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दक्षिण मध्य रेलवे SOUTH CENTRAL RAILWAY

महाप्रबंधक के कार्यालय General Manager's Office,

सतर्कता शाखा Vigilance Branch,

सिकंदराबाद Secunderabad

तारीख Date: 22 March 2016

No.G.265/V/System Improvement/Tfc

CCM/SC

**Sub: Submission of Audited Balance Sheet and P&L A/c in Tenders
- System Improvement.**

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During the course of a Preventive check on a tender file of SC Division related to leasing of VPs/SLRs space, it was noticed that the tenders were discharged by the Accepting Authority due to the reason that the tenderer has submitted provisional balance sheet instead of Audited Balance sheet of the last financial year. In terms of para 3.2 of Comprehensive Parcel Leasing Policy (FM Circular No.6 of 2014), the tenderer is required to furnish the audited balance sheet of the last financial year at the time of opening of tender, and further modified vide FM Circular No.9 of 2014 as Audited balance sheet and profit&loss A/c.

It is understood from Vijayawada Division that Provisional Balance sheet certified by Chartered Accountant is accepted in case of tenders for allotment of parcel space in VPs/SLRs. As per the FM circular No.6 of 2014, there is no mention of accepting provisional balance sheet while finalizing the tenders. However, on enquiry with customers and Chartered Accountant, it is revealed that the Audited Balance Sheet and Profit & Loss A/c for the previous financial year is ready for submission only after September of the succeeding year. In order to maintain uniformity by all the Divisions, the following system improvement is suggested:

- 1) In case of tenders floated between **January to August**, the tenderer shall submit Audited Balance sheet and P&L A/c of the preceding year of the previous financial year and also the Provisional Balance sheet and P&L A/c of the previous financial year duly certified by Chartered Accountant and later submit original Audited Balance Sheet and P&L A/c to Railways within 2 months after issuing LOA.
- 2) For the tenders floated between the period **September to December**, the tenderer shall submit the Audited Balance sheet and P&L A/c of the previous financial year.

In view of the above, CCM is requested to examine the system improvement and issue suitable guidelines to all Divisions. Action taken on this suggested system improvement may be furnished to Vigilance branch within a month.


(गजानन माल्या/ GAJANAN MALLYA)

वरिष्ठ उप महाप्रबंधक / सतर्कता / द.म.रे. /सिकंदराबाद
Sr.Dy.General Manager/Vig/SCR/SC

dlc


Date: 22/3/16

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SOUTH CENTRAL RAILWAY

Headquarters Office
Commercial Branch
Secunderabad
Date: 16-07-2016

No.C.432/Mktg/CPLP-NP/2014/Vol.II

Sr.DCMs/ SC, BZA, GTL, NED, GNT, HYB.

Sub: Submission of Audited Balance Sheet and P&L A/c in Tenders
-System Improvement in respect of VPs/SLRs.
Ref: SDGM/Vg/SC letter No: G.265/V/System Improvement/T/c dated
22-03-2016

1. SDGM office during the course of a preventive check on a Tender file of SC Division related to leasing of VPs/SLRs space, has noticed that the tenders were discharged by the Accepting Authority due to the reason that the tenderer has submitted provisional balance sheet instead of Audited Balance sheet of the last financial year.
2. However, in BZA Division Provisional Balance sheet certified by Chartered Accountant was accepted in case of tenders for allotment of parcel space in VPs/SLRs.
3. In terms of Para 3.2 of Comprehensive Parcel Leasing Policy (FM Circular No. 6 of 2014), the tenderer is required to furnish the Audited balance sheet and Profit and Loss account of the last financial year at the time of opening of tender.
4. As per FM Circular No. 6 of 2014, there is no mention of accepting provisional balance sheet while finalizing the tenders.
5. In order to maintain uniformity by all Divisions and disperse ambiguity the following illustration is issued in regard to acceptance of Audited balance sheet and Audited Provisional Balance sheet as well as Audited Profit and Loss account and provisional Profit & Loss account while opening and finalizing of Tenders:

Illustration:

S.No.	Time of floating Tenders	May be accepted
1	Tenders floated from April to September in the year 2016 (Date of Tender Notice is the criteria).	Provisional Balance sheet and Profit & Loss account of 2015-16 Plus Audited Balance sheet and Profit & Loss account of 2014-15
2	Tenders floated in October to December of 2016 and January to March of 2017.	Audited Balance sheet and Profit & Loss account of 2015-16.

7. For Tenders floated in subsequent years, the same analogy will be followed.
8. These instructions will come into force for Tenders to be floated after 20.07.16.
9. In light of System Improvement in respect of VPs/SLRs, it is advised to follow the above instructions while floating the Tenders.


(B.V. Ram prasad)
Dy.CCM/FS
for Chief Commercial Manager

CI-CCM/C&PS for information