IWT TERMINAL AT MARADU



CPWD on deposit basis. CPWD undertook construction work at Kottapuram, Aluva, Kayamkulam, Viacom, Taneermukham, Trikkunnapuzha and Maradu. Out of these, work at first six terminals was completed by March 05 and these are ready for operation. Work at one terminal was at advanced stage of completion. Work at remaining four terminals is likely to start in 2005-06.

**Navigational Aids:-** Day channel marks using coconut / concrete pillars are provided and maintained in Udyogmandal and Champakara canals and also in Kochi- Allapuzha stretch. Some of these pillars have been provided with fluorescent strips as an aid for night navigation. For providing standard night navigation aids, installation of buoys and lights has been completed in Kochi- Allapuzha section of West Coast Canal, Udyogmandal canal and Champakara canal.

### **NATIONAL INLAND NAVIGATION INSTITUTE AT PATNA**

Building of National Inland Navigation Institute (NINI) at Patna was constructed through CPWD. MOU exists with IIPM to conduct training courses in IWT field. The training courses in the institute were formally inaugurated by the Hon'ble Minister of Shipping on 6.2.2004. The Institute started functioning with preparatory training courses of 2 months for Master III class and Driver II class for 14 trainees deputed by Border Security Force. In the second training programme which was started from April 04, induction course for deck and engine side crews was conducted for 32 trainees for 3 months. In the 3<sup>rd</sup> training programme which was started from July 04, 65 trainees including 20 trainees deputed by CRPF were trained under 3 months duration induction course. 4<sup>th</sup> batch of 45 trainees underwent training of 3 months which started from 15-10-2004. 5th batch of 63 trainees were provided training of 3 months which started from 15-1-2005. In addition to these training courses for vessel crew, it is proposed to conduct training in other disciplines of IWT also like Hydrographic Survey, River Engineering, Terminals, Transport Economics etc. in future in this institution.

### **JOINT VENTURE/BOT PROJECTS**

According to the IWT policy, IWAI can enter into Joint Ventures (JV) in IWT projects. IWT projects can also be executed as Built Operate and Transfer (BOT) projects. A consultant namely IFCI Ltd. was appointed to assist IWAI in processing such cases. IFCI short-listed 17 projects as priority projects. Out of these 17 priority projects, bids were invited for 5 projects for construction, operation and maintenance of jetties in NW-1 in October 2004. Bids were received for 3 projects and were being processed. Bids have also been invited in Jan'05 for 6 projects for acquisition, management and transportation of Barges on JV basis against which 2 bids have been received and are in process. Projects / bids for balance 6 projects are being developed.

### **EXTERNAL FUNDING**

Against a proposal of IWAI for obtaining external funding for IWT development, Asian Development Bank (ADB) took up a study through a Canadian consultant in 2003-04 for review

of the earlier studies and preparation of projects for ADB funding. The phase-I of the study has been completed under which the consultant identified 3 prospective projects, which can be considered by ADB for funding. These projects are; Haldia-Patna sector of NW-1, Dhubri-Dibrugarh sector of NW-2 and Brahmani river in Orissa. The phase-II of the study is underway and it is expected that it would be completed in 2005-06. During 2004-05, as requested by ADB, bank to bank survey of 15 locations on NW-1 and 14 locations on NW-2 were conducted by IWAI and data in electronic format supplied to the consultant. These data are main input for the consultant to plan terminals and river training measures on NW-1 and 2.

### **INLAND VESSEL BUILDING SUBSIDY SCHEME/LOAN INTEREST SUBSIDY SCHEME**

The Govt. has approved an Inland Vessel Building Subsidy Scheme under which 30% subsidy is payable to the entrepreneurs for construction of inland vessels built in India for operation in national waterways, Sunderban and Indo Bangladesh protocol routes. In-principle approval for construction of 32 vessels and one dredger has so far been accorded, out of which 6 vessels and 1 dredger were accorded in 2004-05.

Another scheme for loan interest subsidy for acquisition of inland vessels ceased to operate from 9th Jan. 01. Some outstanding payments of cases admitted when the scheme was in operation, are being processed as and when requests are received from concerned Bank/Financial Institution. In 2004-05, 10 cases were processed.

### **CENTRALLY SPONSORED SCHEME [CSS]**

While national waterways are developed by the Central Govt. through IWAI, for overall development of IWT sector, it is necessary that State Governments develop waterways other than national waterways. For encouraging States to develop IWT sector, funding pattern of CSS was revised in Nov. 2002. In the revised pattern, 100% grant for NE States and 90% grant for other States is provided. This will enable State Governments to develop waterways, almost entirely through central funds. Response of states to this revision has been very encouraging.

15 projects of 6 states (Assam, Bihar, Karnataka, Orissa, Maharashtra and West Bengal) at a cost of Rs. 50.18 cr were sanctioned in 2003-04 and initial fund of Rs. 9.85 cr was released to the states. In 2004-05 while sanctioned projects progressed, many new projects from various states were also received for sanction.

In 2004-05 new projects costing Rs. 23 cr have been sanctioned and many new projects were under examination. In 2004-05, Rs. 15.98 cr have been released by the Government to 7 states (Assam, Himachal Pradesh, Karnataka, Kerala, Maharashtra, Madhya Pradesh, and West Bengal) under this scheme, for the projects sanctioned in 2003-04 and 2004-05.

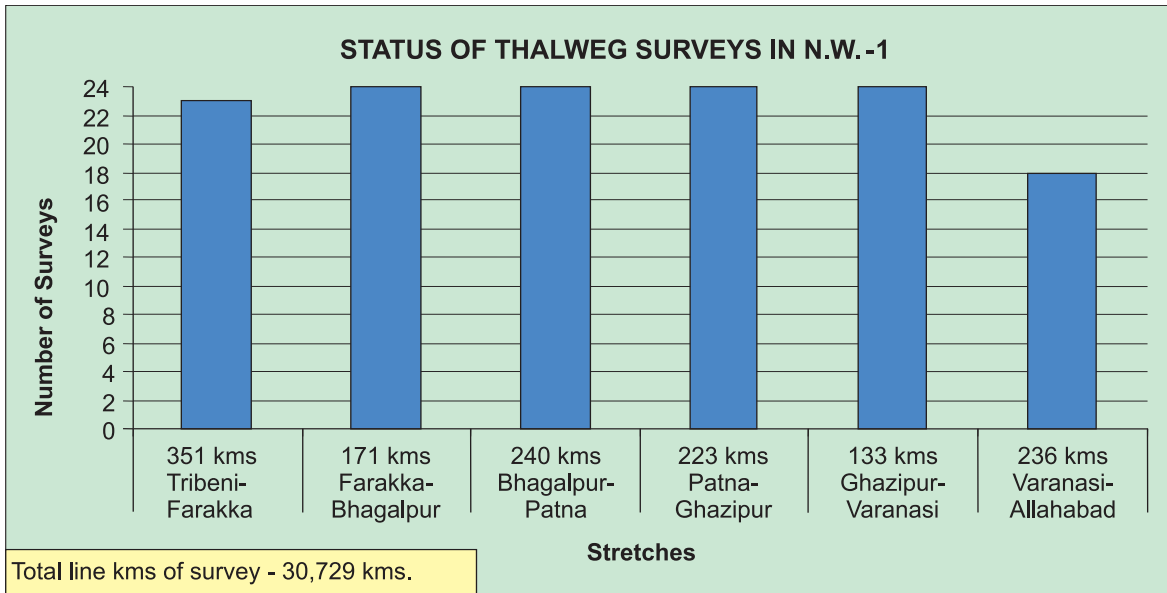
## **SURVEY ACTIVITIES DURING THE YEAR 2004-05**

### **HYDROGRAPHIC SURVEYS IN NATIONAL WATERWAYS**

Hydrographic survey is a pre-requisite for studies of waterway development and for safety of navigation. Modern techniques using Automatic Hydrographic survey system with Global Positioning System (GPS) are used for achieving better accuracy in surveys. Survey vessels fitted with the state-of-the art equipments have been deployed in all three National Waterways.

### **NATIONAL WATERWAY NO.-1 (THE GANGA-BHAGIRATHI-HOOGHLY)**

During the year, thalweg surveys were conducted departmentally and river notices were issued both in English & Hindi. The details of surveys are given below:-

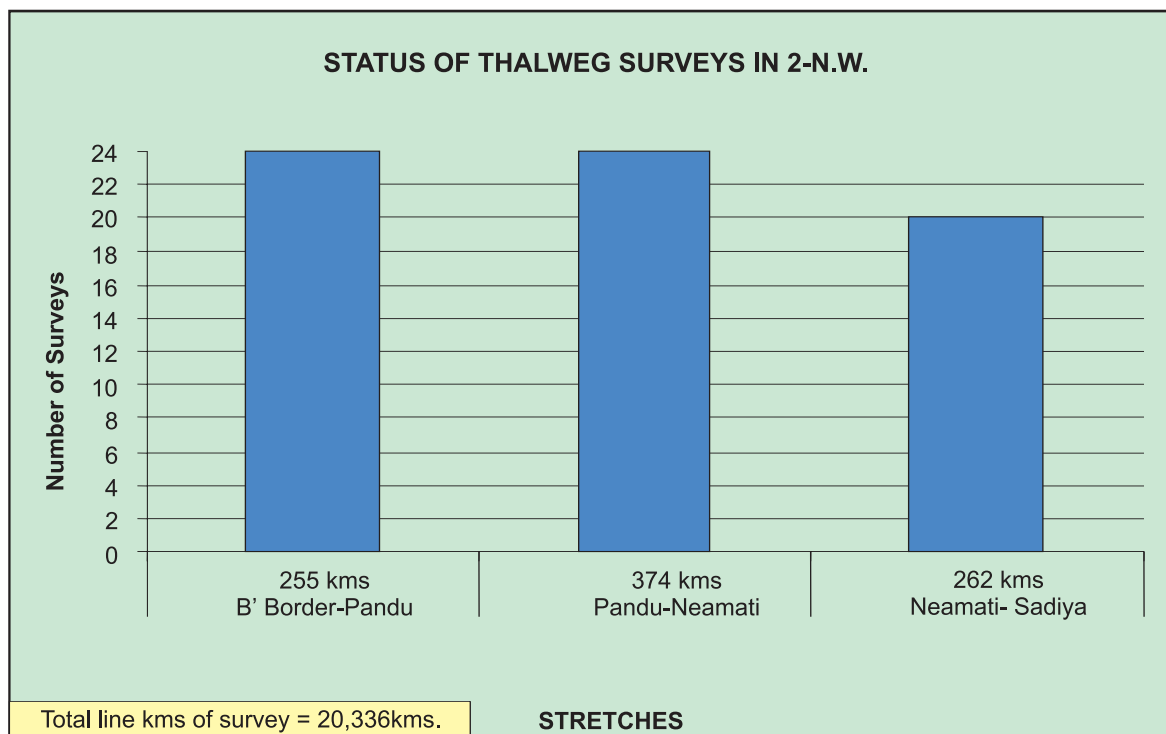


As regards detailed surveys, Pre & Post bandalling/dredging surveys were conducted departmentally at 7 shoals in Tribeni-Farakka stretch and at 63 shoals in Farakka - Chunar stretch. Besides, terminal surveys were carried out at Haldia, Botanical Garden Jetty (Howrah), BISN (G. R. Jetty) Kolkata, Gaighat and Rajghat (Varanasi). Detailed Survey at right bank u/s of Farakka pond area was carried out departmentally for assessment of channel status. Pre-Post Dredging surveys were also carried out at Lot'8 in River Muriganga. Based on the surveys, river conservancy works like bandalling/dredging were undertaken.

