

Q4) (a) Is it sufficient that an officer's accounts should be correct to his own satisfaction? Give your comments. (5)

(b) The estimate is the foundation of Works Accounts. Discuss? (5)

(c) i) The estimate of a work is sanctioned for Rs.35000/-. A portion of the work costing Rs.15000/- has been abandoned. Xen proposed to undertake another work estimating Rs.7000/- for which no budget provision exists and utilize the savings. (3)

ii) The special maintenance work could not be completed by 31.3.2024. Xen proposed that the estimate might be kept open for another 3 months and the work carried on to completion. (4)

iii) A Divisional Officer refused to take back the surplus material which had been originally issued to a contractor for executing Board/Corporation's work on the plea that the market rate had since fallen. (3)

Q5) (a) Explain Reverse Auctioning/Bidding as per Amendment inserted in PSEB Works Regulation-1997 by PSTCL. (10)

(b) Explain the disposal of surplus material lying at site of work. (5)

(c) Explain different types of tenders under works regulation 1997. (5)

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SOLUTION

Ans 1) (a) As per Reg-37.4(vii & ix) of CEFA in cases where the service to be paid for is not susceptible of measurement, such as octroi, municipal taxes, electric charges, railway freight etc or where it is not possible to determine the quantity of work done, entries need not be made in Measurement books.

Further petty purchases upto Rs.300 in each case made from local bazaar for which payments have to be made immediately, payments for washing clothes belongs to a rest house or dispensary have to be made immediately, no need to make entry in measurement books in such cases also.

Ans 1) (b) **Capital Work in progress Account:-** Account code-14:- All costs of assets under construction/under installation is recorded in accounts in account code-14.

14.1 for land, 14.2 for Buildings, 14.3 Hydraulic Works, 14.4 Other civil Works, 14.5 for Plant & Machinery, 14.6 for Lines, cable network etc., 14.7 for vehicles, 14.8 for Furniture & Fixtures, 14.9 office equipments, capital expenditure resulting in an asset not belonging to the PSTCL, spare/service units, capital spares at Generating stations, Assets taken over from Licensees pending valuation.

On commissioning of assets the cost is transferred to appropriate asset head in account group 10 or 11 under which parallel account codes have been prescribed.

The cost of unused material/jobs in process lying at the close of manufacture estimate is credited to this account per contra debit to GH-22 to be reversed in the next year estimate.

Ans 1) (c) Once in a financial year, initiate action for physical inventory count of all fixed assets by specifying target dates to asset control authorities for counting and certification.

On completion of the physical inventory count, complete the list of assets and prepare a separate list of missing/excess assets giving reasons thereof. In respect of the assets not located or lost, prepare an authorisation request for write off of assets, or recovery from the employee responsible. from the books enclosing details on:

(i) Possible reasons for the loss

(ii) Action taken to prevent future losses.

The written down value of assets not found on physical verification shall be transferred to the account. Amount recoverable from employees/ ex-employees'. If after investigations, by the competent authority it is decided that full/part amount is not to be recovered from the employee concerned, written down value of such assets shall be charged to the Revenue Account. Any excess observed on physical verification of assets shall be brought into the Board's Books by valuing each excess item at one Rupee each and passing the relevant accounting entry.

Forward the authorisation requests for the write off/recovery after thorough evaluation, to the competent authority for approval. Indicate, in the relevant columns, the value of the assets to be written off/recovered.

On receipt of the approved authorisation, pass an accounting entry for the write off/recovery of assets,

Update the relevant fixed assets register and asset card for the assets written off.

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Ans 2) (a) Procedure for getting a damaged transformer repaired which is damaged during its warranty period has been elaborated in chapter-08 of "Manual on Damaged Transformers". Transformer damaged within warranty period should be repaired by the supplier as per terms of contract.

SDO/DS will send information to Divisional office and purchase authority regarding Name of manufacturer, Size and capacity, Make & serial number, Date of purchase, Date of installation, date of damage and date of expiry of warranty period.

Divisional office on receipt of such communication will intimate to supplier, SE and CE/MM. On receipt of response from supplier inform SDO the tentative date of arrival of suppliers' technician. If the supplier does not respond within one-month, damaged Transformer will be got repaired from PSTCL workshop. Cost of repair on such transformer is intimated to MM organisation for recovery from the supplier. Cost of repair of transformer is valued as per price of material used at issue rate, labour time consumed on the job at prevailing labour rates.

