

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2022-2023)**

113

SEVENTEENTH LOK SABHA

ONE HUNDRED AND THIRTEENTH REPORT

[Action taken by the Government on the recommendations/observations made by the Committee on Papers Laid on the Table in the Forty-Seventh Report (Seventeenth Lok Sabha) regarding delay in laying of the Annual Reports and Audited Accounts of the Inland Waterways Authority of India (IWAI), NOIDA under the Administrative Ministry of Ports, Shipping and Waterways]

(Presented to Lok Sabha on 27 March, 2023)



सत्यमेव जयते

LOK SABHA SECRETARIAT

NEW DELHI

March, 2023/ Chaitra, 1945(Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2022-2023)

Shri Girish Chandra - **Chairperson**

MEMBERS

2. Shri Shafiqur Rahman Barq
3. Dr. A. Chellakumar
4. Shri Pallab Lochan Das
5. Shri Choudhury Mohan Jatua
6. Choudhary Mehboob Ali Kaiser
7. Dr. Amol Ramsing Kolhe
8. Shri Bharat Ram Margani
9. Shri Jamyang Tsering Namgyal
10. Smt. Aparupa Poddar
11. Shri T.N. Prathapan
12. Shri Sellaperumal Ramalingam
13. Shri Saptagiri Sankar Ulaka
14. Shri Devendrappa Y
15. Shri Ashok Kumar Yadav

SECRETARIAT

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table, having been authorized by the Committee to present the Report on their behalf, present this One Hundred and Thirteenth Report on the Action Taken by the Government on the recommendations/observations made by the Committee in the Forty-Seventh Report (Seventeenth Lok Sabha) regarding delay in laying of the Annual Reports and Audited Accounts of the Inland Waterways Authority of India, Noida.

The Forty-Seventh Report (Seventeenth Lok Sabha) was presented to Lok Sabha on 15.12.2021. The Ministry of Ports, Shipping and Waterways furnished their replies on 22.11.2022 indicating action taken on the observations/recommendations contained in the Forty-Seventh Report. The Committee considered and adopted this Report at their sitting held on 23 March, 2023.

2. The Committee place on record their appreciation of the valuable assistance rendered to them by the officials of the Lok Sabha Secretariat attached to the Committee.
3. The Observations/Recommendations of the Committee have been printed in bold letters at the end of the Report.

New Delhi

23 March, 2023
02 Chaitra,1945 (Saka)

Girish Chandra
Chairperson
Committee on Papers Laid on the Table

REPORT

This Report of the Committee deals with the action taken by the Government on the recommendations/observations made by the Committee on Papers Laid on the Table in their Forty-Seventh Report (Seventeenth Lok Sabha) regarding delay in laying of the Annual Reports and Audited Accounts of the Inland Waterways Authority of India, Noida., which was presented to Lok Sabha on 15.12.2021.

2. The Action-taken Notes have been received from the Government on 22.11.2022 in respect of all the six recommendations/observations, contained in the Forty-Seventh Report (Seventeenth Lok Sabha). Accordingly, the statement showing the action taken by the Government on the recommendations/observations contained in the aforesaid report are given in **Appendix –I**.

3. The Committee in their original report had pointed out the delays in laying the Annual Reports and Audited Accounts of the Inland Waterways Authority of India, Noida (IWAI) and had observed that the procedural intricacies should be taken care of in advance to avoid any possible resultant delays in adhering to the time schedule in laying the documents. The Ministry in their Action Taken reply have stated that the delay occurred due to the observations made by the C&AG for review of the ‘Format of Accounts’ for the Financial Year 2014-15. The Ministry have also stated that Annual Accounts for the Financial Year 2019-20 could not be laid due to complete lockdown due to COVID-19 pandemic, which have since been laid on the Table of Lok Sabha on 29.7.2021. The Committee feel that lack of needed expediency and due diligence in the matter has resulted in the accumulated delays. The Committee, therefore, recommend to the Ministry of Ports, Shipping and Waterways/IWAI to be more diligent in future in their efforts in pursuing and sticking to the charted timelines in laying Annual Reports and Audited Accounts so that much delays could be avoided.

New Delhi

23 March, 2023
02 Chaitra,1945 (Saka)

Girish Chandra
Chairperson
Committee on Papers Laid on the Table

**STATEMENT SHOWING ACTION TAKEN ON THE RECOMMENDATIONS/
OBSERVATIONS CONTAINED IN THE FORTY SEVENTH REPORT OF THE COMMITTEE
ON PAPERS ON THE TABLE (LOK SABHA), SEVENTEENTH LOK SABHA**

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Recommendation No. 13

The Committee note that the Inland Waterways Authority of India have not been following the stipulated time frame for laying its Annual Reports and Audited Accounts on the Table of the House. The Committee are concerned that the Annual Reports and Audited Accounts of the Authority for the years 2015-2016, 2016-17 2017-18 and 2018-19 were laid with escalating delays of about 3, 7 11 and 13 months respectively. And the Annual Reports and Audited Accounts for the financial year 2019-20* have not been laid as yet.