Bank-to-bank surveys at 15 selected shoal locations were carried out departmentally for identifying appropriate River training measures under the Asian Development Bank funding project.

## NATIONAL WATERWAY NO.-2 (THE BRAHMAPUTRA)

During the year, thalweg surveys were conducted departmentally and the River Notices were issued both in English & Hindi. The details of the surveys are given below:



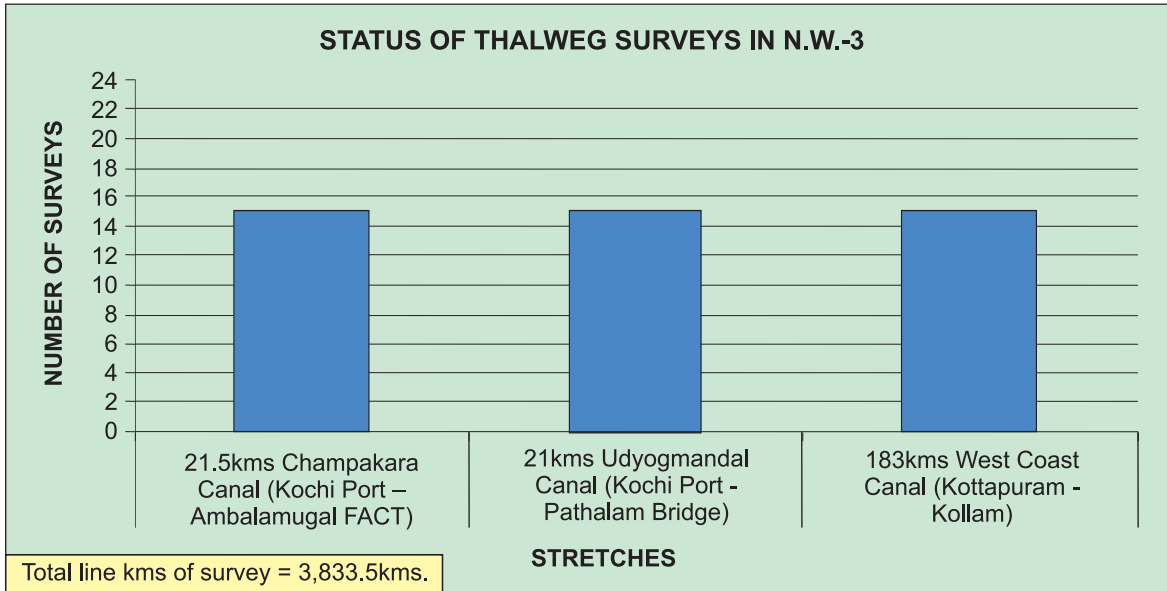
Pre-Post bandalling detailed surveys were carried out departmentally at 124 shoals in B'Border-Sadiya stretch. Besides, terminal surveys were carried out at Dhubri, Pandu, Tezpur, Silghat and Neamati.

Bank-to-bank surveys at 14 selected shoal locations were carried out departmentally for identifying appropriate River training measures under the Asian Development Bank funding project.

## NATIONAL WATERWAY NO.-3 (THE WEST COAST CANAL)

Thalweg surveys were conducted departmentally in Kottapuram – Kochi - Kollam stretch (West Coast Canal) and also in Udyogmandal & Champakkara Canals and the River Notices were issued both in English & Hindi.

The details of the surveys are given below:



Pre-Post dredging surveys were carried out departmentally at 40 locations in connection with Capital dredging work.



SURVEY LAUNCH “PAMBA” IN WEST COAST CANAL

## **SURVEY VESSELS & EQUIPMENTS**

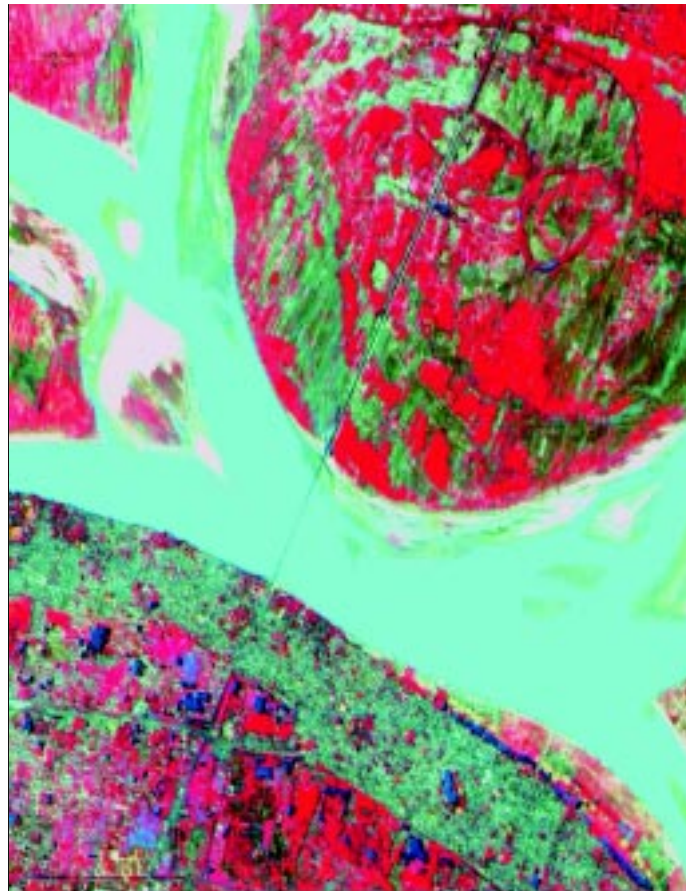
The following survey vessels are under operation:

National Waterway	Name of vessel
NW-1	Kosi, Survekshak, Anupallav, Kamla & Mandakini
NW-2	Dihang, Subansiri, Lohit & Barak
NW-3	Pamba

All the Survey vessels were fitted with the state-of-the art survey equipments like Automatic Hydrographic Survey System and HF communication sets.

## **CARTOGRAPHIC CELL**

The Cartography Cell in IWAI H.O. Noida is equipped with modern chart making equipments and GIS/ Survey software. Digital charts have been prepared for waypoint navigation for all the three national waterways.



SATELLITE IMAGE OF PATNA, GAIGHAT



Detailed hydrographic survey in Sunderbans was carried out departmentally for taking up the works in the Indo- Bangladesh Protocol route as IWAI is the competent authority in maintaining this route w.e.f. 01.04.2004. Detailed survey at Noorpur for 600m length was also carried out for placement of Pontoon. For assessing the status of the river, a longitudinal bathymetric survey from Kokhraj to Sangam in River Ganga (58 kms) and from Sangam to Mahewa Ghat in River Yamuna (103 kms) were carried out departmentally.

## **CONSULTANCY WING**

As per Section 14(2)(e) of IWAI Act , IWAI can develop and offer consultancy services. The consultancy wing of IWAI was set up during April 2004 with a view to take up consultancy works in the field of Hydrographic survey, IWT Development, Shipping and Navigation, Hydro-Morphological investigation, techno-economic feasibility study etc. in India and abroad. Proposals were invited from State Government/ Union Territories /PSUs.

## **TEHCNICAL STUDIES**

The main function of the Authority is to regulate and develop inland waterways for the purpose of shipping and navigation and for the matters connected therewith or incidental thereto. In order to assess the navigability of a river or a canal, a techno-economic feasibility study is required to be carried out based on which the potentiality of the waterway would be established for consideration as a National Waterway. Besides, as per section 14(2)(d) of IWAI Act, IWAI may assist the State Governments in formulation and implementation of schemes for IWT development. Under these two categories IWAI take up techno-economic feasibility studies on various rivers, canals etc. including hydrographic surveys.

In addition to this, proposal for declaring certain waterways as National Waterways were under the consideration of the Central Govt. In order to firm up the developmental works, Detailed Project Report (DPR) is required to be prepared. Further, as per Govt. norms, environmental clearance of the project is a pre- requisite before commencement of development works for which environmental studies are under taken.

Specific studies for setting up of terminals at selected locations on National Waterways, study related to cargo movement etc. are also carried out to improve IWT related activities or National Waterways. During the year, the following techno-economic feasibility studies were undertaken/ progressed:

- a) TEF Study for Kovalam - Kolachal stretch of West Coast Canal through M/S NATPAC – study completed
- b) Detailed hydrographic survey in Subansiri River through MPSO (completed)
- c) Techno-economic feasibility study for development of navigation between Hoshangabad and sea mouth of river Narmada through M/S WAPCOS (in progress)
- d) Environmental studies for extension of NW-3 from Kollam to Kovalam & Kottapuram to Kasaragod through M/S Wilber Smith Associates (study completed)
- e) Detailed hydrographic survey in Sunderbans including identification of alternate route through M/S RITES (in progress)



- f) Detailed hydrographic survey in river Gumti and Haora in Tripura through MPSO (in progress)

Besides, tender for the following studies were in the final stages:-

- a) Detailed Project Report for Kakinada- Pondicherry canal alongwith rivers Godavari & Krishna
- b) Environmental study for development of navigation in Kakinada- Pondicherry canal alongwith rivers Godavari & Krishna
- c) Environmental study for development of navigation in East Coast Canal along with rivers Brahmani and Mahanadi delta

### **Cargo movement during 2004-05**

The cargo movement on NW-1, 2 and 3 during the year 2004-05 was 2.76 million tonnes (352 million tonne-kms) against 2.94 million tonnes (210 million tonne-kms) during 2003-04. Cargo movement in terms of tonne-km has increased while it has slightly declined in terms of tonnes. Decline is primarily due to stoppage of transportation of FACT's liquid ammonia gas in NW-3 by IWT mode. The cargo movement in waterways of Goa and Mumbai continued to show improvement. During the year 2004-05 at Marmugao Port the cargo movement was 24.76 million tonnes against 22.87 million tonnes during 2003-04 and in other Goa waters cargo movement was 10.23 million tonnes. Therefore, the total IWT traffic in Goa waters was 35 million tonnes (1.7 billion tonne-km) during 2004-05. Cargo movement in Mumbai Waterways (Dharamtar creek) during 2004-05 was 7.7 million tonnes (416 million tonne-km) in 2004-05 against 6.6 million tonnes (273 million tonne-km) during 2003-04.

Details of cargo movement by inland waterways on National Waterway No. 1,2 and 3 Goa and Mumbai waterways for the year 2000-01, 2001-02, 2002-03, 2003-04 & 2004-05 is indicated in **Annexure**.

Fixed schedule sailing in NW-1 continued during the year 2004-05 and 9 round trips were made by two vessels of CIWTC between Haldia and Patna (920 kms) to demonstrate the navigability of the waterway and generate cargo.

Fixed schedule sailing in NW-2 was started during 2004-05 by deploying one 100 MT IWT vessels of Govt of Assam. After making three round voyages between Pandu and Dhubri (223 kms) the service was stopped as the vessel required intensive repairs. IWAI deployed its newly acquired 300 MT vessel M.V. Lal Bahadur Shastri which after its maiden voyage needed some repairs by its manufacturer.

