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)
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भाराराप्रा / नीति दिशानिर्देश / वित्त और लेखा /2026
नीति परिपत्र सं. 3.2.18 /2026 दिनांक 19th अक्टूबर, 2026
{(ई-ऑफिस फाइल स. FINDIV-14012(20)/1/2026-O/o DGM (Finance-I) (कम्प्युटर सं. 307140 पर लिया गया निर्णय)}

NHAI/Policy Guidelines/ Finance & Accounts /2026
Policy Circular No. 3.2.18 / 2026 dated 19th October, 2026
{(Decision taken on E-Office File No. FINDIV-14012(20)/1/2026-O/o DGM (Finance-I) (Comp No. 307140)}

विषय: संस्थाओं की ओर से भारतीय राष्ट्रीय राजमार्ग प्राधिकरण (भाराराप्रा) द्वारा निक्षेप कार्यों के निष्पादन हेतु नीतिगत दिशानिर्देश।

Sub: Policy Guidelines for Execution of Deposit Works by National Highways Authority of India (NHAI) on behalf of Other Entities. reg:-

The Works to be executed by the NHAI (hereinafter referred to as the "Authority") on behalf of Government Departments/ Public Sector Undertakings/other Agencies/ Entities other than MoRTH (hereinafter referred to as the "Principal Agency" may be taken up as Deposit Works on the request and demand of that Agency. Such works are primarily undertaken in the interest of the concerned Principal Agency and delivering as per MoRTH/NHAI standard work execution with prescribed safety and standard norms in Public interest. Entire (100%) expenditure for these Works shall be met from the funds provided by the concerned Principal Agency in advance/phases as mutually agreed.

To initiate the works, plan concerned Principal Agency shall approach the MoRTH/Authority (RO/ Member/ Chairman) for execution of such works by submitting a request along with a broad Scope of the proposed Work and all other relevant particulars/details as may be required by the Technical Division of the Authority for examination and processing of the proposal.

1. Approval of the Deposit Work:

1.1 The in-principal approval of the proposed work, i.e., whether the Work may be undertaken by NHAI, shall be accorded by the Chairman. Based on such approval, the PIU shall get the DPR prepared including feasibility, cost estimate, detailed design and drawing etc. for the deposit work prepared either through a variation to the existing DPR Consultant/AE/IE or by engaging a separate Consultant.

1.2 In cases where the deposit work coincides with or overlaps the jurisdiction of an existing NHAI Project, priority shall be given to exploring the feasibility of executing the work through the existing Contractor/Concessionaire responsible for the construction or operation of the project, where the Project is currently under the Defects Liability Period (DLP) or concession period, as an additional work beyond the existing scope of the Contract/Concession for the concerned stretch based on the prevailing SOR rate without any discount or premium as quoted by the Agency for ongoing NHAI work. This approach would ensure clear accountability for road safety, defects (including latent defects), contractual liabilities and future maintenance. However, if the Contractor/Concessionaire does not consent to execute such deposit works, the same may be executed as a separate Project through competitive bidding on an EPC/Item Rate (FIDIC) basis as decided by the Approving Authority after considering the recommendations of the Appraisal Authority.

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1.3 Whether the deposit works are executed as additional scope over and above the existing scope of the contract/concession OR through a separate tender as stand-alone work, the following appraisal and approval mechanism shall be followed:

Stage	Project Cost less than or equal to 100 Cr (excluding GST)	Project Cost more than 100 Cr (excluding GST)
Appraisal/ Technical Scrutiny	Internal Appraisal Committee (IAC)	Internal Appraisal Committee (IAC)
Approval	Chairman	Executive Committee
Variation over Sanctioned Cost	• *There may be variation in the project sanction cost due to site situation, technical requirement, extension of time, change in law, etc. which are inevitable to complete the project and avoid contractual complications.* • *Such variation upto 20% against original sanction should be agreed by the Principal Agency while granting approval on the estimate and fund sanction in the beginning itself or through suitable MoU in this regard.* • *In cases variation exceeds 20% of the original sanctioned cost, Prior approval and fund sanction of Principal Agency would be required before incurring any additional expenditure. In such cases fresh appraisal and approval mechanism will be followed in NHAI.*	

2. Modalities for Implementation of the Sanctioned Deposit Work:

2.1 Upon approval of the sanctioned cost by the Competent Authority of NHAI, the same shall be forwarded to the requesting Agency for its approval and fund sanction. The financial bid shall be opened (in case of a separate tender) or approval to undertake the work as additional Scope over and above the existing Scope of the contract/concession shall be conveyed by NHAI, only after receipt of approval and fund sanction from the Principal Agency. The appointed date or commencement of the deposit work shall be authorized only after receipt of 100% of the advance amount by NHAI OR advance received in Phases as mutually agreed.

2.2 NHAI shall levy Agency Charges at the rate of 1% of the Civil Cost. Any tender discount shall be passed on to the requesting Agency. However, NHAI shall reserve the right to approve variations in the scope of work, as necessitated by site requirements, escalation etc. within the ceiling of the sanctioned Project Cost, as per para 1.3 above.

