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Our Ref: KP1/9AA-2/PT/20/14-15

Date 24th October 2014

M/s

Dear Sir/Madam,

**ADDENDUM TO THE TENDER NO. KP1/9AA-2/PT/20/14-15 FOR SUPPLY OF
TREATED POWER DISTRIBUTION WOOD POLES (LOCAL
MANUFACTURERS ONLY)**

The following amendments are made to the specified provisions of the Tender document for Supply of Treated Power Distribution Wooden poles for (Local Manufacturers only) dated 6th October 2014.

1. RELATIONSHIP WITH THE PRINCIPAL TENDER DOCUMENT

Save where expressly amended by the terms of this Addendum, the Principal Tender Document shall continue to be in full force and effect.

The provisions of this Addendum shall be deemed to have been incorporated in and shall be read as part of the Principal Tender Document.

2. NUMBER OF STORES BIDDERS CAN QUOTE FOR AND AWARD CRITERIA

Bidders are required to note of a requirement in **Appendix to Instruction to Tenderers (no 13 on page 33 of the tender document)** as well as section b) of **Mode of Award (page 63 of the tender document)** which states that:

"The limit to the number of lots a qualified bidder is entitled to for award will be one (1) main store and three (3) subsidiary stores not related to the main store quoted for"

As a result of request from bidders we deliberated consequently have revised the number of stores a bidder may bid for and mode of award as follows:

Bidders can bid for all or as many storage locations as they can but will only be awarded 1 main store and 3 subsidiary stores in accordance to the following criteria:

- a) Each location of delivery shall be considered an independent lot.
- b) Each bidder must quote for at least 5,000 poles in total
- c). The successful bidder(s) shall be the one with the lowest evaluated price per pole in a lot to be determined in accordance with the summary of Evaluation process and confirmation for award , taking into account the following:-
 - i) Capacity of Treatment Plant (**Pressure Unit**).The capacity of the Treatment plant shall be a stated capacity and/or known capacity (as per previous/current records held by KPLC). Where Treatment Plant's capacity is not known by KPLC, and the given capacity

viz-a viz the size of treatment cylinder is in doubt, KPLC may visit the plant to verify the same.

ii) Delivery capability of Manufacturer/Treatment plant (as per information given in the Capacity Declaration form or any other stated and/or known capability).

iii). No. of poles tendered for and /or available for the contract (as per information given in the Capacity Declaration and price schedule).

d) A qualified bidder shall awarded the maximum number of poles it merits to get in a given lot following the procedure in (c) above.

e) In case there are unallocated/pole balances following procedure in (d) above, the immediate next qualified bidder shall be considered for award of the remaining poles in that lot, or any other lots if available,

f). Subject to (e) above, the graduation in (e) shall be adopted, as long as the variation in price with the lowest bidder in that lot is not more than 5% until all the poles listed in that lot are exhausted.

Consequent to the above the Appendix to Instruction to Tenderers (ITT) and the headings of the Price Schedules have been revised and are attached herewith.

3. QUANTITIES TO BE DELIVERED TO KERICHO STORES FOR ITEM CODE 186187 AS SHOWN ON SECTION IV (TABLE2 – EXPECTED DELIVERY SCHEDULE OF GOODS REQUIRED FOR THE FIRST 12 MONTHS) AND ON SECTION V-PRICE SCHEDULE FOR GOODS.

It has been noted that the total quantities and the quantities per batch for Kericho Store given on page 39 (table 2 – Expected Delivery Schedule of goods required for the first 12 months) and also on page 48 (under Section V of the Price Schedule) for item code 186187 were not arithmetically adding up.

Bidders are required to note that the correct quantity for item code 186187 for Kericho store is 2293.

Consequently table 2 – Expected Delivery Schedule of goods required for the first 12 months and Price Schedule for goods have been revised and is attached herewith

4. START AND END DATE OF DELIVERY SCHEDULES AS PER TABLE 2 - EXPECTED DELIVERY SCHEDULE OF GOODS REQUIRED FOR THE FIRST 12 MONTHS

Bidders found as confusing, the delivery dates given on Table 2 – Expected Delivery Schedule of goods required for the first 12 months on page 38, i.e. it was not clear whether the dates given were start or end dates of the delivery process.

