

## Chapter V

### Compliance of Rajasthan Transparency in Public Procurement (RTPP) Act, 2012 and RTPP Rules, 2013

#### *Introduction*

**5.1** Public Procurement is a key function of the Government. An effective, efficient and honest procurement process is crucial to ensure that scarce public funds are well spent and that important public projects are carried out timely. Keeping in view the importance of public procurement process and to regulate public procurement with the objectives of ensuring transparency, fair and equitable treatment of bidders, promoting competition, enhancing efficiency and economy and safeguarding integrity in the procurement process and for matters connected therewith or incidental thereto Government of Rajasthan (GoR) introduced a bill entitled 'The Rajasthan Transparency in Public Procurement Bill, 2012 (Act)' in Rajasthan Legislative Assembly. The Legislative Assembly has enacted the Act on 26 April, 2012. Later, GoR has also notified Rajasthan Transparency in Public Procurement Rules, 2013 (Rules).

Hitherto, the public procurement of goods, works and services in the Government Departments was being governed by the provisions of General Financial and Accounts Rules (GF&AR), Public Works Financial and Accounts Rules (PWF&AR), Treasury Rules, *etc.* The State Public Sector Enterprises (SPSEs) also framed their own purchase manuals. Now, after enactment/notifications of the Act 2012 and Rules 2013, the public procurement by all SPSEs is governed by the provisions of the said Act and Rules.

#### *Salient features of the Act*

**5.2** The Act contains five chapters *viz*; Preliminary, Procurement, Appeal, Offences & Penalties and Miscellaneous and its provisions in 59 Sections. The key features of the Act are:

<b>Transparency standards</b>	<p><b>Section 10</b> binds all the procuring entities to keeping and retaining documentary record of all its procurement proceedings and communications for a reasonable period subject to the provisions of the Right to Information Act, 2005 so as to enable audit or other such reviews.</p> <p><b>Section 11</b> spells out code of integrity for procuring entity and bidders. Clause III of this Act prohibits the procuring entities from any collusion, bid rigging or anti-competitive behaviour to impair the transparency of the procurement process.</p> <p><b>Section 17</b> makes provision for setting up and maintaining a State Public Procurement Portal (SPPP) accessible to the public for posting matters relating to Public Procurement and providing information related to all the processes of procurement in all the procuring entities.</p> <p><b>Section 28 prescribes various methods of procurement for a procuring entity and Section 28 (2)</b> authorises State Government to declare, by notification adoption of electronic procurement as compulsory for different stages and types of procurement.</p>
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<p><b>Quality of contract management</b></p>	<p><b>Section 55 (2) (xxvi)</b> is related to the power of State Government to make rules regarding bid securities, performance securities, inspection of works, goods and services, modification and withdrawal of bids and contract management.</p> <p><b>Rule 9 of RTPP Rules, 2013</b> provides that every procuring entity should collate a Management Information System (MIS) in a query based format to track all the procurement processes regularly, which should allow for meaningful analysis of the ability of the procurement framework to deliver the desired outcomes.</p> <p><b>Rule 10 of RTPP Rules, 2013</b> provides that each procuring entity should maintain a procurement register and ensure its safe custody.</p>
<p><b>Registration of vendors</b></p>	<p><b>Section 19</b> provides for registration of bidders for the subject matter of procurement or a class of procurement, which might be commonly required across procuring entities or repeatedly required by a procuring entity.</p> <p>The list has to be uploaded on the website of the procuring entity as well as on the State Public Procurement Portal.</p>
<p><b>Designing of the Bid document and Bid validity period</b></p>	<p>Bid document has obligations related to value of procurement, description of the subject matter of procurement, criteria of evaluations, preferred methods of procurement, pre-qualification, qualifications, eligibility of bidders, timeframe, bid validity period and a clear cut mention of criteria about all the requisite steps and stages of the bidding process like opening, evaluations and acceptance or rejection of bids.</p>
<p><b>Grievance redressal mechanism</b></p>	<p><b>Section 38</b> Subject to section 40 provides that if any bidder or prospective bidder is aggrieved that any decision, action or omission of the procuring entity is in contravention to the provisions of the Act, he might file an appeal to the officer of the procuring entity.</p> <p><b>Section 40</b> No appeal shall lie in matters related to (i) determination of need of procurement; (ii) provisions limiting participation of bidders in the bid process; (iii) the decision of whether or not to enter into negotiations; (iv) cancellation of a procurement process; and (v) applicability of the provisions of confidentiality under section 49.</p>
<p><b>Performance of the Nodal Department for Public Procurement</b></p>	<p><b>Section 50</b> provides for establishment of a State Procurement Facilitation Cell (SPFC) to discharge the functions of maintaining and updating the SPPP set up under section 17, arranging for training and certification specified in terms of section 48 and recommending the State Government for taking effective measures for implementation of the provisions of this Act. The SPFC will have the power to require a procuring entity or any other person by notice in writing to furnish such information as might be necessary for performing its functions, under this Act.</p>

