

## **MY EXPERIMENTS WITH JOB**

V.A. Padmanabham,  
Dy. FA & CAO(G)/ECoR

As years pass by, everyone who sincerely functions at job whatever may be his or her position in the organization (in which the individual works) naturally tends to acquire skills, knowledge and dexterity. Very few acquire & display the passion and patience, skill and aptitude to pass on the quantum of skills, knowledge and dexterity one has acquired over years to next generations in the form of written word and also by demonstration. This process is well known as knowledge transfer from seniors just as we may beget habits, culture, traditions and material wealth from our forefathers. It is the primary responsibility of our generation as well to pass on the experience to posterity in the form of a well-maintained Knowledge Bank.

In every organization, decision making is a core function of the management at every level. As the hierarchy of management goes upwards, this function becomes more critical and complicated demanding knowledge, skills and expertise besides experience to take appropriate and timely decisions to benefit the organization in long run. One such critical area of decision making in Indian Railways is deciding tenders/contracts where experience is rarely passed on and in most cases men at the helm of affairs feel too delicate to solicit any advice lest they should be treated poorly by others. This mistaken notion often lands them in embarrassing situations besides facing avoidable hardship and hiccups in career progression. It is with a view to facilitating my colleagues, the present attempt is being made to list out my experiences in tenders.

### **1. ERRORS AND OMISSIONS CREPT IN BRIEF NOTE PREPARATION AND VERIFICATION:**

- Financial turnover certificate in one case has actually been signed by a Tax Consultant not by a Chartered Accountant. Qualification is available in small font as M.Com, B.L., not as ACA or FCA. This was detected by finance member while deliberating offers in Tender Committee meeting and this point pertains to otherwise lowest offer.
- In one of the tenders, the rate quoted by the second lowest tenderer in words differs from that of figures substantially which was noticed at tender finalization stage thus changing inter-se position of tender. This was also a great omission in brief note stage which was fortunately detected by the finance member.
- In another instance, the eligibility criteria fixed while inviting tenders was not in conformity with the circular issued by the department which led to discharge of tender.

### **2. PITFALLS IN VERIFICATION OF DOCUMENTS SUBMITTED BY TENDERERS:**

- Experience certificates/turnover certificates submitted along with tender need factual verification by the certificate issuing authority before final decision is taken. In one of the cases, certificate issuing authority did not include the value of moorum blanketing while issuing the genuineness verification. When crosschecked again, the authority included the same and confirmed. This led to recommending to lower offer instead of higher offer originally thought of and the timely rechecking of the facts avoided incorrect decision being taken.
- In one case of verification of turn over certificate by the Chartered Accountant, it transpired that the certificate submitted by the tendered was false and fabricated one. The figures were not as per profit and loss account certified by the Auditor.

### 3. **RATE COMPARISION:**

This is one of the most important areas which all the officers as members of Tender Committee often confront while taking decisions. It may be appreciated that no readymade recipe is available to serve. Experience and commonsense counts. Some of my experiences are shared herein under.

- In one case, the Convenor proposed to recommend thirteenth lowest offer in the procurement of material case stating that all the offers below this are not technically suitable. A close deliberation and dissenting view expressed led to discharging of the tender.
- In another case of recommending the 4<sup>th</sup> lowest offer, the committee went into problems as they have not conducted negotiations even though gap was huge financially.
- In one of the cases, the difference between the lowest eligible offer and theoretically lowest offer is so huge and by recommending for negotiations, the tender committee could save financially for Railways.

I am of the view that some of the fundamentals and practices that help us in arriving at correct decisions can be summarized as under:

- In case of tenders, though there is nothing wrong in taking the help of subordinates especially in verification of calculations, responsibility lies entirely with Members/Accepting Authority. As such, it is advisable to go through the file containing offers carefully by the Members of the Tender Committee. It goes

without saying that Finance Member's Role is very important and it is all the more applicable to him to afford a critical and in-depth reading of the file.

- Free and frank discussion amongst members is absolutely essential instead of passing on the file from Member to Member.
- Members dealing with tenders are advised to keep abreast of latest circulars and audit/vigilance cases to avoid the same pitfalls being committed again.
- As officers in Railways, one should observe the universal principles of financial propriety, consistency and transparency in drafting the recommendations besides being forthright and fearless in expressing views supported by logic and rational thinking supported by rules and precedence.
- Single most concern that should be in mind is the interest of Railways and protecting financial and general interests of the organization.

\*\*\*\*\*

### **DISCLAIMER**

This article is based on the personal experiences of the officer concerned. Readers are advised to refer to original orders / policy circulars. Contents of the article should not be quoted as authority for any purpose.