During this year Bitumen packed in drums of Indian Oil Corporation Ltd was transported from Haldia to Noonmati on regular basis by a private operator. Regular movement of Meghalaya Coal from Jogighopa to Kolkata was also established. Large quantity dry fly ash is being exported from India to Bangladesh by IWT mode.

**ANNEXURE**

**CARGO MOVEMENT FOR NW 1, 2, 3 GOA & MUMBAI WATERWAYS**

SL. NO.	STRETCH	2000-2001 Tonne	2001-02 Tonne	2002-03 Tonne	2003-04 Tonne Tonne-km	2004-05 Tonne Tonne-km	Type of cargo moved
1	NW-1 THE GANGA	3,35,356	4,11,238	6,32,037	7,86,159 Tonne 15,95,73,347 Tonne-km	8,87,328 Tonne 31,18,82,762 Tonne-km	cement, rice, wood, logs, petroleum Oil lubricants, flyash, pulses, general cargo
2	NW-2 THE BRAHMAPUTRA	49,768	41,453	98,354	7,95,661 Tonne 2,94,93,946 Tonne-km	8,18,683 Tonne 2,51,61,162 Tonne-km	cement, jute, over dimensional cargo, forest products, bldg. material, boulders, fertiliser, petrocok, food grains, coal, plant & machinary, general cargo, etc. Inter-district and inter-state cargo handled at Neamati and Dhubri terminals are included for 2002 Cargo movement by IWT directorate, Assam ferry also included in 2003-04
3	NW-3 WEST COAST CANAL	1,05,151	11,64,460	11,88,156	13,62,149 Tonne 2,19,13,759 Tonne-km	10,53,867 Tonne 1,53,77,312 Tonne-km	sulpher, rock phosphate, liquified ammonia gas, furnace oil, concentrated petroleum products, Quantity in 2004-05 declined due to stoppage of FACT's LAG transportation by IWT mode.
	SUB TOTAL N W s	14,70,275	16,17,151	19,18,547	29,43,969 Tonne 21,09,81,052 Tonne-km	27,59,878 Tonne 35,24,21,236 Tonne-km	
4	THE GOA	1,80,47,353	1,56,91,958	1,90,08,853	2,28,76,763 1,14,38,38,150 Tonne-km	3,50,00,000 Tonne 1,69,88,40,460 Tonne-km	iron ore, iron ore pellets,
5	MUMBAI WATERWAYS Dharamtar Creek	27,14,350	24,55,615	59,72,240	66,61,279 Tonne 27,31,12,439 Tonne-km	77,20,709 Tonne 41,65,49,069 Tonne-km	steel, iron ore, pellets and related raw material
	<b>GRAND TOTAL</b>	<b>22231978</b>	<b>19764724</b>	<b>26899640</b>	<b>32,482,011</b> Tonne <b>1,62,79,31,641</b> Tonne-km	<b>4,54,80,587</b> Tonne <b>2,46,78,10,765</b> Tonne-km	

- Note : 1. These figures are collected by IWAI local offices from IWT operators. No passenger movement and country boat cargo data is available.  
2. Data for Goa Waterways received from Mormugao Port Trust, Goa Barge Owners Association and for Dharamtar creek from Maharashtra Maritime Board .  
3. Average IWT distance of 50 kms in Goa and 41 km in Mumbai waterways considered.

## **PERSONNEL AND ADMINISTRATION**

On 31-03-2005, 39 officers & 62 staff at the head office and 66 officers & 270 staff in the field offices were in position.

The Authority is committed to implementation of Hindi in all its activities in a progressive manner. Hindi workshops, Hindi week, seminar and other related functions are periodically organised at the head office as well as in regional offices. On the foundation day of the Authority, a Kavi Sammelan was organised on 27.09.04 to make the personnels aware of the recent Hindi words being used by the Hindi poets. On this occasion, awards were distributed among the successful participants of different competitions organised during the Hindi week.

The Authority has been entrusted with the additional work of implementating 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. A half yearly meeting is organised regularly to discuss problems and difficulties being faced by the different member-offices of the T.O.L.I.C., NOIDA.

## A. INCOME & EXPENDITURE

During the financial year 2004-05, a sum of Rs. 6486.00 lakhs was received from the Government of India, Ministry of Shipping and a sum of Rs. 155.79 lakhs was earned by the Authority by way of interest on short-term deposits, sale of tender forms and usage of open stock yards and storage places at Pandu Port etc. The scheme-wise expenditure is indicated below:

(Rs. in Lakhs)

Name of the Scheme	Expenditure	
	Previous Year 2003-04	Current Year 2004-05
1. Technical Studies	42.51	247.26
2. Loan Interest Subsidy	167.68	611.04
<b>3. <u>National Waterways No. 1</u></b>		
a. River Conservancy Works	545.86	584.95
b. Construction of Cargo berth	1417.21	49.30
c. Construction Dredgers & allied vessels	889.13	-
d. Procurement of Shore Crane	-	156.24
e. Procurement of Survey Equipment	-	54.67
f. Construction of crane pontoons	98.09	80.96
g. Procurement of Cargo Vessel	186.08	442.87
h. Procurement of Patrol Boats	-	5.01
<b>4. <u>National Waterways No. 2</u></b>		
a. River Conservancy Works	260.04	470.19
b. Construction of Terminal	581.89	999.68
c. Construction of Dredgers & Allied Vessels	444.56	121.45
d. Procurement of Survey Equipments	-	6.13
e. Construction of Crane Pontoons	116.28	121.44
f. Acquisition of Cargo Vessel	434.47	261.22
g. Acquisition of Hy. Surface Dredger	232.82	89.00
h. Floating Dry Dock	-	349.20
i. Acquisition of Patrol Boats	-	10.01
j. Procurement of Shore Crane	-	78.12
<b>5. <u>National Waterway No. 3</u></b>		
a. Development works	516.80	379.67
b. Bank Protection	-	320.59
c. Construction of Terminals	395.50	-
d. Night Navigation	116.53	3.48
e. Acquisition of Patrol Boats	-	5.00
6. Training of IWT Personnel including NINI	107.61	52.83

7. IWT Development Fund	50.18	75.38
8. Establishment (including I. Tax)	881.59	873.65
9. Procurement of Computers	3.87	27.46
10. Joint Venture/BOT Project	28.80	51.85
11. DGLL Residential Quarters	182.15	-
<b>Total</b>	<b>7699.65</b>	<b>6528.65</b>

## **B. SOURCE AND APPLICATION OF FUNDS**

(Rs. in Lakhs)

Name of the Scheme	Expenditure	
	Previous Year 2003-04	Current Year 2004-05
<b>SOURCE</b>		
1. Increase in Capital Grant	5064.59	2974.21
2. Decrease in Working Capital	-	767.31
<b>TOTAL</b>	<b>5064.59</b>	<b>3741.52</b>
<b>APPLICATION</b>		
1. Increase in Fixed Assets	3148.42	1662.44
2. Increase in Capital Work in Progress	1642.01	2079.08
3. Increase in Working Capital	274.16	-
4. Excess of Expenditure over Income	-	-
<b>TOTAL</b>	<b>5064.59</b>	<b>3741.52</b>



## ACKNOWLEDGEMENT

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

IWAI also acknowledges the assistance and support given by the Ministry of Shipping, Road Transport and Highways, Comptroller & Auditor General of India and other Government departments and other agencies.

**Sd/-**

**FOR AND ON BEHALF OF  
INLAND WATERWAYS AUTHORITY OF INDIA**

**RAHUL SARIN  
CHAIRMAN**

**Place: NOIDA**

**Dated: 25th November 2005**

## INLAND WATERWAYS AUTHORITY OF INDIA ACCOUNTING POLICIES

### 1. **TREATMENT OF EXPENSES**

Expenditure on hydrographic survey, techno-economic study, bandalling, bottom-panelling, dredging, temporary structure in channel marking and maintenance of vessels, etc. is treated as revenue expenditure whereas expenditure on permanent structures in channel marking, cost of vessels, survey launches, tugs, barges, dredgers, etc. is treated as capital expenditure.

### 2. **DEPRECIATION**

Depreciation has been provided on straight line method on the basis of rates in Schedule XIV of the Companies Act 1956 as per Notification No. 1/12/92-CL, V; Circular No. 14/93 dated 20.12.1993. Depreciation on library books has been charged @ 100 % on straight line method. Figures shown in brackets ( ) in column 5 and 9 of Schedule II indicate deduction from Gross Block and Depreciation respectively. Depreciation is charged for the whole year in the year of purchase and no depreciation is charged in the year of disposal/sale.

### 3. **CAPITAL WORK IN PROGRESS**

The work in progress is accounted on actual cost basis and includes payments made to contractors for work done and certified.

### 4. **STORES, SPARES AND TOOLS**

Stores, spares and tools are valued at cost.

### 5. **PRIOR PERIOD ADJUSTMENTS**

Income and expenditure in excess of Rs. 1000/- each for item relating to previous year / years is credited / debited as the case may be to this account.

### 6. **PROVISIONS**

- (i) Provision for known liability is created in respect of any expenditure if the value exceeds Rs. 1000/-.
- (ii) Provision for leave encashment on retirement in respect of regular employees is created as per Accounting Standard 15 issued by Institute of Chartered Accountant of India.
- (iii) Provision for bonus is created on adhoc basis as declared by Central Government in previous year in respect of autonomous bodies.
- (iv) Provision for pension contribution / gratuity has been made as per IWAI Employees Pension Fund Regulations, 1993.

### 7. **TREATMENT OF GRANTS**

The Authority will have no revenue generation except for grant from the Govt. till such time National Waterways become fully operational for public use and tariff rates, levies and fees are fixed. As such, out of grants received from the Government, expenditure incurred on revenue account is classified as revenue grant, payments towards assets are classified as capital grant and balance, if any, are treated as grants received in surplus (under current liabilities).

For and on behalf of the Authority

Sd/- (R.P. KHARE) Chief Accounts Officer	Sd/- (S.S. PANDIAN) Secretary	Sd/- (S.C. SRIVASTAVA) Member (Cargo & Finance)	Sd/- (R.M. NAIR) Member (Technical)	Sd/- (K. SHANKAR NARAYANAN) Chairman
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**INLAND WATERWAYS**  
**BALANCE SHEET AS**

PREVIOUS YEAR (RUPEES)	CAPITAL & LIABILITIES	SCHEDULE NO.	CURRENT YEAR (RUPEES)	
1	2	3	4	5
	<b><u>CAPITAL</u></b>			
9,437,244	Capital u/s 11(i)(c)		9,437,244	
1,815,169,683 (238876068) (3841708)	Capital Grant u/s 18 Less replacement reserve Lease rent written off		2,112,590,870 (294285126) (4255614)	1,823,487,374
	<b><u>RESERVES &amp; SURPLUS</u></b>			
3,463,144 (3233001)	Capital Reserves Deduction		3,463,144 (3432627)	30,517
	General Reserves Deduction			
	<b><u>BORROWINGS</u></b>			
	<b><u>CURRENT LIABILITIES &amp; PROVISIONS.</u></b>	I		
191,408,879 22,272,905	Current Liabilities Provisions		220,117,752 29,775,876	
25,205,124	Deposits held on account of others		40,840,309	290,733,937
<b>1,821,006,202</b>	<b>TOTAL</b>			<b>2,114,251,828</b>

Schedule I to VII form an integral part of accounts.