Bidders are required to note that the given dates for 1st Batch, 2nd Batch and 3rd Batch are **DELIVERY END DATES**

Consequently table 2 – Expected Delivery Schedule of goods required for the first 12 months and Price Schedule for goods have been revised to show delivery end dates and is attached herewith.

5. BIDDERS' STATEMENT OF OWNERSHIP OF OWN POLES

In the pre-bid meeting, attendees' attention was drawn to Page 58 4(c) of the tender document which reads:

"If the Tenderer has its own poles/trees/forests, a separate Statement to that effect as per the format provided"

Bidders are advised that there is no format provided for in the tender document for purposes of giving the statement and therefore bidders are at liberty to give the statement in their own format.

6. VOLUME1 FINANCIAL PROPOSAL - BANK STATEMENT

As indicated on page 7 of the tender document – Financial Proposal companies or firms that are registered or incorporated within the last one calendar year of the Date of the Tender Document, should submit certified copies of bank statements covering a period of at least six months prior to the date of the tender document. The copies should be certified by the Bank issuing the statements. The certification should be original.

Young firms unable to raise bank statements covering a period of at least six months prior to the date of the tender document in existence should take note KPLC shall not accept Bank statement from parent firm related to it (the bidding firm). The Bank statement MUST therefore be that of the bidding firm.

7. DEADLINE FOR SUBMISSION OF TENDER

The bidders are required to take note that the tender closing date has been extended to Tuesday 11th November 2014 at 10.00 a.m.

All the other terms and conditions remain as per the tender document.

Yours faithfully,

For: KENYA POWER & LIGHTING COMPANY LIMITED.


ENG. JOHN OMBUI,
GENERAL MANAGER, SUPPLY CHAIN.

APPENDIX TO INSTRUCTIONS TO TENDERERS

The following information regarding the particulars of the tender shall complement and or amend the provisions of the Instructions to Tenderers *hereinafter abbreviated as ITT*. Wherever there is a conflict between the provisions of the ITT and the Appendix, the provisions of the Appendix herein shall prevail over those of the ITT.

No.	ITT Reference Clause	Particulars of Appendix
1.	3.2.1 Eligible tenderers	<i>This Invitation to Tender is open to Local Manufacturers who are currently registered members of Kenya Wood Preserves Association.</i>
2.	3.3 Origin of Eligible goods	<i>From local manufactures of treated wood poles in Kenya</i>
3.	3.6.2 Pre-bid conference	<i>The pre-bid conference shall be held in the Auditorium located at Stima Plaza (Kolobot Road) at 10.00 a.m. on 16.10.2014</i>
4.	3.13.3 (a) Manufacturer's Authorization	<i>This is not required for this tender</i>
5.	3.13.3 (b) Documentary evidence of financial capability	<i>The audited financial statements required must be those that are reported within eighteen (18) calendar months of the date of the tender document.</i>
6.	3.13.3 (c) and (d) Documents of evidence of eligibility	<p><i>c) that the Tenderer has the technical and production capability necessary to perform the contract. All relevant technical and registration certificate/documents as indicated in Volume II – Non-Financial requirements of the tender submission checklist shall be considered.</i></p> <p><i>d)A detailed list of previous customers for similar items on tender and their contact addresses shall be submitted with the Tender for the purpose of reference and evaluation as follows:</i></p> <p><i>(i) Four (4) names of previous customers of similar goods. Full contact as well as physical addresses of the previous customers. This shall include the e-mail address of the institution and the e-mail address of the contact person.</i></p> <p><i>(ii) A letter from each of the four (4) previous customers directly addressed to KPLC in reference to this Tender.</i></p>

