MINISTRY OF SURFACE TRANSPORT NOTIFICATION

New Delhi, the 10th December, 1986

G.S.R. 1275 (E) – In exercise of the powers conferred by section 34 of the Inland Waterways Authority of India Act, 1985(82 of 1985), the Central Government hereby makes the following rules, namely :-

CHAPTER-I

Preliminary

1. Short title and commencement – (1) These rules may be called the Inland Waterways Authority of India Act, 1986. (2) They shall come into force on the date of their publication in the Official Gazette.
2. Definitions – In these Rules, unless the context otherwise requires,-
   - (i) "Act" means the Inland Waterways Authority of India Act, 1985(82 of 1985);
   - (ii) "Advisory Committee" means an Advisory Committee constituted under section 9 of the Act;
   - (iii) "annual report" means the annual report referred to in section 22 of the Act;
   - (iv) "Audit Officer" means the Comptroller and Auditor General of India and includes any person appointed by him in connection with the audit of accounts of the Authority;
   - (v) "Authority" means the Inland Waterways Authority of India constituted under section 3 of the Act;
   - (vi) "Budget" means the estimate of receipts and expenditure of the Authority for a financial year;
   - (vii) "Chairman" means the Chairman of the Authority;
   - (viii) "Fund" means the Inland Waterways Authority of India Fund, constituted under section 19 of the Act;
   - (ix) "member" means a member of the Authority;
   - (x) "scheme" means a scheme referred to in section 14 of the Act;
   - (xi) "Vice-Chairman" means the Vice-Chairman of the Authority; and
   - (xii) "Regulation" means the Regulations made by the Authority under Section 35 of the Act.

CHAPTER-II

Term of Office, Salary and Other Conditions of Service of Members

3. Term of Office – (1) A member appointed by the Central Government under sub-section (3) of Section 3 of the Act, shall hold office ordinarily for a period of three years extendable to 5 years as may be determined by the Central Government, having regard to the circumstances of each case.

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(2) The term of office of a member shall be computed from the date he assumes office.

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

5. Salary – (1) Unless specified otherwise at the time of appointment, the salary and allowances payable to the Chairman, Vice-Chairman and a member shall be :-

   (i) Chairman : As applicable to the officers of the Central Government of the rank of Additional Secretary to the Government of India.

   (ii) Vice-Chairman : As applicable to the officer of the Central Government of the rank of Joint Secretary to the Government of India.

   (iii) Full time member : As applicable to the officers of the Central Government of the rank of the Joint Secretary to the Government of India.

   (2) In case any member is in receipt of any superannuation pension at the time of his appointment, the pay of such member shall be reduced by the amount he receives in the form of pension including pension equivalent of gratuity.

   (3) The salary of a member shall not be varied to his disadvantage during the period he holds the office as a member.

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

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

8. Travelling allowance, joining time and joining time pay – The Chairman, Vice-Chairman and every full time member shall be entitled to such travelling allowance, joining time and joining time pay while proceeding to join duty on their initial appointment and on reversion therefrom as are admissible to the highest category of officers in the whole-time employment of the Authority in accordance with the regulations applicable in that behalf.

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Provided that in the absence of any such regulations made by the Authority in that behalf, the travelling allowance, joining time and joining time pay shall be regulated in accordance with the rules or orders made by the Central Government for regulation of travelling allowance, joining time and joining time pay in respect of officers of the Central Government of and above the rank of Joint Secretary.

9. Travelling and daily allowance for journeys on tour - The Chairman, Vice-Chairman and every other member shall be entitled to draw such traveling allowance and daily allowance as is admissible to the highest category of officers in the wholetime employment of the Authority in accordance with the regulations applicable in that behalf of the Authority.

Provided that until such time regulations are made by the Authority in that behalf, the travelling and daily allowance for journeys on tour shall be regulated in accordance with the rules or orders made by the Central Government for regulations of travelling by offices of the Central Government of an above the rank of Joint Secretary.

10. Other facilities and conditions of service. Other allowances and conditions of service of the Chairman, Vice-Chairman and the other full time members shall be such as may be determined by the Central Government at the time of their appointment.

Provided that as respects any matter which is not so specifically determined by the Central Government, the regulations applicable in that behalf to the highest category of the officers in the wholetime employment of the authority shall apply to the Chairman/Vice-Chairman and every other full time member.