Sd/-  
**(R.P.KHARE)**  
Chief Accounts Officer

Sd/-  
**(S.S.PANDIAN)**  
Secretary

Sd/-  
**(S.C. SRIVASTAVA)**  
Member (Cargo & Finance)



**AUTHORITY OF INDIA**  
**ON 31ST MARCH 2005**

<b>PREVIOUS YEAR (RUPEES)</b>	<b>PROPERTY &amp; ASSETS</b>	<b>SCHEDULE NO.</b>	<b>CURRENT YEAR (RUPEES)</b>	
<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
	<b><u>FIXED ASSETS</u></b>	II		
1,093,248,379 (242109069)	Gross Block Less Depreciation  Net Block		1,259,492,196 (297717753)	961,774,443
26,582,684 (3841708)	Lease land Less written off		26,582,684 (4255614)	22,327,070
386,716,972	Capital work-in-progress			594,624,834
	<b><u>INVESTMENTS (AT COST) -</u></b>			
	<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>	III		
17,084,831	Stores, Spares & Tools (At Cost)		39,473,745	
-	Sundry Debtors		-	
376,972,063	Deposits, Loans & Advances		286,434,191	
166,352,050	Cash & Bank Balances		209,617,545	535,525,481
	<b><u>MISC. EXPENDITURE</u></b>			
-	Income & Expenditure Account (Debit Balance)			-
<b>1,821,006,202</b>	<b>TOTAL</b>			<b>2,114,251,828</b>

For and on behalf of the Authority

Sd/-  
**(R.M.NAIR)**  
Member (Technical)

Sd/-  
**(K. SHANKAR NARAYANAN)**  
Chairman

**INLAND WATERWAYS**  
**INCOME & EXPENDITURE FOR THE**

PREVIOUS YEAR (RUPEES)	EXPENDITURE	SCHEDULE NO.	CURRENT YEAR (RUPEES)	
1	2	3	4	5
	<b><u>OPERATIONAL &amp; MAIN- TENANCE EXPENSES</u></b>	IV		
45,156,191	Pay & Allowances & other staff costs		49,191,637	
14,780,881	Surveying		11,884,006	
58,503,956	Dredging		48,183,258	
17,754,726	Bandalling		20,516,030	
	Aids to Navigation & Channel Marking		-	
15,983,043	Barging		27,190,033	
5,971	Terminal Facilities		-	
6,955,282	Repairs of Vessels		8,753,618	
9,477,835	Maintenance of lock		10,457,677	
159,998	Bank Protection		-	
1,965,097	Other Administrative & Misc. Expenses		32,059,001	
11,463,256	<b><u>ADMINISTRATIVE EXPENSES</u></b>		11,113,066	219,348,326
	Pay & Allowances & Other Staff Costs	V		30,024,842
20,413,433	General & Other Expenses	VI		9,004,892
10,780,997	<b><u>Financing Charges</u></b>			
5,842	Bank Commission/Charges			14,724
	Technical Studies & Consultancy Charges			24,726,695
4,250,599	BoT Expenses			5,185,709
2,880,000	Depreciation			55,849,499
45,195,042	Income Tax			888,653
2,628,223	Interest Subsidy			61,103,989
16,767,856	Bad debts written off			-
-	Loss on sale/ valuation/ written off of assets			1,379,016
-	IWT Development fund			7,540,487
4,518,225	Prior Period Adjustment account			-
93,971				
<b>289,740,424</b>	<b>TOTAL</b>			<b>415,066,832</b>

Sd/-  
(R.P.KHARE)  
Chief Accounts Officer

Sd/-  
(S.S.PANDIAN)  
Secretary

Sd/-  
(S.C. SRIVASTAVA)  
Member (Cargo & Finance)

**AUTHORITY OF INDIA**  
**YEAR ENDED 31st MARCH, 2005**

PREVIOUS YEAR (RUPEES)	INCOME	SCHEDULE NO.	CURRENT YEAR (RUPEES)	
			9	10
6	7	8	9	10
221,736,431	Revenue Grant from Govt			340,176,379
2,392,679	Interest/ Income			6,657,447
-	Pilotage Charges			6,500
129,800	Berthing Charge			338,956
715,441	Others			1,313,456
19,336,309	Misc. Receipts			7,202,754
212,293	Rent terminal			60,000
	Capital reserve			
199,626	as per Contra			199,626
	Replacement reserve			
44,995,416	as per Contra			55,649,873
22,429	P&L on sale of fixed assets			-
-	Prior Period Adjustment			3,461,841
-	Excess of expenditure over income carried over to Balance Sheet			-
<b>289,740,424</b>	<b>TOTAL</b>		<b>-</b>	<b>415,066,832</b>

For and on behalf of the Authority

Sd/-  
**(R.M.NAIR)**  
**Member (Technical)**

Sd/-  
**(K. SHANKAR NARAYANAN)**  
**Chairman**

# **OTHER SCHEDULES & AUDIT REPORT**

**SCHEDULE - I**

**CURRENT LIABILITIES & PROVISIONS AS ON 31.03.2005**

Previous year (Rupees)	Particulars	Current Year (Figure in rupees)	
	<b>(A) <u>CURRENT LIABILITIES</u></b>		
2,073,589	(i) Liability for sundry Creditors	1,437,097	
124,627,955	(ii) Liability for Expenses	142,655,865	
64,002,296	(iii) Grant Received in surplus	75,004,730	
705,039	(iv) Others	1,020,060	220,117,752
	<b>(B) <u>PROVISIONS</u></b>		
1,402,009	(i) Provision for Gratuity	1,686,000	
39,282	(ii) Provision for Leave Salary & pension contribution	57,316	
795,952	(iii) Provision for Bonus	780,377	
2,976,240	(iv) Provision for pension contribution	7,280,000	
17,059,422	(iv) Provision for leave encashment.	19,972,183	29,775,876
	<b>(C) <u>DEPOSITS HELD ON ACCOUNT OF OTHER</u></b>		
25,205,124	Sundry parties		40,840,309
<b>238,886,908</b>	<b>TOTAL</b>		<b>290,733,937</b>

For and on behalf of the Authority

Sd/- (R.P. KHARE) Chief Accounts Officer	Sd/- (S.S. PANDIAN) Secretary	Sd/- (S.C. SRIVASTAVA) Member (Cargo & Finance)	Sd/- (R.M. NAIR) Member (Technical)	Sd/- (K. SHANKAR NARAYANAN) Chairman
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**INLAND WATERWAYS  
SCHEDULE OF FIXED**

	<b>PARTICULARS</b>	<b>GROSS BLOCK AS ON 01.04.2004</b>	<b>ADDITIONS DURING THE YEAR</b>	<b>ADJUS- TMENT/ DEDUC- TIONS</b>	<b>GROSS BLOCK AS ON 31.03.2005</b>
					<b>(3+4+5)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>NOIDA</b>	Survey Equipment	1,457,096	-	-	1,457,096
	Vehicles	1,893,386	545,489	-	2,438,875
	Furniture & Fixture	3,061,874	35,466	-	3,097,340
	Office Equipment	2,243,436	98,010	-	2,341,446
	Electric Installation	1,118,026	-	-	1,118,026
	Air Conditioners	3,398,382	-	-	3,398,382
	Water Coolers & Refrigerators	56,313	38,500	-	94,813
	Fans & Air-Coolers	1,152,502	-	-	1,152,502
	Generator Set	1,148,720	-	-	1,148,720
	Cycle	20,073	1,810	-	21,883
	Temporary Structure	502,260	-	-	502,260
	Library Books	476,606	87,557	-	564,163
	Computer	11,088,099	881,638	-	11,969,737
	Communication equip.	157,028	-	-	157,028
	Building	24,937,527	-	-	24,937,527
	Computer Software	29,376	40,743	-	70,119
	Residence Quarter	30,732,753	-	-	30,732,753
	<b>TOTAL (A)</b>	<b>83,473,457</b>	<b>1,729,213</b>	<b>-</b>	<b>85,202,670</b>
<b>CALCUTTA</b>	Haldia Terminal	13,438,000	339,625	-	16,834,252
	Vehicles	1,164,450	-	-	1,164,450
	Furniture & Fixture	310,781	54,693	-	365,474
	Office Equipment	252,467	22,000	-	274,467
	Electric Installation	3,060	-	-	3,060
	Survey Instruments	7,652,101	87,481	-	8,528,582
	Library Books	63,378	8,337	-	71,715
	Speed Boats	1,646,598	19,400	-	1,840,598
	Vessels Ordinary	58,736,385	-	-	58,736,385
	Fans & Air Coolers	13,866	18,270	-	32,136
	Communication Network	182,645	-	-	182,645
	Barges	9,203,375	-	-	9,203,375
	Cycles	1,290	-	-	1,290
	Vessel Dredging Unit	68,817,427	-	-	68,817,427
	Computers	707,680	77,403	-	785,083
	Night Nav. Equipment	20,304,064	-	-	20,304,064
	Air Conditioner	46,600	-	-	46,600
	Crane	-	15,623,638	-	15,623,638
	<b>TOTAL (B)</b>	<b>182,544,167</b>	<b>20,271,074</b>	<b>-</b>	<b>202,815,241</b>

Sd/-  
**(R.P.KHARE)**  
Chief Accounts Officer

Sd/-  
**(S.S.PANDIAN)**  
Secretary

Sd/-  
**(S.C. SRIVASTAVA)**  
Member (Cargo & Finance)

**AUTHORITY OF INDIA  
ASSETS AS ON 31.03.2005**

**SCHEDULE - II**

(Figures in Rupees)

DEPRECIATION		ADJUSTMENT ON ACCOUNT OF ASSETS SOLD/TRANSFERRED	TOTAL DEPRECIATION AS ON 31.3.2005	NET BLOCK AS ON 31.3.2005
AS ON	FOR THE			
01.04.2004	YEAR		(7+8+9)	(6-10)
7	8	9	10	11
1,116,803	69,212	-	1,186,015	271,081
948,205	231,693	-	1,179,898	1,258,977
1,355,292	196,062	-	1,551,354	1,545,986
700,876	111,219	-	812,095	1,529,351
304,265	53,106	-	357,371	760,655
621,592	161,423	-	783,015	2,615,367
29,643	4,504	-	34,147	60,666
298,375	54,744	-	353,119	799,383
179,767	54,564	-	234,331	914,389
9,361	1,547	-	10,908	10,975
502,260		-	502,260	-
476,606	87,557	-	564,163	-
8,321,727	1,940,294	-	10,262,021	1,707,716
104,426	7,459	-	111,885	45,143
2,032,410	406,482	-	2,438,892	22,498,635
14,688	23,371	-	38,059	32,060
1001888	500,944	-	1,502,832	29,229,921
<b>18,018,184</b>	<b>3,904,181</b>	<b>-</b>	<b>21,922,365</b>	<b>63,280,305</b>
7,021,355	799,627	-	7,820,982	9,013,270
688,600	74,390	-	762,990	401,460
175,923	23,107	-	199,030	166,444
106,153	13,035	-	119,188	155,279
1,450	145	-	1,595	1,465
5,818,483	404,333	-	6,222,816	2,305,766
63,378	8,337	-	71,715	-
1,270,868	53,166	-	1,324,034	516,564
31,587,309	1,960,141	-	33,547,450	25,188,935
7,925	1,526	-	9,451	22,685
110,439	8,676	-	119,115	63,530
1,568,420	307,393	-	1,875,813	7,327,562
546	91	-	637	653
65,376,556		-	65,376,556	3,440,871
284,084	123,718	-	407,802	377,281
2,724,819	964,443	-	3,689,262	16,614,802
3,303	2,213	-	5,516	41,084
	1,767,034	-	1,767,034	13,856,604
<b>116,809,611</b>	<b>6,511,375</b>	<b>-</b>	<b>123,320,986</b>	<b>79,494,255</b>