		<p>(iii) <i>The letters shall include any details that the previous customer deems appropriate but must include a confirmation that the Tenderer completed contracts awarded to it on schedule.</i></p> <p>(iv) <i>The contracts must be those that were completed within a period of five (5) years of the Date of this Tender Document.</i></p> <p>(vi) <i>The previous customers must be those who have or is using similar goods i.e. the ultimate user of the goods.</i></p>
7.	3.15.1 Goods Eligibility and Conformity to Tender Documents	The Tenderer shall furnish, as part of its Tender, documents establishing the eligibility and conformity to the Tender Document of all goods that the Tenderer proposes to supply under the contract.
8.	3.15.3 (a) Catalogues, Brochures, Manufacturer's Drawings	<i>Bidders shall be required to submit catalogues, brochures and manufacturers drawings</i>
9.	3.16 Sample(s)	<i>Not Required</i>
10.	3.17.2 Period of Warranty	This warranty period shall be twenty five (25) years from date of manufacture.
11.	3.18.1 Tender Security	<p><i>The Tender security shall be 2% of the Total Tendered Price.</i></p> <p><i>Tender Securities from Women Enterprise Fund, Youth Enterprise Fund and Insurance Companies are not acceptable for this Tender.</i></p>
13.	3.37.2 Award of Framework Contract	<p><i>Mode of award shall be in accordance with the following:-</i></p> <p><i>Bidders can bid for all or as many storage locations as they can but will only be awarded 1 main store and 3 subsidiary stores in accordance to the following criteria:</i></p> <p><i>a) Each location of delivery shall be considered an independent lot.</i></p> <p><i>b) Each bidder must quote for at least 5,000 poles in total</i></p> <p><i>c). The successful bidder(s) shall be the one with the lowest evaluated price per pole in a lot to be determined in accordance with the summary of Evaluation process and confirmation for award , taking into account the following:-</i></p> <p><i>i) Capacity of Treatment Plant (Pressure Unit).The</i></p>

	<p>capacity of the Treatment plant shall be a stated capacity and/or known capacity (as per previous/current records held by KPLC). Where Treatment Plant's capacity is not known by KPLC, and the given capacity viz-a viz the size of treatment cylinder is in doubt, KPLC may visit the plant to verify the same.</p> <p>ii) Delivery capability of Manufacturer/Treatment plant (as per information given in the Capacity Declaration form or any other stated and/or known capability).</p> <p>iii). No. of poles tendered for and /or available for the contract (as per information given in the Capacity Declaration and price schedule).</p> <p>d) A qualified bidder shall awarded the maximum number of poles it merits to get in a given lot following the procedure in (c) above.</p> <p>e) In case there are unallocated/pole balances following procedure in (d) above, the immediate next qualified bidder shall be considered for award of the remaining poles in that lot, or any other lots if available,</p> <p>f). Subject to (e) above, the graduation in (e) shall be adopted, as long as the variation in price with the lowest bidder in that lot is not more than 5% until all the poles listed in that lot are exhausted.</p> <p>KENYA POWER RESERVES THE RIGHT TO COUNTER OFFER THE PRICES.</p>
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All bidders to note that CCA treatment certificates of a winning bid shall be accompanied by a printout copy of a CCA retention analysis from a spectrometric analyzer.

Table 2 – Expected Delivery Schedule of Goods Required for the first 12 months

Item No.	Code	Description	Unit of Measure	Quantity	End date 1 st Batch (Mar 2015)	End Date 2 nd Batch (Sept 2015)	End Date 3 rd Batch (Mar. 2016)
1. Delivery to Kisumu Store							
	186187	Treated Wood Poles 10.0M	Pieces	6,112	2,037	2,037	2,037
	186188	Treated Wood Poles 11.0M	"	2,592	864	864	864
	186189	Treated Wood Poles 12.0M	"	2,386	795	795	795
	186190	Treated Wood Poles 14.0M	"	696	232	232	232
2. Delivery to Kisii Store							
	186187	Treated Wood Poles 10.0M	Pieces	4,584	1,528	1,528	1,528
	186188	Treated Wood Poles 11.0M	"	1,296	432	432	432
	186189	Treated Wood Poles 12.0M	"	1,193	398	398	398
3. Delivery to Kakamega Stores							
	186187	Treated Wood Poles 10.0M	Pieces	2,293	764	764	764
	186188	Treated Wood Poles 11.0M	"	972	324	324	324
	186189	Treated Wood Poles 12.0M	"	894	298	298	298
4. Delivery to Kericho Stores							
	186187	Treated Wood Poles 10.0M	Pieces	2,293	764	764	764
	186188	Treated Wood Poles 11.0M	"	972	324	324	324
	186189	Treated Wood Poles 12.0M	"	894	298	298	298
5. Delivery to Rivotex Stores							
	186187	Treated Wood Poles 10.0M	Pieces	5,731	1,910	1,910	1,910
	186188	Treated Wood Poles 11.0M	"	2,431	810	810	810
	186189	Treated Wood Poles 12.0M	"	2,237	746	746	746

