



নিবন্ধক কার্যালয় / कुलसचिव कार्यालय / Office of the Registrar
ভারতীয় প্রকৌশল বিজ্ঞান এবং প্রযুক্তিবিদ্যা প্রতিষ্ঠান, শিবপুর
भारतीय अभियांत्रिकी विज्ञान एवं प्रौद्योगिकी संस्थान, शिवपुर
INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY, SHIBPUR

ভারত সরকারের শিক্ষা মন্ত্রকের অধীনে একটি জাতীয় গুরুত্বপূর্ণ প্রতিষ্ঠান / भारत सरकार के शिक्षा मंत्रालय के अंतर्गत राष्ट्रीय महत्व का संस्थान / An Institute of National Importance under MoE, Government of India

No. RDO/ 1486 /25

Dated: 22 December, 2025

MEMO

The undersigned is directed to convey that as per decisions of the 33rd meeting of Board of Governors held on 19th November 2025 under resolution number 33.10, BoG through circulation dated 5th December 2025 approved the following recommendation of the 23rd meeting of the Finance Committee held on 18th November 2025:

The Finance Committee recommended to the BoG for consideration and approval of the proposed Purchase Manual, subject to that in case of conflict between the purchase manual and GFR 2017 and its amendments from time to time, GFR 2017 will prevail, and the institute will be bound to comply with the same. However, where GFR 2017 is silent, the clauses and procedure mentioned in the proposed purchase manual of the institute will be applicable.

It was also recommended that any subsequent modification required, if any, may be incorporated in the purchase manual with the approval of the Chairperson, BoG and the same may be reported in the subsequent meeting of the BoG.

The copy of the Purchase Manual is enclosed at the Annex.

This is for information and necessary action please.

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22/12/25

Registrar & Secretary, BoG

To:

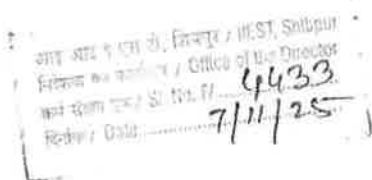
1. All Deans/ HoDs/HoCs/HoSs/ FICs/PICs/OICs
2. All Officers
3. Joint Registrar (Finance)
4. Deputy Registrar (IA)

Copy to:

1. Deputy Registrar (E-II)
2. PS to the Director
3. PS to the Registrar
4. Institute's website

FC 23.11(b)

BoG through Circulation dated 5th December 2025



IIEST, Shibpur

Draft Purchase Manual for Consideration of Board of Governors**Agenda Note:**

The Institute Purchase Manual has been prepared to streamline and standardize the procurement processes of the Institute in alignment with Government of India norms, General Financial Rules (GFR) 2017, and other applicable institutional guidelines.

The draft manual has been reviewed by the Chairman, Central Purchase Committee and Dean (Research & Consultant). It is, now, proposed to place the same before the forthcoming meeting of the Board of Governors (BoG) for consideration and approval.

Submitted for kind approval to place the Institute Purchase Manual as an agenda item in the BoG meeting.

Signature
6/11
Assistant Registrar (S&P),
IIEST, Shibpur

Dean (R&C), pl. May put ~~put~~ to BOG meeting for approval

Director pl.

Signature
07/11/25



PART I: PURCHASE PROCEDURE

1. About the Manual

The policy of the Indian Institute of Engineering Science and Technology (IEST), Shibpur is to make procurement of stores in such a way that efficiency, economy and transparency in the processes of procurement can be visage and the human resource involved in the process can effectively exercise their financial powers for making procurements in all stakeholders' interest.

This procurement manual elaborates the principles of segregation of responsibilities between requisitioning and procurement departments by specifying several of such separate and distinct functions within the overall procurement system. The procurement manual underlines the best practices available to help the institute to procure goods and services that meet the specifications at the best value for money and within the required time frame. This manual should be used as the definitive guide for procurement rules and should be followed in letter and spirit.

All rules as mentioned in General Financial Rules 2017 (GFR 2017) along with amendments / modifications in GFR notified by Ministry of Finance (Govt. of India) from time to time will be applicable for procurement of goods and services at IEST, Shibpur involving grant in-aid of Government.

Nominated Purchase officer [DR (S&P)/AR (S&P)] may propose an addition / alteration / modification of rule time to time to meet the compliance requirements as per the approval of Director.

The Director of the Institute may relax any rule for a particular purchase file in case-to-case basis provided that it is duly recommended by the concerned Departmental Purchase Committee (DPC)/Central Purchase Committee (CPC) with detailed justification. However, any such relaxation cannot be ground for relaxation in other purchase files / other cases.

These rules are not applicable in case of Works / Building construction / purchases of Books, Periodical and Journal for the Institute Library/ special collaborative projects/World bank assisted projects.

1.1 Intent of the Manual

The intent/ objective of the manual can be summarized as follows:

- (i) To attain the best value for money taking into account principles of efficiency, economy and transparency to satisfy the long-term goals of IEST, Shibpur.
- (ii) Transparent and fair procurement process facilitating optimum competition possible in procurement of goods and services.
- (iii) Providing sufficient notice & opportunity to bidders and hence provide equal opportunity to market players to do business with the institute.
- (iv) Ensuring proper diligence and accountability in all procurement decisions.
- (v) Achieving a uniform, systematic, efficient and cost-effective procurement process. The process should also be in accordance with the applicable rules & regulations of the Government.
- (vi) Procuring all stores funded by government agencies as per the General Financial Rules (GFR), Government of India, prevailing from time to time.

2 Abbreviations and Definitions

2.0 Abbreviations

AR – Assistant Registrar
 AS – Accounts Section
 BOG – Board of Governors
 CA–Competent Authority
 CC – Computer Committee
 CI – Consultant In-charge
 CS – Consumable Stores
 CFA – Competent Financial Authority
 CPPP – Central Public Procurement Portal
 DPC - Departmental Purchase Committee
 DOFP - Delegation of financial power
 DRC – Dean (R&C)
 DR – Deputy Registrar
 FC–Financial Concurrence
 GeM– Government e-Marketplace

GFR – General Financial Rules

HOD–Head of the Department

IA – Internal Audit

CPC–Central Purchase Committee

IR–Inspection Report

LPC –Local Purchase Committee

NCS – Non-Consumable Stores

S&P – Stores & Purchase

PC – Project Coordinator

PCE - Professor of Continuing Education

PI - Principal Investigator

PPF–Purchase Proposal Form (Indent Form)

SPO – Store and Purchase Officer (DR/AR)

R&C – Research and Consultancy Office

RC–Rate Contract

2.1 Definitions

Approved format: At different places in this document reference is made to approve formats. All such formats shall be approved by the Director from time to time.

Consultant In-charge: An employee or any person authorized by the competent authority of the institute whose name is recorded as a Consultant In-charge in the records pertaining to the consultancy project in the office of Dean (R&C).

Competent Authority: The financial limits up to which the concerned person has the authority to approve purchases within the allocated budget of the department/ project/ financial area as specified in Section 4.0 'Financial Sanctioning Powers'.