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CHAPTER-III

Powers and Duties of the Chairman and Vice-Chairman

11. Powers and duties of the Chairman – (1) In addition to presiding over the meetings of the Authority and discharging the powers delegated to him by the Authority, the Chairman shall, as the Chief Executive of the Authority, be entrusted, subject to any regulations made under section 35, with the overall responsibility of carrying out the purposes of the Act.

(2) The Chairman shall :

(i) attend meeting of the Authority unless prevented by sickness or other reasonable cause;
(ii) report to the Authority about the significant events and developments in respect of the affairs of the Authority;
(iii) be responsible to the Central Government as regards the functioning and performance of the Authority;
(iv) transmit, as soon as possible, to the Central Government a copy of the minutes of every meeting of the Authority;

(v) submit by first week of every month a report to the Central Government on the activities and performance of the Authority during the preceding month and submit reports on such matters as may be directed by the Central Government from time to time;

(vi) carry out all directions of the Central Government in connection with the affairs of the Authority given in writing;

(vii) discharge such specific duties or assignments in respect of any matters connected with the affairs of the Authority as the Central Government may consider fit to entrust to him;

(viii) carry out or cause to be carried out all directions, decisions and orders of the Authority;

(ix) exercise supervision and control over the acts of all employees of the Authority in matters of executive administration and in matters concerning the accounts and records of the Authority;

12. Powers and duties of the Vice-Chairman – (1) The Vice-Chairman shall, subject to any regulations made under section 35, exercise the powers of granting extension of service to, granting leave to, suspending, reducing, compulsorily retiring, removing or any other question relating to the services of any officer or employee of the Authority, including the power of dispending with the service of any such officer or employee otherwise than by reason of the misconduct of such employee.

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(2) The Vice-Chairman shall :-

(i) assist the Chairman in the discharge of his functions;

(ii) attend every meeting of the Authority unless prevented by sickness or other reasonable cause;

(iii) exercise the powers and perform the duties of the Chairman subject to any such conditions and restrictions as may be specified by the Central Government if the Chairman is, by infirmity, or otherwise, rendered incapable of carrying out his duties is absent on leave or otherwise, in circumstances not involving the vacation of his office.

CHAPTER-IV

Procedure for Authority Meetings

13. Frequency of meetings – (1) A meeting of the authority, other than a special meeting referred to in rule 14, shall be held atleast once in every two months.

(2) The Chairman shall, from time to time, determine the date and time of its meetings.

(3) A meeting of the Authority shall be held at the Headquarters of the Authority or such other place as may be decided by the Authority in consultation with the Central Government.

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

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

(2) A special meeting shall be called by giving each member not less than three clear days' notice in writing.

16. Quorum – (1) The quorum for meeting of the Authority other than special meeting, shall be at least three members.

(2) Four members present shall be the quorum for special meeting of the Authority.

(3) If within half an hour from the time appointed for holding a meeting of the Authority, quorum is not present, the meeting shall be adjourned to the same day in the following week at the same time and place and the presiding officer of such meeting shall inform the members present and send notice to other members.

(4) If at the adjourned meeting, also, quorum is not present within half an hour from the time appointed for holding the meeting, the members present shall be the quorum.

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

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

19. Minutes of the meeting – (1) Minutes of the proceedings at each meeting of the Authority shall be recorded in a book to be provided by the Authority for this purpose, which shall be signed at soon as practicable by the presiding officer of such meeting and shall be open to inspection by any member during office hours.

(2) Minutes of the proceedings, excepting such portion thereof, as the Chairman or, in his absence the Vice-Chairman, may direct in any particular case, shall also be open to the inspection of the public at the Headquarters of the Authority during office hours.

(3) The names of the members present at each meeting shall be recorded in the minutes book.

(4) A member present at any meeting of the Authority shall sign his name in a book or register to be provided by the Authority for the purpose.

20. Adjournment of meeting – (1) The presiding officer of a meeting may adjourn it to a later date, which date shall be announced at the meeting and where an announcement to that effect is not made, the presiding officer shall give seven clear days' notice to all the members.

(2) No business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

CHAPTER-V

Advisory Committees

21. Procedure for transaction of business of Advisory Committees –

(1) The quorum for a meeting of Advisory Committee shall be not less than one half of the total number of members of the Advisory Committee;

(2) Subject to sub-rule(1), the meetings of any of the Advisory Committee shall, as far as may be, governed by the rules applicable to the meetings of the Authority specified in Chapter (IV).

