



सत्यमेव जयते

भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय, भारत सरकार)

National Highways Authority of India

(Ministry of Road Transport and Highways, Government of India)

जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली - 110 075 • G-5 & 6, Sector-10, Dwarka, New Delhi-110075

दूरभाष/Phone : 91-11-25074100 / 25074200



NHAI/Policy Guidelines/Administration/2024

Policy Circular No. 1.10.6 dated 9th February, 2024

{Decision taken on E-Office File No. NHAI/F&A/C&AG/2022-23/156 (Comp. No. 218543)}

Sub: Approval of Annual Calendar for preparation and submission of Annual and Quarterly Accounts to the concerned Authorities and subsequent compliance of Statutory and Regulatory obligations CAG Audit 2022-23 - reg.

National Highways Authority of India (Budget, Accounts, Audit, Investment of Funds and Powers to Enter Premises) Rules 1990 provides that Annual Accounts and the Auditor's Report thereon along with the Annual Report shall be submitted to Central Government by 31st day of December of the following year to which the accounts relate.

2. Further, the Listing Obligation and Disclosure Requirement Regulations (LODR) 2015 (amended) provide for submission of unaudited quarterly financials in the format prescribed by SEBI to BSE and NSE within 45 days of end of the quarter.

3. The Committee on Papers Laid on the Table (COPLAT) on several occasion has observed that submission of the Annual Reports and Audited Accounts of the Authority to Parliament have been delayed.

4. In order to comply with the provisions of NHAI Rules 1990 and the LODR 2015 (amended) the provisions of NHAI Circular No. 11041/3/2002-Admin dated 18.12.2009 (Annexure-I) and 17.06.2010 (Annexure-II) are revised and following Accounting Calendar is prescribed-

ACCOUNTING CALENDAR FOR NHAI

Sl.	Particulars	Annual Accounts	Qr-1 Accounts	Qr-2 Accounts	Qr-3 Accounts	Qr-4 Accounts
1	Period ending (To whom submitted)	31 st March (C&AG)	30 th June	30 th Sept	31 st Dec	31 st March
			(BSE and NSE)			
2	Due date for submission (Relevant provision)	31 st July (Rule 6(4) of NHAI Rules 1990)	14 th Aug	14 th Nov	14 th Feb	30 th May
			(Regulation 52(1) of Listing Obligation and Disclosure Requirements Regulation 2015 (Amended))			
3	Finalization and submission of Accounts by units to HQ	10 th May	5 th July	5 th Oct	5 th Jan	10 th April

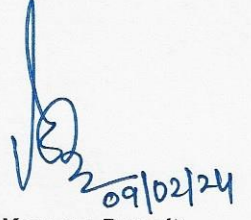
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4	Scrutiny at HQ, issue of observations by HQ and compliance by units	15 th June	20 th July 25 th July	20 th Oct 25 th Oct	20 th Jan 25 th Jan	20 th April 25 th April
5	Finalization & submission of draft annual account to Audit	25 th June	-----NA-----			
6	Audit of Draft Balance Sheet and issue of observations	25 th June to 07 th July	-----NA-----			
7	Incorporation of Audit compliances and submission of Accounts to Board for approval	15 th July	2 nd Aug	2 nd Nov	2 nd Feb	2 nd May
8	Submission of Approved Accounts to Audit/ Exchanges	31 st July	14 th Aug	14 th Nov	14 th Feb	15 th May
9	Likely date of receipt of Audited Accounts from Audit	15 th Oct	-----NA-----			
10	Preparation and submission of Management reply	30 th Oct	-----NA-----			
11	Preparation and submission of Annual Report to MoRTH (Relevant provision)	31 st Dec (Rules 6(7) of NHAI Rules 1990)	-----NA-----			

5. All the concerned divisions & Officers at HQ, ROs and PIUs are required to strictly comply with the above time schedules for preparation of Annual and Quarterly Accounts and other allied activities.

4. This issues with the approval of Competent Authority.

Encl.: As stated above


(Sanjay Kumar Patel)
General Manager (Coord.)

To:

All Officers of NHAI HQ/ ROs/ PIUs/ CMUs/ Site Offices

Copy to:

1. Hindi Division for translation in Hindi.
2. Library for hosting the circular on library site.
3. Web Admin for circulation.