Reply of the Government

The Annual Reports and Audited Accounts of the IWAI for the year 2015-16, 2016-17, 2017-18 And 2018-19 were laid on the table of parliament with delay Statement because of the delay in receipt of Annual Audited Accounts from C&AG. The Annual Report and Audited Accounts for the financial year 2019-20 have been laid on the table of Lok Sabha on 29.07.2022. during the Monsoon Session with delay statement.

(Ministry of Ports, Shipping and Waterways O.M. No Office Memorandum bearing No. H-11011/11/2021-Parl Dated 25.05.2022

Recommendation/observation No. 14

The Committee have been apprised that the change in the accounting format, finalization of accounting format, three phase process of Annual Accounts Audit and Increase in expenditure volumes have been the cumulative reasons among the other ancillary factors, causing overall delay in laying of the papers. As regards the delay caused due to finalization of the changed accounting format, the Committee are not quite convinced and feel perplexed to note that the Ministry as well as IWAI has failed to observe their collective responsibility of implementing the new accounting format, approved by the Ministry of Shipping more than a decade ago in 2005, but notified only on 13.07.2020. This is further appalling that during the oral evidence of the Ministry and Authority taken on 22.09.2020, the Chairperson, IWAI, informed the Committee that it was only after the queries raised by the Auditor General on the accounting format in the year 2017, that the Authority started revising the accounting format. Though the issue has now been stated as resolved, the Committee however, have not been apprised about the specific reasons for the delay in notification and implementation of the new accounting format.

Reply of the Government

As observed by the Committee vide Circular No. IWAI/Admin/Annual Report 2019-20/2022 dated 26.09.2022 along with Office Memorandum bearing No. 11-11011/11/2021-Parl. Dated 19.09.2022 with regard to delay in the revised formats of accounts by the Authority. In this regard, factual position of the revised formats of accounts is detailed below –

1. As per Rule 28(2) of IWAI Rules, 1986, it provides the Authority to maintain proper books of accounts and prepare annual statement consisting Balance Sheet and Profit & Loss Account. As per letter No. Report/3-2/87-88/41 dated 16.05.1989, the format of accounts was approved by the MAB-1 along with accounting policies for adoption by IWAI. Since 1988-89 IWAI was prepared its annual accounts in the approved format with Balance Sheet and Profit & Loss Accounts till 31.03.2002.
2. The Ministry of Shipping, Road Transport & Highways, Department of Shipping (IWT Section) vide letter bearing No. G-25020/1/2004-IWT dated 28.02.2005 conveyed the approval on revised format of accounts to the IWAI for preparation of its Annual Accounts.
3. Further, a letter bearing No. PAO(Sh)/List of Autonomous bodies/2005-06/540-556 dated 02.08.2006 along with letter No. PAO/Control/List of Autonomous bodies/2005-06/302-517 dated 20.10.2005 & No. PAO(Sh)/List of Autonomous bodies/2005-06/300-323 dated 15.06.2006 on 'Common format of Accounts for Central Autonomous Organisation/Institutions' were forwarded to the IWAI by the office of the Controller of Accounts, Ministry of Shipping, Road Transports and Highways
4. The IWAI adopted the format of accounts as approved by the Ministry of Shipping, Road Transport & Highways and C&AG Office from the financial year 2003-04. Accordingly, IWAI has been preparing annual accounts as per the prescribed format.
5. During the course of 2nd Phase Audit of Annual Accounts of the Authority for the F.Y. 2014-15, C&AG made observation on the 'Format of Accounts' and suggested the format of annual accounts of IWAI needs to be reviewed.
6. As suggested by C&AG, the format of annual accounts of IWAI was reviewed and revised. The same got approved in 164th Authority meeting of IWAI Board dated 02.06.2017.
7. After detailed examination and correction by C&AG, the revised Format of Accounts finally approved and notified in the Gazette of India on 13.07.2020.

(Ministry of Ports, Shipping and Waterways O.M. No Office Memorandum bearing No. H-11011/11/2021-Parl Dated 25.05.2022

Recommendation/Observation No. 15

The Committee further note that the three phase Account Audit process followed by IWAI, which have been stated as one of the reasons for the delay, is a yearly process followed by C&AG as per their mandate. Apparently, these procedural intricacies could be predicted and taken care of in advance to avoid any possible resultant delays by adhering to the scheduled targets. The Committee are of the firm view that delays on account of regular established procedures could not be perpetuated and should be avoided by exercising due diligence.

Reply of the Government

As observed by the Committee vide Circular No. IWAI/Admin/Annual Report 2019-20/2022 dated 26.09.2022 along with Office Memorandum bearing No. 11-11011/11/2021-Parl. Dated 19.09.2022 with regard to submission of annual accounts of the Inland Waterways Authority of India (IWAI) for I&II Phase Audit for the F.Y. 2019-20 is detailed below –

- i. It is to inform that the compilation of Annual Accounts along with its Schedules and Notes to Accounts form Integral part of Financial Statements of the IWAI had been done after collection of data from **Jal Marg Vikas Project, Regional Offices viz.** Patna, Guwahati, Kolkata, & Kochi **and Sub-Offices viz.** Prayagraj, Varanasi, Vijayawada, Bhubaneswar, NINI & Sahibganj.
- ii. The Annual Accounts for the F.Y. 2019-20 had been submitted delayed by the Regional/Sub Offices due to COVID-19 pandemic & complete lockdown and work from home during the COVID-19 period.
- iii. The compilation of Annual Accounts for the F.Y. 2019-20 of the Authority took a relatively long time due to COVID-19 pandemic as explained above.
- iv. After that, compiled Annual Accounts along with its Schedules and Notes to Accounts form Integral part of Financial Statements of the IWAI for the F.Y. 2019-20 had been submitted to C&AG vide letter No. IWAI/Fin./AA/3452/2019-20 dated 17.08.2020 for conducting I & II Phase Audit on the Annual Accounts of the Authority.