Ans 2) (b) It is not that once the work order is issued to contractor, splitting of that work cannot be done.

As provided in Regulation 1.19 Schedule 'C' of Works Regulations-1997 the PSTCL reserve the right to split up the work in the scope of the contract among more than one contractor during the progress of work due to unsatisfactory progress of work of contractor. PSTCL will not entertain any claim from any contractor as a result of such splitting up. PSTCL, also reserves the right to exclude/include any items of work from/into scope of the contract during the progress of work due to any reason whatsoever. The engineer-in-charge reserve the right to inject labour, T&P, materials at the contractor's cost at any stage of work if the progress of work is not commensurate with the committed schedule and the contractor will not have any right to object.

Ans 2) (c) i) The Measurement Book is a most important record being the basis of all accounts of quantities, whether a work done by daily labour or by the piece, or by contract or of materials received which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check and should contain such a complete and reliable record of facts as to be conclusive evidence in a court of law.

ii) For large works a separate Measurement Book may be set apart.

iii) Each set of measurements should commence with entries stating:-
In the case of bills for works done.

- 1 Full name of work as given in estimate..
- 2 Situation of work, exact locality;
- 3 Name of contractor;

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- 4 Number and date of his agreement of work order;
- 5 Date of written order to commence work;
- 6 Date of actual completion of work; and
- 7 Date of Measurement.

In the case of bills for supply of materials:-

- 1 Name of suppliers;
- 2 Number and date of his agreement or order.
- 3 Purpose of supply. Name of work as given in estimate.
- 4 Date of written order to commence supplies;
- 5 Date of actual completion of supplies; and
- 6 Date of Measurement.

and should end with the dated signatures of the person making the measurements.

iv) A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head. iv) The pages of the book should be machine-numbered and no page should, on any account be torn out of a book, nor should any entry be erased or disfigured so as to be illegible. If a mistake be made, it should be corrected by cancelling the incorrect words or figures with a single stroke of the pen or pencil and by writing the correct words or figures separately, and the corrections thus made should be initialed and dated by the responsible officer. All signatures and initials made in the measurement book should be dated

v) All measurement must be neatly recorded in the authorized form of Measurement Book, and in no other. The entries should be made, if possible, in ink but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The entries in the "Contents or Area" column should, however, be made in ink in the first instance and not inked over.

vi) As all payments for work or supplies are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. if the measurements are taken in connection with ruining contract account on which work has been previously measured, he is further responsible

(1) that reference to the last set of measurements is recorded, and

(2) that if the entire job or contract has been completed, the date of completion should be duly noted in the prescribed place. If the measurements taken are the first set of Measurements on a running account or the first and final measurement, this fact should be suitably noted against the entries concerned and in the latter case, the actual date of completion noted in the prescribed place.

vii) Entries should be recorded continuously in the Measurement Book and no blank pages should be left. Any pages left blank inadvertently must be cancelled by diagonal lines; the cancellation being attested and dated.

viii) The Measurement Book being primarily the initial record made on the spot by personal measurement by a responsible Executive Officer or subordinate of quantities or work done or materials received and only secondarily and incidently a record of expenditure incurred on the basis of quantities it is obvious that in a case where the service to be paid for is not susceptible of Measurement, such as octroi duty, municipal taxes, electric charges and railway freight, etc. or where it is not possible to determine the quantity of work done, entries need not be made in Measurement Books.

ix) When any measurements or series of measurements are cancelled, the cancellation must be supported by dated initials of the officer ordering the cancellation, or by a reference to his order; initialed by the officer who made the measurements. in either case the reason for cancellation should be recorded.

xvii) The voucher for payment must invariably bear a reference to the number and page of the Measurement Book in which the measurements are recorded, also the number and date of work order for the supply.

xviii) When submitting a bill for signature, the sub divisional clerk will draw red in the diagonal line across each page of the measurement book on which are recorded the detailed measurements in token of his having made the required arithmetical check and having compared the total with the connected abstract.

xix) At the time of signing the bill, the "Officer preparing the bill will scrutinise the measurement book and make sure that the sub divisional clerk has drawn the red ink lines mentioned above and has appended his dated initials in token of having exercised the cent per cent arithmetical check. He will then draw in ink one diagonal fine across each page of the measurement book on which is recorded the connected abstracts of measurements.

