

**NATIONAL HIGHWAY AUTHORITY**

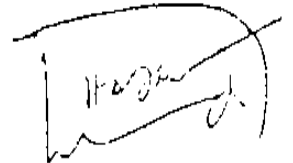
(Finance Wing)  
Coordination Cell

No. 1 (30)NHA/Fin/Coord/2002/509

Islamabad, the 31<sup>st</sup> March 2003

Subject: **SOP FOR SUBMISSION OF FINAL BILLS HAVING DRAFT/PRINTED PARAS**

The undersigned is directed to enclose herewith a copy of SOP in pursuance of amendment in Clause 4.19 of NHA Financial Manual by NHA Executive Board in its 109<sup>th</sup> meeting for strict compliance.



**(Ahmed Hassan)**  
Assistant Director (Coord.)

**Distribution:-**

Member (Planning)  
Member (Operations)  
All Dy. Directors (Accounts) NHA HQ  
All Dy. Directors (Accounts) NHA Regional Offices

**Copy for information:-**

- PS to Member (Finance)
- PA to GM(B&A)
- PA to Director (Accounts)

## **STANDARD OPERATING PROCEDURE**

### **FOR SUBMISSION OF FINAL BILLS HAVING DRAFT/ PRINTED PARAS**

The NHA Executive Board in its 109<sup>th</sup> meeting held on 17<sup>th</sup> February, 2003 approved an amendment in clause 4.19 of NHA Financial Manual. The amended clause is reproduced hereunder:-

- 4.19 a. The Project Director / Coordinator shall ensure that the internal and External Auditors have audited the project before the final bills are forwarded for approval.
- 4.19 b. Copy of the Audit Report and points settled by the Audit authorities shall be attached with the final bill for scrutiny and pre-audit by the Accounts Section.
- 4.19 c. In case, settlement of Audit paras is not likely to be finalized within reasonable period of time then payment, on an undertaking furnished by the Contractors in the format prescribed by NHA and duly vetted by Director (Legal), may be released on case-to-case basis ensuring that NHA's interest is fully protected.

2. In order to implement the amendment in its true spirit, following SOP is devised and adopted for submission of final bills having draft/printed audit paras:-

- i. After recommendations of the Engineers Operations Wing will forward the final bill to Internal Audit Wing.
- ii. Audit should verify that the settlement of audit paras is not likely to be finalized within a reasonable period of time.
- iii. After verification from the Audit an undertaking will be furnished by the Contractor in the prescribed format duly vetted by Director (Legal).
- iv. Approval of the Chairman to the payment will then be obtained by Operations Wing as this is to be done on case to case basis.
- v. After completion of all formalities and approval of the Chairman NHA, the final bill will then be forwarded to Finance Wing for processing for payment.

3. The above requirements (i-iv) are to be processed by the Operation Wing, as such payments are to be made on the assessed performance of the Contractors and the nature of under taking with reference to contractor's on going projects, if any.

4. This issues with the approval of the Chairman NHA.