### Audit objectives

**5.3** The objectives of the Audit were to assess whether:

- highest standards of transparency, accountability and probity in the public procurement process were followed; and

- compliance with provisions of RTPP Act and RTPP Rules was done effectively in procurement process.

### Audit Scope and Coverage

**5.4** Out of total 45 State Public Sector Enterprises (SPSEs) including three Statutory Corporations, as detailed in **Annexure-5.1**, the general compliance with provisions of the RTPP Act 2012 and RTPP Rules was examined in 37 SPSEs excluding eight SPSEs (five SPSEs of Power and Energy Sector wherein no procurement was made during 2019-20, one SPSE under liquidation and two defunct SPSEs). Further, compliance with specific rules relating to Determination of Need, Various methods of procurement viz; Limited Bidding, Single Source Procurement, Request for Quotation, Spot Purchase, procurement without quotations, Timely decision on acceptance or rejection of bids, Pre-bid clarifications and Right to vary quantity was examined in detail. During FY 2019-20, 2214 tenders valuing ₹ 10269.06 crore (as detailed in **Annexure-5.1**) were invited by 37 SPSEs. Besides, adherence to the provisions of the Act/Rules has been examined invariably during compliance audit of SPSEs and issues/cases of non-adherence have also been reported to the management through Inspection Reports.

### Audit Criteria

**5.5** The analysis was carried out against the following criteria:

- Rajasthan Transparency Public Procurement Act, 2012; and
- Rajasthan Transparency in Public Procurement Rules, 2013.

### Audit Findings

**5.6** As per the scope and coverage, the audit findings have been covered in two parts viz; non-compliance with general provisions by SPSEs and non-compliance with specific rules as detailed below:

### Compliance of General Provisions

#### *Constitution of Procurement Committees*

**5.7** Rule 3(1) of RTPP Rules 2013 provides that every procuring entity shall constitute one or more committees for preparation of bidding documents, opening of bids, evaluation of bids, monitoring of contract, spot purchase, negotiation and any other purpose relating to procurement, as may be decided by the procuring entity. Further Rule 3(2) provides that each committee shall consist of three or more members including senior most accounts officer or official of the procuring entity, and if required, a technical official may be nominated by the procuring entity.

The compliance with the rule was required to be done by all 37 SPSEs. Audit, however, noticed that out of 37 SPSEs, 28<sup>1</sup> SPSEs constituted one or more

1 Sl. No. 1, 5, 6, 7, 8, 9, 10, 11, 21, 22, 23, 24, 25, 26, 27, 29, 30, 31, 33, 34, 35, 36, 37, 39, 40, 41, 42 and 43 of Annexure-5.1.

Standing Committees and nine<sup>2</sup> SPSEs constituted the procurement committees as per their requirement on case to case basis, as detailed in **Annexure 5.1**. Further 28 SPSEs, wherein various standing committees were constituted, failed to comply with the rule proviso in totality as Monitoring Committee, Spot Purchase Committee and Competitive Negotiation Committee in three SPSEs (RRVNL, RIICO, RSF&CSCL), Monitoring Committee and Spot Purchase Committee in 13 SPSEs (JVNL, AVNL, RSICL, JSCL, ASCL, KSCL, USCL, RUDWS&ICL, RSHCL, RMSCL, RESCL, RSRDCCL and RPHCCL), Monitoring Committee in three SPSEs (RFC, RSSCL and RSRTC) and Spot Purchase Committee in two SPSEs (JdVNL and RISL) were not constituted.

Besides, compliance with Rule 3(2) was also found lacking in eight SPSEs (where standing committees were constituted), because senior most accounts officer or official was not nominated as member of the committee as given in **Table 5.1**.