Department: Department shall imply Department/ Inter-Disciplinary Program/ Centre/ Central Facility/ Section or any entity in the Institute which has a separately allocated budget.

Indenter/ Purchaser: The individual who initiates and signs the purchase proposal (Indent) form shall be referred to as an indenter.

Project: Project shall mean and include any sponsored research, consultancy project or any other activity which has a valid project number, given by the R&C office of the Institute.

Principal Investigator/ Project Coordinator: An employee or any person authorized by the competent authority of the institute whose name is recorded as a Principal Investigator/ Project Coordinator in the records pertaining to the project in the R&C office.

Rate Contract: A Rate Contract (RC) is an agreement between the purchaser and the supplier(s) for supply of specific goods and allied services, if any, at specified price and terms and conditions during the period covered by the Rate Contract.

Seller: A seller refers to the company/ vendor/ dealer/ agent/ individual party from whom the institute may potentially buy goods or services.

Temporary Contingent Advance: It is an advance which can be taken to meet contingent expenses on NCS/ LTAS/ CS/ Miscellaneous items. This should normally be taken from the appropriate budget head.

3 Classification of Stores

Types	Non-Consumable Stores (NCS)	Consumable Stores (CS)
	<ul style="list-style-type: none">a) stores which are intended to be used over prolonged periods before becoming unusable/ unserviceable/ beyond economic repair or obsolete,b) stores having a significant disposal value,c) stores which are sub-systems or parts of an equipment, which can be potentially repaired and reused, andd) stores which are either fabricated or assembled equipment, or which if bought as a single item would have been classified as Non-Consumable Stores.e) stores which have significant value when purchased but rapidly lose their value/ relevance with the lapse of time and have very little or negligible disposal value, and/ or	<ul style="list-style-type: none">a) stores which exhaust with lapse of time,b) stores which are rendered unusable due to normal wear and tear,c) stores which do not have significant disposal value, andd) Spares of equipment which do not fall either in the NCS category.

	f) Stores which can be upgraded either by replacing components/parts or which can be rendered obsolete by the release of new versions or editions.	
Stock Entry	Non-Consumable stock Register of the institute and the NCS Stock Register of the appropriate department	CS Stock Register of the appropriate department. For projects, the CS shall be entered in the CS Stock Register for the project

4 Purchase of Goods & Services

4.1 Government e-Market place (GeM) (Rule- 149)

Government of India has established the Government e-Marketplace (GeM) for common use Goods and Services. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The GeM portal shall be utilized by the Government buyers for direct online purchases as under:

Sl. No.	Estimate Value	Process
i)	Upto Rs. 50,000/-	Any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period. Note: In case of automobiles, procurement under this sub-rule is permitted without any ceiling limit
ii)	Above Rs.50,000/- and up to Rs.10,00,000/-	Seller having lowest price amongst the available sellers of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. However, the tools for online bidding and online reverse auction available on GeM can be used for procurements less than Rs. 10,00,000/-
iii)	Above Rs. 10,00,000/-	The supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

Note: - The above-mentioned monetary ceiling is applicable only for purchases made through GeM. For purchases, if any, outside GeM, relevant GFR 2017 Rules shall apply. However, as per OM no. F.20/42/2021-PPD dated 05.06.2025 of DoE, Ministry of Finance, scientific equipment and consumables are permitted to make non-Government e-Marketplace procurement for research purpose only. These provisions should not be used for other items like furniture, office equipment and other consumables claiming that these are needed for research.

4.2 Reserved Items and other Purchase/ Price Preference Policy (Rule- 153)

The Central Government, through administrative instructions, has reserved all items of hand spun and handwoven textiles (khadi goods) for exclusive purchase from Khadi Village Industries commission (KVIC). Of all items of textiles required by Central Government departments, it shall be mandatory to make procurement of at least 20% from amongst items of handloom origin, for exclusive purchase from KVIC and/ or Handloom Clusters such as

Cooperative Societies, Self Help Group (SHG) Federations, Joint Liability Group (JLG), Producer Companies (PC), Corporations etc. including Weavers having Pehchan Cards.

KVIC

outlet:

https://kviconline.gov.in/KRDPPORTAL/krdp_portal/KRDP%2060%20Sales%20Outlet%20final%203.pdf

4.3 Purchase of goods without quotations (if not available in GeM) (Rule- 154)

Purchase of goods up to a value of Rs. 50,000/- on each occasion may be made without raising indent and inviting quotations/bids subject to approval of competent authority as per the approved DoFP, as applicable (PI/ PC /CI / Head of the Department/Schools/Centre/Section/ Unit) based on a certificate recorded on the invoice/ challan by him/her. The format of the certificate is as follows.

I, (name), am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

Signature of Indenter

Countersigned by HOD/HoC/HoS/PI/PC/CI

The procured items shall be entered in the appropriate Stock Register/ Assets Register maintained by the concerned Department and the invoice may be sent to the Accounts Section for payment to the supplier/ reimbursement to the indenter.

Note: - The above limit is Rs. 2,00,000/- for the procurement of scientific equipment and consumables for research purpose only as per OM no. F.20/42/2021-PPD dated 05.06.2025 of DoE, Ministry of Finance.

4.4 Purchase of goods by Local Purchase Committee (Rule- 155)

Purchase of goods costing above Rs. 50,000/- and up to Rs. 5,00,000/- on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee (LPC) consisting of three members of an appropriate level as decided by the Director. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. The Procurement of Goods and Services are mandatory for Goods or Services, if available on GeM

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While recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:

“Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned.”

Note: - The above limit is Rs. 2,00,000/- and upto Rs. 25,00,000/- for the procurement of scientific equipment and consumables for research purpose only as per OM no. F.20/42/2021-PPD dated 05.06.2025 of DoE, Ministry of Finance.

4.5 Purchase of goods by obtaining bids at Stores and Purchase Section (Rule- 158)

All bids will be obtained through GeM/ e-procurement system of CPPP in electronic mode only. All bids will be obtained in two bid system (simultaneous receipt of separate technical and financial bids) through GeM/e-procurement system in electronic mode only.

Single stage single envelope system can be followed for emergent nature and/ or moderate value of procurement.

However, the empanelment of the firms/ agencies/ companies etc. may be done through inviting sealed bids subject to approval of the Competent Authority.

Note: - as per OM no. F.20/42/2021-PPD dated 05.06.2025 of DoE, Ministry of Finance, scientific equipment and consumables are permitted to make non-Government e-Marketplace procurement for research purpose only.

4.6 Notice Inviting Tender (NIT)

The minimum time to be allowed to submit bids should be three weeks from the NIT's publication date. Where the department also contemplates obtaining bids from abroad, the minimum period should be four weeks for domestic and foreign bidders. It will be hosted on the Institute's website and GeM/Central Public Procurement Portal (CPPP). Tender period may be extended maximum two times upto 10 days each time if less than three number of participations.