xx) When receiving back the measurement book and bill the sub divisional clerk will scrutinize the abstract for any omission from this procedure.

xxi) No Measurement Book shall change hands ie. from one subordinate to another or to a clerk or in office and vice-versa without an endorsement being made after the last measurement handed and signed and dated by both parties. The endorsement will give the name of person who hands over and that of the person who receives the Measurement Book.

xxii) On the occasions of transfers it will be the special duty of the Sub Divisional Officers to see that (1) Measurement books with the relieved officer at the time are recorded in the transfer papers by the number they bear and are

(2) acknowledged by the Relieving Officer and that

(3) necessary corrections are made in the name of the officer on the fly leaf of the Measurement Book and

(4) the register of Measurement Books as well.

xxiii) In case a Measurement Book is lost, an immediate report should be made of the facts of the case and this report must be promptly forwarded to the Board together with the explanation of all parties concerned or responsible for the loss.

Check and scrutiny of Measurement Books

Once every half year, ie., during May and November and before transfer, the Sub Divisional Officer should make a complete check of every current measurement Book in the sub divisional and have them completed in all respects, as far as possible, up to date. He should certify to this effect below the last entry in each Book, noting also any items which still remain to be completed. At the next inspection the Sub Divisional Officer will not have to go through the same pages of the books again except to see that the in completed parts have or have not since been completed.

ii) During the inspection of a sub divisional by the Executive Engineer, the Divisional Accountant should similarly check a percentage of the Measurement Books and record the following certificate. "Checked and found correct and complete except for certain items detailed in the Audit Note sent to the Sub divisional, Officer.....Sub division with executive engineer's Inspection Note No..... Dated.....".

This will enable each inspection to be started from the point reached the previous year.

All measurement books in use must be sent once in a year to the divisional officer or such dates as the divisional officer may fix for the personal scrutiny of Divisional officer and should be returned to the sub division concerned within fifteen days.

iii) When these books reach the divisional office the Head Clerk should first of all compare them with his register of Measurement Books and report, if any missing. The Head Clerk will at the same time

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make any necessary corrections in his register and bring to notice any evident inaccuracies in the name of officer on the fly-leaf of the Measurement Book. He will then hand them over as quickly as possible to the Divisional Accountant.

iv) The Divisional Accountant will then check the books to see whether instructions in paragraph 37.2 to 37.4 and 37.9 of CEFA have been complied with. He will himself check not less than 10 per cent of the value of the total measurements recorded in each book since the last review. Such checks should cover complete sets of measurements, payments based on the entries reviewed should be traced into the various accounts documents and verified. Similarly supplies or issues of materials should be traced into the various accounts and verified.

v) The Divisional Officer will then take steps to obviate in future any neglect of the above instructions which may have come to light, and will at the same time retain for record in his office any books which he considers to be full up, or nearly so, or which he deems to have been in use long enough. The blank pages, if any, should be cancelled by the Divisional Officer under his dated initials before such Measurement Books are filed. Such books, when once filed for record in the divisional office, must not be allowed to pass out of the office again for reference, except under the strictest precautions to guard against their loss. And on so passing out of the divisional office they must not be allowed to pass into the personal custody of any body of a rank lower than a Sub divisional Officer.

vi) The Superintending Engineer is required to make it his special duty during his tours to see that measurement books are carefully kept and measurement properly record and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that any orders of the Board regarding check measurements are duly observe.

Ans 2) (d) Opening Balance

(i) Currency notes and coins	1350
(ii) Torn note not included in above	100
(iii) Revenue Stamps	30
(iv) Self Cheque	5000
(v) Unpaid Salary	6631
Total	13111

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Ans 3) (a) Technical Nature:

1. Inspection of supply system:

i) Inspection of Grid substations including checking of log sheets.

ii) Inspection of EHT lines.

iii) Inspection of HT lines.

iv) Inspection of Substations.

v) Inspection of LT lines including mains, sub-mains and services.

vi) Test checking of maintenance of lines and substations for detecting fictitious entries of maintenance work in LMR and EMR.

2. Ensuring compliance of defects noticed by him in supply system during his inspection of his subordinated or senior officers.

3. Taking remedial measures for controlling Interruptions in supply and investigation in respect of excessive interruptions in supply and prolonged breakdowns.

