

Store Accounting & Contract Evaluation (Theory)

Summer-2022



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Solutions – Store Accounting & Contract Evaluation (Theory)

Q.1. STORE ACCOUNTING INSTRUCTIONS (SAI-167)

167. *Functions.* The functions of the Vehicle Depots are to

- (i) Receive all types of vehicles from trade assembler EME Workshops, Vehicles Depots and Units.
- (ii) Place them under proper storage after inspection/classification.
- (iii) Ensure prompt and correct accounting of receipts and issues.
- (iv) Carry out maintenance and arrange repairs by EME Workshops.
- (v) Verification of stock at, laid down intervals.
- (vi) Issue vehicles to Unit/Depots.
- (vii) Dispose off vehicles through auction and other means based on instructions received from GHQ

Total Marks 07

Q.2. Financial Regulations (FR-1986), Rule 89

89. *Sanctions and Modifications of Contracts*

a. Sanctions:-

- (1) Contracts must be sanctioned by competent authority and once sanctioned no contract rates may be increased without the sanction of the next higher authority.
- (2) Any enhancements in contract rates sanctioned by a lower authority will be communicated to the services headquarters.
- (3) The financial concurrence of the Controller of Accounts in his capacity as financial adviser or the FA (Army) concerned will invariably be obtained in all cases of enhancement of contract rates.

Note. The provisions of this rule shall not apply in cases where an enhancement of contract rates is due to customs or excise duty being imposed or increased, or where provision exists in a contract for the enhancement of contract rates under specified circumstances. Enhancement of contract rates be sanctioned by the contract sanctioning authority (See Annex H to this Volume).

b. Modifications:-

- (1) Modifications in the conditions of an existing contract which do not involve an enhancement of the contract rates may be sanctioned by the contract sanctioning authority, provided no extra expense to the State be involved and that both parties to the contract are agreed, the contractor's agreement being taken in writing; but the competent authority shall consult the Controller of Accounts concerned before sanctioning any modification and if there be any difference of opinion between the competent authority and the Controller of Accounts. The matter shall be referred, with full details, to the next higher competent authority for decision. All amendments shall be signed by both parties to the contract.
- (2) If at any stage, it is found that the terms of a contract are contrary to the original intention or otherwise defective, steps should be taken forth with to revise it in a suitable manner

Note. - Acceptance of supplies, in excess of the quantity ordered, will not be held to be a modification in the conditions of a contract provided that the value of the excess supply does



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not exceed five percent of the original value. For acceptance of supplies in excess of five percent of the original value, the Controller of Accounts will be determined by the value of original order plus the excess value. This note shall apply to contracts made on an “as required” basis.

Total Marks 10

Q.3. DP-35 Para-II, 1(a) (b) (g) (j)

- (i) (A). The 'Government' shall mean the Government of Islamic Republic of Pakistan Ministry of Defence, Defence Production Division.
- (ii) (B) The 'Purchaser' shall mean the President of Islamic Republic of Pakistan and shall include his successors in office or assignees.
- (iii) (G) The “Supplier” shall mean the government, semi government. Any representative of government, person/private firm or company both foreign and local) with whom the order for the supply of stores is placed and shall include the Supplier's successors, representatives, heirs, executors and administrators approved by the Purchaser.
- (iv) (J) The 'materials' shall mean anything used in the manufacture of the stores, whether imported or indigenous.

Total Marks 12

Q.4. PPRA 15 May 2020-Rule

Total Marks 04

Q.5. STORE ACCOUNTING INSTRUCTIONS (SAI-196)

196. *Return of Unserviceable Batteries to RSSDs and Transfer of Batteries to other Vehicle Depot.*

- a. Unserviceable batteries will be sent to the nearest RSSD.
- b. Three copies of regular issue voucher (PAFO-2672) or (PAFZ-2096) will be prepared for each batch of batteries issued, the condition of the batteries in case of unserviceable will be entered on the vouchers.
- c. Two copies of the voucher will accompany the batteries, and the consignee will receive and return one copy to the vehicle depot.
- d. The triplicate copy of the Issue Voucher will be used to post the batteries off the Tally Card, and will then be filed in Issue Series. Progress on the return of receipted copy of the Issue Voucher will be maintained and on receipt it will be linked and filled with the accounting copy.

Total Marks 06



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Q.6. Financial Regulations (FR-II-1986), Rule 52

(a)

52. *Responsibility of Officers Incurring Petty Contingent Expenses.* Every public officer shall exercise the same vigilance in respect of petty contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance; that the expenditure is within the available appropriation; and that all steps have been taken with a view to obtain an additional allotment. If the original allotment has either been exceeded or is likely to be exceeded.

Total Marks 04

Q.7. OM Part III Store Section Rule 199

Demands against Contractors

199. All amounts due from contractors on account of default or for any other cause will be entered in the Demand Register and their recovery watched there from. Recoveries will be effected either from bills submitted subsequently, or in cash, or from the security deposit of the contractor. R & E Vouchers should invariably be linked with supply orders so as to ensure recovery of the correct amount from the Contractor. These vouchers should always be submitted to the Officer Incharge and finally recorded over his signatures so that the correctness of the amount, shown in R & E Vouchers and its linking with the relevant entry in the demand register is checked by him.

Total Marks 06

Q.8. PPRA 15 May 2020-Rule 13 (1)

13. Response time.-

(1) The procuring agency may decide the response time for receipt of bids or proposals (including proposals for pre-qualification) from the date of publication of an advertisement or notice, keeping in view the individual procurement's complexity, availability and urgency. However, under no circumstances the response time shall be less than fifteen ***[days] for national competitive bidding and thirty ***[days] for international competitive bidding from the date of publication of advertisement or notice.

All advertisements or notices shall expressly mention the response time allowed for that particular procurement along with the information for collection of bid documents which shall be issued till a given date, allowing sufficient time to complete and submit the bid by the closing date:

Provided that no time limit shall be applicable in case of emergency.

Total Marks 06