For emergent nature and/or low value (bid value 10 lakhs or less) of procurement tender period and mode may be reduced/ changed upon recommendation of DPC and approval of the Competent Authority.

The tender notice should be carefully drafted. It should contain all the salient features of the requirement, in brief, to give a clear idea to the prospective tenderers about the requirements. Superfluous or irrelevant details should be kept from the tender notice.

The Tender Notice must contain the following: -

- Description and specification of the goods and quantity
- Estimated amount
- Period and terms of delivery
- Deadline for receipt of tenders
- Time & date for the opening of tenders
- Amount & Form of Bid Security/ Earnest Money Deposit/ Performance Security Deposit, if applicable
- Any other important information
- Essential Technical Particulars

Technical particulars to be specified in the tender document shall include the following to the extent applicable for a particular purchase.

1. The scope of supply includes the quantity required and the end-use of the required goods.
2. Specifications, technical parameters, and product requirements express the requirement regarding functional characteristics.
3. Drawings, if any.
4. Requirement of BIS mark, where applicable.
5. ISO or equivalent quality standards certificates.
6. An advance sample, if any, is required at the post-contract stage before bulk production.
7. Special requirements of packing and marking, if any.
8. Inspection procedure for goods ordered and criteria of conformity.
9. Requirements of special tests, if any.
10. Requirement of type test certificate, if any.
11. Requirement of type approval for compliance of statutory requirements w.r.t. pollution, emission, noise, etc.

12. Training, technical support, after-sales service, and annual maintenance contract requirements, if any.
13. Warranty requirements.
14. Qualification criteria of the tenderers.
15. Any other aspects peculiar to the goods in question, like the shelf life of the equipment, etc.

4.7 Single Tender Enquiry [GFR 166]

Procurement from a single source may be resorted to in the following circumstances: -

- a. It is in the knowledge of the user department that only a particular firm is the manufacturer/ provider of the required goods/ services.
- b. In a case of emergency, the required goods/ services are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of competent authority to be obtained.
- c. For standardization of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the competent authority), the required item is to be purchased only from a selected firm.
- d. Under some special circumstances, it may become necessary to select a particular consultant where adequate justification is available for such single-source selection in the context of the overall interest of the Ministry or Department. Full justification for single source selection should be recorded in the file and approval of the competent authority obtained before resorting to such single-source selection.
- e. It shall ensure fairness and equity, and shall have a procedure in place to ensure that the prices are reasonable and consistent with market rates for tasks of a similar nature; and the required consultancy services are not split into smaller sized procurement.

4.8 Procurement of Proprietary Items

Proprietary items should be explicitly mentioned with the reason while getting the Director's approval in principle. A Proprietary Article Certificate (PAC) will be given in the prescribed format. If available in GeM, bidding will be done applying PAC. Otherwise, if it is unavailable in GeM, PAC bidding will be followed through e-Procurement (CPP portal). If this fails, a single tender inquiry may be initiated (rule 166 of GFR 2017).

Proprietary Article Certificate in the following form has to be submitted before procuring the goods/ services from a single source as per annexure format along with PAC from the manufacturer and internet explored data.

5 Cancellation of Procurement Process and Re-tender

The process of procurement can be canceled at any time before intimating acceptance of successful bids, and subsequent re-tendering can be done as per Rule 173 (xix, xx) of GFR 2017. While re-tender, the relevant terms and conditions of the procurement can be revised without modifying the fundamental nature of the procurement. However, any specification of the subject matter of procurement or criterion for evaluation may be added, amended, or omitted.

6 Process of evaluation of bids:

- a. After opening of bids, the techno-commercial / technical bids will be forwarded to DPC for evaluation.
- b. DPC will evaluate all the bids and submit its recommendation.
- c. If any query / clarification is sought from the bidder by DPC, then the same will be communicated to the bidder by the Indenter. Bidders are required to submit clarifications/ replies of queries within seven (07) days or applicable terms & condition as per bid documents. If Bidder(s) will fail to submit the clarifications/ replies within stipulated period, then DPC may take decision in this regard and may declare such bid(s) non-responsive.
- d. Based on the final recommendation of DPC, price bids will be opened by S & P section.
- e. Based on Lowest (L-1) offer and recommendation of DPC, CPC will oversee or scrutinized the process, if applicable.
- f. After recommendation of CPC/ DPC, S&P section will place purchase order subject to clearance of Internal Audit, Financial concurrence and sanction of the CFA.
- g. After placement of order, Indenter will coordinate with supplier for supply / delivery and installation of the item/ complete the works on time as per purchase order.
- h. Once the items are supplied / delivered and installed by the item / works are completed as per purchase order, then necessary stores receipt certificates, stock entry details, payment release recommendation and installation/ work completion certificate are required to be submitted by the Indenter to S&P section.
- i. S&P section after getting all the documents from the supplier required for payment release process viz. Invoice / challans, Performance Security etc. and stock entry details etc. from the indenter / department, will forward the file to Finance & Account section for release of payment after central stock register (Non- Consumable or Consumable stock Register wherever applicable) entry and LD deduction (if any).
- j. Finance & Accounts section will release the payment as per rules/ procedures and intimate the supplier with details of the amount viz., PO amount, Invoice Amount, LD, TDS, final net paid amount, UTR/ DD No. etc. via e-mail. If any query from the

vendor/ indenter is required, then S&P section will ask for the same from the vendor/ indenter.

- k. The purchase file is required to be returned to S&P section after payment along with payment details (amount, TDS, UTR / DD / Cheque no. etc.) and a copy of e- ledger / ledger / e-mail sent to vendor.

Limits of purchases as laid down above can be amended by Director from time to time taking into account of GFR as notified by GoI.

7 Purchase through Imprest amount.

For Direct procurement of goods without formal quotations for small value procurements, also called petty purchase, an imprest amount will be given to the Head of the Department/ School/ Centre/ Office/ Section. This purchase through imprest amount should be used for off-the-shelf goods of simple and standard specifications, for low value, urgent and simple requirements with the following norms:

- a. The total amount of the Imprest in a financial year is a maximum of 20% of the allotment under a recurring grant or Rs 2 Lacs, whichever is lower.
- b. Maximum ten times in a financial year (with a monthly limit of 2 times) Imprest will be given, and the maximum amount at a time will be Rs. 20,000.00, subject to fulfillment of norm (1).
- c. While taking a new Imprest, a maximum of Rs. 5,000.00 of previously taken imprest can be kept unadjusted, provided the total adjustment is made at the end of the financial year.
- d. Payments of upto Rs. 5,000.00 against a single bill can be made through this Imprest mode. Purchase through Imprest can be done through reputed shops, e-commerce shopping portals, and reputed suppliers. The Procuring Officer can initiate and complete this purchase after diligent inquiries from the market and filling out the certificate prescribed.
- e. Imprest should not be used to buy items that attract TDS as per the Income Tax Act, such as Honorarium/ Remuneration, hiring of labor, etc.
- f. Instead of taking the Imprest amount, the Procuring Officer can do it in reimbursement mode, following the above norms. The financial limit of the total Imprest mode and reimbursement mode will be as per the norms mentioned above. Since, procurement is emergent, generating GeM Availability Report is not mandatory here.