**Table 5.1: Status of appointment of Senior Most Accounts Officer in Committees**

Sl. No.	Name of SPSEs	Nos. of committees constituted	Nos. of committees in which senior most accounts officer was not nominated	No. of committees in which senior most accounts officer was not nominated
1	RUVNL	1	-	1
2	RFC	6	4	2
3	RSF&CSCL	3	1	2
4	RSPF&FSCL	1	-	1
5	RSRTC	8	2	6
6	RTDCL	3	1	2
7	RSRDCCL	1	-	1
8	RS&LDCL	3	2	1

Further, out of nine SPSEs which had constituted the committees on case to case basis, one SPSE (RSWC) failed to nominate the senior most accounts officer or official as a committee member.

#### ***Procurement Management Information System and tracking***

**5.8** Rule 9 of RTPP Rules provides that every procuring entity shall develop and maintain a Procurement Management Information System (PMIS) for tracking the procurement process, which shall include the collection of information and sending it to the respective Administrative Department for collation. The Administrative Department shall further send the aggregated Procurement Management Information to the State Procurement Facilitation Cell. Further, PMIS shall be developed

***Pursuant to the provisions of Section 17 of the Act 2012, GoR has set up State Public Procurement Portal. Bids/tenders containing monetary value greater than or equal to ₹ 1 lakh can be invited through SPPP while the bids/ tenders in case of works valuing greater than or equal to ₹ 5 lakh and in case of goods & services valuing greater than or equal to ₹ 10 lakh can be invited through e-procurement.***

2 Sl. No. 2, 3, 12, 13, 14, 20, 28, 32 and 38 of Annexure-5.1.

in a query-based format to allow for in-depth analysis and ease of use, providing real time information about the status of the bid at any point of time. This shall be integrated with the State Public Procurement Portal (SPPP) in order to further track performance on various parameters, including performance of contracts, delays and penalties imposed.

Audit noticed that PMIS was not developed by all the 37 SPSEs. Further analysis disclosed that one SPSE (RSGL) did not use SPPP for inviting 51 bids/tenders having money value of ₹ 40.86 crore and uploaded the tenders on its website only whereas three SPSEs (RSDCL, RSHDCL, BLMCL) uploaded their tender both on SPSE website and on SPPP. Rest of the 33 SPSEs uploaded their tenders on State Portal. Audit observed that in absence of PMIS, all 37 SPSEs were not in the position to track performance of various parameters including performance of contracts, delays *etc.*

### ***Procurement Register***

**5.9** Rule 10 of RTPP Rules provides that each procuring entity shall maintain a procurement register and ensure the safe custody of procurement register. SPSE wise detail of maintaining the procurement register is given in **Annexure-5.1**.

Audit noticed that the procurement register was maintained manually and in soft copy by 17 SPSEs and eight SPSEs respectively. All these SPSEs, except one SPSE (RMSCL), were also updating the register regularly. Audit observed that 12 SPSEs did not comply with the proviso as procurement register was not maintained either manually or in soft copy.

### ***Decision on acceptance or rejection of bids***

**5.10** Note 2 under Rule 40(2) specifies that if the procuring entity is other than the departments of the State Government or its attached or subordinate offices, the concerned administrative department shall specify the equivalent authority competent to take decision on the bid.

Audit noticed that out of 37 SPSEs, in case of only one SPSE (RRVPL), the concerned administrative department viz; Energy Department specified (12 December 2019) the equivalent authority competent to take decision on the bid. Other administrative departments, however, did not issue such order and hence in remaining 36 SPSEs equivalent competent authority to take decision on the bid was not specified.

## **Compliance of specific provision/rules**

### ***Determination of need***

**5.11** Section 5 of RTPP Act, 2012 stipulates that the procuring entity shall first determine the need for the subject matter of procurement and shall take into account the estimated cost of the procurement and also decide the scope or quantity, method, need for pre-qualification, limitation and any other matters relating to procurement with justifications. Further, Rule 6 of RTPP rules 2013 provides that the procuring entity shall first determine the need and maintain documents relating to determination and assessment of need.

Audit noticed that the Procurement Planning & Management Committee (PP&M Committee) of Jaipur Vidyut Vitran Nigam Limited (Company)

assessed the annual requirement of centrally procured items before commencement of every financial year and the same is approved by the Corporate Level Purchase Committee (CLPC) of the Company. Accordingly, the Material Management wing of the Company commences the procurement process of these centrally purchased items.