22. Term of office of members – (1) A member of an Advisory Committee shall hold office for such period as may be determined by the Authority with the previous approval of the Central Government and shall be eligible for re-appointment.

(2) A member of an Advisory Committee may resign his office by a letter under his hand addressed to the Chairman;

(3) A member of an Advisory Committee shall be deemed to have vacated his office :-

(a) if he fails to attend three consecutive meetings of the Advisory Committee;

(b) if he becomes an insolvent; or

(c) if he is convicted of any offence which, in the opinion of the Central Government involves moral turpitude.

(4) the Authority may remove from Advisory Committee, any member who, in its opinion –

(a) refuses to act;

(b) is incapable to act;

(c) has so abused his office as to render his continuance in office detrimental to public interest;

(d) is otherwise unsuitable to continue as a member;

23. Allowances – Every non-official member of the Advisory Committee shall be entitled to allowance of rupees fifty for attendance of each meeting.

Provided that the aggregate amount of allowance payable to any member of the Advisory Committee for attendance of the meetings of the Advisory Committee during a calendar month shall not exceed rupees five hundred.

24. Travelling allowances – Every outstation non official member of the Advisory Committee attending any meeting of the Advisory Committee shall be entitled :-

(a) to receive, in addition to the allowance payable under rule 18, travelling allowance at the rates applicable to the highest category of officers in the wholetime employment of the Authority;

(b) to receive daily allowance at the rate applicable to the highest category of officers in the wholetime employment of the Authority for the period of journey performed to and from the place of meetings of the Advisory Committee and the place of his residence.

CHAPTER – VI

Capital Expenditure

25. Amount for capital expenditure – The amount for the purposes of sub-section (4) of section 14 of the Act shall be fifteen crores of rupees.

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CHAPTER – VII

Budget, Accounts and Audit

26. Preparation and submission of budget – (1) The budget estimates of the Authority for every financial year shall be prepared by the Chairman or such employee of the Authority as may be authorized by him in this behalf, in forms A-1 to A-5 annexed to these rules sufficiently in advance of the date specified in sub-rule (4).

(2) A copy of the budget estimates so prepared shall be sent to each member at least fourteen days before the meeting of the Authority at which such estimates are to be considered.

(3) The Authority shall consider and sanction the budget estimates with such changes as it thinks fit at the meeting fixed for the purpose or at any other meeting to which the consideration of the budget estimates is adjourned.

(4) The budget estimates sanctioned by the Authority shall be forwarded to the Central Government by the fifteen day of October of the financial year preceding the financial year to which the budget estimates relate.

Provided that the Central Government may, at the request of the Authority, fix such later date, but not beyond the 31st day of October, as the Government thinks fit.

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

28. Account and audit – (1) The financial year/accounting year shall be the year commencing from 1st April and ending on 31st March.

(2) The Authority shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the income and expenditure account and the Balance Sheet in the forms C-1, C-2 and C-3 annexed to these rules.

(3) The accounts of the Authority shall be audited annually by the Comptroller and Auditor General of India and any expenditure incurred by him in connection with the audit of accounts of the Authority shall be paid by the Authority to the Comptroller and Auditor General of India within three months from the date on which any demand therefore is made by the Comptroller and Auditor General of India.

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(4) The Comptroller and Auditor General of India and any person appointed by him in connection with the audit of the accounts of the Authority shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor General has in connection with the audit of Government Accounts and in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the officers of the Authority.

(5) The Audit Officer shall be supplied with a copy of the annual accounts authenticated by affixing the common seal of and duly passed by the Authority on or before 31st day of July following the year to which the accounts relate. Provided that on a request received from the Authority, the Government may for reasons to be recorded in writing and with the concurrence of the Comptroller and Auditor General of India, extend the date of submission of annual accounts to the Audit Officer by such period as it may consider fit.

(6) The Audit Officer shall audit and report on the annual accounts of the Authority within 3 months of the submission of accounts to him.

(7) The accounts of the Authority as certified by the Comptroller and Auditor General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded by the Audit Officer annually to the Government within a period of three months from the date of submission of accounts by the Authority to the Audit Officer.

