

कार्यपालक अभियंता का कार्यालय,

ग्रामीण कार्य विभाग, कार्य प्रमंडल, सहरसा।

पत्रांक 2181 अड
प्रेषक :

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, सहरसा।

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी सह सचिव
ग्रामीण कार्य विभाग
विश्वेश्वरैया भवन, पटना

सहरसा दिनांक 10/12/24

विषय : शीर्ष नाबार्ड योजना अंतर्गत पथों में GST अंतर राशि की भुगतान हेतु अधियाचना के संबंध में।

म्हटाशय,

उपरोक्त विषयक संबंध में इस प्रमंडल अंतर्गत शीर्ष नाबार्ड योजना के पथों/उच्च स्तरीय पुल निर्माण कार्य में GST अंतर राशि की भुगतान हेतु विहित प्रपत्र में अधियाचना तैयार कर आवश्यक कार्रवाई हेतु समर्पित की जाती है। अधियाचित पथ ATR से मुक्त है।


अतः अनुरोध है कि संलग्न अधियाचना प्रपत्र के अनुसार आवंटन उपलब्ध कराने की कृपा की जाय।

अनु - 1 अधियाचना प्रपत्र में

विश्वासभाजन


10/12/24

कार्यपालक अभियंता,

 ग्रामीण कार्य विभाग, कार्य प्रमंडल,
सहरसा।

**NABARD UNDER HEAD- "4515"
REQUISITION FOR PROGRAMME FUND**

Name of PUG :- Executive Engineer, Rural Work Dept Work Division Saharsa

Sl No	Name of Road	Name of the Agency.	Amount of AA (in Lacs)	Amount of Agreement (in Lacs) [Main work]	Allotment received (in Lacs)	Total Expenditure (in Lacs)	Value of work as per measurement (in lacs) {8-7}	Current demand (Bank Authorisation Required)(in lacs) {8-7}	Physical Status of work.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
1	Telwa to Kumbha via Mareshpur	Arbind Kumar	289.0200	236.53534 +9.58071 (GST Claim) = 246.11605	196.3183	196.31830	205.89900	9.58071	Complete	work is Satisfactory
				Total :	952.8272	611.52386		9.58071		

B.L.
10/11/24

[Signature]
10/11/24
Executive Engineer
R.W.D. Works Division, Saharsa

Form GFR 19- A

(See Government of India's Decision (I) below Rule - 150)

Form of Utilization Certificate upto Nov 24 4515 NABARD High Level Bridge & Roads

Sl. No.	Name of Scheme	Sanction No. & Date with Amount (in lacs)	Amount Received (in lacs)	Particulars
1	High Level Bridge & Roads Under head Nabard	21/18.04.13	50.00	Certified that out of RS 1440.33 lacs of grants in aid sanctioned during the upto 31.10.24 in favour of Executive Engineer, RWD Works Division Saharsa under this Department, a sum of Rs. 1390.007 lacs has been utilized for the purpose of 4515 NABARD High Level Bridge/ Road Scheme as given in the margin for which it was sanctioned and that the balance of Rs 48.51973 lacs remaining unutilized 1.80327 has been surrendered. Surrender Accepted by departmental letter no. 11102 dated 20.09.16
2		24/03.05.13	50.00	
3		25/13.05.13	50.00	
4		35/22.06.13	50.00	
5		45/01.08.13	50.00	
6		45/03.08.13	50.00	
7		72/10.10.13	50.00	
8		77/29.10.13	50.00	
9		24/14.02.14	150.00	
10		37/24.03.14	135.00	
11		3621/21.03.16	81.34264	
12		6285/20.05.16	276.79374	
13		2835/07.03.17	189.26352	
14		5703/11.05.17	351.00	
15		30/21.12.17	201.4219	
16		26/25.05.18	146.777	
17		32/04.07.18	200.0102	
18		44/18.09.18	105.46148	
19		52/30.11.18	102.92663	
20		05/30.01.19	162.74504	
21		25/05.07.19	770.75006	
22		43/26.11.19	17.607	
23		10/17.02.20	3.26368	
24		23/19.03.20	18.51843	
25		90/31.12.20	41.05044	
26		85/01.12.20	19.03774	
27		04/21.01.22	22.32319	
28		34/07.03.23	10.43345	
		Total :	1440.3300	

Certified and verified myself that the conditions on which the grants in aid was sanctioned have been duly fulfilled / are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which

Kinds of Checks exercised :-

- Works have been supervised by Executive Engineer/ Superintending Engineer. Periodical inspection has been conducted by Executive Engineer/ Superintending Engineer.
- Construction material have been tested. Measurements have been recorded in the MBs and test check conducted by the Assistant Engineer/Executive Engineer.
- All other codal formalities have been observed.