For and on behalf of the Authority

Sd/-  
(R.M.NAIR)  
Member (Technical)

Sd/-  
(K. SHANKAR NARAYANAN)  
Chairman

## INLAND WATERWAYS SCHEDULE OF FIXED

	PARTICULARS	GROSS BLOCK AS ON 01.04.2004	ADDITIONS DURING THE YEAR	ADJUS- TMENT/ DEDUC- TIONS	GROSS BLOCK AS ON 31.03.2005  (3+4+5)
1	2	3	4	5	6
<b>PATNA</b>	Land	13,556,092	-	-	13,556,092
	Vehicle	1,156,429	-	-	1,156,429
	Furniture & Fixture	3,555,140	269666	-	3,824,806
	Office Equipment	351,007	358,073	-	709,080
	Electric Installation	30,916	-	-	30,916
	Air Conditioners	73,149	652346	-	725,495
	Fans & Air Coolers	32,925	-	-	32,925
	Water Coolers & Refrigerators	-	-	-	-
	Generator Set	10,249	166900	-	177,149
	Survey Instruments	61,962	657371	-	719,333
	Vessels: Dredging Unit	13,907,715	945,924	-	14,853,639
	Vessels: Ordinary	256,617,200	-	(206876)	256,410,324
	Speed Boat	24,209,057	28054000	-	52,263,057
	Barges	1,170,483	-	-	1,170,483
	Temporary Structure	48,763,720	-	-	48,763,720
	Cycle	170,050	-	-	170,050
	Computer	2,672	-	-	2,672
	Library Books	2,164,539	591,365	790357	3,546,261
	Survey Pillars	41,201	3506	-	44,707
	Communication Equip.	274,419	-	-	274,419
Building	785,132	-	-	785,132	
	47,382,400	-	-	47,382,400	
	<b>TOTAL (C)</b>	<b>414,316,457</b>	<b>31,699,151</b>	<b>583481</b>	<b>446,599,089</b>
<b>GUWAHATI</b>	Communication Equipment	1,150,543	41,664	-	1,192,207
	Vehicles	774,620	-	(184097)	590,523
	Furniture & Fixture	479,594	-	-	479,594
	Office Equipment	247,042	24,990	-	272,032
	Electric Installation	18,479	-	-	18,479
	Fans & Air-Coolers	17,416	-	-	17,416
	Survey Instruments	7,483,384	631,106	-	8,114,490
	Cycle	680	-	-	680
	Library Books	11,086	3,187	-	14,273
	Vessel Speed Boat	224,000	388000	-	612,000
	Generator Set	36,100	-	-	36,100
	Computer	2,360,242	734,025	(790357)	2,303,910
	Terminals- Pandu	4,024,631	-	-	4,024,631
	Night Navigation Equip.	11,030,707	7087500	(14743)	18,103,464
	Barges	49,306,365	65,830	-	49,372,195
	Vessels - Ordinary	47,554,720	28137050	-	75,691,770
Pandu Terminal	1	-	-	1	
Vessels Dredging Unit	108,415,618	6,192,512	-	114,608,130	
Air Conditioner	25,950	-	-	25,950	
	<b>TOTAL (D)</b>	<b>233,161,178</b>	<b>43,305,864</b>	<b>(989,197)</b>	<b>275,477,845</b>

Sd/-  
**(R.P.KHARE)**  
Chief Accounts Officer

Sd/-  
**(S.S.PANDIAN)**  
Secretary

Sd/-  
**(S.C. SRIVASTAVA)**  
Member (Cargo & Finance)



**AUTHORITY OF INDIA  
ASSETS AS ON 31.03.2005**

**SCHEDULE - II**

(Figures in Rupees)

DEPRECIATION		ADJUSTMENT ON ACCOUNT OF ASSETS SOLD/TRANSFERRED	TOTAL DEPRECIATION AS ON 31.3.2005 (7+8+9)	NET BLOCK AS ON 31.3.2005 (6-10)
AS ON 01.04.2004 7	FOR THE YEAR 8			
0	-	-	-	13,556,092
828,180	109,861	-	938041	218,388
382,713	242,110	-	624823	3,199,983
170,820	33,681	-	204501	504,579
21,778	1,469	-	23247	7,669
41,090	34,461	-	75551	649,944
23,251	1,564	-	24815	8,110
0	-	-	-	-
8,525	8,415	-	16940	160,209
42,991	34,168	-	77159	642,174
6,271,569	815,395	-	7086964	7,766,675
50,979,670	17,948,723	(29252)	68899141	187,511,183
3,549,687	1,745,586	-	5295273	46,967,784
614,897	82,753	-	697650	472,833
4,872,873	3,413,460	-	8286333	40,477,387
170,050	-	-	170050	-
2,538	-	-	2538	134
1,706,903	574849	750839	3032591	513,670
41,201	3506	-	44707	-
91,660	9,166	-	100826	173,593
476,158	37,294	-	513452	271,680
868,411	772,333	-	1640744	45,741,656
<b>71,164,965</b>	<b>25,868,794</b>	<b>721587</b>	<b>97,755,346</b>	<b>348,843,743</b>
521,567	56,630	-	578,197	614,010
475,132	56,100	(174892)	356,340	234,183
224,808	30,357	-	255,165	224,429
60,238	12,873	-	73,111	198,921
13,434	786	-	14,220	4,259
11,583	657	-	12,240	5,176
1,457,522	385,439	-	1,842,961	6,271,529
646	-	-	646	34
11,086	3,187	-	14,273	-
110,859	43,269	-	154,128	457,872
10,290	1,715	-	12,005	24,095
1,495,732	341,260	(750839)	1,086,153	1,217,757
276,312	191,170	-	467,482	3,557,149
1,158,276	582,078	(700)	1,739,654	16,363,810
3,298,923	1,649,032	-	4,947,955	44,424,240
3,679,817	2,528,104	-	6,207,921	69,483,849
-	-	-	0	1
15,052,443	8,022,569	-	23,075,012	91,533,118
2,466	1,233	-	3,699	22,251
<b>27,861,134</b>	<b>13,906,459</b>	<b>(926431)</b>	<b>40,841,162</b>	<b>234,636,683</b>

For and on behalf of the Authority

Sd/-  
(R.M.NAIR)  
Member (Technical)

Sd/-  
(K. SHANKAR NARAYANAN)  
Chairman



**INLAND WATERWAYS  
SCHEDULE OF FIXED**

	<b>PARTICULARS</b>	<b>GROSS BLOCK AS ON 01.04.2004</b>	<b>ADDITIONS DURING THE YEAR</b>	<b>ADJUS- TMENT/ DEDUC- TIONS</b>	<b>GROSS BLOCK AS ON 31.03.2005</b>
					<b>(3+4+5)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>BHAGALPUR</b>	Buoys	54,467	-	-	54,467
	Vehicle	152,658	-	-	152,658
	Furniture & Fixtures	94,913	-	-	94,913
	Office Equipment	41,275	-	-	41,275
	Electric Installation	3,227	-	-	3,227
	Fans & Air Coolers	5,899	-	-	5,899
	Survey Instruments	862,166	1334977	-	2,197,143
	Barges	561,255	-	-	561,255
	Cycle	701	-	-	701
	Library Books	12,546	-	-	12,546
	Communication Equipment	157,026	-	-	157,026
	Land	36,734	-	-	36,734
	Computers	156,580	-	-	156,580
	<b>TOTAL (E)</b>	<b>2,139,447</b>	<b>1,334,977</b>	<b>-</b>	<b>3,474,424</b>
<b>KOCHI</b>	Vehicle	383,614	-	-	383,614
	Furniture & Fixtures	408,421	11150	-	419,571
	Office Equipment	201,302	-	-	201,302
	Fans & Air Coolers	7,125	5150	-	12,275
	Air-Conditioner	55,595	-	-	55,595
	Survey Instruments	4,314,629	27000	-	4,341,629
	Communication Equipment	466,958	-	-	466,958
	Computer	1,640,447	379002	-	2,019,449
	Survey Launch	4,789,591	194000	-	4,983,591
	Land (Terminals)	65,259,864	-	-	65,259,864
	Land Widening	69,627,597	-	-	69,627,597
	Library Books	6,679	499	-	7,178
	Terminal	26579836	50669401	(757282)	76,491,955
	Night Navigation	-	15385730	-	15,385,730
	Tempory Terminal	484,390	-	-	484,390
	<b>TOTAL (F)</b>	<b>174,226,048</b>	<b>66,671,932</b>	<b>(757,282)</b>	<b>240,140,698</b>
<b>ALLAHABAD</b>	Computer	121,999	38250	-	160,249
	Furniture & Fixtures	147,117	19324	-	166,441
	Office Equipment	50,832	16472	-	67,304
	Fans & Air Coolers	5,295	6860	-	12,155
	Library Books	5,744	270	-	6,014
	Vehicle	387681	-	-	387,681
	Electrical Installation	24950	-	-	24,950
	Survey Instruments	2121965	1,200,100	-	3,322,065
	<b>TOTAL (G)</b>	<b>2,865,583</b>	<b>1,281,276</b>	<b>-</b>	<b>4,146,859</b>

Sd/-  
**(R.P.KHARE)**  
Chief Accounts Officer

Sd/-  
**(S.S.PANDIAN)**  
Secretary

Sd/-  
**(S.C. SRIVASTAVA)**  
Member (Cargo & Finance)

**AUTHORITY OF INDIA  
ASSETS AS ON 31.03.2005**

**SCHEDULE - II**

(Figures in Rupees)

DEPRECIATION		ADJUSTMENT ON ACCOUNT OF ASSETS SOLD/TRANSFERRED	TOTAL DEPRECIATION AS ON 31.3.2005 (7+8+9)	NET BLOCK AS ON 31.3.2005 (6-10)
AS ON 01.04.2004	FOR THE YEAR			
7	8	9	10	11
39,677	2,587	-	42,264	12,203
151,776	-	-	151,776	882
63,570	6,008	-	69,578	25,335
22,742	1,961	-	24,703	16,572
974	153	-	1,127	2,100
3,694	280	-	3,974	1,925
521,996	103,027	-	625,023	1,572,120
299,936	39,288	-	339,224	222,031
650	-	-	650	51
12,546	-	-	12,546	-
106,309	7,459	-	113,768	43,258
-	-	-	-	36,734
148,149	602	-	148,751	7,829
<b>1,372,019</b>	<b>161,365</b>	-	<b>1,533,384</b>	<b>1,941,040</b>
141,635	36,443	-	178,078	205,536
186,151	26,559	-	212,710	206,861
56,606	9,562	-	66,168	135,134
4,622	583	-	5,205	7,070
13,088	2,641	-	15,729	39,866
1,721,768	206,227	-	1,927,995	2,413,634
37,129	22,181	-	59,310	407,648
737,856	327,151	-	1,065,007	954,442
953,707	166,452	-	1,120,159	3,863,432
-	-	-	-	65,259,864
-	-	-	-	69,627,597
6679	499	-	7,178	-
1262542	3633367	(35971)	4859938	71,632,017
-	730822	-	730822	14,654,908
484390	-	-	484,390	-
<b>5,606,173</b>	<b>5,162,487</b>	<b>(35,971)</b>	<b>10,732,689</b>	<b>229,408,009</b>
58,354	25,976	-	84,330	75,919
32,896	10,499	-	43,395	123,046
14,183	3,198	-	17,381	49,923
1,008	578	-	1,586	10,569
5,744	270	-	6,014	-
110490	36,830	-	147,320	240,361
3555	1,185	-	4,740	20,210
963912	157,796	-	1,121,708	2,200,357
<b>1,190,142</b>	<b>236,332</b>	-	<b>1,426,474</b>	<b>2,720,385</b>