(8) Initial accounts of stores –Initial accounts of stores including materials on the site of works and tools and plants (including special tools and plants) shall be maintained in accordance with such instructions as may, from time to time, be issued by the Authority.

(9) Physical verification of stores – A physical verification of stores and tools and plants shall be made by an officer who is not the custodian thereof. The results of such verification together with the orders of the Authority for any shortages or excess of stores and tools and plants shall be communicated to the Audit Officer.

(10) Impropriety or irregularity in accounts:

(i) The Audit Officer shall furnish the Authority and the Government separately with the statement, where necessary in regard to any material impropriety or irregularity which he may observe in the expenditure or in the recovery of money due to the Authority.

(ii) The Authority shall forthwith remedy any defect or irregularity that may be pointed out by the Audit Officer and shall report to the Government the action taken by it thereon within ninety days of the receipt of the report of the Audit Officer.

Provided that, if there is any difference of opinion between the Authority and the Audit Officer, or if the Authority does not remedy any defect or irregularity within a reasonable period or render a satisfactory explanation in regard to the defect or irregularity, the Government may, and on a reference specifically made therefore by the Audit Officer, shall in consultation with the Comptroller and Auditor General of India, pass such orders thereon as it thinks fit and the Authority shall thereafter take action in accordance there with within such time as may be specified by the Government.

29. Preparation and submission of annual report and annual accounts – (1) The Chairman shall prepare , as soon as may be after the commencement of each financial year:-

(a) The annual report referred to in section 22 of the Act, and

(b) Annual statement of accounts referred to in sub-rule (2) of rule 28.

(2) The annual report referred to in sub rule (1) shall, inter alia include account of the activities of the authority during the previous financial year on the following matters, namely:-

(i) A statement of corporate and operational goals and objectives of the Authority;

(ii) Annual targets in physical and financial terms set for various activities in the background of (1) above together with a brief review of the actual performance with reference to those targets:

(iii) An administrative report on the activities of the Authority during the year just pass and the current year and an account of the activities which are likely to be taken up during the next financial year.

(iv) A summary of the actual financial results during the previous year of report, as indicated by way of statements of (a) income and expenditure, (b) source and application of funds and (c) cash flow;

(v) Important changes in policy and specific measure either taken or propose to be taken, which have influenced or are likely to influence the profitability or functioning of the Authority;

(vi) New projects of expansion schemes contemplated together with their advantages, financial implications and programmes for execution;

(vii) Important changes in the organizational set up of the Authority;

(viii) Report on employer – employee relations and welfare activities of the Authority; and

(ix) Report on such other miscellaneous subjects as deemed fit by the Authority or the Central Government for reporting to the latter.

(3) The annual report referred to in sub-rule (1) shall be placed for adoption in the meeting of the Authority and shall be signed by the *Chairman and two other Members* and authenticated by affixing the common seal of the Authority and one hundred copies thereof shall be submitted to the Central Government by the end of the October of the following year.

(4) Omitted vide notification dated 22.5.92 of Ministry of Surface Transport, Govt. of India.

(5) The annual accounts signed by the *Chairman and two other Members one of whom shall be Member (Finance)* and authenticated affixing the common seal of the Authority after adoption by the Authority at its meeting together with the Auditor's certificate and report thereon shall be submitted to Government by *last week of December* of the following year to which the accounts relate.

30. Omitted vide notification dated 22.5.92 of Ministry of Surface Transport Govt. of India.

CHAPTER- VIII

Investment of Funds

31. Manner of investment of Fund – All money standing at the credit of the fund which can not immediately be applied for the purposes specified in sub-section (2) of section 19 of the Act shall be deposited in the public sector banks notified by the Reserve Bank of India.

32. Reserve Fund – (1) In respect of every loan raised by the Authority, not being a loan repayable before the expiration of one year from the date of the loan, the Authority shall set apart a sum half yearly, out of its income in a reserve fund, sufficient to liquidate the loan within a period which shall not in any case exceed thirty years :

Provided that a reserve fund need not, in the absence of any stipulation to that effect, be established in the case of loans taken by the Authority from the Central Government or any State Government.

(2) The sums set apart by the Authority under sub-rule (1) shall be invested in securities of the Central Government or in such other securities as the Central Government may approve in this behalf, and shall be held in trust for the purposes of the Act by the Authority.

(3) The Authority may apply the whole or any part of the sums accumulated in any reserve fund in or towards the discharge of the loan liabilities for the repayment of which the fund has been established.