Audit observed that the Company failed to assess the requirement of centrally purchased items rationally as eight tenders<sup>3</sup> invited during 2019-20 for procurement of various items were subsequently either dropped or deferred as ample stock of material was available in the stores of the Company. Thus, the Company did not comply with the provisions of the Act/Rule.

In reply, the Company stated (March 2021) that it takes all possible measures to achieve the targets and to avoid such a situation when requirement of particular item is affected, however, sometimes situation is beyond its control. It, however, assured to take more corrective measures in future.

### ***Methods of Procurement***

**5.12** Subject to the provisions of the RTPP Act, these rules, any additional conditions notified under section 37 and guidelines issued under the Act, a procuring entity may procure a subject matter of procurement by any of the methods specified or notified under sub-section (1) of section 28 e.g. material can be procured through open competitive bidding, limited bidding, two stage bidding, single source procurement, electronic reverse auction, RFQ, spot purchase, competitive negotiations, rate contract *etc.*

Audit, however, noticed that Rajasthan State Gas Limited (a Joint Venture of GAIL Gas Limited and Rajasthan State Petroleum Corporation Limited) did not adopt any of the aforesaid methods of procurement. Instead, the Company procured various items (5 Stationary/Mobile Cascades along with spares; 10 CNG Car Dispensers at Twin Arm and 3 Electric Motor driven CNG Booster Compressors of 400 SCMH capacity) from the Contractors/Suppliers to whom the orders were placed by GAIL Gas Limited on the repeat order basis. Thus, the Company did not adhere to the provisions of RTPP Act.

### ***Direct procurement from notified agencies***

**5.13** Rule 32 provides that a procuring entity may procure subject matter of procurement from the category of bidders, without inviting bids, as notified by the State Government, from time to time.

Audit noticed that Rajasthan Rajya Vidyut Utpadan Nigam Limited (RRVUNL) invited (September 2018) tenders for implementation of ERP system. The tender was dropped on the plea that supply of hardware was not included in tender document. The tender was again invited in July 2019 wherein only one bidder submitted its bid and hence the same was scrapped. The tender was invited for the third time in 2019-20 and the work order was placed (February 2020) on lowest bidder but the same was withdrawn (June 2020) by Whole Time Directors as the requisite prior approval of the Project e-Governance Mission Team Committee was not obtained.

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3 TN-4720, TN-2544, TN-2525, TN-2526, TN-4747, TN-4714, TN-2513 and TN-2518



Audit noticed that for procurement of Goods and Services related to IT and e-Governance projects, Government of Rajasthan had notified (September 2013) Department of Information Technology and Communication/RajComp Info Services Limited as notified agencies and hence the order could be placed on these agencies without inviting bids. However, the Company did not give cognizance to the provision of RTPP Rule and invited tenders time and again on which no decision was taken till date.

### ***Inviting Tender***

**5.14** Section 27(3) of the Act stipulates that as soon as the procuring entity, with the approval of the competent authority, decides to accept a bid, it shall communicate that fact to all participating bidders and also publish the decision on the SPPP. Further Rule 71 of RTPP Rules, 2013 also stipulates that the information of award of contract shall be communicated to all participating bidders and published on the SPPP in accordance with provisions of sub-section (3) of section 27.

Audit noticed that Jaipur Vidyut Vitran Nigam Limited did not comply with the aforesaid provision as the information of award of contract was not available on SPPP portal/e-procurement portal.

### ***Decision on acceptance or rejection of bids***

**5.15** Rule 40 (2) of RTPP Rules, 2013 stipulates that a decision on acceptance or rejection of bids invited in a procurement process must be taken by the competent sanctioning authority within the period of maximum 70 days which was further amended (6 August 2018) as 50 days (even if the period of validity may be more) from the date of opening of technical bids where two envelope system is followed and otherwise from the date of opening of financial bids. If the decision is not taken within the given time period by the concerned sanctioning authority, reasons shall be specifically recorded by the competent sanctioning authority.

Audit noticed the following instances of violation of aforesaid rule:

(i) In test check of 16 cases of RajCOMP Info Services Limited, Audit noticed that the bids were finalized with delay without recorded justification and hence the work orders were issued with delay ranged between 6 and 109 days.

(ii) A test check of 40 cases of procurement in the office of the Chief Engineer (Contract), Rajasthan Rajya Vidyut Prasaran Nigam Limited disclosed that in four cases, the technical bids were opened before 6 August 2018 and in remaining 36 cases after 6 August 2018. However, the same were not finalized within the stipulated time and hence there was significant delay ranging between 12 and 203 days in issuance of the work orders for which no justification was found on records.