4. Maintenance/Operation of supply system ensuring preventive maintenance as per the maintenance schedule.

5. Keeping a control and watch over system loading conditions for framing augmentation/renovation proposals.

6. Surveying to carry out new works, planning and design of works and framing/checking of .

7. Supervision of maintenance works so as to ensure proper quality of maintenance and expeditious completion of the job.

8. Supervision of new construction works with regard to the quality of work.

9. Measurement of maintenance and construction works so as to ensure proper utilization of material.

10. Testing of earth resistivity of the various installations.

11. Attending/Supervision of breakdowns.

12. Investigation of accident cases on supply system.

13. Investigation of the cases leading to transformer damage.

14. Inspection of consumer's premises with regard to installation of capacitors and checking of power factor.

15. Inspection and maintenance of civil works.

16. Inspection and maintenance of vehicles.

17. Inspection of safety devices and fire fighting equipment.

(B) Administrative Nature:

1. Up-keep and maintenance of office.

2. Payment of salary to the staff regular as well as work charged.

3. Purchase of material and payment there of.

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4. Checking of labour at site.
5. Checking of feeders to ensure proper supply in rural areas.
6. Attending to the visits of the senior officers of the PSEB and Punjab Govt. Internal Audit Parties and RAO.
7. Attending meetings at the Distt. and Sub Divisional level.
8. Maintaining liaison with Block Samities and Zila Prishad.
9. Attending to grievances of employees and labour Court Cases.
10. Arranging inspection of Electrical inspector getting the inspection carried out.
11. Handling of employees strikes.
12. Ensuring proper up-keep and disbursement and remittance of cash.
13. Routine and surprise checking of cash in chest.
14. Arranging material for works.
15. To frame budget estimates for the next financial year and to exercise budgetary control.
19. Pursuing various court cases in the courts and with Board's counsel and that of higher Offices.
20. Ensuring proper up-keep of consumers cases and inspection sub-offices. 19.
21. Investigation of theft of Board's property cases lodging of FIRs and pursuing these cases.
22. Checking up of consumption of fuel and lorry log books etc.
23. Arranging/imparting training to the subordinate staff in the office and field.
24. To carry out prescribed checking of stores and material at site.
25. Inspection and checking of T&P.
26. Checking of staff that prescribed uniform is worn by them.
27. Initiating and dealing staff cases regarding leave, increments, pay fixation, bonus, transfers, disciplinary proceeding, T.A. bills, over-time bills, arrear of pay etc.
28. Ensuring up-keep of records.
29. Ensuring proper up-keep of record of books and manuals.
30. Ensuring proper functioning of officer i.e. receipt, dispatch and disposal of dak.
31. Providing livery cloth to the staff and ensuring maintenance of accounts thereof.
32. Ensuring that proper handing/taking over is being done and record thereof is maintained.

Ans 3) (b) i) Completion report is prepared after completion of a work in form CE-32 and contains details of expenses incurred on the work concerned. It is prepared for all types of const./mtc. works whether total expend.on such a work is as per the estimated or less/higher than its estimated cost when:(i)difference between estimated cost and actual expenditure is 5% or above.

(ii) difference between estimated cost and actual expenditure is less than 5% but the divisional officer has no powers to approve it.

(iii)when actual expenditure is more than the revised estimate.

Procedure for Prep.of completion Report: Detailed completion report is prepared for all Major Works in form CE-32 with Sub-head wise details. Actual expenditure and rates of expenditure are compared with estimated rates/expend. For any difference between actual and estimated details, reasons have to be explained. Names of officers/officials responsible for execution of work concerned are also mentioned in it. For minor works also, this report is prepared in form-32. This report is prepared when sub-head wise record is not required to be maintained. Comparison is made between actual expend. and estimated cost.

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Disposal of Completion Report: Completion reports of works, where actual expenditure incurred is more than the estimated cost and the divisional officer concerned is not competent to sanction the excess expenditure, is required to be sent to CAO. After auditing the report by CAO, it is sent to concerned SE. If SE is competent to regularize the excess expenditure, he will take action to sanction the excess expenditure. If it is beyond his powers, he will sent this report to next higher authority. If it is still beyond the powers of next higher authority, he will send the report to the Corporation through Company Secretary of the Corp. The Company Secretary will take action to get is approved by the Board of Directors and send the same to CE concerned.

Ans 3) (b) ii) IWR: Initial Works Register is prepared for all works costing above Rs.1 lac in form CE-26. In this register record is kept for all the material issued, used and unused on the completion of the work. It is a six part register and is to be prepared under following principles:

Part-I: Upto date record of material issued, receive, cost of material, transportation, labour charges etc. is kept in this part.