Physical Progress achieved :-

- Construction of Road works.
- Construction of High Level Bridge works

[Signature]
10/12/24
Executive Engineer
RWD works Division
[Signature]
10/12/24

ग्रामीण कार्य विभाग, बिहार, पटना

पत्रांक:- RWD Claim/23-24/22 - 3424 अहमद

पटना / दिनांक:- 14/09/2023

प्रेषक,

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-सहरसा।

विषय : NABARD योजनान्तर्गत Construction and maintenance of road from Telwa to Kumbra via Maheshpur in Block Mahishi District-Saharsa में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमण्डल-सहरसा का पत्रांक-337 अनु0, दिनांक-19.04.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से आपके द्वारा विषयांकित पथ में GST अंतर राशि का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा ₹ 9,58,071/- मात्र की राशि दावे के योग्य पाया गया है।

GST परामर्शी फर्म के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है।

अनु0- यथोक्त।

विश्वासभाजन

8/9/2023

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक:- RWD Claim/23-24/22 - 3424

पटना / दिनांक:- 14/09/2023

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल- सहरसा को सूचनार्थ समर्पित।

8/9/2023

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

(147)

ग्रामीण कार्य विभाग, बिहार, पटना।

पत्रांक- 3423

पटना, दिनांक-14/09/2023

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल, सहरसा ।

विषय :- NABARD योजनान्तर्गत Construction and maintenance of road from Telwa to Kumhra via Maheshpur in Block Mahishi District - Saharsa में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य अंचल, सहरसा का पत्रांक 337 अनु० दिनांक 19.04.2023

महाराज,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सहरसा द्वारा विषयांकित पथ में रु० 23,55,819 [calculated at the rate of GST @ 12% on work done in GST period – as the claim document was unclear on the amount claimed by M/s Arvind Kumar for the said project] की जी.एस.टी. अंतर राशि का दावा जाँच हेतु समर्पित किया गया है। विभागीय पत्रांक 43/2023-761, दिनांक 23.03.2023 के आलोक में विभागीय जी.एस.टी. Consultant M/s SKKSS & Co. द्वारा दावे की जाँच की गई तथा रु० 9,58,071/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 07 S.B.D/Nabard/ 17-18 विषयांकित कार्य Construction and maintenance of road from Telwa to Kumhra via Maheshpur in Block Mahishi District - Saharsa के लिए दावे की राशि रु० 9,58,071/- रुपये मात्र संवेदक श्री अरविन्द कुमार को भुगतान की अनुशंसा की जाती है।



Shweta Singh
8th August, 2023
विभागीय GST Consultant

SKS
08.09.2023
वित्त प्रबंधक
(Taxation)

Prashant Kumar
08/09/2023
वित्त प्रबंधक

[Signature]
08/09/23
GST नोडल पदाधिकारी

04.08.2023

To,
The Superintending Engineer,
Works Circle, Saharsa
Rural Works Department
Government of Bihar.

Re: Submission of GST Impact Report of M/s Arvind Kumar vide agreement no 07
S.B.D/Nabard/17-18

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement
number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Saharsa, RWD
letter no. 337 dated 19.04.2023

Respected Sir,

We are appointed to recommend payment of Impact arising on account of roll out of GST
and change in taxation structure by analysing claim of contractors as per Scope of Work.

GST Impact Summary			
Case No.	Name of Project	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation)
07 S.B.D/Nabard/ 17-18	Construction and maintenance of road from Telwa to Kumhra via Maheshpur in Block Mahishi District - Saharsa	9,58,071	0.00

We are therefore pleased to make our submission of GST Impact Report of M/s Arvind
Kumar for the following project with reference to the Construction and maintenance of road
from Telwa to Kumhra via Maheshpur in Block Mahishi District - Saharsa.