8 Purchase (except Imprest Amount) of contingency and consumable items under recurring grant

- Purchase procedures under the Recurring Grant, except Imprest Amount, for various departmental needs, including those of the contingent head of the CPDA grant, will be initiated by respective departments. Except for departments, it will be through the Stores and Purchase Section.
- Procurements under the recurring grant heads related to sponsored research and consultancy are to be done by the office of the Dean RC.
- For the procurement of contingency and consumable items up to Rs. 50,000/-, available in GeM, the procuring officer will purchase them as per GFR Clause 149(i). For Items not available in GeM up to Rs. 50,000/-, the procurement officer will directly purchase without quotation (Clause 154 of GFR 2017) as per the prescribed format. For food items, repairing service and other degradable items like flowers, generation of GeM Availability Report is not mandatory.
- For purchases above Rs. 50,000.00, the same procedure will be followed as per rule.
- The following items can be purchased as contingency and consumable under the recurring grant:
 1. Computer-related items (shown in reference list table)
 2. Stationery items (shown in reference list table)
 3. Laboratory Components and consumable items
 4. Chemical consumable items
 5. Printing, photocopying, binding charges
 6. Postage and Courier charge
 7. Testing and sample analysis/ characterization charges
 8. Vehicle hiring charges
 9. Apparatus (unit price within Rs. 5,000.00)
 10. Software (within Rs. 2,50,000.00)
 11. Small-value publication and subscription charges (within Rs.10,000/-)
 12. Food items, flowers, and other degradable items Justification to be given if single-day expenditure exceeds Rs. 10,000/-)

Note:

- The list is not exhaustive and may be updated from time to time. The latest order regarding this will supersede all other previous orders.
- For any other eligible item [or deemed fit eligible] not covered under the above list, necessary permission and/or prior approval may be sought from the competent authority with proper justification. Items in the reference list may have unit price more than Rs. 5,000.00.

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Reference List of Computer-related items and Stationery items

Computer-related and networking items	Stationery items	Stationery items
1. Motherboard	1. Pen various types and refills	38. File Cover Binder
2. Processor	2. White Board marker pen	39. File Tag
3. RAM	3. Permanent marker pen	40. Thread Ball
4. SMPS	4. Correction Whitener Pen	41. Files and Folders - various types
5. Hard Disc(SSD/HDD)- Internal /External	5. Highlighter pen	42. Xerox Paper of various sizes
6. Cabinet	6. Pencil	43. Executive Bond Paper, various sizes
7. Graphics Card	7. Eraser Rubber	44. Note Sheet
8. USB Drive/ Pen Drive	8. Pencil Sharpener	45. Exercise Book, various sizes
9. Monitor	9. Scale	46. Register Book, various sizes
10. Mouse	10. Stamp Pad	47. Student Attendance Register
11. Keyboard	11. Dustless Chalk	48. Staff Attendance Register
12. LAN Card	12. Chalk/ White board Duster	49. Peon Book
13. Logic Card	13. Cotton Cloth Duster	50. Envelop various types and sizes
14. DC Card	14. Glue-Stick	51. Letterhead
15. Speaker	15. Gum tube	52. Shorthand Writing Notebook
16. Headphone	16. Fevicol or similar	53. Hand Soap
18. Web Camera	17. Fevikwik or similar	54. Detergent
19. DVD-RW-Internal /external	18. Folder Knife	55. Liquid Hand Sanitizer
20. RJ45	19. Paper Weight	56. Room Freshener
21. HDMI Cable and converter	20. Scissors	57. Phenyl and various types of Cleaners
22. Router (non-wifi /Wifi)	21. Stapler	58. Cleaning accessories, various types (Maximum Rs. 5000 for a particular item)
23. Switch (PoE/Access Point)	22. Stapler Pin	59. First Aid items
24. Wireless Dongle	23. Punch Machine	60. Surface disinfectant
25. Microphone	24. Paper pin (Alpin)	61. Disinfectant spray
26. UPS battery	25. Push(Board)pin	62. Curtain and its accessories
27. CAT 6cable	26. Pin Holder	
28. LAN Tester	26. Pen Stand	
29. Laptop Cooling pad	27. Paper(Gem) Clips	
30. Laptop bag	28. Binder Clips	
31. Printer ink cartridge refill	29. Clear Tape with Dispenser	
32. Toner Cartridge	30. Clear Tape	
33. Ribbon Cartridge	31. Tape Dispenser	
	32. Packing tape	
	33. Sticky Notes	

34. Hard drive casing	34. Pencil Battery	63. Doormat/ floormat
35. SSD enclosure (casing)	35. Calculator	64. Mementoes
36. USB to LAN converter	36. Lock	
37. cSata cable	37. Plastic Tray	
38. Writing pad		

9 Indent Approval and Financial Sanctioning Powers

9.0 The financial limit up to which the concerned person has authority to approve and sanction purchases within the allocated budget of the department/ project/ functional area is as per the financial limits approved by the BoG in the name of 'delegation of financial powers (DOFP)'. Such a person shall be referred to as the Competent Financial Authority (CFA). It is the responsibility of the CFA to ensure that sufficient funds are available for the purchase.

9.1 An extract of DOFP is shown in Table below:

Competent Financial Authority	Financial Powers as per DOFP (Rs. in Lakhs)
Director	Full power in all case
Dean (R&C)	i) Rs. 15.00 Lakh for sponsored & Research project and Consultancy/ testing project of the faculty ii) Rs. 4.00 Lakh for the Institute project/CEP/ other expenses out of overheads/ investment in R&C fund/ departmental expenses out of Institute grant
Dean (P&D)	4.00
Dean (Academic)/ Dean (IRAA)/ Dean (SW)/ Dean (FW)/Registrar/ HoD/ HoC/ HoS/PI/CI	2.00

The above-mentioned Table may be replaced as and when DOFP changes

9.2 Finance & Account section will block the required fund for the proposed indent, which is called Financial Concurrence. Before any purchase, concerned Head must

ensure the availability of the required fund i.e. Financial Concurrence (FC) should be obtained before any purchase. In the anticipation / expectation of any grant in future or availability of fund in future, any purchase procedure should not be initiated. An indent should be considered by the final indent approving authority only after ensuring of fund availability and FC. Immediately after completion of purchase procedure and 100% release of payment in respect of the purchase, balance FC (if any) should be cancelled by F&A section, so that balance fund can be utilized for other purchases / purposes.

- 9.3 F&A section will arrange with the help of MIS team for development of an automated system for FC, so that concerned Head can check the budget / fund availability for his/ her department/ centre/ section/ unit and can block the required fund at his/her end using this automated system. Such automated system will reduce the time in FC process.