	186190	Treated Wood Poles 14.0M	”	522	174	174	174
6. Delivery to Kitale Stores							
	186187	Treated Wood Poles 10.0M	Pieces	3,439	1,146	1,146	1,146
	186188	Treated Wood Poles 11.0M	”	1,458	486	486	486
	186189	Treated Wood Poles 12.0M	”	1,342	447	447	447
7. Delivery to Kabarnet Stores							
	186187	Treated Wood Poles 10.0M	Pieces	1,146	382	382	382
	186188	Treated Wood Poles 11.0M	”	486	162	162	162
	186189	Treated Wood Poles 12.0M	”	447	149	149	149
8. Delivery to Kapsabet Stores							
	186187	Treated Wood Poles 10.0M	Pieces	1,146	382	382	382
	186188	Treated Wood Poles 11.0M	”	486	162	162	162
	186189	Treated Wood Poles 12.0M	”	447	149	149	149
9. Delivery to Nyeri Stores							
	186187	Treated Wood Poles 10.0M	Pieces	5,731	1,910	1,910	1,910
	186188	Treated Wood Poles 11.0M	”	2,431	810	810	810
	186189	Treated Wood Poles 12.0M	”	2,237	746	746	746
	186190	Treated Wood Poles 14.0M	”	522	174	174	174
10. Delivery to Nanyuki Stores							
	186187	Treated Wood Poles 10.0M	Pieces	1,146	382	382	382
	186188	Treated Wood Poles 11.0M	”	486	162	162	162
	186189	Treated Wood Poles 12.0M	”	447	149	149	149
11. Delivery to Meru Stores							
	186187	Treated Wood Poles 10.0M	Pieces	2,305	768	768	768
	186188	Treated Wood Poles 11.0M	”	972	324	324	324
	186189	Treated Wood Poles 12.0M	”	894	298	298	298
12. Delivery to Embu Stores							

	186187	Treated Wood Poles 10.0M	Pieces	2,305	768	768	768
	186188	Treated Wood Poles 11.0M	"	972	324	324	324
	186189	Treated Wood Poles 12.0M	"	894	298	298	298
13. Delivery to Thika Stores							
	186187	Treated Wood Poles 10.0M	Pieces	7,642	2,547	2,547	2,547
	186188	Treated Wood Poles 11.0M	"	3,240	1,080	1,080	1,080
	186189	Treated Wood Poles 12.0M	"	2,983	994	994	994
	186190	Treated Wood Poles 14.0M	"	348	116	116	116
14. Delivery to Ruaraka Stores							
	186187	Treated Wood Poles 10.0M	Pieces	9,170	3,057	3,057	3,057
	186188	Treated Wood Poles 11.0M	"	3,888	1,296	1,296	1,296
	186189	Treated Wood Poles 12.0M	"	3,579	1,193	1,193	1,193
	186190	Treated Wood Poles 14.0M	"	1,044	348	348	348
15. Delivery to Machakos Stores							
	186187	Treated Wood Poles 10.0M	Pieces	3,056	1,019	1,019	1,019
	186188	Treated Wood Poles 11.0M	"	1,296	432	432	432
	186189	Treated Wood Poles 12.0M	"	1,193	398	398	398
16. Delivery to Dagoretti Stores							
	186187	Treated Wood Poles 10.0M	Pieces	1,528	509	509	509
	186188	Treated Wood Poles 11.0M	"	648	216	216	216
	186189	Treated Wood Poles 12.0M	"	597	199	199	199
17. Delivery to Mlolongo Stores							
	186187	Treated Wood Poles 10.0M	Pieces	1,528	509	509	509
	186188	Treated Wood Poles 11.0M	"	648	216	216	216
	186189	Treated Wood Poles 12.0M	"	597	199	199	199
18. Delivery to Lanet Stores							