Provided that Authority pays into the fund each year, and accumulates until the whole of the money borrowed is discharged, a sum equivalent to the interest which would have been produced by the reserve fund, or the part of the reserve fund, so applied.

(4) A reserve fund established for the liquidation of any loan shall be subject to annual examination by such person as may be appointed by the Central Government in this behalf, and the person so appointed shall ascertain whether the cash and the current market value of the securities at the credit of the Fund are actually equal to the amount which would have accumulated had investments been regularly made and rate of interest as originally estimated obtained thereon.

(5) The Authority shall pay forth with into the reserve fund nay amount which the person appointed under sub-rule (4) to conduct the annual examination of the Fund may certify to be deficient unless the Central Government specifically sanctions a gradual readjustment.

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(6) If the cash and current market value of the securities at the credit of a reserve fund are in excess of the amount which should be at its credit, the person appointed under sub-rule (4) shall certify the amount of this excess and the Authority may, with the previous sanction of the Central Government reduce or discontinue the half-yearly contribution to the reserve fund.

CHAPTER – IX

Power to Enter Land or Premises

33. Mode of service of notice – (1) Before entering upon any land or premises under section 28 of the Act, the authorized person shall serve on the owner of the land or premises intended to be entered upon, notice in Form B annexed to these rules.

(2) The notice may be served by delivering or tendering a copy of such notice to the person for whom it is intended to or any adult member of his family or to agent or servant or by sending it by registered post acknowledgement duly addressed to that person at his usual or last known place of residence or business.

(3) Where the serving officer delivers or tenders the copy of the notice under sub-rule (2), he shall require the signature of the person to whom the copy is delivered or tendered to an acknowledgment of service endorsed on original.

(4) Where the person or the adult member of the family or servant of such person refuses to sign the acknowledgment, or where the serving officer, after using all the due and reasonable diligence, cannot find such person and there is no adult member of the family or servant of such person, the serving officer shall affix a copy of notice on the outer door or some other conspicuous part of the ordinary residence or usual place of business of such person and then shall return the original to the competent authority who served the notice, with a report endorsed thereon or annexed thereto stating that he had to affix a copy, the circumstances under which he did so and the name and address of the person if any, by whom the usual or last known place of residence or business, as the case may be, was identified and in whose presence the copy was affixed.

(F.No. 43-IWT(10)/85NW)

B.R. CHAVAN, Jt. Secy.

Form No. A-1

INLAND WATERWAYS AUTHORITY OF INDIA

Budget Estimates for the year…….

Combined abstract Budget of Estimates for the year……

(In thousands of rupees)

Receipts **Payments**

Head of account	Actuals	Budget Estimates	Revised Estimates	Budget Estimates	Head of accounts	Actuals	Budget Estimates	Budget Estimates	Budget Estimates
19 19	19 19	19 19	19 19	19 19	19 19	19 19	19 19	19 19	19 19
1	2	3	4	5	6	7	8	9	10

Form No. A-2(i)

INLAND WATERWAYS AUTHORITY OF INDIA

Budget Estimates for the year…….

Part-I Abstract of each individual account for the year……

(In thousands of rupees)

Receipts **Payments**

Head of account	Actuals	Budget Estimates	Revised Estimates	Budget Estimates	Head of accounts	Actuals	Budget Estimates	Budget Estimates	Budget Estimates
19 19	19 19	19 19	19 19	19 19	19 19	19 19	19 19	19 19	19 19
1	2	3	4	5	6	7	8	9	10

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Form No. A-2(ii)

INLAND WATERWAYS AUTHORITY OF INDIA

Budget Estimates for the year…….

Combined abstract Budget of Estimates for the year……

(In thousands of rupees)

Receipts

Head of account	Actuals	Budget Estimates	Revised Estimates	Variations between col.(3)& (4)	Budget Estimates	Variation between cols (4) & (6)	Explanation
19 19	19	19	19	19	19		
1	2	3	4	5	6	7	8

Payments

Head of account	Actuals	Budget Estimates	Revised Estimates	Variations between col.(3)& (4)	Budget Estimates	Variation between cols (4) & (6)	Explanation
19 19	19	19	19	19	19		
1	2	3	4	5	6	7	8

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Form No. A-3

INLAND WATERWAYS AUTHORITY OF INDIA

Budget Estimates for the year…….