Further, any balance amount (net savings) shall be refunded to the Principal Agency only upon completion of the Project, without any interest liability on the part of NHAI. NHAI shall make its best efforts to minimise cost and time overruns during the execution of the project.

2.3 Any variation in the appraised/approved cost or the cost finalised on the basis of the awarded contract, as applicable, in respect of such deposit works shall be approved by NHAI in accordance with the para 1.3 above and extent delegation of NHAI as below:

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Variation in awarded Cost	Approving Authority	Condition
Upto 10%	Concerned Member (Technical)	Subject to such variation is not more than 20% of the original sanction*
10-15%	Chairman	
>15%	EC	

*Note: In case variation in award cost is beyond 20% of original project sanction cost, para 1.3 to be followed for revised sanction.

2.4 Any extension of time (EOT with or without cost implication), NHAI shall retain the authority to grant such EOT up to Six months beyond the stipulated Project duration. Any further extension shall require the prior approval of the Principal Agency.

2.5 A separate UPC shall be generated for each deposit work, irrespective of whether the work is awarded through a fresh tender or executed as additional Scope over and above the existing scope of an ongoing contract/concession. Further, the value of any deposit work awarded as additional scope under an existing contract/concession shall not be considered while computing the overall Change of Scope (CoS) limits applicable to the Original contract/concession with NHAI.

2.6 Approval of the revised cost estimate shall be obtained from the requesting Agency if the anticipated expenditure is likely to exceed the total sanctioned Project cost.

2.7 Deposit works shall be implemented by the Project Director (PD) under the supervision of the Regional Officer (RO), in accordance with the same principles, delegated powers and procedures as applicable to MoRT&H Projects, including those governing variations in the appraised/approved cost or the cost finalised on the basis of the awarded tender as applicable and extension of time (EOT).

Project supervision may be undertaken through a variation to the existing AE/IE Consultancy Contract at the rates applicable under the ongoing Consultancy Contract or through a fresh tender in the case of Projects costing more than ₹300 crore. The supervision charges shall be provided at the rate of 3% of the Project cost for projects costing up to ₹100 crore and 2% for Projects costing more than ₹100 crore. In addition to the Supervision Charges, a provision of 1% of the Project Cost shall be made towards DPR preparation, wherever required, with the amount to be adjusted based on actual expenditure.

3. Accounting, Reconciliation and Payment:

3.1 The amount deposited by the Principal Agency shall be credited under the GL Code Series 2500. Further, the expenditure incurred in respect of the said deposit works shall be duly charged/debited under the corresponding GL Code Series 4200. Project wise sub ledgers shall be maintained under corresponding GL code series for Project wise Accounting.

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3.2 For execution of Deposit Works, a separate CBS Bank Account in Authorised Bank of NHAI shall be utilized. A separate and unique Bank Account shall be opened for each Individual Project to ensure proper accounting and monitoring of funds. The Banking Division at HQ shall maintain and administer these Bank Accounts in accordance with the prescribed Financial Procedures and Guidelines of Authority in this regard.

3.3 The Concerned Finance Officer posted at PIU shall initiate the payments relating to the Deposit Work. The designated Officer at HQ shall act as the second signatory for authorization of payments of deposit works.

3.4 The Finance Officer at the PIU level and the designated Officer at HQ shall jointly maintain and prepare Quarterly reconciliation statements reflecting the deposits received, departmental charges levied and payments made in respect of the work for quarterly review by Higher Authorities.

4. Completion and Handing Over of Deposit Works:

After issuance of the Provisional Completion Certificate (PCC) or Completion Certificate (CC), as applicable as per extant Policy of NHAI and the No Dues Certificate from the Finance Division the completed work shall be formally handed over to the Principal Agency.

5. Arbitration, Conciliation, Settlement of disputes:

5.1 All Matters of disputes will be dealt by NHAI on behalf of the Principal Agency as per standard RFP provisions, Contract conditions in this regard under 'The Arbitration and Conciliation Act, 2013' and or dispute resolution mechanism mentioned therein.

5.2 Any settlement amount to be paid as a result of such disputes will be charged to that deposit Work assigned to NHAI by the Principal Agency on which disputes has arisen/ settled.

6. यह सक्षम प्राधिकारी के अनुमोदन से जारी किया जाता है।
This issues with the approval of Competent Authority.

19/10/26

(सीएस. संजय कुमार पटेल/ CS. Sanjay Kumar Patel)
प्रभारी मुख्य महाप्रबंधक(समन्वय) (i/c) Chief General Manager (Coord.)

प्रति/ To:

भाराराप्रा मुख्यालय/आरओ/पीआईयू/सीएमयू/साइट कार्यालयों के सभी अधिकारी।
All Officers of NHAI HQ/ ROs/ PIUs/ CMUs/ Site Offices.

प्रतिलिपि/ Copy to:

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PPS to Secretary, MoRT&H for Kind Information.