	186187	Treated Wood Poles 10.0M	Pieces	6,114	2,038	2,038	2,038
	186188	Treated Wood Poles 11.0M	"	2,592	864	864	864
	186189	Treated Wood Poles 12.0M	"	2,386	795	795	795
	186190	Treated Wood Poles 14.0M	"	348	116	116	116
19. Delivery to Naivasha Stores							
	186187	Treated Wood Poles 10.0M	Pieces	1,528	509	509	509
	186188	Treated Wood Poles 11.0M	"	648	216	216	216
	186189	Treated Wood Poles 12.0M	"	597	199	199	199
20. Delivery to Rabai Store							
	186187	Treated Wood Poles 10.0M	Pieces	3,056	1,019	1,019	1,019
	186188	Treated Wood Poles 11.0M	"	1,296	432	432	432
	186189	Treated Wood Poles 12.0M	"	1,193	398	398	398
21. Delivery to Ukunda store							
	186187	Treated Wood Poles 10.0M	Pieces	1,528	509	509	509
	186188	Treated Wood Poles 11.0M	"	648	216	216	216
	186189	Treated Wood Poles 12.0M	"	597	199	199	199
22. Delivery to Malindi Store							
	186187	Treated Wood Poles 10.0M	Pieces	1,528	509	509	509
	186188	Treated Wood Poles 11.0M	"	648	216	216	216
	186189	Treated Wood Poles 12.0M	"	597	199	199	199
23. Delivery to Voi Store							
	186187	Treated Wood Poles 10.0M	Pieces	1,528	509	509	509
	186188	Treated Wood Poles 11.0M	"	648	216	216	216
	186189	Treated Wood Poles 12.0M	"	597	199	199	199

***NOTES:**

1. All deliveries shall be made to KPLC stores indicated in the Table above or as otherwise indicated in accordance with the Delivery Schedule.
- 1) The maximum quantities indicated are estimates only based on historical and forecasted requirements. **These quantities may be altered and are to be used for estimating purposes only.**
- 2) **The minimum quantities have to be delivered within the mention delivery period.**

SECTION V - PRICE SCHEDULE FOR GOODS

A) MAIN STORES

Item No.	Code	Description	Minimum Qty for contract period	No of Poles Tendered for	Country of origin	*Unit price DDP (VAT Exclusive)	Total price DDP (VAT Exclusive)	Total price DDP (VAT Inclusive)
1. Delivery to Kisumu Store								
	186187	Treated Wood Poles 10.0M	6,112					
	186188	Treated Wood Poles 11.0M	2,592					
	186189	Treated Wood Poles 12.0M	2,386					
	186190	Treated Wood Poles 14.0M	696					
2. Delivery to Rivatex Stores								
	186187	Treated Wood Poles 10.0M	5,731					
	186188	Treated Wood Poles 11.0M	2,431					
	186189	Treated Wood Poles 12.0M	2,237					
	186190	Treated Wood Poles 14.0M	522					
3. Delivery to Nyeri Stores								
	186187	Treated Wood Poles 10.0M	5,731					
	186188	Treated Wood Poles 11.0M	2,431					
	186189	Treated Wood Poles 12.0M	2,237					
	186190	Treated Wood Poles 14.0M	522					
4. Delivery to Thika Stores								
	186187	Treated Wood Poles 10.0M	7,642					
	186188	Treated Wood Poles 11.0M	3,240					
	186189	Treated Wood Poles 12.0M	2,983					
	186190	Treated Wood Poles 14.0M	348					
5. Delivery to Ruaraka Stores								

	186187	Treated Wood Poles 10.0M	9,170					
	186188	Treated Wood Poles 11.0M	3,888					
	186189	Treated Wood Poles 12.0M	3,579					
	186190	Treated Wood Poles 14.0M	1,044					
6. Delivery to Lanet Stores								
	186187	Treated Wood Poles 10.0M	6,114					
	186188	Treated Wood Poles 11.0M	2,592					
	186189	Treated Wood Poles 12.0M	2,386					
	186190	Treated Wood Poles 14.0M	348					
7. Delivery to Rabai Store								
	186187	Treated Wood Poles 10.0M	3,056					
	186188	Treated Wood Poles 11.0M	1,296					
	186189	Treated Wood Poles 12.0M	1,193					

B.SUBSIDIARY STORE

Item No.	Code	Description	Minimum Qty for contract period	No of Poles Tendere d for	Country of origin	*Unit price DDP (VAT Exclusive)	Total price DDP (VAT Exclusive)	Total price DDP (VAT Inclusive)
1. Delivery to Kisii Store								
	186187	Treated Wood Poles 10.0M	4,584					
	186188	Treated Wood Poles 11.0M	1,296					
	186189	Treated Wood Poles 12.0M	1,193					
2. Delivery to Kakamega Stores								
	186187	Treated Wood Poles 10.0M	2,293					
	186188	Treated Wood Poles 11.0M	972					
	186189	Treated Wood Poles 12.0M	894					
3. Delivery to Kericho Stores								
	186187	Treated Wood Poles 10.0M	2,293					