(iii) Ajmer Vidyut Vitran Nigam Limited (Company) invited (August 2019) tender (TN- 1358) for procurement of Single-Phase Static Energy meters with meter box. Audit noticed that the technical bid and financial bid was opened on 28 November 2019 and 14 February 2020 respectively. The tender was finalised and the purchase orders were issued on 27 March 2020 in favour of four firms for supply of 4 lakh meters. Audit observed that the Company took abnormal

time of eight months in finalization of tender process and thus violated the RTPP Rules as no recorded justification for the delay was found.

***Evaluation of financial bids & acceptance of successful bid and award of contract***

**5.16** Rule 65 (i) of the RTPP Rules 2013 stipulates that the procuring entity shall ensure that the offer recommended for sanction is justifiable looking to the prevailing market rates of the goods, works or service required to be procured. Further, Rule 70 (3) also stipulates that before award of the contract, the procuring entity shall ensure that the price of successful bid is reasonable and consistent with the required quality.

Jaipur Vidyut Vitran Nigam Limited (Company) invited (December 2018) tenders for procurement of 50000 and 150000 Three Phase Static Energy Meters of rating 10-60 Ampere (Class 1.0 Accuracy) having DLMS Protocol with Optical & Additional RS232 Port, backlit LCD display with Meter Box and without meter box under TN 2501 & 2502 respectively. After techno-commercial evaluation, the price bids of 5 bidders (TN-2501) and 6 bidders (TN-2502) were opened on 25 September 2019 and 26 July 2019 respectively wherein the Supplier (L<sub>1</sub>) offered the unit F.O.R. destination firm price of ₹ 1584.00 against both the TNs. Audit noticed that the Corporate Level Purchase Committee (CLPC) in two separate meetings held on 27 August 2019 and 16 October 2019 decided to give counter offers of ₹ 1575 (TN-2502) and ₹ 1565 (TN-2501) to L<sub>1</sub> Firm, which were accepted by it and other responsive bidders (agreed to supply at L<sub>1</sub> rates). However, nothing was mentioned on record as regard to how the Company assessed the reasonability of rates. Audit further noticed that orders for supply of Three Phase Static Energy Meters of similar technical specifications were placed (September 2018) in favour of the Supplier and another Supplier against previous TN-2420 & TN-2421 respectively with Meter Box and without Meter Box at all adjusted unit F.O.R. destination firm price of ₹ 1500.00 and ₹ 1450.00 respectively. Audit observed that in previous tenders (TN- 2420 and TN-2421), the difference between the prices of energy meters with meter box and without meter box was ₹ 50 whereas in current tender, the price of energy meter without meter box was higher by ₹ 10 as compared to price of energy meter with meter box. The Company needed to assess the reasonability of rates as envisaged in RTPP Rules.

***Interference with procurement process***

**5.17** Section 42 (2) of the Act stipulates that a bidder who (a) withdraws from the procurement process after opening of financial bids, (b) withdraws from the procurement process after being declared the successful bidder; (c) fails to enter into procurement contract after being declared the successful bidder; (d) fails to provide performance security or any other document or security required in terms of the bidding documents after being declared the successful bidder, without valid grounds, shall in addition to the recourse available in the bidding documents or the contract, be punished with fine which may extend to fifty lakh rupees or ten *per cent* of the assessed value of procurement, whichever is less.

Audit noticed the following instances of violation of said rule:





### Case Study: Rajasthan Renewable Energy Corporation Limited

In the above case, two bidders refused to accept Letter of Award (LoA) issued by RRECL in respect of Design, Supply, Installation, Testing, Commissioning and Maintenance for 5 Years of grid connected Solar Photovoltaic (SPV) Power plants under “Rooftop Solar Power Generation Scheme”. Audit observed that RRECL did not initiate any action against both these bidders as prescribed in RTPP Act though they refused to execute the work and did not execute contract agreement within time limit prescribed in tender document.

In reply, RRECL stated (July 2021) that EMD of both the bidders was forfeited. The reply is not acceptable as RRECL did not take action as per Section 42 (2) of the RTPP Act 2012.

