



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(पोत परिवहन, सड़क परिवहन और राजमार्ग मंत्रालय)

National Highways Authority of India

(Ministry of Shipping, Road Transport and Highways)

जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली-110 075

G-5 & 6, Sector-10, Dwarka, New Delhi-110075

No : 11041/217/2007-Admn

दूरभाष / Phone: 91-11-25074100/25074200

फैक्स / Fax: 91-11-25093507 / 25093514

एक्स. / Extn.: 2223 / 2318 / 2468 / 2553

16th May 2008
19th

POLICY MATTERS – ADMINISTRATION/FINANCE (33/2008)

[Decision taken on File No. NHAI/F&A/IA/Presentation/GM(A&A)]

Sub : Submission of Questionnaire for Inspection of PIUs/CMUs.

To facilitate internal control, compliance of contract conditions and policy circulars issued by HQ, it has been decided to introduce a system of formal inspection of PIUs/CMUs. It has therefore been decided to depute Officers from HQ for inspection of PIUs/CMUs at regular intervals. Accordingly, a questionnaire has been finalized, and the same is enclosed. The above questionnaire will be used by the inspecting officers on their visit to PIUs/CMUs as detailed below:-

S.No	Rank of the Officer deputed from the HQ	Frequency of Inspection	Duration of Inspection
1	GM/DGM Tech. as nominated by CGM concerned	Each PIU/CMU must be covered for inspection once in a Financial Year.	1-2 days
2	DGM/Manager (Fin),/ any other officer from nearby PIU/CMU as nominated by Member (F),	20% of the PIU/CMU must be covered.	1-2 days
3	Any other officer as nominated by Chairman/Member	Any PIU	As approved by Competent Authority

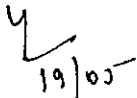
Inspection by Tech. Division may be clubbed (to the extent possible) on their site visit to PIUs/CMUs. All Inspecting Officers shall submit report within a week from the date of conclusion of inspection to their concerned division (i.e., Tech./ Fin.) for taking remedial action by the concerned division. Part-II of the questionnaire pertains to project under EPC contract and PIUs/CMUs shall submit a separate report (Part-II) for each package. Similarly, Part-III of the questionnaire pertains to projects under BOT and PIUs/CMUs shall submit a separate report (Part-III) for each package. Compliance of the inspection report shall be verified during subsequent inspection.

Cont...2

In order to facilitate this new initiative of formal and regular inspection of PIUs/CMUs, it has been further decided that each PIU/CMU shall in April of each year send the questionnaire to next reporting officer, covering the period up to last Financial Year.

For this year the Questionnaire may now be filled up and sent by 25th May, 2008. Officers from HQs conducting the Inspection may refer to this last already existing data in the Questionnaire for purpose of facilitating their tasks.

This issues with the approval of Chairman.


(V. K. Sharma)
General Manager (Admn)

Encl : Questionnaire

To:

1. All Members
2. All CGMs/GMs
3. All DGMs/Managers
4. All PIUs/CMUs

With direction to ensure that this Annual Inspection of PIUs/CMUs is conducted each year.

Copy to :

1. PS to Chairman
2. Director Audit, Government Audit Office, NHAI
3. Library/Hindi Officer

QUESTIONNAIRE
(For Inspections at PIUs/CMUs)

Part – I

Name of PIU/CMU :

Details of Package(s) :

Name of PD :

CONTRACT MANAGEMENT:

1.	FUNDS MANAGEMENT		
	(i)	How many bank accounts are being maintained by the unit	Give Number
	(ii)	Whether main account other than LA, Toll collection etc. is being maintained with Canara Bank / Syndicate Bank, if not the same may be explained.	Yes /No
	(iii)	Whether bank account is being operated as per guidelines and incase the same is not operated jointly, it may be explained.	Yes / No
	(iv)	Whether unit is maintaining Fixed Deposit Register	Yes/No
	(v)	Whether the fund is being deposited in bank in Deposit Account as per guidelines	Yes/No
	(vi)	Is there any fund lying idle in Current Account for a long time	Yes/No

(2)	Toll Collection		
	(i)	Whether Local Fee Auditor is conducting surprise check of Cash at various booths/collection centers.	Yes/No
	(ii)	Is there any abnormal shortage/excess of cash at any booth	Explain
	(iii)	If Yes, corrective action taken by the PIU/CMU	Yes/No
	(iv)	Whether penalties imposed on consultant/contractor has been realized/ recovered	Yes/No
	(v)	Whether proper verification and examination of Systems working at booths were done including Break-down register	Yes/No
	(vi)	Whether staff engaged at Toll Plazas is sufficient/optimum considering the level/size per booth.	Yes/No
	(vii)	Whether Cash and other assets at Toll Plazas are properly Insured.	Yes/No
(3)	ACCOUNTS		
	(i)	Whether books of accounts are being maintained in PFMS/e-PFMS . If not, the reason for non-implementation may be mentioned . Also indicate whether hardware is available for implementation of PFMS / e-PFMS. In case hardware is not there, action taken by PIUs/CMUs in this regard may be indicated .	Yes/No