10 Emergency Purchases

There are sufficient fast-track procurement modalities to tackle procurements in urgent/emergent and Disaster Management situations. Use of the following modes of procurements may be utilized in order of speed:

10.0 Direct Procurement Without Quotation

10.1 Direct Procurement by Local Purchase Committee as per rule 155 of GFR 2017

10.2 Limited/ Single Tender Enquiry, with reduced time for submission of Bids

It may be noted that in such situations, the following procedure needs to be followed:

- a) Prior approval of the Director is mandatory.
- b) Procurement through GeM is not mandatory in such a situation.

To speed up procurement, advance cash may be drawn for direct procurement modes and made available to the Committees/officer, with accounts and vouchers to be submitted after purchase.

11 Price Negotiation (Rule- 173 xiv)

Price Negotiation with the tenderers should be severely discouraged. However, in case the price quoted by the lowest responsive tenderer (L1) is not reasonable and unacceptable; the price may be negotiated with the lowest evaluated responsive bidder only to reduce the price to the desired level. A price negotiation committee will be constituted for negotiation with L1 bidder only, duly approved by the Competent Authority

12 Purchase under buy-back scheme (Rule- 176)

When, it is decided to replace an existing old item(s) with a new/ better version, the Department may trade the existing old item while purchasing the new one by issuing suitable bidding documents for this purpose. The condition of the old item, its location, and

the mode of its handing over to the successful bidder is also to be incorporated in the bidding document. Further, the bidder should be asked to quote the prices for the item (to be offered by them) with a rebate for the old item and also, without any rebate (in case they do not want to lift the old item). This will enable the Department either to trade or not to trade the old item while purchasing the new one.

If any item is purchased under a buy-back scheme for another old item, Prior approval of the Director is mandatory. Quotations are to be invited, clearly mentioning the specification of old and new items asking for the buyback, and offer from the vendors. Either LTE or E-procurement mode may be adopted for this.

After the selection of the vendor and the price following the procedure mentioned in previous sections, a buy-back report is to be filled up for the old item(s), signed by all members of the DPC and/or CPC, and finally to be sent along with purchase intent. It is to be mentioned in the report the mode of disposal of the item(s) being given to the firm under the buy-back scheme.

13 Blacklisting

Black-listing of firm can be done on the recommendations of the HOD/ PI/ PC/ CI/ DRs/ ARs of S&P/ Accounts/ IA and with the approval of the Competent Authority. The DR/ AR (S&P) shall process all such cases reported by the departments. A special committee will be constituted by the Director to examine such cases, and shall submit its recommendations to the Competent Authority for final decision. The information on such firms shall be promptly and widely disseminated by DR/ AR of S&P to all concerned.

14 Bid Security (EMD)

Bid Security (also known as Earnest Money Deposit) @ 2% to 5% of the estimated value of the Indent to be obtained in case of advertised or Limited tender enquiry, where value is Rs. 2,50,000/- or above in the form of Demand draft/Bank Guarantee/FDR to safe guard the purchaser's interest in all respect. However, those who are registered with Central Purchase Organization, National Small Industries Corporation (NSIC) or concerned Ministry or Department is exempted from submission of Bid Security or as amended by the Government of India from time to time.

15 Performance Security

Performance Security is to be obtained from the successful bidder awarded the order. Performance Security should be 5% of the ordered value for any purchase value above Rs. 2,50,000. Performance Security may be furnished in the form of Bank Guarantee only and

should remain valid for a period of 60 days beyond the date of completion of all contractual obligation of the supplier including warranty obligation.

16 Payment Terms

- i) Ordinarily payment for services rendered or supplies made, should be made only after the services have been rendered or supplies made with satisfactory installation certificate from indenter.
- ii) Payment terms against dispatch documents through bank may be allowed for the purchases made from Government Firms. In general, in such cases, 90% payment may be made against dispatch of documents and balance 10% on receipt of the consignment or the installation of the consignment as the case may be.
- iii) Any advance payment to any private firm shall normally be discouraged. However, under exceptional circumstances, an advance payment may only be made against a bank guarantee of a scheduled commercial bank equivalent to the advance amount for an indigenous purchase.

Payment for Import Purchase:

- iv) Ordinarily payment for services rendered or supplies made, should be made only after the services have been rendered or supplies made with satisfactory installation certificate from indenter.
- v) Payment for import may be made through 90% irrevocable confirmed letter of credit (against submission of documents) and balance 10% on satisfactory installation report from the user department through wire transfer.
- vi) In case of purchase order value less than Rs.10 lakhs, 100% payment can also be made by a foreign demand draft after satisfactory installation report received from the user department. In this case demand draft will be prepared against Proforma Invoice (PI) and photo copy of the same will be forwarded to the foreign supplier.
- vii) Advance payment (other than (a) and (b) above) by a foreign currency draft/ Telegraphic Transfer can be made upto a value of US \$10,000/- (or equivalent in foreign currency). For such payments, the advance payment will be treated as an advance against the purchase until it is adjusted. However, in such a case the credential of the supplier needs to be verified and recommended by the Indenter/ HOD before release of payment.
- viii) All advance payments shall be approved by the Director/ Chairman, Board of Governors (as the case may be) on the basis of recommendation of the DPC/ CPC (if the purchase value is more than Rs. 5 lakhs).
- ix) In the case of balance 10% payment, after receipt of satisfactory Inspection Report, the items must be entered in appropriate stock register. The S&P section will submit the necessary documents within two working days to AS for release of payment. The AS will ensure that the payment due are released within three working days through bank transfer/ cheque/ draft directly to the seller.
- x) Under exceptional circumstances, with specific request from the S&P Section the cheque/ draft can be given to the purchaser for onward transmission to the seller. In such a case the purchaser shall be responsible for submission of the receipt from the seller to AS. In all other cases, when payments are released by AS, intimation to this effect must be sent by the AS to the supplier and S&P Section for information.

- xi) Payment of recurring nature service should be made only after the service rendered and certification of concerned department/ section. It should be sent to Finance & accounts department by the concerned department/ section.

17 Liquidated Damages (Late Delivery)

- i) There should be a suitable provision in the terms & conditions of the contract for claiming liquidated damages of appropriate amount from the supplier to take care of delays in supplies and performance, for which the supplier is responsible. Such recovery through liquidated damages should be without prejudice to the other remedies to the purchaser under the terms of the contract.
- ii) A penalty clause for a penalty of 0.5% of the delivered price of the delayed goods for each week or part thereof subject to a maximum of 10% of the delivered price is to be incorporated in the contract terms and this will be deducted from the bill of the supplier for a purchase value more than Rs. 2,50,000/-. However, the competent authority may relax the penalty clause under exceptional circumstances after recommendation of DPC.

18 Purchase sanction and Receipt of stores

The sanction notes shall be prepared by the S&P Section for all types of purchases to be handled by the S&P Section. The sanction notes thus prepared along with all associated documents shall be sent for pre-audit to IA & FC prior to expenditure sanction by the CFA. Based on the sanction, the purchase order shall be placed by S&P Section within two to three working days.