For and on behalf of the Authority

Sd/-  
(R.M.NAIR)  
Member (Technical)

Sd/-  
(K. SHANKAR NARAYANAN)  
Chairman

**INLAND WATERWAYS  
SCHEDULE OF FIXED**

	<b>PARTICULARS</b>	<b>GROSS BLOCK AS ON 01.04.2004</b>	<b>ADDITIONS DURING THE YEAR</b>	<b>ADJUS- TMENT/ DEDUC- TIONS</b>	<b>GROSS BLOCK AS ON 31.03.2005 (3+4+5)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>VARANASI</b>	Furniture & Fixtures	101821	-	-	101,821
	Computer	64380	-	-	64,380
	Office Equipment	51252	-	-	51,252
	Fans & Air Coolers	5875	-	-	5,875
	Vehicle	243069	-	-	243,069
	Communication Equipment	55645	4119	-	59,764
	Survey Instruments	-	1109209	-	1,109,209
	<b>TOTAL (H)</b>	<b>522042</b>	<b>1113328</b>	<b>-</b>	<b>1635370</b>
	<b>GRAND TOTAL (A+B+C+D+E+F+G+H)</b>	<b>1,093,248,379</b>	<b>167,406,815</b>	<b>(1,162,998)</b>	<b>1,259,492,196</b>
	<b>PREVIOUS YEAR</b>	<b>778,406,803</b>	<b>321,987,613</b>	<b>(7,146,037)</b>	<b>1,093,248,379</b>

Sd/-  
**(R.P.KHARE)**  
Chief Accounts Officer

Sd/-  
**(S.S.PANDIAN)**  
Secretary

Sd/-  
**(S.C. SRIVASTAVA)**  
Member (Cargo & Finance)

**AUTHORITY OF INDIA  
ASSETS AS ON 31.03.2005**

**SCHEDULE - II**

(Figures in Rupees)

DEPRECIATION		ADJUSTMENT ON ACCOUNT OF ASSETS SOLD/TRANSFERRED	TOTAL DEPRECIATION AS ON 31.3.2005 (7+8+9)	NET BLOCK AS ON 31.3.2005 (6-10)
AS ON	FOR THE			
01.04.2004	YEAR			
7	8	9	10	11
12791	6,445	-	19,236	82,585
20872	10,436	-	31,308	33,072
3778	2,434	-	6,212	45,040
279	279	-	558	5,317
46184	23,092	-	69,276	173,793
2937	3,133	-	6,070	53,694
	52,687	-	52,687	1,056,522
<b>86841</b>	<b>98,506</b>	-	<b>185,347</b>	<b>1,450,023</b>
<b>242,109,069</b>	<b>55,849,499</b>	<b>(240,815)</b>	<b>297,717,753</b>	<b>961,774,443</b>
<b>196,554,260</b>	<b>45,195,042</b>	<b>329,767</b>	<b>242,109,069</b>	<b>851,139,310</b>

For and on behalf of the Authority

Sd/-  
(R.M.NAIR)  
Member (Technical)

Sd/-  
(K. SHANKAR NARAYANAN)  
Chairman

**SCHEDULE - III**

**CURRENT ASSETS, LOANS & ADVANCES AS ON 31.3.2005**

Previous year (Rupees)	Particulars	Current Year (Figure in rupees)	
	<b>a) STORES, SPARES &amp; TOOLS (AT COST)</b>		
13,457,335	1) Marine Spare Parts	34,030,623	
401,279	2) Permanent Stores	361,444	
35,857	3) Consumables & Marking Material	59,862	
59,309	4) Stationary	79,562	
2,812,723	5) POL Stock	4,553,989	
318,328	6) Others	388,265	39,473,745
	<b>b) SUNDRY DEBTORS</b>		
-	1) Secured		
-	2) Unsecured		
-	— Considered Good		
-	1) more than 6 months		
-	2) less than 6 months		
-	— Considered Doubtful		
	<b>c) DEPOSITS, LOANS &amp; ADVANCES</b>		
14,319,144	1) Advance to staff	14,006,507	
321,767	2) Departmental Advance	161,380	
346,727,590	3) Advance to Contractors & Suppliers	254,270,491	
3,825,442	4) Deposits	3,852,755	
8,132,849	5) Claims Recoverable	9,715,979	
412,351	6) Prepaid Expenses	342,846	
3,232,920	7) Others	4,084,233	286,434,191
	<b>d) CASH &amp; BANK BALANCES</b>		
34,058	1) Cash/Stamps in-hand	30,783	
166,317,992	2) Cash with Scheduled Banks	201,006,578	
-	3) Remittance in transit	2,980,184	
-	4) Short term deposit	5,600,000	209,617,545
<b>560,408,944</b>	<b>TOTAL</b>		<b>535,525,481</b>

For and on behalf of the Authority

Sd/- (R.P. KHARE) Chief Accounts Officer	Sd/- (S.S. PANDIAN) Secretary	Sd/- (S.C. SRIVASTAVA) Member (Cargo & Finance)	Sd/- (R.M. NAIR) Member (Technical)	Sd/- (K. SHANKAR NARAYANAN) Chairman
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**SCHEDULE - IV**

**OPERATIONAL AND MAINTENANCE EXPENSES  
FOR THE YEAR ENDED 31-3-2005**

Previous year (Rupees)	Particulars	Current Year (Figure in rupees)	
	<b><u>NATIONAL WATERWAY NO. 1</u></b>		
34,538,242	<b>1. <u>Pay &amp; Allowances &amp; Other Staff Costs</u></b>		36,679,424
	<b>2. <u>Works Expenses</u></b>		
9,472,453	(i) Surveying	7,084,947	
12,348,138	(ii) Dredging	12,987,899	
4,853,785	(iii) Bandalling	5,472,747	
8,777,278	(iv) Aids to navigation & Channel marking	15,163,304	
5,670,153	(v) Terminal Facilities	3,970,855	
8,693,586	(vi) Repairs of Vessels	8,658,560	
5,971	(vii) Barging	-	53,338,312
	<b>3. <u>Other Administrative &amp; Misc. Expenses</u></b>		8,283,765
7,794,308			
	<b><u>NATIONAL WATERWAY NO.2</u></b>		
	<b>1. <u>Pay &amp; Allowances &amp; Other Staff Costs</u></b>		8,459,017
6,811,075			
	<b>2. <u>Works Expenses</u></b>		
3,953,212	(i) Surveying	3,469,254	
12,900,941	(ii) Bandalling	15,043,283	
6,844,297	(iii) Aids to navigation & Channel marking	11,095,747	
972,957	(iv) Terminals	3,668,244	
274,577	(v) Dredging	2,366,085	
732,177	(vi) Repairs of Vessels	1,338,719	36,981,332
	<b>3. <u>Other Administrative &amp; Misc. Expenses</u></b>		830,407
1,236,678			

Cont....

**SCHEDULE - IV**

**OPERATIONAL AND MAINTENANCE EXPENSES  
FOR THE YEAR ENDED 31-3-2005**

Previous year (Rupees)	Particulars	Current Year (Figure in rupees)	
	<b><u>NATIONAL WATERWAY NO. 3</u></b>		
3,806,874	<b>1. <u>Pay &amp; Allowances &amp; Other Staff Costs</u></b>		4,053,196
	<b>2. <u>Works Expenses</u></b>		
1,355,216	(i) Surveying	1,329,805	
45,881,241	(ii) Dredging	32,829,274	
361,468	(iii) Channel marking	582,616	
-	(iv) Night Navigation	348,366	
312,172	(v) Terminal Facilities	1,114,519	
52,072	(vi) Repair of vessel	460,398	
159,998	(vii) Maintenance of lock gate	-	
1,965,097	(viii) Bank Protection	32,059,001	68,723,979
	<b>3. <u>Other Administrative &amp; Misc. Expenses</u></b>		
2,432,270			1,998,894
<b>182,206,236</b>	<b>TOTAL</b>		<b>219,348,326</b>

For and on behalf of the Authority

Sd/- (R.P. KHARE) Chief Accounts Officer	Sd/- (S.S. PANDIAN) Secretary	Sd/- (S.C. SRIVASTAVA) Member (Cargo & Finance)	Sd/- (R.M. NAIR) Member (Technical)	Sd/- (K. SHANKAR NARAYANAN) Chairman
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**SCHEDULE - V**

**PAY & ALLOWANCES & OTHER STAFF COSTS  
FOR THE YEAR ENDED 31-3-2005**

Previous year (Rupees)	Particulars	Current Year (Figure in rupees)
	<b>PAY &amp; ALLOWANCES &amp; OTHER STAFF COSTS</b>	
13,979,954	i) Pay & Allowances	15,488,798
-	ii) Employer's Contribution to PF	-
44,000	iii) Honorarium	6,700
1,429,395	iv) Medical Reimbursement	1,243,596
239,339	v) Daily Wages	80,596
323,350	vi) OTA	296,339
184,408	vii) Bonus	191,192
19,415	viii) Leave Salary & Pension Contribution	57,316
1,271,299	ix) Rent for Residence	1,720,577
42,388	x) Liveries	26,876
358,356	xi) Other Staff welfare Expenses	338,352
430,735	xii) Others -Gratuity	1,686,000
32,050	xiii) Tuition fees	26,060
966,745	xiv) Pension Contribution IWAI	7,280,040
819,041	xv) Leave Encashment	1,256,139
272,958	xvi) LTC Exp.	326,261
<b>20,413,433</b>	<b>TOTAL</b>	<b>30,024,842</b>

For and on behalf of the Authority

Sd/- (R.P. KHARE) Chief Accounts Officer	Sd/- (S.S. PANDIAN) Secretary	Sd/- (S.C. SRIVASTAVA) Member (Cargo & Finance)	Sd/- (R.M. NAIR) Member (Technical)	Sd/- (K. SHANKAR NARAYANAN) Chairman
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**SCHEDULE - VI**