With this letter, we would like to draw your attention towards the following facts: -

- 1) The impact being given is from RA Bill 01 to RA Bill 03 that has been approved. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Arvind Kumar in future period.

That we have charged fees for entire contract and therefore as and when the new RA bills are submitted, the same should be sent to our office and sent via BRRDA for needful action. That a flat percentage cannot be applied for payment of future claims on RA bills and remaining amount of contract as the material & services components differs on every milestone of payment.

In our capacity as Indirect Consultant to you we therefore request you not to pay any adhoc GST reimbursement in future RA bills submitted as the same may cause loss to public exchequer, if the same is paid without proper analysis and auditing of records. Kindly forward all communication with respect to GST from for proper analysis and needful action from our end.

- 2) That the above impact has taken into cognizance that any additional benefit that the contractor is being entitled to due to enactment of GST is passed into Rural Works Department in terms of anti-profiteering clause in the GST law;
- 3) That the GST Impact calculation is made on the following premise:
 - a) That the above work is a Construction and maintenance of road from Telwa to Kumhra via Maheshpur in Block Mahishi District – Saharsa.
 - b) As per section 15 of the CGST and SGST Act, 2017

(1) The **value of a supply** of goods or services or both shall be the **transaction value**, which is the **price actually paid or payable for the said supply of goods or services** or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

- (a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;
 - (b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;
 - (c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;
 - (d) interest or late fee or penalty for delayed payment of any consideration for any supply; and
 - (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments
- c) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.
- d) In the rate analysis prepared for the project, it has been observed that there are work items in which OH is considered @ 20 % and CP @ 10%, OH is considered @ 10 % and CP @ 10% and OH is considered @ 20 % and CP @ 0%. The embedded tax treatment has been done accordingly.

- e) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017 taxable @ 12% (Heading 9954 (iv): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;
 - f) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these types has been removed from our computation.
 - g) The tax rate of Sand at Site, Cement Site, RCC NP3 pipe, hot applied thermoplastic compound, reflectorizing glass beads was not mentioned in the rate analysis provided. However, we have assumed embedded tax as mentioned in the rate analysis of similar item.
 - h) Therefore, suitable adjustment should be made if there is any amendment in law till the payment is settled under this contract or if there is any departure in the premise mentioned above must be brought to our notice as it may bring deviation in the GST Impact to be passed on to the contractor.
 - i) That GST impact is calculated on the basis of all documents and records produced by Contractor and duly verified & audited by us as per our scope of work.
- 4) That the GST Impact amount indicated in the table above is derived on the basis of the RA Bills submitted before us. Therefore, in any case no excess payment can be made over and above the amount mentioned in the Annexure attached with this letter for completing the project.



- 5) That the GST claim as submitted by contractor is **Rs. 23,55,819** [calculated at the rate of GST @ 12% on work done in GST period as the claim document submitted was not specific on the amount claimed] while as per our calculation it is **Rs. 9,58,701** which results in savings of **Rs. 13,97,748**.
- 6) That at any later stage if it is brought to our notice that any fact/figures/calculation which was provided to us the basis of which has been our calculation, is mis-represented/contrary and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Authorized Signatory

Enclosed: -

1) GST claim computation

Shweta Singh
8th August, 2023



GST Impact Assessment of M/s Arvind Kumar

Agreement No: 07 S.B.D/Nahard/17-18

PROJECT NAME: Construction and maintenance of road from Tehwa to Kumhra via Maheshpur in Block Mahishi District - Saharsa

Particulars	work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)	TOTAL
Work done till date (RA 3)	28,42,223	1,67,89,605	1,96,31,829
Work done in Pre-GST period	-	-	-
Work done in GST period (RA 03)	28,42,223	1,67,89,605	1,96,31,829
Less: Rate Analysis incomplete	83,496	16,88,453	17,71,949
Work Value on which GST is assessed (A)	27,58,728	1,51,01,152	1,78,59,880
Less: GST	3,28,316	1,42,832	4,71,148
Less: GST in OH	88,379	4,98,611	5,86,989
Taxable Value	23,42,033	1,44,59,709	1,68,01,742
Add: GST @ 12%	2,81,043.96	17,35,165.08	29,16,209
Revised work value (B)	26,23,077	1,61,94,874	1,88,17,951
GST Claim (B - A)	-1,35,651	10,93,722	9,58,071