Any increase in the price of item(s) ordered which is directly and entirely attributable to fresh imposition or increase in government levies and taxes may be allowed subject to furnishing of sufficient valid written proof by the supplier. If for any reason such a financial change in the purchase order is required, the request for such a change shall be thoroughly examined by IA and shall be approved by the CFA before the change is issued in the form of an amendment to the original purchase order by the S&P Section.

All purchases, except those listed above in serial no 4.1 & 4.2, shall be made through a purchase order placed on the seller by the S&P of the institute, who shall be responsible for receipt of goods and the subsequent dispatch of the receipted goods to the indenter along with copies of Inspection Report.

19 Procedure for Placement of Order

19.1 Normally the order should be placed on the lowest rates with the tenderers whose offer meets the requirement and the technical specifications as specified by the indenter mentioned in the tender enquiry. Offers which do not meet the required specifications are to be rejected. In case an unknown/ unregistered firm submits quotation, they may be given a trial order with security deposit clause.

19.2 The purchase order will invariably contain the following information:

- i) Name and address of the supplier along with contact details and email address.
- ii) Period of delivery must be mentioned.
- iii) Consignee's name and address to whom the stores are to be dispatched by the supplier along with full postal and telegraphic email address.
- iv) Instructions regarding dispatch of stores by rail/ road/ air/ post and parceling instructions.
- v) Instructions regarding dispatch of documents.
- vi) Details of inspecting authority.
- vii) Officer deputed by the institute for inspection of stores and the place of inspection and the condition that acceptance or rejection of stores by the institute shall be final.
- viii) Terms of payment as also the mode of payment and if payment against part supply will be admissible.
- ix) Guarantee/ Warranty clauses.
- x) Penalty clause in case of failure to supply stores value of which exceeds Rs. Five Lakh.
- xi) Full specification of the stores ordered, quantity rate and amount will be mentioned and if these include taxes or these are to be paid separately.
- xii) Liability for insurance of goods in-transit, and any other incidental charges, agents' commission, brokerage, etc.

All the stores shall be entered in the appropriate Stock Register of the concerned department. However, the files of the stores procured through S&P section shall also need to be sent to the S&P Section through the HOD within three working days for entry in NCS register (maintained by S&P section) and further processing. For the articles rejected, a rejection memo/report shall be prepared and sent to the S&P through the HOD within 5 working days. The S&P Section will immediately act and inform the supplier through / email/ speed post/ GeM portal with a copy to the concerned HOD/PI/PC/CI. The unacceptable stores will be subject to removal/ replacement at the risk, cost and responsibility of the supplier and related intimation may be sent to the seller by S&P Section within five working days.

All stock entries including purchases made in various sponsored projects shall be signed by the concerned HOD/ HOC/ Section Head as a rule.

Where the Invoice/Bill of Lading/Railway Parcel Way Bill have been sent by the supplier through Bank, the S&P Section shall prepare an advance bill on receipt of the instruction from the bank and arrange to retire the documents within the shortest possible time.

The S&P Section shall be responsible for clearance of all consignments at railway stations, sea, airport, and transport godowns and safe transportation and storage. Insurance of items may be done before dispatch either by seller or by the authorized clearing and forwarding agent appointed by the Institute.

In the event of any shortage/damage/wrong supply, prompt action will be initiated by S&P Section to rectify the same. In case the supplier fails to rectify the shortage/damage/wrong supply in a reasonable time, the matter shall be referred to the legal cell to recover the full cost paid. S&P Section shall lodge Insurance claims, and pursue them vigorously to realize the sum insured, if applicable.

The Director may at his discretion permit deviations from any of the above provisions if he is satisfied that such deviation will be in the interest of the institute and that the insistences on the above provision scan cause inconvenience and delay.

20 Duties and Taxes

The applicable concessional custom duty for educational institute is payable for imported items. In case the order is on Ex-works or FOB basis, the institute may be required to pay freight/ insurance charges as per prevailing rate.

As per the prevailing taxation policy of the Government shall be payable for all indigenous items. The taxes, as appropriate, shall be applicable for service and for Annual Maintenance Contract (AMC).

The institute is partially exempted from paying custom/excise duty for all import and indigenous items, for which an excise/custom duty exemption certificate shall have to be provided by the institute.

Whenever any item is purchased through high sea sale agreement, the concessional custom duty certificate will be issued to the supplier and the amount of custom duty paid by the supplier will be reimbursed by the institute. However, sale tax shall not be paid by the institute in such purchases.

Any concession on taxes and levies such as excise duty, custom duty and sales tax granted by the state/ central Government in procurement of any item must be availed. The S&P Section shall obtain all such information and apprise all concerned about the applicability of tax/ levy rates and charges brought about, if any, from time to time. The S&P Section shall issue the required declaration/certificate to this effect for all purchases on demand and account for all such issues and furnish the required report to the government agencies, as and when required.

21 Purchase of Import Items

- a. Any category of stores can be purchased from foreign supplier's subject to restrictions on imports as imposed by the Government of India from time to time.
- b. Provision of exemption in customs duty must be availed.
- c. Import should normally be made directly from the foreign principal manufacturers. In the event a purchase is made through an Indian agent of the foreign company, proof that the Indian agent is an authorized agent of the foreign company must be obtained

and must be part of the documents pertaining to the purchase. Any commission of the agency which may be payable to the Indian agent can be paid only in Indian Rupees (unless there is a change in Government of India rules which may necessitate payment in foreign currency).

- d. If a foreign company has opened an office in India then it can authorize any Indian agent to deal with IEST, Shibpur.
- e. All imports shall be done through the S&P Section. The S&P Section shall ensure that the item being imported does not fall under the restricted /negative/banned category.
- f. Request for quotation for items to be procured through import may be sent through email, in addition to registered post /speed post/courier/fax.
- g. The exchange rate should be considered on the date of opening of tender. This should be mentioned in the tender enquiry as well as documents clearly.
- h. The DR/AR (S&P) will be responsible for placing orders, customs clearance, insurance and transportation of goods etc. The Accounts Section will arrange through bank the opening/amending or extending letters of credit.
- i. Wherever required, the institute shall avail the services of clearing and forwarding agents for foreign consignments arriving by air/sea. Such clearing and forwarding agents shall be hired on the basis of agreed terms or single consignment basis; whichever may be advantageous to the institute.
- j. The DR/AR (S&P) shall maintain a stock register in which all imported items received shall be entered. Delivery of foreign consignment to the purchaser will be made against the signature in this register. All imported items shall be appropriately entered in the departmental stock register and NCS register (if applicable).
- k. Inspection Reports (IR) must be returned to S&P Section duly approved, or rejected, within three days of installation, failing which it will not be possible to lodge the claim of damage to the insurance company and it will be presumed that materials supplied are acceptable to the indenter.

22 Import of items through individual International Credit Card

- a. Limit of payment of individual credit card is up to US \$ 2000, or equivalent as per directives of the RBI. The indenter must take the approval from the CFA in advance.
- b. Indenter must ensure through S&P Section if the item is not banned/ canalized.
- c. Indenter should also declare that the item is not for sale, or profit and making it clear that it is exclusively for research purpose.
- d. Indenter should ensure that the item is of proprietary nature and only this firm is manufacturing and simultaneously he/ she should also declare that the requirement will be fulfilled by this item only.