**GENERAL & OTHER EXPENSES FOR THE YEAR ENDED 31.3.2005**

<b>Previous year (Rupees)</b>	<b>Particulars</b>	<b>Current Year (Figure in rupees)</b>
1,991,952	i) Repairs & Maintenance	1,371,895
185,824	ii) Staff Recruitment Expenses	282,561
1,065,275	iii) Postage, Telephone & Telegram	827,070
1,056,508	iv) Printing & Stationery	806,744
1,130,658	v) Vehicle Running & Maintenance	1,198,536
61,525	vi) Advertisement & Publicity	111,649
208,081	vii) Conveyance	259,386
27,407	viii) Reimbursement	-
2,267,256	ix) Entertainment Expenses	-
185,293	ix) Traveling Expenses — Inland	1,642,065
90,434	— Abroad	71,859
2,059	x) Newspaper & Periodicals	98,351
75,398	xi) Cartage	-
97,310	xii) Misc. Expenses	60,092
916,050	xiii) Consumables	69,685
514,572	xiv) Electricity & Water Charges	1,031,430
492,118	xv) Audit Fees & expenses	519,363
115,759	xvi) Legal Charges	201,535
177,187	xvii) Seminar & Workshop/Conference	13,460
16,156	xviii) Hindi Promotion	203,257
104,175	xix) Authority meeting expenses	3,185
	xx) Consultancy charges	232,769
<b>10,780,997</b>	<b>TOTAL</b>	<b>9,004,892</b>

For and on behalf of the Authority

Sd/- (R.P. KHARE) Chief Accounts Officer	Sd/- (S.S. PANDIAN) Secretary	Sd/- (S.C. SRIVASTAVA) Member (Cargo & Finance)	Sd/- (R.M. NAIR) Member (Technical)	Sd/- (K. SHANKAR NARAYANAN) Chairman
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**SCHEDULE - VII**

**NOTES FORMING PART OF ACCOUNTS AS ON 31.3.2005**

1. Capital work in progress amounting to Rs. 5,946.25 lakhs (previous year Rs. 3,867.17 lakhs) consists of following:

**Amount**

<b>Name of Party</b>	<b>Purpose</b>	<b>(Rs. in lakhs)</b>
a) CPWD	Construction of Gaighat Terminal	2,205.26
b) CPWD	Construction of Pandu Terminal	1,556.50
c) Neptune Marine (P) Ltd.	Construction of Work Boats and Accommodation Boats for NW – 1 & 2	248.20
d) HDPE	Construction of cargo vessels	348.00
e) HDPE	Construction of POL and Container vessels	414.73
f) HDPE	Construction of Hy. Surface dredger for NW -2	316.42
g) CPWD	Construction of terminals in NW- 3	204.63
h) A.C.Roy & Co.	Construction of Crane pontoons for NW-1 & 2	202.40
i) TIL Ltd.	Supply of Shore Crane for NW-1 & 2	78.12
j) IRS	Supervisory charges for Work Boats and Accommodation Boats	5.13
k) KSIWC	Construction of patrol boats for NW-1,2 & 3	12.26
l) HDPE	Construction of floating Dry Dock for NW-2	349.20
m) NSDRC	Design and modification of Hy. Surface dredger	5.40
	<b>TOTAL</b>	<b>5,946.25</b>

2. During the year 2004-05, the Authority has incurred the following expenditure in respect of Chairman and full time Members:

<b>Salary</b>	<b>House Rent</b>	<b>Leave Salary &amp; pension contribution</b>	<b>Medical reimbursement</b>	<b>Travelling Expenses</b>		<b>Total</b>
				<b>Foreign</b>	<b>Inland</b>	
17,46,094	11,14,470	57,316	81,958	71,859	7,24,053	37,95,750
<b>PREVIOUS YEAR -</b>						
9,36,853	5,82,119	-	3,31,310	1,71,882	6,90,406	27,12,570

3. Land costing Rs. 244.49 lakhs (previous year Rs. 244.49 lakhs) was acquired during 1993-94 for construction of R&D-cum-Office complex at Noida on lease hold basis for 90 years and Rs. 2.72 lakhs (previous year Rs. 2.72 lakhs) is being written off every year.
4. A demand of Rs. 8.89 lakhs was raised by Income Tax department during FY-2004-05 towards income tax for assessment year 2002-03. The Authority has already filed appeals in the Income Tax Appellate Tribunal (ITAT) for assessment years 1988-89 to 1997-98 (9 years) against the orders of the Income Tax department. In order to contest the cases before ITAT, permission from Committee of Disputes of Cabinet Secretariat was required. The same has been obtained in January' 03 and December' 03. The appeals are likely to be discussed and decided during FY-2005-06. Income Tax department has started penalty proceedings. As the matter is pending with ITAT, no liability towards penalty etc. has been provided.
5. A sum of Rs. 2,516.90 lakhs (previous year Rs. 2,467.60 lakhs) was released as deposit amount to Executive Engineer, Patna Central Division-II, CPWD in connection with construction of one General Cargo Berth at Gaighat, Patna and Rs. 357 lakhs (previous year Rs. 357 lakhs) for construction of National Inland Navigation Institute (NINI) at Patna. Out of this, a sum of Rs. 2,205.26 lakhs (previous year Rs. 1,649.77 lakhs) has been shown as capital work in progress at Gaighat Terminal and Rs. 464 lakhs has been capitalized towards final cost for construction of NINI.
6. A sum of Rs. 202.00 lakhs was paid to Govt. of Bihar towards cost of 6.5 acres of land for NINI in the year 1998. Out of the above, 2.20 acres land has not been delivered to IWA so far. Govt. of Bihar has been asked to provide the balance land or refund the balance amount. Their reply is awaited. For this reason, proportionate cost of the land i.e. Rs. 68.33 lakhs has been shown as advance to Govt. of Bihar.
7. A sum of Rs. 993 lakhs (previous year Rs. 993 lakhs) towards cost of land for 11 terminal sites (area 12.4714 hectare) was made as advance payment to Govt. of Kerala till March 31, 2004. Out of this, 10.03 hectares of land for terminal sites has been taken over and capitalized for Rs. 653 lakhs till March 31, 2005 (previous year Rs. 653 lakhs).
8. Till March 31, 2005, a sum of Rs. 1031 lakhs (previous year Rs. 982 lakhs) towards cost of construction of 11 terminals in NW- 3 has been paid to CPWD. Out of this, Rs. 765 lakhs (previous year Rs. 266 lakhs) has been capitalized towards cost of six terminals and Rs. 205 lakhs (previous year Rs. 336 lakhs) has been shown as capital work in progress and balance amount has been disclosed as Advance to Contractors.

9. For acquisition of land (area 21.28 hectares) for widening of canals in NW- 3, an advance of Rs. 1221 lakhs ( previous year Rs. 1221 lakhs) was released to Govt. of Kerala till March 31, 2004. Out of this, land for Rs. 696 lakhs (area 20.484 hectares) has been received and capitalized (previous year Rs. 696 lakhs).
10. 53 nos. flats at Sector 34, Noida were taken over on 05.12.2002 from Director General of Light Houses & Light Ships (DGLL) Ministry of Shipping for staff of IWAI at a total transfer price of Rs. 225.28 lakhs plus transfer fee, stamp duty etc. The quarters have been taken over and repaired and allotted to IWAI employees. Hence, Rs. 307.33 lakhs (previous year Rs. 307.33 lakhs) 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 first owner DGLL. After persuasion with DGLL for making payment of land rent, etc. to Noida, the initial registration is under process with Noida. Thereafter it will be transferred in the name of IWAI.
11. Marine Spare Parts, valued at Rs. 15.20 lakhs were procured from Netherlands in 1988 for Dredger CSD Jagai, which was hired by IWAI from Kolkata Port Trust. These spares could not be put to use. The same were declared as obsolete, in principle, during 2002-03. The process for their disposal has started. During the Financial Year 2004-05 a provisional loss of Rs. 14.05 lakhs (previous year NIL) has been provided.
12. In National Waterway No. 2, night navigational buoys and lights amounting to Rs. 52.97 lakhs as on 31.3.2005 have been lost. Necessary action is on to write off this loss. Since this process is not yet completed, the value of above assets has not been taken out from accounts and no depreciation has also been charged in Financial Year 2004-05.
13. A shortage of Rs. 3.77 lakhs (previous year Rs. 5.32 lakhs) in Patna office in respect of office equipment, furniture & fixture and survey instruments, as per physical verification statement, will be traced out or written off after obtaining due approval of Competent Authority.
14. In the Financial Year 2004-05, an Actuarial Valuer M/s M.S. Sodhi has been appointed to provide Actuarial Valuation of pension and gratuity liability of the authority towards its employee as on 31.03.2005. As per valuer certificate balance required for pension is Rs. 72.80 lakhs and for gratuity is Rs. 16.86 lakhs which have been provided in Financial Year 2004-05.
15. Two vessels namely MOT Tug III and Flat Turni have been declared condemned by the Authority. Their scrap value has been assessed as Rs. 18.75 lakhs and Rs. 7.05 lakhs respectively in the past. As per decision of Board, the process of reworking of reserve price has been started.

16. A Claim has been lodged with M/s Oriental Insurance Co. for Rs. 51.05 lakhs towards loss of Buoys and Lights including penal interest in the year 2001. Insurance Company has assessed claim of Rs. 16.54 only. Decision of Oriental Insurance Company is not acceptable to lakhs Authority and Authority may go for legal proceeding, therefore no provision for anticipated loss has been provided for.
17. There are two Arbitration cases before the Arbitrators which are being defended by lawyer engaged by IWAI. These cases relate to capital dredging works in NW-3. Further, there are 25 cases in Hon. Court of Kerala, 7 cases in lower courts of Kerala and Balasore and 11 service related cases in the Hon. High Courts of Allahabad, Guwahati, Kolkata and Patna. Apart from the above, there are 425 cases claiming higher compensation for land acquisition for development of NW-3. All these cases are being defended through lawyers.
18. During the year an amount of Rs. 13.79 lakhs has been shown as loss on sale/valuation/writing off assets in Income & Expenditure accounts including provisional loss provided due to reduction in value of spare parts of CSD Jagai.
19. Bank guarantees of Rs. 885.82 lakhs and indemnity bonds of Rs. 1009.50 lakhs have been received from the contractors/suppliers etc. towards security deposit and mobilization advance against the works/contracts awarded to them till March 31, 2005.
20. Interest subsidy of Rs. 611.04 lakhs (previous year Rs. 167.68 lakhs) was released during FY-2004-05. Other claims of Rs. 729 lakhs are under examination. Hence, there may be contingent liability of this amount.
21. Re-grouping and re-classification of heads of accounts has been done wherever considered necessary.
22. All the figures are rounded off to the nearest rupee.

For and on behalf of the Authority

Sd/- (R.P. KHARE)	Sd/- (S.S. PANDIAN)	Sd/- (S.C. SRIVASTAVA)	Sd/- (R.M. NAIR)	Sd/- (K. SHANKARNARAYANAN)
Chief Accounts Officer	Secretary	Member (Cargo & Finance)	Member (Technical)	Chairman

## **AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF INLAND WATERWAYS AUTHORITY OF INDIA FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2005**

We have audited the attached Balance Sheet of the Inland Waterways Authority of India (Authority) as at 31 March 2005 and the Income and Expenditure Account for the year ended on that date annexed thereto, under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 23 of the Inland Waterways Authority of India Act, 1985 (IW AI Act, 1985) and Rule 28 (3) of Inland Waterways Authority of India Rules 1986 (IWAI Rules, 1986) as amended in 2002. These financial statements include the accounts of four units. 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 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 from material misstatements. 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 presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) The Balance Sheet and Income and Expenditure account dealt with by this report have been drawn up in the format approved by the Government of India under Section 34(2) (g) of the IWAI Act, 1985 and Rule 28(2) of IWAI Rules, 1986;
- (c) 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 IW AI Act, 1985 in so far as it appears from our examination of such books except that:

### **BALANCE SHEET**

#### **1. Fixed Assets: (Schedule - II) Net Block - Rs. 96.18 crore**

- (i) This includes Rs. 52.97 lakh being the cost of night navigational buoys and lights, which were lost. Fixed Assets and Capital Grants are overstated by the same amount.