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

Annexure - I

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

COPILOT

No: 11041/3/2002-Admn

Dated 18.12.2009

CIRCULAR

Sub: Laying of the Annual Reports and Audited Accounts of the Authority on the Table of the Houses of Parliament – Examination by the Committee on Papers Laid on the Table (COPLAT), Rajya Sabha – reg.

National Highways Authority of India (Budget, Accounts, Audit, Investment of Funds and Powers to Enter Premises) Rules 1990 provides that Annual Accounts and the Auditor's Report thereon along with the Annual Report shall be submitted to Central Government by 31st day of December of the following year to which the accounts relate. The submission of Annual Accounts have been reviewed by Committee on Papers Laid on the Table (COPLAT), Rajya Sabha, and it has been observed by the Committee that the Annual Reports and Audited Accounts of the Authority have been submitted to Parliament, with a lot of delay in the previous years. The delay in submission of the Annual Report and audited accounts has been viewed seriously. To ensure presentation of the Annual Report in the Parliament before 31st December of the following year, the following time schedule has been laid down.

Finalisation/Consolidation of accounts at PIUs/ CMUs/SLO and RO.	15 th May
Consolidation and Finalisation of Annual Accounts at HQ.	30 th June
Submission for approval of Annual Accounts before the Board of the Authority.	10 th July
Submission of approved accounts to C&AG for audit.	15 th July
Submission of approved accounts (un-audited) to Admn. Division for preparation of Annual Report.	15 th July
All the audit observations on the accounts shall be replied within a week of receipt of the observation.	--
Likely date of the receipt of audited accounts from C&AG.	31 st October
Submission of Management reply together with the audited accounts to Admn. Division for finalization of Annual Report.	07 th November

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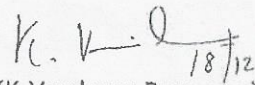
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2. As far as possible concurrent processing of preparation of text of annual report and process of printing should be resorted to. Thus, the following time lines are laid down for processing of the text portion of the annual report

Collection of material for preparation of text of annual report	15 th July
Preparation of text of the annual report	15 th August
Calling of bids for printing of annual report and short listing of bidder	10 th September
Approval of draft annual report by Board	14 th November by circular
Printing of Annual Report	22 nd November
Forwarding of annual report to Ministry	1 st December

3. All the concerned divisions & Officers at HO and RO/SLO/PIU/CMUs will strictly comply with the above time schedule for preparation of Audited Accounts and Annual Report of the Authority.

4. This issues with the approval of Member (Admn).


18/12/09
(K Venkara Ramana)
General Manager (Coord)

To:

PS to Chairman
PS to all Members
All CGMs/GMs
All ROs/PIUs/CMUs
Librarian/Hindi Division

Copy to :

Director (PPP), MoRT&H



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण
(सड़क परिवहन और राजमार्ग मंत्रालय)
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G-5 & 6, Sector-10, Dwarka, New Delhi-110075

No.: 11041/3/2002-Admn

Annexure - II

दूरभाष / Phone: 91-11-25074100/25074200

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एक्स. / Extn.: 2223 / 2318 / 2488 / 2553

17th June 2010

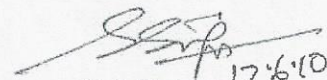
CIRCULAR

Sub: Laying of Annual Reports and Audited Accounts of the Authority on the Table of the Houses of Parliament – Recommendation of the Committee on Papers Laid on the Table (COPLLOT), Rajya Sabha – reg.

Based on the recommendation of the Committee on Papers Laid on the Table (COPLLOT), Rajya Sabha, our circular No. 11041/3/2002-Admn dated 18.12.2009 is partially modified as under: -

Activities	Revised completion date
Finalization/Consolidation of accounts at PIUs/CMUs/SLO and RO.	10 th May
Consolidation and Finalization of Annual Accounts at HQ.	20 th June
Submission for approval of Annual Accounts before the Board of the Authority.	25 th June
Submission of approved accounts to C&AG for audit.	30 th June
Submission of approved accounts (un-audited) to Admn. Division for preparation of Annual Report.	30 th June
Likely date of the receipt of audited accounts from C&AG.	15 th October

2. All other time schedule remain unchanged.
3. This issues with the approval of Chairman, NHAI.


(S.S. Nahar) 17.6.10

Chief General Manager (Coord)

To:

PS to Chairman
PS to All Members
Dy. Dir. Resident Audit, NHAI
All CGMs/GMs
All ROs/PIUs/CMUs
Librarian/Hindi Division

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Director (PPP), MoRT&H