- e. If the item is not of proprietary nature, then the indenter should declare the price quoted by the firm on the e-mail is quite reasonable in comparison with national/ international market and that he/ she has assured himself/ herself by seeing the prices of different firms on the internet.
- f. Indenter should get approval of the CFA before placing the order by credit card and inform S&P Section for recording the amount for onward submission to Ministry of Science & Technology, Department of Scientific & Industrial Research, Delhi, for the registration of exemption of customs duty. For this, one copy of order is to be sent to S&P.
- g. Shipping mode and port of shipment must be clear in the order as to whether the shipment will be Ex-works/ FOB/ C&F/ CIF/ FAS etc.
- h. Shipping details should be intimated by the indenter to the S&P Section before it is dispatched and shipping should be through institute authorized Freight Forwarder.
- i. Each and every event development must be intimated to the S&P Section to avoid delay in release leading to demurrages for the material.
- j. After the receipt and installation / acceptance of the indented material, the stock-entry certificate must be given on the body of the invoice by the department to be submitted by the indenter to S&P Section for central stock entry alongwith the copy of the purchase order, approval of the purchase, sanction of expenditure, the Credit Card statement etc. The S&P Section after proper recording forward the claim to AS for necessary reimbursement.

23 Annual Maintenance Contract (AMC)

Depending on cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contracts for a suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contracts are specially needed for sophisticated and costly equipment and machinery. It may however be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended periods as the terms of contract may provide for. The paid maintenance should commence only thereafter. If required, the cost of AMC may be paid in advance.

The annual maintenance contract, repair contract, repair work from the manufacturer/ manufacturer's authorized supplier, in respect of various equipment in the department, may be entered into by the HOD for maximum of 10% of the equipment cost or within the delegated financial power whichever is less following the purchase rules. In all other cases, quotations will be invited by the S&P Section and the normal purchase procedure shall be adhered to. However, preference may be given to award the AMC to the supplier who has originally supplied the machine / equipment for better maintenance after going through price negotiation if required.

In case of renewal of the Annual Maintenance Contract, the following points may be taken care of while sending the proposal for renewal of Annual Maintenance Contract;

- AMC should be from a prospective date. In order to ensure this, the HODs shall be required to initiate action for renewal of AMC at least 90 days before the expiry of previous AMC/ warranty.
- In case of renewal, the service report/ log book should be sent along with the proposal.
- In case of any increase in the AMC cost when compared to previous AMC, necessary justification for increase in price may be obtained from the firm and enclosed along with the indent.
- In case of high-value AMC, the payment terms should be negotiated with the service provider and may be made either half-yearly or quarterly basis instead of annual advance payment.

24 General Instructions

A list of suppliers/ firms dealing with different items will be maintained by the S&P Section. This list will be up-dated periodically based on response given by the firms and also adding new firms entering the market for the particular items.

13.1 To avoid delay in processing of orders, the following time schedule will normally be adhered to:

i) Inviting tender (S&P Section)	<ul style="list-style-type: none"> • 3 working days (after receipt of the indent duly approved)
ii) Receipt of tender (from tenderers)	<ul style="list-style-type: none"> • Minimum three weeks for ATE and four weeks for GTE • Minimum Ten days for GeM bidding • Three weeks for Custom/ BoQ bidding on GeM
iii) Opening of tenders	02 working days
iv) DPC recommendations (concerned department/section)	2 – 5** working days
v) CPC recommendations (if applicable)	1-7 Working days

vi) Action on DPC/ CPC recommendation (technical evaluation and opening of financial bids)	02 Working days
vii) DPC recommendation	2-5 working days
viii) Internal Audit - (AS)	02 Working day
ix) Financial concurrence – (FC)	01 working day
x) Financial Sanction (CFA)	3 working days
xi) Placing of Purchase Order	2 working days

****10 working days required for DPC/CPC recommendation under two-bid system (inclusive of technical and commercial evaluation, and intimation to suppliers by S&P for opening of price bid). Another 10 working days is given for the final recommendation of DPC/CPC for purchase above Rs. 15.00 Lakh.**

13.2 The S&P Section shall be the nodal agency to guide the departments/ PI/ PC/ CI as to the procedure for procurement of stores and maintenance of Stock Registers etc. S&P section will, as a part of his duty, shall inspect the stock books of the Department/ Centres and guide the departments in the physical verification of stores annually. S&P Section will also help/ guide them regarding procedure for disposal of unserviceable items of stores.

25 Maintenance of Record

This section describes the records pertaining to stores that must be maintained by S&P Section, departments, sections, units so as to facilitate proper stock verification, write-off and revaluation of stores, besides the transfer of stores from one department to another.

22.1 The institute shall maintain a record of all purchases in the NCS category in the Asset Register of the institute. Each entry must contain atleast the following information:

- (a) purchase order number and date,
- (b) brief specification of the item,
- (c) date of entry in the NCS Register,
- (d) name of the department,
- (e) name and address of the supplier,
- (f) Invoice number and date and
- (g) cost and project number (if applicable).

The total value of all the assets entered in the NCS Register during the financial year shall indicate the value of the assets to be capitalized in the balance sheet of the corresponding financial year. For this purpose, the indenter and HOD shall submit a separate statement in duplicate to maintain a Central Assets Register in the institute while forwarding invoice for payment.

- Each department shall maintain the following two separate registers. NCS Stock Register, and Consumables Stock Register. Items in the different categories purchased by the Department shall be entered in the appropriate register.

- Each project shall maintain a project consumable register. All CS items purchased from the project shall be entered in this register. All NCS items must be entered in the NCS Stock register of the associated department. Project investigators, if they wish, may maintain separate NCS stock register for their project, but it is necessary to enter NCS items as the case may be in the stock register of the associated department. Each register must have consecutively numbered pages after the certificate page and the index, which shall be at the beginning of the register.

- The S&P Section shall maintain a Purchase Register in which all orders placed will be entered chronologically. The Register will also show, name of supplier, description of goods, date by which the supplier is required to supply goods, date of receipt of good, accepted/ rejected, date on which bills forwarded to finance section for payment etc.

At the close of financial year, a list of outstanding orders, with their likely cost, will be sent to the finance section.

- The Asset Register for NCS and all others as per the requirement shall be maintained by AS of the institute.

- All the required registers should have following certificate on the first page;

“Certified that this register contains a total of ----- pages and each page has been consecutively numbered on both sides from ----to”.

Date:

Signature of HOD

- The S&P Section shall be the custodian of all stores, purchase records pertaining to NCS items of the institute (including those for projects). All original documents related to any such purchase (including for inquiries, report of purchase committee, sanction note, purchase order, invoice/bill, delivery challan, and inspection reports etc) shall remain with S&P after purchase is complete. These records /documents will be maintained for such periods as stipulated by the office procedure of the institute. After the stipulated period, the record / documents may be destroyed with the specific approval of the Director.