- (ii) This is understated by Rs. 51 lakh due to non-capitalisation and non adjustment of the actual cost of 10.1039 hectares of land taken over from the Government of Kerala which Rs. 7.04 crore as against Rs. 6.53 crore capitalised. Advance to Contractors & Suppliers overstated by the same amount.

**2. Current Assets, Loans and Advances (Schedule - III) Deposits, Loans and Advances- Rs. 28.64 crore**

- (i) This is overstated by Rs. 1.74 crore due to non-adjustment of Establishment charge payable to Government of Kerala for the staff engaged in land acquisition for the years from 2001-02 to 2004-05. Consequently, the Fixed Assets are understated by the same amount.
- (ii) This is overstated by Rs. 34.51 lakh due to inclusion of inadmissible claims related penal interest lodged with Insurance Company, which were not accepted by the Insurance Company. Consequently, the expenditure is understated by the same amount.

**3. Current Liabilities and Provisions (Schedule - I) Provisions - Rs. 2.98 crore**

This is understated due to short provision of liability towards gratuity, pension family pension to the extent of Rs. 7.83 crore as per the actuarial valuation report. Consequently, the expenditure is understated by the same amount.

**B Notes forming part of Accounts (Schedule - V11)**

4. The total value of disputes on account of seven cases pending with arbitration and in various courts including Supreme Court involved to the extent of Rs. 23.65 crore was disclosed. Similarly the value of disputes in respect of 43 cases pending in various courts and 425 land acquisition cases were also not disclosed. To that extent Note No. 17 is deficient.
5. The actual amount of valid Bank Guarantees obtained from the contractors and suppliers, as security deposit held on 31.03.2005 is Rs. 8.31 crore against Rs. 8.86 crore shown in Note No. 19.

**GENERAL:**

6. The Authority had not disclosed Members' Responsibility Statement with the Annual Accounts and the fact that the Authority had not constituted an Audit Committee was not disclosed.



- (d) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- (e) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and the Income and Expenditure Account read together with the Accounting policies and Notes there on, and subject to the significant matters stated above and the summarised financial results presented in the Annexure to the Audit Report, give a true and fair view:
- (i) In so far as it relates to Balance Sheet, of the State of Affairs of the Authority as at 31 March 2005.
- (ii) In so far as it relates to the Income and Expenditure Account, of the Authority, excess of expenditure over income for the year ended as on that date.

**Sd/-**  
**(Vijaya Moorthy)**  
**Principal Director of Commercial Audit**  
**& ex-officio Member, Audit Board-I,**  
**New Delhi**

**Place : New Delhi**  
**Dated : 17th November 2005**

**SUMMARISED FINANCIAL RESULTS OF INLAND WATERWAYS  
AUTHORITY OF INDIA FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2005 BY THE  
COMPTROLLER & AUDITOR GENERAL OF INDIA**

**1. FINANCIAL POSITION**

The table below summarizes the financial position of Authority under broad headings for the last three years.

<b>Liabilities</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
	<b>(Rupees in crore)</b>		
a) Capital under Section 11(1)(c) of Act	0.94	0.94	0.94
b) Capital Grant under Section 18 of the Act			
i) Capital Grant less Replacement Reserve and lease rent written off	111.18	157.25	181.41
ii) Loans	-	-	-
c) Reserves & Surplus			
i) Free Reserve	-	-	-
ii) Capital Reserve	0.04	0.02	-
d) i) Current Liabilities & Provisions	18.25	23.75	28.90
ii) Provision for Gratuity	0.03	0.14	0.17
<b>Total</b>	<b>130.44</b>	<b>182.10</b>	<b>211.42</b>
<b>Assets</b>			
e) Gross Block	77.84	109.32	125.95
e) Less : Cumulative Depreciation	19.66	24.21	29.77
g) i) Net Block	58.18	85.11	96.18
ii) Leasehold and	2.32	2.28	2.23
h) Capital Work-in-Progress	22.25	38.67	59.46
i) Current Assets, Loans & Advances	46.32	56.04	53.55
j) Miscellaneous Expenditure [Income & Expenditure A/c]	1.37	-	-
<b>Total</b>	<b>130.44</b>	<b>182.10</b>	<b>211.42</b>
k) Working Capital [i-d(i)]	28.07	32.29	24.65
l) Capital Employed [g+k]	88.57	119.68	123.06
m) Net Worth [a+c(i)-j]	(-) 0.43	0.94	0.94
n) Net Worth per Rupee of Capital under Section 11(1)(c) of Act	(-) 0.46	1.00	1.00

## 2. LIQUIDITY

Percentage of Current Assets to Current Liabilities and provision (excluding gratuity provision) which is a measure of liquidity was 253.80, 235.95 and 185.29 during 2002-03, 2003-04 and 2004-05 respectively.

## 3. SOURCES AND UTILIZATION OF FUNDS

Funds amounting to Rs. 31.83 crore from internal and external sources were generated and utilized by the Authority during the year as per details given below:

	<b>(Rs. in crore)</b>
<b>A. Sources of Funds</b>	
i) Increase in capital Grant	24.16
ii) Decrease in Working Capital	7.67
<b>Total</b>	<b>31.83</b>
<b>B. Utilisation of Funds</b>	
i) Increase in Fixed Assets (net)	11.02
ii) Increase in Capital Work-in-progress	20.79
iii) Decrease in General Reserve	0.02
<b>Total</b>	<b>31.83</b>

Sd/-  
(Vijaya Moorthy)  
Principal Director of Commercial Audit  
& ex-officio Member, Audit Board-I,  
New Delhi

Place : New Delhi  
Dated : 17th November 2005

**REPLIES OF MANAGEMENT TO COMMENTS ON ACCOUNTS FOR THE  
YEAR 2004-05 AS REFERRED IN CAG AUDIT REPORT**

**A. BALANCE SHEET**

**(1) Fixed Assets**

(i) In order to introduce night navigation in NW-2, IWAI had procured buoys with lights along with their standard accessories in the year 2002. Out of these, 49 buoys and lighting systems along with their accessories like Sinkar, Anchor, etc. amounting to Rs. 58,49,200/- were lost either due to drifting during the heavy floods or due to theft. FIR for the lost buoys with lights had been lodged with the local police station, but none of the lights/buoys have been recovered till date. The subject was being pursued with the Government of Assam for recovery. However, the State Government has not confirmed the loss and not responded so far. The recovery of the said loss seems to be very remote. As on date, these buoys and lights costing Rs. 58.49 lakhs (Net value Rs. 52.97 lakhs as on 31.03.2005) continue to appear in our books of accounts as fixed assets. The proposal to write off the above loss is under consideration.

(ii) For construction of 11 Terminals in National Waterways No. 3 (West Coast Canal), a land area of 12.4714 hectares was required, for which the work was awarded to the Government of Kerala for acquisition of land. Initial cost of Rs. 9.93 Crores was also released to Government of Kerala to facilitate early acquisition of land. Out of this, till 31.03.2005, land measuring 10.1039 hectares has been acquired and handed over to the Authority. An amount of Rs. 6.53 Crores has been capitalized towards the cost of above land. The difference of Rs. 51 lakhs would be capitalized in the current financial year.

**(2) Current Assets, Loans and Advances**

(i) Work for the acquisition of land for construction of terminal and widening of canal in NW-3 (West Coast Canal) was given to Government of Kerala. As per the Scheme, the Government of Kerala had to make a separate Land Revenue Unit for acquisition of required land. The cost of Land Revenue Unit will be borne by the Authority for which a provision of Rs. 87 lakhs was kept in the Scheme and same has been released. The Government of Kerala has demanded further the cost towards Land Revenue Unit for the period from 2001-02 to 2004-05. State Government has been asked for clarification against their claim, reply still awaited. Detail status will be reflected in the current financial year.

(ii) The Authority had insured 180 buoys with lights costing Rs. 209.313 lakhs with M/s Oriental Insurance Co. Ltd. in the year 2001-02. Out of this, 65 buoys and 20 lights were lost in NW-1 and 3 nos. lights in NW-2 for which insurance claim of Rs. 39.73 lakhs and penal interest of Rs. 11.32 lakhs was lodged with M/s Oriental Insurance Co. Ltd. Against the above claim, the Insurance Company has agreed for Rs. 16.54 lakhs only. Balance amount of Rs. 34.51 lakhs is not agreed by Insurance Company. The matter is being pursued with the Insurance Company.

### **(3) Current Liabilities and Provisions**

The actuarial valuation work was awarded to Shri M.L. Sodhi, the registered valuer for actuarial valuation of IWAI Employees Pension Fund. As per terms & conditions of the offer, the valuer had to calculate the liability for pension and gratuity for the next 20 years i.e. up to 2025 and the liability worked out as such is Rs. 8.73 crores. As per Cash Flow Statement prepared by the valuer, a provision for the year 2004-05 amounting to Rs. 89.66 has been provided in the accounts and the same has been paid to the IWAI Employees Pension Fund. Actuarial valuation for the IWAI Employees Pension Fund will be done in the current year and liability will be provided accordingly.

## **B. NOTES FORMING PART OF ACCOUNTS**

(4) There are two arbitration cases pending before the arbitrators. These cases are related to capital dredging works in National Waterway No. 3. The claim made by the parties is of the order of Rs. 19.74 crores. Further, there are one loan interest subsidy case pending before Hon'ble High Court of Madhya Pradesh consisting claim of Rs. 1.35 crores, one case related to supply of 5 nos. of FRP inspection boats in lower court of Balasore claim Rs. 14.25 lakhs, 7 cases in Hon'ble High Court of Kerala related to execution of capital dredging work in NW-3, one case in Hon'ble High Court of Kolkata related to environmental degradation in Sunderbans due to IWT operations and one case in Supreme Court regarding land acquisition for Alappuzha terminal has been disposed off in favour of Authority.

Apart from the above, there are 397 land acquisition reference (LAR) cases are pending before various sub-courts of Kerala and 39 land acquisition appeal (LAA) cases are pending for appeal. These cases relate to claim of higher compensation for land acquisition made for widening of canal and construction of terminals in NW-3. The total claim of the land owners is Rs. 67 crores (approx.). The status of the all legal cases along with financial implications will be disclosed in the annual account of the current financial year.

(5) In the notes forming part of the accounts, the actual amount of the Bank Guarantee received from contractors and suppliers towards Security Deposit as on 31.03.2005 is shown at Rs. 8.86 Crores which includes some Bank Guarantees which were not valid. Necessary corrections regarding above discloser would be made in the current financial year.

## **C. GENERAL**

(6) The Authority was constituted under the Act of the Parliament i.e. IWAI Act 1985. As per IWAI Act & Rules 1985, Authority has to prepare Income & Expenditure Account along with Balance Sheet as per format approved by the Office of CAG and Ministry of Shipping. As per IWAI Act and Rules, there is no provision to constitute an Audit Committee and disclose Members' Responsibility Statement in the Annual Accounts. Both the aforesaid requirements are essential only for companies registered under the Companies Act, 1956 and having a paid-up capital of Rs. 5 Crores and above.