Schedule containing new items of expenditure other than Works & schemes……

(In thousands of rupees)

S. No.	Head of account	Particulars of the item	Amount Proposed	Total Distribution over 19 19	Ground for expenditure of reference sanction No. of date	Remarks
1	2		3	4	5	6

Note: (1) For additional establishment, the categories of posts, scales of pay and the date form which the posts are required should be specified.

(2) If any permanent post is proposed to be reduced or kept in abeyance or any temporary post is proposed to the discontinued, the details thereof should be furnished in a separate statement.

Form No. A-4

INLAND WATERWAYS AUTHORITY OF INDIA

Budget Estimates for the year…….

Schedule of Works and schemes in progress

(In thousands of rupees)

Name of work schemes	Estimated costs	Year of start	Targeted year for completion	Expenditure upto the end of last financial year	Budget estimates for the current year	Expenditure incurred dg. The current year	Anticipate expd. During the remaining part of the current vear.	Revised estimates for the current year total of col. 7 &8	Budget estimates for the next year	**Remarks**
1	2	3	4	5	6	7	8	9	10	

Form No. A-5

INLAND WATERWAYS AUTHORITY OF INDIA

Budget Estimates for the year……..

Schedule of approved New work and schemes

Name of work scheme	Estimated cost	Total Distribution Over	Targeted date of completion	Reference NO. of administrative approval/technical sanction	Proposed budget estimated for	**Remarks**
		19	19		19	19
1	2		3	4	5	6

Note : While including new works/schemes in the budget estimates, the following point shall be examines :-

(1) Whether the plans and the estimates have been prepared and approved. (2) Whether site or land is available and possession has been taken and (3) Whether all the prescribed formalities will be over by the end of the current financial year.

Form B

INLAND WATERWAYS AUTHORITY OF INDIA

To

Dear Sir/Madam,

In pursuance of Section 28 of the Inland Waterways Authority Of India Act, 1985 notice is hereby given that Shri ……. of Inland waterways Authority of India will enter upon the undermentioned premises/ land located at…….. for the purpose of …… on the day of …….. at ……hours.

For and on behalf of

Inland Waterways Authority of India

Form No. C-1

INLAND WATERWAYS AUTHORITY OF INDIA

Balance Sheet at on 31st March, 19….

Previous year (Rupees)	Capital and Liabilities	Current Year (Rupees)	Previous Year (Rupees)	Property and Assets	Current Year (Rupees)
1	2	3	4	5	6

CAPITAL

1) Capital u/s II(i)(c)

2) Capital Grants u/s 18

Reserves & Surplus

(Additional and deductions since last Balance Sheet to be shown)

i) Capital Reserves
ii) General Reserves
iii) Any other Reserves/Fund (Nature to be specified)

BORROWINGS

A) Secured Loans
- i) Loans from Govt. of India
- ii) Loans from Bank
- iii) Other loans
  - a) Interest accrued and due to be shown separately.
  - b) Nature of security to be specified

B) Unsecured Loans
- i) Loans from Govt. of India
- ii) Loans from Bank
- iii) Other Loans

(Interest accrued & due to be shown separately)

FIXED ASSETS

1) Gross Block
Less Depreciation

2) Capital work in progress

INVESTMENT (AT COST)
(Nature to be specified)

1) Govt. Securities
2) Other than Govt. Securities

CURRENT ASSETS, LOANS & ADVANCES

A) Interest accrued on investment

B) Stores, Spares & Tools (at cost)
- i) Marine Spare Parts
- ii) Permanent Stores
- iii) Consumable & Marking Material
- iv) Stationery
- v) Tools
- vi) Others

C) Sundry Debtors
- a) Secured
- b) Unsecured
- Considered good (Specify Separately more than six months and less than six Months)
- Considered doubtful less Provisions for doubtful debts.