Part-II: In this part record of all the petty items and their cost is maintained.

Part-III: In this part record of measurements of work done by daily/work charged labour, and payments of their wages is kept. Bills for payment to labourers, workcharged estt. etc. are passed as per progress/measurements of recorded in this part.

Part-IV: In this part measurements of material used is recorded.

Part-V: This part is used for renewal, replacement or augmentation works. Record of dismantled material is also kept in this part.

Part-VI: In this part reports/comments of inspecting officers are recorded.

IWR is an important record and is issued in duplicate in the name of official/officer entrusted with the job of execution of work. Original copy is kept by the official and duplicate is sent to divisional office every month alongwith labour bills. After passing labour bills this copy is returned back to Sub-Divn.office. No entry is to be erased and all kinds of I cuttings must be got attested. Upon transfer of an official this register is to be returned and the new official will get fresh register issued in his own

name. Entries in this register must be checked by SDO concerned. All entries must also be checked by Supdt. (Divnl.Accounts). In case this register is lost, immediate report must be sent to senior officers.

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- Ans 4) (a) 1.An officer's accounts should be correct not only to his own satisfaction, but he should see that the expenditure as per rules and regulations and their correctness could satisfy audit also.
- 2.All payments, measurements must be so clear and self speaking that it can be produced in a court of law, if required.
- 3.All types of receipts and payments must immediately be recorded in the books of account with full details and classified correctly and immediately
- 4.It is the responsibility of divisional officer to check time to time the basic accounts records.
- 5.It is the responsibility of divisional officer to ensure timely submission of monthly account.
- 6.It is the responsibility of divisional officer to ensure that for all expenses proper budget grant is available.
- 7.Divisional officer being the primary disbursing officer is responsible for all kinds of mistakes.

Ans 4) (b) According to Para 6.8 to 6.12 (Chapter Vi) of Capital Expenditure and Fixed Assets Manual, It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by competent authority. However, there are exceptions to these fundamentals. It may occasionally in urgent cases be necessary to commence certain works in anticipation of the sanctioned estimate. In these cases whether on the ground of urgency or otherwise, Divisional Officer is required to carry out a work for which no estimate have been sanctioned or for which no financial provision exists, the order of the officer authorizing the work should be conveyed in writing. Even if such an approval has been accorded, the expenditure incurred is in no way regularized, until an estimate is sanctioned by competent authority. The Divisional Officer concerned should therefore take immediate steps to have estimate (final or tentative) sanctioned for such works, in case of petty works e.g. in case of any building. the cost of the ordinary annual repair (excluding municipal taxes) of which is less than Rs2500/-, the Superintending Engineer may prescribe, subject to revision of limit from time to time, lump sum limited to Rs. 2500/- (plus the amount of municipal taxes if any payable by the Board) to cover the cost of maintenance and within this amount, expenditure will be permissible without any detailed estimate being prepared If in any working year the estimated cost for maintenance is more than the permissible limit or the lump sum sanctioned by the Superintending Engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary rules and sanctioned by the competent authority. Thus for every work proposed to be carried out, a properly detailed estimate must be prepared for the sanction of the competent authority, the sanction is known as technical sanction to the estimate and amounts to a guarantee that the proposals are structurally sound and that the estimates are accurately calculated and based on adequate data. Apart from the detailed plans and designs, the estimating authorities base their estimates on the schedules of rates which play a valuable role in its preparation. The schedule of rates is based on the local market rates and is kept up to date.

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Ans4) (c) i) As per Para 9.1 (Chapter IX) of Capital Expenditure and Fixed Assets Manual, the sanction to an estimate must on all occasions be looked upon as strictly limited by precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project or work should not, without sanction of the competent authority, be applied to carry out additional work not contemplated in the original project or work. Further para 9.2 of ibid chapter provides that the savings due to abandonment of a substantial section of any project shall not be available for execution of work on another section without the sanction of the authority who originally sanctioned the project estimate. Thus the authority who gave the administrative approval can order to utilize the savings. In this case if the administrative approval has been accorded by the Xen then his proposal is in order. ■

Ans4) (c)ii) As per Para 6.32 (Chapter VI) of Capital Expenditure and Fixed Assets Manual, estimate for special repairs remain current till completion of the repairs. Sanction to such an estimate ordinarily ceases to operate after a period of five years from the date upon which it was accorded. Therefore the proposal of Xen is in order.