(Ministry of Ports, Shipping and Waterways O.M. No Office Memorandum bearing No. H-11011/11/2021-Parl Dated 25.05.2022)

Recommendations/observations No. 16

The Committee also note that there has been an increase in expenditure volumes due to the implementation of Jal Marg Vikas Programme (JMVP) and development of new National Waterways etc. The average annual expenditure has increased to Rs.700.91 crore in the year 2016 from 60.710 crore for the period of 1986-2015 which lead to an increased audit scope and ultimately resulted in time consuming annual 3 phase audit. The Committee further note that JMVP is being implemented across 4 states as a Union project (UP, Bihar, Jharkhand & West Bengal) and each of these states has its own audit arrangement under the concerned Accountant General, which took almost two years to settle the audit arrangement in consultation with C&AG for the substantial expenditure under JMVP.

Reply of the Government

1. As observed by the Committee , there has been an increase in expenditure volumes due to implementation of Jal Marg Vikas Projects (JMVP) and development of new National waterways etc. Further, the Audit arrangement by respective AG Offices in consultation with C&AG was settled.
2. Observation of the committee is factual. Thus, No comments to offer.

(Ministry of Ports, Shipping and Waterways O.M. No Office Memorandum bearing No. H-11011/11/2021-Parl Dated 25.05.2022)

Recommendation/observations No. 17

The Committee recommend to the Ministry of Shipping to ensure timely laying of the Annual Reports and Audited Accounts in future, in coordination with IWAI and C&AG and be extra vigilant in monitoring the compliance of the various directives/ guidelines by the organisations in their administrative aegis. The Committee hope that as per the assurance given by the Secretary, Ministry of Shipping and Chairman, IWAI, the timelines given in the rules will be adhered to and pending Annual Report and Audited Accounts for the financial year 2019-20, would be laid without further delay. The Committee would like the Ministry to actualize their action plan drawn to catch up with the delays, for which IWAI has also strengthened its manpower.

Reply of the Government

The recommendation made by the committee has been noted for compliance and the Annual Report and Audited Accounts will be laid timely in coordination with IWAI and C&AG. The Annual Report and Audited Accounts for the financial year 2019-20 has been laid on the table of Lok Sabha on 29.07.2021.

(Ministry of Ports, Shipping and Waterways O.M. No Office Memorandum bearing No. H-11011/11/2021-Parl Dated 25.05.2022

Recommendation/Observations No. 18

The Committee further recommend that, if for any unavoidable reasons, it is not possible to lay the Annual Reports and Audited Account of the IWAI on the Table of the House within the stipulated time, a statement explaining the reasons as to why the requisite documents could not be laid within the prescribed period should be laid strictly within 30 days of the expiry of the prescribed period or as soon as possible after the reassembly of the next Session.

Reply of the Government

The recommendation of the committee has been noted for compliance.

(Ministry of Ports, Shipping and Waterways O.M. No Office Memorandum bearing No. H-11011/11/2021-Parl Dated 25.05.2022

Committee On Papers Laid On The Table (2022-23)

**The Extracts of the Minutes of the sitting of the Committee on Papers Laid on the Table
held on 23 March, 2023**

The Committee sat on Thursday, 23rd March, 2023 from 15:00 hours to 17:10 hours in Committee Room 'C', Parliament House Annexe, New Delhi.

Present

Shri Girish Chandra - ***Chairperson***

***Members
(Lok Sabha)***

1. Shri Pallab Lochan Das
2. Choudhary Mehboob Ali Kaiser
3. Shri Jamyang Tsering Namgyal
4. Shri Ashok Kumar Yadav

Secretariat

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them of the agenda.

xx xx xx xx

4. At first, the Committee took up the following four draft Reports and eight Action taken Reports for consideration and adoption:-

i. to vii

viii. Action taken by the Government on the recommendations/observations made by the Committee on Papers Laid on the Table in the Forty-Seventh Report (Seventeenth Lok Sabha) regarding delay in laying of the Annual Reports and Audited Accounts of the Inland Waterways Authority of India (IWAI), NOIDA under the Administrative Ministry of Ports, Shipping and Waterways;

ix. to xii

The above mentioned four Reports and eight Action Taken Reports were unanimously adopted by the Committee and the Chairperson was authorized by the Committee to finalize and present Reports to the Lok Sabha.

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(A Copy of the verbatim proceedings of the sitting is kept.)

The Committee then adjourned.