		In case PFMS/e-PFMS is not in use, on which package books of accounts are being maintained	
	(ii)	Whether books of accounts are being updated regularly	Yes/No
	(iii)	Whether Bank Accounts are being reconciled monthly and differences, if any are being rectified immediately.	Yes/No
	(iv)	Whether HQ account in the books of PIU/CMU has been reconciled if so upto what period. (Please mention the date also)	Yes/No
	(v)	Whether cash in hand tallied with Cash Book on daily basis and Cash Book is being verified and initialed regularly	Yes/No
	(vi)	Whether all required subsidiary registers e.g. TA / LTC advance, other advances etc. are being maintained	Yes/No
	(vii)	Whether TDS is properly deducted and regularly deposited with the Govt. within time.	Yes/No
	(viii)	Whether TDS Register has been maintained	Yes/No
	(ix)	Whether quarterly TDS Returns have been filed with Department regularly in time.	Yes/No
	(x)	Other taxes, viz., WCT/ VAT, Professional Tax, Turn-over Tax etc(State Levies) being recovered from the contractor bill as per the State Laws (if any statutory tax not recovered, reason may be recorded)	Yes/No
	(xi)	Recovery of Cess (under Building and Other Construction Workers Cess Act.1996) at the applicable rate from the contractors bill and remitted to the Welfare Board. (if not recovered, reason may be recorded)	Yes/No
(3)	AUDIT		
	Internal Audit		
	(i)	Whether Internal Audit of books of accounts has been conducted If Yes, for which period	Yes/No
	(ii)	Whether all the records, documents and information etc., required by the Internal Auditors were made available to them	Yes/No
	(iii)	Whether observations raised by Internal Auditors were properly discussed with them and properly replied during their exit meeting.	Yes/No
(4)	C & AG Audit		
	(i)	Whether Audit of books of accounts by C&AG has been conducted if Yes, for which period	Yes/No
	(ii)	Whether all the records, documents and information etc. required by the C&AG Auditors were made available to them	Yes/No
	(iii)	Whether observations raised through Half Margin by Auditors were properly discussed with them and properly replied /compliance report where necessary has been submitted.	Yes/No

(5) ADMINISTRATION												
(i)	Whether attendance register and Leave Record are being maintained	Yes/No										
(ii)	Whether complete records as required under local Labour Laws are being maintained properly and statutory returns are filed.	Yes/No										
(iii)	Whether proper security arrangements to safeguard the human resources and other assets are being maintained satisfactorily.	Yes/No										
(iv)	Whether record of fixed assets are being maintained and physical verification is being carried out at regular intervals and discrepancies are properly accounted .	Yes/No										
(v)	Is there any case of theft/embezzlement/loss of asset case reported? If Yes, the action taken report is to be submitted.	Yes/No										
(vi)	Whether software being used at unit/toll plazas are licensed .	Yes/No										
(6) MISCELENIUS												
(i)	Whether sufficient IT equipment (computer, printer, scanner) is available in the PIUs/CMUs.	Yes/No										
(ii)	Whether staff using the computer/ e-PFMS system is aware of uses (in case any training required same may be indicated) also indicate whether it is informed to the HO and action taken by HO in this regard.	Yes/No										
(iii)	Proposal pending at HO as per format given below											
	<table border="1"> <thead> <tr> <th>Sl No.</th> <th>Subject of the Proposal</th> <th>Letter Reference No.</th> <th>Concerned Div.</th> <th>Action taken by the concerned Div. at HO</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sl No.	Subject of the Proposal	Letter Reference No.	Concerned Div.	Action taken by the concerned Div. at HO						
Sl No.	Subject of the Proposal	Letter Reference No.	Concerned Div.	Action taken by the concerned Div. at HO								

(To be filled up separately for each package)

