



प्रधान महालेखाकार (लेखा एवं हकदारी), झारखण्ड का कार्यालय
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), JHARKHAND

Letter No.-WM-II/2019-20/124/141

Dated- 01-10-2019

To,

All the Executive Engineers,

(All the Branches of Public Works Department i.e. Road Construction Department, Building Construction Department, Rural Development Department, Rural Works Department, Drinking Water & Sanitation Department, Water Resources Department & Energy Department)

Sub: -Role of Divisional Accountant/Divisional Accounts Officer in respect of checking of Comparative Statement of Tender (both Technical and Financial bid) in PWD divisions reg.

Sir,

It has been brought to the notice of this office that some of the Executive Engineers in Public Works Department are putting pressure on Divisional Accountant/Divisional Accounts Officer posted in their divisions to recommend in favour of a particular Contractor/Agency in the Comparative Statement, be it L-1 Party or whoever.

In this regard, it is pertinent to mention here that the para 4.2.4 of Central Public Works Accounts Code and para 24 of Bihar Public Works Accounts Code (adopted by Govt. of Jharkhand) state that *the Divisional Accountant is responsible for arrangements for checking the computed tenders i.e. for seeing that satisfactory and efficient arrangements are made for checking. It further stipulates conducting of test check of the computed tenders personally and sufficient checking of tenders to be done to satisfy himself reasonably that the checking work has been properly done and the comparative statement correctly incorporates the totals as checked on the individuals tenders.*

Further, as per Para 4.4 of CPWD Works Manual 2019 with reference to point 11(3) SOP No. 4/1 of Chapter 4 of Standard Operating Procedure for CPWD Works Manual – 2019 on e-tendering, clear instruction have been given regarding the certificate to be recorded by Divisional Accountant on the comparative statement, as follows:-

पो. डोरण्डा, राँची - 834002 (झारखण्ड) P.O. Doranda, Ranchi - 834002 (JHARKHAND)

दूरभाष / Telephone : 0651-2412942, 2412582 तार / Telegram : PRINACCTTS RANCHI फ़ैक्स /Fax : 0651-2411745

E-mail : agaejharkhand@cag.gov.in

"Certified that, I have personally conducted a test check of all the computed and checked tenders and have satisfied myself that the checking work has been properly done. The comparative statement correctly incorporates the totals as checked on the individual tenders."


Again the responsibilities of Divisional Accountant for scrutiny of Tenders, has been stated clearly in Standard Operating Procedure for CPWD works Manual 2019 at SOP No. 5/6, point -2, the Divisional Accountant makes satisfactory and efficient arrangements for checking the computed tenders (**in case of manual tenders**). He/she conducts personally a test check of computed and checked tenders (**in case of manual tenders**) including the comparative statement, sufficient to satisfy himself/herself reasonably that the checking work has been properly done. He/she records a note on the comparative statement that:

"As far as I could ascertain from such test check as I had been able to carry out, the statement is accurate".

Hence, the existing provisions do not allow the officials of DA Cadre to put their recommendations in favour of a particular Contractor/Agency in the Comparative Statement.

It is, therefore, requested not to put undue pressure on Divisional Accountant/Divisional Accounts Officer in this regard

Yours faithfully,



Accounts Officer/WM

Memo No.WM-II/2019-20

Dated

Copy to DA/DAOs: They are directed to put their comments in the comparative statement as per codal provision.



Accounts Officer/WM