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1	2	3	4	5	6

CURRENT LIABILITIES & PROVISIONS

A) Current Liabilities

i) Liability for Sundry Creditors
ii) Liabilities for Expenses
iii) Grants received in Surplus
iv) Others

B) Provisions

i) Provisions for Taxes
ii) Provisions for Gratuity
iii) Provisions for Leave Salary & Pension Contribution
iv) Other Provisions
v) Deposits held on account of others (if applicable)
a) Employees
b) Sundry Parties

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

Total

d) Deposits, Loans and Advances

i) Advance to staff
ii) Departmental advance
iii) Advance to contractors & suppliers
iv) Deposits
v) Claims recoverable
vi) Prepaid expenses
vii) Advance Taxes
viii) Others

e) Cash and Bank Balances

i) Cash/Stamps in-hand
ii) Remittance in transit
iii) Short Term Deposits(Bank)
iv) Cash with Scheduled Banks
v) Cheque in hand
vi) Cash with non-schedules banks
vii) Deposits with others, if any

Miscellaneous Expenditure

(To the extent not written off or adjusted)
P & L Account (Debit Balance, if any)

Total

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Notes : (i) The information required to be given under any items of sub-items in this Form, if can not be conveniently included in the Balance Sheet itself, shall be furnished in a separate schedule/schedules to the annexed to it and shall form part of A/cs.

(ii) Debts/loans and Advances due from Directors/Members of the Authority to be separately stated.

(iii) The maximum amount due from Director/Member of the Authority at any time, during the year to be shown by way of a note.

Form No. C-2

INLAND WATERWAYS AUTHORITY OF INDIA

Profit and loss Account for the year ended 31st March 20……

Previous Year (Rupees)	Capital and Liabilities	Current Year (Rupees)	Previous Year (Rupees)	Property and Assets	Current year (Rupees)
1	2	3	4	5	6

EXPENSES

Operational & Maintenance Expenses

1) Pay & Allowances & Other staff costs
2) Surveying
3) Dredging
4) Bandalling
5) Aids to Navigation & Channel Marking
6) Barging
7) River Conservancy & Training
8) Terminal Facility
9) Contingency & Petty Supervision
10) Repair to Vessels
11) Other Administrative & Misc. Expenses

Administrative Expenses Pay & Allowances & Other Staff Cost

1) Pay & Allowances
2) Employer's Contribution to CPF
3) Employer's Contribution to GIS
4) Honorarium
5) LTC Expenses
6) Medical reimbursement
7) Daily wages
8) O.T.A.
9) Bonus
10) Leave Salary & Pension
11) Rent for Residence
12) Liveries
13) Transport Subsidy
14) Other Staff Welfare Expenses

General & Other Expenses

1) Office accommodation
2) Repair & Maintenance
3) Staff Recruitment Exp.
4) Postage, Telephone & Telegram
5) Printing & Stationery
6) Vehicle Running & Maintenance
7) Advertisement & Publicity
8) Conveyance Reimbursement
9) Entertainment Expenses
10) Travelling Expenses
    - Inland
    - Abroad
11) Newspaper & Periodicals
12) Newspapers & Periodicals

INCOME

Revenue Grant from Govt.

Pilotage charges
Consultancy fee etc.
Storage & Handling charges
Wharfage
Demmurage
Berthing charges

Others

Misc. Receipts
Balance being loss carried to profit & loss Appropriation Account

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THE GAZETTE OF INDIA EXTRAORDINARY

MINISTRY OF SHIPPING, ROAD TRANSPORT AND HIGHWAYS

(Department of Shipping)

NOTIFICATION

New Delhi, the 10th December, 1986

G.S.R. 858(E.) - In exercise of the powers conferred by section 34 of the Inland Waterways Authority of India Act, 1985 (82 of 1985), the Central Government hereby makes the following further amendments in the Inland Waterways Authority of India Rules, 1986, namely:-

1. These Rules may be called the Inland Waterways Authority of India (Amendment) Rules, 2008.

2. They shall come into force on the date of their publication in the Official Gazette.

2. In the Inland Waterways Authority of India Rules, 1986, in rule 25, for the words **"twenty five crores of rupees",** the words **"less than fifty crores of rupees"** shall be substituted.

IndiaCode

[F. No. L-11020/1/2006-IWT]

A.C. OJHA, Under Secy.

Note – [1] The principal rules were published vide notification number G.S.R. 1275(E.) dated the 10th December, 1986 and subsequently amended vide number –

(vi) G.S.R. 551 (E.), dated the 22nd May, 1992
(vii) G.S.R. 311, dated the 31st July, 2000
(viii) G.S.R. 514, dated the 12th December, 2000
(ix) G.S.R. 449, dated the 10th October, 2002
(x) G.S.R. 31, dated the 21st February, 2007