	186188	Treated Wood Poles 11.0M	972					
	186189	Treated Wood Poles 12.0M	894					
4. Delivery to Kitale Stores								
	186187	Treated Wood Poles 10.0M	3,439					
	186188	Treated Wood Poles 11.0M	1,458					
	186189	Treated Wood Poles 12.0M	1,342					
5. Delivery to Kabarnet Stores								
	186187	Treated Wood Poles 10.0M	1,146					
	186188	Treated Wood Poles 11.0M	486					
	186189	Treated Wood Poles 12.0M	447					
6. Delivery to Kapsabet Stores								
	186187	Treated Wood Poles 10.0M	1,146					
	186188	Treated Wood Poles 11.0M	486					
	186189	Treated Wood Poles 12.0M	447					
7. Delivery to Nanyuki Stores								
	186187	Treated Wood Poles 10.0M	1,146					
	186188	Treated Wood Poles 11.0M	486					
	186189	Treated Wood Poles 12.0M	447					
8. Delivery to Meru Stores								
	186187	Treated Wood Poles 10.0M	2,305					
	186188	Treated Wood Poles 11.0M	972					
	186189	Treated Wood Poles 12.0M	894					
9. Delivery to Embu Stores								
	186187	Treated Wood Poles 10.0M	2,305					
	186188	Treated Wood Poles 11.0M	972					
	186189	Treated Wood Poles 12.0M	894					
10. Delivery to Machakos Stores								

	186187	Treated Wood Poles 10.0M	3,056					
	186188	Treated Wood Poles 11.0M	1,296					
	186189	Treated Wood Poles 12.0M	1,193					
11. Delivery to Dagoretti Stores								
	186187	Treated Wood Poles 10.0M	1,528					
	186188	Treated Wood Poles 11.0M	648					
	186189	Treated Wood Poles 12.0M	597					
12. Delivery to Mlolongo Stores								
	186187	Treated Wood Poles 10.0M	1,528					
	186188	Treated Wood Poles 11.0M	648					
	186189	Treated Wood Poles 12.0M	597					
13. Delivery to Naivasha Stores								
	186187	Treated Wood Poles 10.0M	1,528					
	186188	Treated Wood Poles 11.0M	648					
	186189	Treated Wood Poles 12.0M	597					
14. Delivery to Ukunda store								
	186187	Treated Wood Poles 10.0M	1,528					
	186188	Treated Wood Poles 11.0M	648					
	186189	Treated Wood Poles 12.0M	597					
15. Delivery to Malindi Store								
	186187	Treated Wood Poles 10.0M	1,528					
	186188	Treated Wood Poles 11.0M	648					
	186189	Treated Wood Poles 12.0M	597					
16. Delivery to Voi Store								
	186187	Treated Wood Poles 10.0M	1,528					
	186188	Treated Wood Poles 11.0M	648					
	186189	Treated Wood Poles 12.0M	597					

Name of Tenderer

Name and Capacity of authorised person signing the Tender

Signature of authorised person signing the Tender

Stamp of Tenderer

NOTES:-

1. If and/or where KPLC is an appointed withholding agent in respect of taxes for the Government of Kenya, no payment shall be made to the successful bidder for Value Added Tax (VAT) (*if any*) which may be imposed by Kenya Government in respect of the Supplies being made under the contract.
2. Offered unit prices for the initial year shall be firm and not subject to adjustment for changes or unexpected contingencies of any kind whatsoever including without restricting the generality of the foregoing, changes in the coefficients of the price which includes, changes in wages, material costs, but excluding taxes which may in future be imposed by lawful authority within Kenya.
3. Where any offered unit price contains a figure that has decimal places, that unit price must be rounded to have ONLY two decimal places. For the avoidance of doubt, no unit price shall include a figure that has more than two decimal places. Where any Tenderer does not comply with this requirement, It's unit price shall be rounded down-wards to two decimal places and used for the purposes of this tender and ensuing contract. This shall be considered under the provisions relating to arithmetical errors.