M/s Arvind Kumar

Agreement No: 07 S.B.D/Nabard/17-18

DETAILS OF GST COMPONENT CONSIDERED for Construction and maintenance of road from Telwa to Kumhra via Maheshpur in Block Mahishi District - Saharsa for work value in which OH @ 10% and CP @ 10% has been considered

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (Excluding Royalty)	Quantity upto RA 03	Basic Value of Material Incl. GST (Excluding Royalty)	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Cement	t	5,941.83	158.30	9,40,600	24%	1,82,051.70
2	Coarse sand	cum	91.60	204.58	18,740	1%	185.54
3	40mm	cum	357.48	0.61	218	1%	2.16
4	20mm	cum	472.52	0.31	144	1%	1.43
5	10mm	cum	538.89	0.10	55	1%	0.54
6	Brick	Nos.	5.24	1,942.83	10,180	1%	100.80
7	53mm to 9.5mm	cum	488.83	1,273.57	6,22,559	1%	6,163.95
8	9.5mm to 2.36mm	cum	378.69	509.43	1,92,915	1%	1,910.05
9	2.36mm below (coarse sand)	cum	91.60	764.14	69,995	1%	693.02
10	Aggregate GR III 53mm to 22.4mm	cum	375.43	1,126.32	4,22,853	1%	4,186.66
11	Type B 11.2mm for Gr III	cum	257.32	214.54	55,205	1%	546.58
12	Bitumen emulsion (SS-1)	t	40,009.69	7.70	3,08,162	14%	37,844.51
13	Polythene sheet 125 micron	sqm	8.55	2,474.01	21,153	14%	2,397.71
14	Bitumen primer	t	40,009.69	0.03	1,200	14%	147.35
15	Bituminous sealant	litre	17.44	113.95	1,987	14%	244.06
16	Jute rope 12mm dia	m	33.94	539.78	18,320	1%	181.39
17	Debonding strips	m	38.48	539.78	20,771	14%	2,550.81
18	Plasticizer	litre	145.80	731.71	1,06,683	24%	20,648.31
19	Joint filler board	sqm	920.43	17.99	16,561	24%	3,205.38
25	Sand at site	cum	2,332.56	0.08	187	1%	1.85
26	Cement at site	tonne	6,425.17	0.06	386	24%	74.61
27	RCC NP3 pipe	m	2,442.76	15.00	36,641	14%	4,499.82
28	Hot applied thermoplastic compound	litre	152.96	1,488.13	2,27,624	14%	27,953.78
29	Reflectorising glass beads	kg	49.71	148.81	7,397	14%	908.46
30	Crushed stone aggregate	cum	448.71	404.84	1,81,655	1%	1,798.56
Total							2,98,499
Total (after OH, CP and LWC)							3,64,796
Total (after 10% below)							3,28,316



M/s Arvind Kumar

Agreement No: 07 S.B.D/Nabard/17-18

DETAILS OF GST COMPONENT CONSIDERED for Construction and maintenance of road from Telwa to Kumbra via Maheshpur in Block Mahishi District - Saharsa for work value in which OH @ 20% and CP @ 10% has been considered

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (Excluding Royalty)	Quantity upto RA 03	Basic Value of Material incl. GST (Excluding Royalty)	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Cement	t	5,941.83	85.47	5,07,852	24%	98,293.90
2	Coarse sand	cum	91.60	204.81	18,760	1%	185.75
3	40mm	cum	357.48	27.76	9,925	1%	98.27
4	20mm	cum	472.52	25.44	12,021	1%	119.02
5	10mm	cum	538.89	12.33	6,646	1%	65.81
6	Brick	Nos.	5.24	1,53,870.00	8,06,279	1%	7,982.96
7	Sand	cum	70.06	5.44	381	1%	3.77
8	HYSD Bar	t	39,934.20	2.33	93,087	14%	11,431.69
9	Binding wire	kg	38.91	13.32	518	14%	63.65
10	AC pipe 100mm dia	m	38.02	100.80	3,832	14%	470.65
11	MS clamps	Nos.	27.43	96.00	2,633	14%	323.39
Total							1,19,039
Total (after OH, CP and LWC)							1,58,703
Total (after 10% below)							1,42,832



Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 07 S.B.D/Nabard/17-18

PROJECT NAME: Construction and maintenance of road from Telwa to Kumbra via Maheshpur in Block Mahishi District - Saharsa for work value in which OH @ 10% and CP @ 10% has been considered

Particulars	Amount
Total Work done till date (RA 03) [after 10% below]	28,42,223
Less: Pre-GST work done value	-
Balance work to be in GST period	28,42,223
Less: Work value for which rate analysis not found/Incomplete	83,496
Work value for which GST impact is calculated	27,58,728
Less: Extra GST added in rate analysis	3,28,316
Work Value without taxes (A)	24,30,412
Less: LWC @ 1%	24,063
Work Value without taxes and LWC (B)	24,06,348
Less: OH and CP @ 21% (B)/1.21 x 0.21	4,17,631
Work Value without taxes, OH and CP (C)	19,88,717
Embedded Taxes @ 4% on above (C) x 4% (D)	79,549
Contractor Profit on above embedded taxes computed (E)	7,955
LWC @ 1% on embedded taxes in CP and OH (F)	875
Total Embedded taxes on OH & CP & LWC (D + E + F)	88,379



Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 07 S.B.D/Nabard/17-18

PROJECT NAME: Construction and maintenance of road from Telwa to Kumbra via Maheshpur in Block Mahishi District - Saharsa for work value in which OH @ 20% and CP @ 10% has been considered

Particulars	Amount
Total Work done till date (RA 03) [after 10% below]	1,67,89,605
Less: Pre-GST work done value	-
Balance work to be in GST period	1,67,89,605
Less: Work value for which rate analysis not found/incomplete	16,88,453
Work value for which GST impact is calculated	1,51,01,152
Less: Extra GST added in rate analysis	1,42,832
Work Value without taxes (A)	1,49,58,320
Less: LWC @ 1%	1,48,102
Work Value without taxes and LWC (B)	1,48,10,217
Less: OH and CP @ 32% (B)/1.32 x 0.32	35,90,356
Work Value without taxes, OH and CP (C)	1,12,19,862
Embedded Taxes @ 4% on above (C) x 4% (D)	4,48,794
Contractor Profit on above embedded taxes computed (E)	44,879
LWC @ 1% on embedded taxes in CP and OH (F)	4,937
Total Embedded taxes on OH & CP & LWC (D + E + F)	4,98,611



**अधीक्षण अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, सहरसा।
पत्रांक १०३/११९०७**

प्रेषक,

ई० राजीव रंजन सुधांशु,
अधीक्षण अभियंता,

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, सहरसा।

सहरसा, दिनांक १९.०९.२३/

विषय : NABARD योजनान्तर्गत Construction and maintenance of road from Telwa to Kumhra Via Maheshpur in Block Mahishi District Saharsa में वर्ष 2017-18 में जी०एस०टी० की प्रतिपूर्ति (Reimbursement) हेतु संवेदको द्वारा समर्पित दावा विपत्र की स्वीकृति के संबंध में।

प्रसंग : विभागीय जी०एस०टी० समिति की अनुशंसा, विभागीय पत्रांक-RWD Claim/ 23-24 /22-3424 अनु०, पटना, दिनांक 14.09.2023

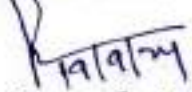
महाशय,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जाँचोपरान्त Rs 9,58,071=00 (नौ लाख अनठावन हजार ईकहत्तर) रुपये मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है :-

1. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अन्तर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रघन से समायोजित कर ली जाय।

अनु०:- यथोक्त।

विश्वासभाजन,



अधीक्षण अभियंता,
ग्रामीण कार्य विभाग, कार्य अंचल,
सहरसा।

