



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण  
(पोत परिवहन, सड़क परिवहन और राजमार्ग मंत्रालय)  
**National Highways Authority of India**

(Ministry of Shipping, Road Transport and Highways)

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No.11041/217/2007-Admn.

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17.04.2009

**POLICY MATTERS – ADMINISTRATION/FINANCE(50/2009)**  
(Decision taken on Finance Division File No. NHAI/F&A/Inter Unit Adj/2008-09)

**Sub: Issue of Debit/Credit Advices by PIUs /CMUs for timely settlement of inter- unit transactions.**

Of late it is observed that a number of debit /credit advices are being sent to the HO by the PIUs/CMUs at the close of the Financial Year. Most of such debit/credit advices relate to TA/DA claims of officers of HO/other PIUs, expenses incurred by one PIU on behalf of other PIU(s) and TDS(IT) effected by bank etc.

HQ is handling account of more than 100 PIUs/CMUs and responding to such huge number of advices at the fag end of the year becomes difficult, which could be avoided by following the procedure mentioned below:

**(1) TA/DA claims**

- (a) The expenditure incurred by PIUs for inauguration Ceremony/Bhoomi Pujan, conducting meetings/seminars/ training/workshop etc. based on approval of competent authority can be booked by PIU itself and no debit needs to be passed to HQ as it will not affect the overall account of NHA.
- (b) It has been observed that PIUs are incurring expenses, with approval of Competent Authority, towards hotel accommodation/traveling expenses etc. on official tour of VIPs and officials of Ministry visiting PIUs for NHA activities. No debit needs be passed on to HQ as it will also not affect the overall account of NHA.
- (c) TA/DA for HQ officers visiting PIUs however, should not be met by the PIUs, as has already been communicated vide Office Order No. NHAI/F&A/FUN/PIUs/2001/151 dated 10.9.2001. In case of visits by the Chairman and Members, payment if required, may be made at PIUs and debit advice be sent to HQ for adjustment.

**(2) TDS (IT)**

There may be instances of income tax deductions at source on interest by bank and recovered by contractors. Such TDS is to be debited to HQ by PIUs, for accounting at HQ and claiming refund from Income Tax Department through annual income tax return. PIUs may maintain the details of such deductions and send the debit advice to HQ along with original TDS certificate in Form No. 16A on yearly basis by 30<sup>th</sup> April after the close of the financial year. There should not be any lapse on this issue as we may not be able to claim refund from income tax authorities in absence of the TDS certificate.

**(3) Other Debits/Credits**

Sometimes one PIU incurs expenses on behalf of/relating to other PIUs. Similarly when projects are transferred from one PIU to other, project assets / liabilities/expenditures need to be transferred to the other PIUs. In such cases before raising debit through HQ, the concerned unit should forward all the supporting to the other unit and obtain credit notes for HQ. While raising debit to HQ, a copy of the said credit note may be submitted to HQ along with debit advice. Based on the debit and credit note of PIUs necessary entry will be passed at HQ.

**(4) Utilisation Certificate**

The utilization certificates issued by State PWDs etc in support of expenditure incurred on maintenance of Highways against fund deposited through the PIU should be adjusted promptly by the PIU instead of raising debit to HQ.

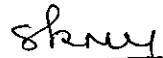
**(5) HO Reconciliation.**

Internal Auditors have observed delay in inter unit reconciliation of accounts. Ledger copy of PIU accounts in the books of HQ are sent to PIUs at regular intervals for reconciliation and to ensure that all the inter units debits/credits are accounted for. PIU may respond to such inter unit debit/credits and send the ledger copy of HQ accounts in PIU books every quarter.

**(6) Remittance of Toll Collections and Traffic Count Toll Sharing**

- (a) Toll collections made at PIUs/CMUs are remitted to HQ at regular intervals generally through RTGS, as already intimated vide our letter No. NHAI/F&A/Toll FDR/2007 dated 12/2/2007. For such transfer, there is no necessity of sending debit advice. However, an intimation may be sent by PIUs/CMUs invariably **(format enclosed)** within three days of remittance for identifying the payment with the PIUs/CMUs.
- (b) Implementation of Core Banking Solution is in operation with some of the PIUs/CMUs. For these PIUs/CMUs, instead of remitting the proceeds through RTGS/DD as stated above, proceeds of Toll FDR may be credited to the CBS account of PIUs/CMUs for automated transfer to HQ. No debit advice in such case is required but HQ may be intimated in the prescribed format as stated (a) above.
- (c) In case of receipts pertaining to "Traffic Count Toll Sharing" the same should be remitted to HQ through RTGS on the very day of receipt without investing the same in Toll FDR. An intimation in the prescribed format may be sent without initiating any formal debit advice. All such receipts may be accounted for at PIU as "Traffic count toll sharing payable to Govt. of India-GL Code 2705."

This issue with the approval of Competent Authority.



(S.K. Nirmal)

General Manager (LA & Coord.)

Encl: a/a

To:

1. PS to Chairman
2. PS to All Members
3. PS to All CGMs/CVO
4. All GMs/DGMs/Managers
5. All PIUs/CMUs/SPVs
6. Librarian/Hindi Officer

(In the letter head of PIU / CMU)

To,

The Manger (F&A)  
NHAI, HQ, New Delhi.

Sub: Intimation on remittance of (i) maturity proceeds of toll FDRs and (ii) Traffic count Toll sharing.

Sir,

We have remitted the toll proceeds as detailed below:-

1. Details of remittance	(i) maturity proceeds of toll FDRs / (ii) Traffic count Toll sharing. (As applicable)
2. Name of toll plaza / stretch	
3. Total amount remitted	Rs.
4. Bank through which amount transferred to HQ.	Syndicate bank / Canara bank
Following additional details may be submitted for remittance of toll collections	
5. Bank in which FDR are kept with Branch name and RTGS No.	Bank ..... Branch ..... RTGS No. ....
6. Period of toll collection	
7. Date of maturity of FDR	
8. Principal amount of FDR remitted	Rs.
9. Interest on FDR remitted	Rs.
10. TDS deducted if any (TDS certificates will be sent annually after the close of year.	Rs.
11. Next date of maturity of FDR	

Certified that the toll collection figures, as submitted to HQ (CO Division) on monthly basis, have also been reconciled.

Yours faithfully

Project Director  
.....PIU