Ans4) (c)iii) As per Para 15.12 (Chapter XV) of Capital Expenditure and Fixed Assets Manual, Board does not undertake to take over from contractors, whether before or after the completion or termination of contracts surplus materials which were originally procured by the contractors for themselves or were issued to them and debited to their accounts, Such materials are the property of the contractors. The action of the Divisional officer is, therefore, correct and is in accordance with the instructions. ■

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Ans 5) (a) **Reverse Auctioning/Bidding:** Pursuant to the decision taken by BODs in its 69th meeting held on dated 24.09.2021 against CAO/F&A Agenda No.276/CAO (F&A)/Budget-80 dated 02-08-2021, the following clause is hereby inserted in PSEB Works Regulation-1997 (Reprint 2003) by incorporating Reverse Auctioning/Bidding Clause for Works amounting to more than Rs. 20 lacs under Section-I (Tendering & Contract Agreement) of Schedule-'C':-

Clause No.	Amendment/Addition
1.7 (A) of Section-I of Schedule-'C'	Reverse Auctioning/Bidding (For Works more than Rs. 20 lacs.)
	Reverse bidding will be carried out invariably for all works valuing more than Rs. 20 lacs except where otherwise specifically approved by Director-In Charge and Director/F&C. The following procedure and terms & conditions shall be applicable for Reverse Auction in PSTCL:-
(i)	In case the no. of bidders are more than 3, the H1 (Highest) bidder shall not be eligible to participate in further process of the tender and his tender shall be rejected.
(ii)	All other bidders shall be assigned a unique user name and password by e-tendering agency of PSTCL. Bidders are advised to change the password after the receipt of initial password from PSTCL to ensure confidentiality. All bids made from Login IDs assigned to bidders shall be deemed to have been made by bidders/bidders' company/bidders' authorized representatives.
(iii)	Eligible Bidders shall be required to submit their acceptance to the stipulated terms and conditions before participating in the R.A.
(iv)	Online Reverse Auction shall be conducted by PSTCL on pre-specified date and time for duration of 1 Hour. The bidders may quote the bids from their own offices/place of their choice. Internet connectivity is to be ensured by bidders themselves.
(v)	All Eligible bidders are required to submit their price bid along with submission of Techno-commercial bid as per schedule. Only those bidders who submit their original bids within the scheduled time and who are considered technically and commercially eligible shall be eligible to participate in RA process.

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	<p>during Online Reverse Auction:-</p> <ul style="list-style-type: none"> • Start Price • Decrement Value • Current Bid value of the Bidder (Total Bid Price) • Best bid in the Auction (Current L1 price) • Next Valid Bid (Total Bid Prices to be quoted in order to become L1) • Minimum bid Price (Bidder to enter his minimum Bid Price here)
(vii)	Bidder may become 'L1 Bidder' by offering a price equal to or lower than the 'Next Valid Bid' and this shall continue as an iterative process.
(viii)	Auction Extension Time: If a valid bid is placed within 5 minutes of end Time of the RA, then Reverse Auction duration shall get automatically extended for another 5 minutes from the existing end time. It may be noted that the auto extension will take place if a valid Bid comes in those last five minutes. If a bid does not get accepted as the lowest Bid, the auto-extension will not take place even if the bid might have come in last five minutes. The above process shall continue till no valid bid is received in last 5 minutes which shall mark the completion of reverse auction. The bidders are advised not to wait till the last moment to enter their bid so as to avoid complications related to internet connectivity, network problems, system crash down, Power failure etc. No request for extension in time period of RA due to any of the above reasons shall be entertained by PSTCL.
(a)	If no bid is received within the specified time duration of the online RA, then PSTCL shall reserve the right to scrap the online RA process and proceed with the L-1 Bid Price received through e-tendering for further processing.
(b)	After completion of inline Reverse Auction, the Closing Price (CP) shall be considered as L1 rate for further processing including negotiations (if required). Based on the final price quoted by bidders, the successful bidders shall be required to submit summary of Final Price in prescribed format (Summary of Final Price-Reverse auction, Uploaded by PSTCL in Excel Sheet within 2 working days of conclusion of the RA. In case a bidder fails to submit the above Summary, then it may lead to cancellation of bid and call for action against the bidder which may include forfeiture of EMD/PEMD and suspension of business dealings etc. The final break up of prices will be given in a manner that all quoted prices shall be reduced proportionately by the same percentage and not arbitrarily.
Note:-	L-1 (after RA) bidder will submit the final price break up without altering originally quoted F & I. Final price breakup may not be obtained from other bidders. Their final price break up may be worked out proportionately without altering their originally quoted F & I and comparative statement be prepared accordingly.
(ix)	Proxy Bids:- Proxy bidding feature is a pro-bidder feature to safeguard the bidders' interest in event of internet failure or to avoid last minute rush. The proxy bidding feature allows bidder to place an automated bid in the system directly in an auction and bid without having to enter a new amount each time a competing bidder submits a new offer. The bid amount that a bidder enters is the minimum bid price that the bidder is willing to offer. Here, the software shall automatically bid on behalf of the bidder who has quoted the lowest "Minimum Bid Price", the price which is one decrement less than next bidders' bid price. This obviates the need for the bidder participating in the bidding process until the minimum bid amount is detrimentally reached by other bidders. When any bidder