Part – II

For EPC Contract

(1)	<u>Measurement Books</u>	
(i)	Whether proper record of receipt and issue of MBs is being maintained	Yes/No
(ii)	Whether these are being kept under safe custody	Yes/No
(iii)	Whether issues are made under proper authorization	Yes/No
(iv)	Whether measurement of work is being verified by Manager (Technical) and Project Director for required percentage and proforma as per Works Manual	Yes/No
(2)	<u>Advances</u>	
	<i>Mobilization / Equipment Advance</i>	
(i)	Whether all relevant records with regard to Mobilization /equipment. Advance and Bank Guarantees submitted by Contractor is maintained and properly verified	Yes/No
(ii)	Whether it is being recovered regularly from payments as per terms of Contract.	Yes/No
(iii)	Is there any unadjusted advance which is not recovered, whether properly explained/justified?	Yes/No
(iv)	Whether interest is being recovered as per terms of contract and necessary provision has been made on 31 st March, for accrued interest on the advance.	Yes/No
(3)	<i>Material Advance</i>	
(i)	Whether the payment made is as per terms of contract and	Yes/No
(ii)	Paid Invoices of materials brought at site are obtained and verified that these are free from all encumbrances.	Yes/No
(iii)	Actual physical receipt of stock at site is being verified	Yes/No
(iv)	All materials are being stored at site are safe and secure?	Yes/No
(v)	Consumption of material is being properly checked and verified, with respect to quantities of work executed including allowable wastage.	Yes/No
(vi)	Whether material advance is being recovered regularly in proportion to execution of work.	Yes/No
(vii)	Is there any unadjusted advance which is not recovered. If Yes, whether properly explained/justified.	Yes/No
(viii)	Is there any advance which is not recoverable. If Yes, the reasons thereof.	Yes/No
(4)	<i>Other Advances</i>	
(i)	Is there any other ad-hoc advance/special advance is given, whether the same is with the approval of Competent Authority.	Yes/No

	(ii)	Advance is being recovered as per terms of sanction	Yes/No
	(iii)	Whether interest is being recovered as per terms of contract and necessary provision has been made on 31 st March, for accrued interest on the advance.	Yes/No
(5)	ESCALATIONS		
	(i)	Basis of Indices used for Price escalations is consistent with terms of Contract	Yes/No
	(ii)	While adjusting final IPC, the basis of Indices is reworked w.r.t. final Indices published by Govt./Govt. Deptt./RBI, as specified in the Contract to adjust provisional indices used in earlier IPCs	Yes/No
(6)	VARIATIONS		
	(i)	Is there any variations in executions of BOQ as per Contract	Yes/No
	(ii)	If Yes, approval from competent authority has been received	Yes/No
	(iii)	If approval received, ad-hoc payments made, if any has been adjusted after receipt of approval.	Yes/No
(7)	UTILITY SERVICES		
	(i)	Whether any advance payments have been released for utility Services	Yes/No
	(ii)	All such advances are properly supported with estimates duly verified by Technical Experts	Yes/No
	(iii)	Whether utilization certificates are being received after completion of services and advances are adjusted accordingly	Yes/No
	(iv)	Whether there is proper follow up for unadjusted advance paid to various authorities?	Yes/No
(8)	CONSULTANTS		
	(i)	Whether the deployment of Key-personnel and other personnel are as per terms of Contract	Yes/No
	(ii)	Whether attendance record is being maintained for personnel deployed by Consultant	Yes/No
	(iii)	Whether consultant is physically verifying the work done by the Contractor and maintaining proper records of verification including RFIs.	Yes/No
	(iv)	IPCs are being received regularly from Contractor and are being Certified within the time frame	Yes/No
	(v)	Is there any instance of approving payments of an IPC before settling the previous IPC.	Yes/No
	(vi)	Whether compliance of Labour Laws has been displayed on notice board	Yes/No

(To be filled up separately for each package)

Part –III

For BOT – Toll/Annuity Contracts

1. Utility Shifting

(i)	Whether proper record of receipt and issue of MBs are being maintained	Yes/No
(ii)	Whether these are being kept under safe custody	Yes/No
(iii)	Whether issues are made under proper authorization	Yes / No
(iv)	Whether any advance payments have been released for utility Services	Yes/No
(v)	All such advances are properly supported with estimates duly verified by Technical Experts	Yes/No
(vi)	Whether utilization certificates are being received after completion of services and advances are adjusted accordingly	Yes/No
(vii)	Whether there is proper follow up for unadjusted advance paid to various authorities?	Yes/No

2. Change of Scope

(i)	Is there any change of scope in executions of work as per Concession Agreement	Yes/No
(ii)	If Yes, approval from competent authority has been received	Yes/No
(iii)	If approval received, ad-hoc payments made, if any has been adjusted after receipt of approval.	Yes/No

3. Consultants

(i)	Whether the deployment of Key-personnel and other personnel are as per terms of Contract	Yes/No
(ii)	Whether attendance record is being maintained for personnel deployed by Consultant	Yes/No
(iii)	Whether consultant is physically verifying (sample check) the work done by the concessionaire and maintaining proper records as prescribed in the Concession Agreement.	Yes/No

Date :

Place :

**Manager (Finance)/
AO/Accountant**

Project Director/Manager (Technical)

Officer from HQ conducting Inspection
(Name & Designation)

Note: If required, explanatory note on the points may be enclosed.