



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय)

National Highways Authority of India

(Ministry of Road Transport & Highways)

G-5 & 6, Sector-10, Dwarka, New Delhi-110045

No.11041/21/2002/Admn-III

Phone : 91-11-25074100/25074200

Fax : 91-11-25093507/25093514

Extn. : 2223/2318/2468/2553

February 26, 2004

POLICY MATTERS – ADMINISTRATION/FINANCE (75/2004)

(Decision taken on Finance Division File No NHAI/F&A/Policy Matters/2003/210)

A number of PIUs have been established to coordinate/supervise the works implemented by the SPVs of NHAI. Each PIU is required to maintain two sets of books of accounts, one for NHAI (for payment of salaries, etc., and to meet expenses on pre-construction activities) and the other for SPV. After the award of the contracts, these PIUs handle payments in respect of the works implemented by the SPVs.

2. With a view to avoid duplicacy in maintenance of the books of accounts, it has been decided to follow the procedures prescribed as under-

- (i) These PIUs shall not maintain separate books of accounts for NHAI.
- (ii) They may maintain the books of accounts only of SPVs and incur all expenses. At the year-end, all the expenses attributable to NHAI may be recovered from NHAI by the respective SPVs.
- (iii) As regards the salary and other establishment expenses, NHAI shall bear 75% of the yearly establishment expenses and the balance 25% shall be borne by the respective SPVs.
- (iv) Where the SPV is yet to start its operations, initially NHAI may maintain the books of accounts and incur all expenses. Once the SPV starts its operations, the PIU may close the NHAI's books of accounts and maintain the SPV's books of accounts and incur all expenses.
- (v) The SPVs may assess their manpower requirements for PIUs.

3. This issues with the approval of the Chairman, NHAI.


[VK Sharma]
General Manager [Admn.]

All Members
All CGMs/~~CVO~~/CPD/GMs
All DGMs/Managers
All PIUs/CMUs/SPVs

Copy for information to-

PS to Chairman
Librarian/Hindi Officer
Director (Audit), RAP, NHAI