	<p>quotes a price lower than the existing lowest bid amount, the bidder (who had earlier submitted lowest proxy bid) has an option to once again start participating in the bidding process by the current bid matches the minimum bid of the lowest bidder submitted earlier, the bid submitted earlier by the lowest bidder will be recognized as the L1 at the instant.</p> <p>During the course of bidding, the bidder shall not be able to delete or increase the proxy bid amount but can always reduce the same depending upon the amount quoted by other bidders. Proxy bids are fed into the system directly by the respective bidders. As such this information is privy only to the respective bidder(s).</p>
(a)	PSTCL shall reserve the right to cancel/reschedule the RA process/ tender at any time, with due intimation to all concerned, without assigning any reason.
(b)	Other terms and conditions shall be as per bidder's Techno-Commercial offers and as per PSTCL's bidding documents and other up to date correspondence (if any).
Note:-	The above procedure/system of "Proxy Bids" will only be followed if the software system supports it.

Ans 5) (b) All the surplus materials at the site of work which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should if likely to be of use on other works within a reasonable time, be transferred to work in progress if permitted by the competent authority or brought on the stock account, their value should be credited to the work from which they are returned and debited to the work to which the material is transferred or to stock, as the case may be.

No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of such materials should be maintained in the sub divisional and divisional offices as a supplement to Register of Initial (Works) Account/ Material Estimate Control Register and returned to stores.

Board/Corporation does not undertake to take over from contractors, whether before or after the completion or termination of contracts surplus materials which were originally procured by the contractors for themselves or were issued to them and debited to their accounts. Such materials are the property of the contractors and can be taken over by the Board/Corporation, if required, for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by the Board the price allowed to the contractor on reacquisition should not exceed the amount debited to the contractor excluding the storage charges if any

Ans 5) (C) KINDS OF TENDERS:

- (i) **Open Tenders:** For the major works, tenders will be invited from eligible contractors, as per para 5 (i) through publicity in the news papers/journals allowing a minimum period of 4 weeks from the date of first publication for submission of tenders. In urgent cases, the period may be reduced to 2weeks.

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- (ii) **Limited Tenders:** For minor works tenders may be invited from all registered contractors through letters sent by registered post "acknowledgment due" giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the competent authority.

Limited tenders may be invited for major works upto Rs. 50 lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities noted below will be obtained before inviting limited tenders:-

Authority which can accept tenders

C.E.
S.E/Director
Sr. XEN/Dy. Director

Approving authority for inviting limited tender

Member-in-Charge
C.E.
S.E/Director

Limited tenders shall be invited from all the contractors registered with appropriate authority. In case where the number of such registered contractors is less than 5, limited tenders shall be invited from the contractors registered with other organisations of the Board/PWD.

"In emergent cases limited tenders may be collected by a committee consisting of 3 officers out of which one will be from the Accounts Branch to be approved by the Member Incharge. The Committee may give reasonable time to the tenderers for working and quoting the rate in the tender and making draft for earnest money. The committee will deliver the tender documents to the parties and collect the same after quoting of the rates by them alongwith earnest money. The committee will open the tenders and prepare comparative statement. The tender documents will be supplied free of cost to the tenderers."

(iii) **Single Tenders**

Single tenders may be invited for jobs such as maintenance and repairs of proprietary equipment etc, which can be got done only through a specialised firm/contractor