### Case Study: Rajasthan State Road Transport Corporation

The Corporation placed Purchase Order (September 2019) valuing ₹ 21.31 lakh on a Jaipur based firm for supply of sheets of computer paper 60 GSM white (Blank) and sheets of carbon paper. Audit noticed that the Firm denied to supply the ordered material after placement of the purchase order. Hence, the Corporation was required to levy penalty equal to ten per cent of the value of the purchase order as per the provision. Audit, however, observed that the Corporation could not ensure compliance of the provision as it forfeited the EMD only and failed to recover penalty from the Firm as per laid down provision.

### ***Performance Security***

**5.18** Sub Rule (1) of Rule 75 stipulates that Performance security shall be solicited from all successful bidders. Further sub rule (2) envisages that the amount of performance security shall be five *per cent*, or as may be specified in the bidding documents, of the amount of supply order in case of procurement of goods and services and ten *per cent* of the amount of work order in case of procurement of works.

Audit, however, noticed that Barmer Lignite Mining Company Limited (Company) awarded (November 2018) a work order to the Contractor for setting up of “6.0 MTPA Lignite Handling System from Jalipa Mines to Raj West Power Plant” on EPC basis to size and transport lignite mined from Jalipa

Lignite Mines at the total contract price of ₹ 104.03 crore including GST of ₹ 15.87 crore. Audit further noticed that the Contractor furnished performance security of ₹ 8.82 crore (10 *per cent* of base price *i.e.* ₹ 88.16 crore) in the form of bank guarantee on 28 November 2018. Audit observed that the performance security furnished by the Contractor was inadequate because as per Rule, the bank guarantee of ₹ 10.40 crore (10 *per cent* of the work order value) was required to be furnished, however, the Company accepted the bank guarantee of a lesser amount. Thus, the Company failed to ensure the compliance of the rule.

***Right to vary quantity***

**5.19** Clause 73(3) of Rajasthan Transparency in Public Procurement (RTPP) Rules 2013 amended in February 2018 stipulated that orders for extra items may be placed by the procuring entity in accordance with the Schedule of Powers as prescribed by the Finance Department, up to five *per cent* of the value of the original contract, if allowed in the bidding documents. The fair market value of such extra items payable by the procuring entity to the contractor shall be determined by the procuring entity in accordance with guidelines prescribed by the administrative department concerned. The limits of orders for additional quantities shall be 50 *per cent* of the original contract. It was further provided that in exceptional circumstances and without changing the scope of work envisaged under the contract, a procuring entity may procure additional quantities beyond 50 *per cent* of the quantity of the individual items as provided in the original work order with prior approval and revised technical, financial and administrative sanctions from the competent authorities. The following instances of violation of said rule was noticed during audit.

Audit noticed that GoR decided (26 April 2018) to establish and commission Command and Control Centres in all districts of the State. Accordingly, RajCOMP Info Services Limited (RISL) placed (21 July 2018) work order for establishing such centres at 12 District Headquarters of Rajasthan at a total cost of ₹ 11.75 crore with scheduled completion period of 120 days *i.e.* up to 20 December 2018. The Procurement Committee-III of RISL accorded (22 January 2019) its approval for time extension up to 28 February 2019 and also for procurement of additional quantities.

Audit noticed that RISL issued (February 2019) order for procurement of 26 items out of which 11 items were procured in excess of the originally ordered quantity which ranged between 55.17 *per cent* and 238.71 *per cent* against the permissible limit of 50 *per cent* prescribed in Rules. Audit observed that RISL not only procured these 11 items in excess of the permissible limit but also did not obtain revised technical, financial and administrative sanction from the competent authority. Further, RISL failed to assess the fair market value of these items as required in accordance with guidelines prescribed by the concerned administrative department.

## Conclusion

The audit findings disclosed non-compliance with general provision of RTPP Act and RTPP Rules. Detailed scrutiny of specific rules and provisions of the Act disclosed shortcomings as regards non-compliance of Act and Rules by SPSEs.

## Recommendations


**SPSEs should streamline the process of assessment of requirement of material to ensure that procurement is done as per field requirements. SPSEs should finalise the tenders within the prescribed time frame. SPSEs should also ensure adherence to provisions of RTPP Act and Rules.**

**JAIPUR**  
The 23<sup>rd</sup> September, 2021

  
(ATOORVA SINHA)  
Accountant General  
(Audit-II), Rajasthan

Countersigned

**NEW DELHI**  
The 27<sup>th</sup> September, 2021

  
(GIRISH CHANDRA MURMU)  
Comptroller and Auditor General of India