- All HODs/ PIs shall appoint a committee to conduct an annual stock verification of all items on the previous stock register of the department/ project at the end of financial year. The committee shall submit a report in the approved format to the HOD/PI/PC/CI for onward transmission to S&P Section, which shall be responsible for issuing a notice for annual stock verification every year. It is essential that the annual physical verification is completed by 31st July of every year.

- Once a year the HODs/HOCs/PI/PC/CI shall constitute a Stores Survey and Physical Stock Verification committee of not less than three members. This committee shall survey all the NCS stores and recommend write-off for NCS items which are not useable and not serviceable and revaluation for items which have become obsolete. For NCS the committee shall record the reason for recommending write-off. HODs/PI/PC/CI shall forward the report to the Director for approval. This report subsequently shall be sent to S&P Section for necessary action.

26 Records of items received through gifts, donations and samples by the Institute (CS and NCS)

A consolidated record of these items shall be maintained by the S&P Section on the basis of the information initially recorded and subsequently supplied by different departments/ units. The concerned departments/ user sections are, therefore, required to maintain the inventory/details of such items/gifts/samples in their own records and a confirmation to this effect is to be sent to the S&P Section in one month of receipt of such items/gifts/samples, and S&P Section will forward it to AS for record in Asset Register.

27 Composition of different committees

Departmental Purchase Committee (DPC)

- **Composition (Academic Departments)**

- a) Head of the Department - Chairperson
- b) Two Faculty Members from the concerned department, nominated by the Departmental Faculty Committee (DFC), for two years - Member
- c) Two Faculty Member from another department, nominated by the Departmental Faculty Committee (DFC), for two years - Member
- d) One member from Point 2 above – Convener
- e) Indenter - Invitee

- **Composition (Other than Academic Departments)**

- a) Professor nominated by the Director - Chairperson
- b) Two Faculty Members nominated by the Chairperson – Member
- c) Two Officer nominated by the Chairperson - Member
- d) One Staff Member in regular post, nominated by the Chairperson-Member
- e) Indenter
- f) One member from Point 3 above – Convener

Note.

- In project related purchase, Project Investigator/ Program Coordinator (in case of research projects, consultancy, workshops, seminars, etc.) shall be one of the members of DPC in place of Indenter.
- Quorum - minimum four members (Chairman, Convener, one member as at sl.no.2/ Indenter/ PI/ PC, external faculty member is compulsory). In the absence of Head, the official having charge of Head may convene the DPC meeting.
- Each DPC will be constituted with the approval of the Director.
- The Standing DPC of the Departments/ Sections/ Centres approved by the Competent Authority may be used for all the procurements of the concerned Department/Section/Centre.

➤ **The function of DPC shall be:**

- a) To examine the need of purchase,
- b) To suggest complete specification of the store indented, and

- c) to indicate available source of supply in case of scientific/ technical / sophisticated/made to order equipment,
- d) to examine the authenticity of proposal wherever required.
- e) To examine the Techno-commercial/ technical bids/ EoI/ price bids and give suitable and logical recommendation
- f) To review its recommendation in response of Internal Audit section/ CPC
- g) DPC will be fully responsible for item procurement justification, price justification, and justification about proprietary nature of the item.
- h) DPC will be fully responsible for any kind of query / observation / para of CAG audit or internal audit or CVC and any kind of lapses in purchase procedures etc.

• **Central Purchase Committee (CPC) Composition**

- a) Professor nominated by the Director for a period of three (03) years - Chairperson
- b) Three Faculty Members nominated by the Director for a period of three (03) years -Member
- c) Finance Officer/ JR/ DR/ AR (Finance) - Member
- d) Concerned HoD - Member
- e) Purchase Officer/ JR/ DR/ AR (Stores & Purchase) - Convener
- f) One External Expert in the relevant field nominated by the Director (For purchase value of Rs. 50 Lakhs and above)- Member
- g) Project Investigator/ Program Coordinator (in case of Project/ Consultancy/Workshop etc.) - Member

➤ **The function of DPC shall be**

- a) To examine the authenticity of the proposal, wherever required.
- b) To examine the Techno-commercial/ technical bids/ EOI as submitted by DPC and give recommendations, as needed
- c) To review the recommendation in response of Internal Audit

Note: To convene a CPC Meeting minimum four (04) members have to be present including Chairman and convener.

PARTII –STORES & ISSUE

1.0 General

1.1 It is the responsibility of each store holding authority to make arrangements for safe custody, for keeping good and efficient condition and for protecting from loss, damages or deterioration, of all stores received by him and under his custody. The keeping of proper accounts with a view to prevent losses through theft, accident, fraud or otherwise and to make it possible at any time to check the actual balances with the book balances is also the responsibility of each store-holding authority.

1.2 The work of a stores section consists of the following:

- a) Receipt and inspection of stores,
- b) Storage, maintenance and issue of material,
- c) Maintenance of ledgers and accounting of stores,
- d) Recoupment of stocks, and
- e) Disposal of surplus stores and/ or unserviceable materials.

1.3 The responsibility for custody of stores should be that of a staff member, who should be responsible for physical receipt, custody and issue of stores of his section. The stores should also be applied with preservatives where there is possibility of deterioration due to long storage.

1.4 All transactions of receipts and issues of stores should be recorded strictly in accordance with the prescribed rules in the order of occurrence and as soon as they take place. There should be documentary authority in the form of issue voucher, challan, requisition, etc. for each and every transaction.

1.5 Stores received should be accompanied with the challans of the supplying firm. Duplicate copies will be returned to the firm after recording thereon, the acknowledgement of the receipt of the stores. Simultaneously necessary entries should be made in the Receipt Register/ Stock Register and duly initialed. The endorsement "*Stores covered by the challan with the exception of received in good condition; entries made in the Stores Register/Stock Register as per page No....*" should then be made on the challan under the dated signature of the officer-in-charge. The copy should be retained as the office copy of the store holding authority.

The store holding authority shall intimate purchase section of the receipt/non-receipt of the stores by the prescribed date and in any case immediately on receipt of the stores.

2.0 Passing of Bills

Action with regard to passing of bills against supplies received should be taken expeditiously. Any payment not released within ten working days from the date of

satisfactory receipt of material should be reported to Registrar/ Director with reasons by AS.
Following time schedule should be strictly followed:

- i) Verification & stock entry in the stock holding dept. -3 working days
- ii) Stock taking in S&P Section -3 working days
- iii) Release of payment by AS – 4 working days

3.0 Deadstock

3.1 Every independent holder of the dead stock should maintain an “Inventory of Dead-stock” such as furniture, fixture, plants, equipment and machinery. Only one item should be written on each page; each page should be numbered and each register will have an index showing contents arranged in alphabetical order with relevant page numbers. Pagination certificate should be signed by the officer-in-charge of the S&P Section.

3.2 As soon as an item of dead stock is received, it should be entered in the inventory of dead stock; simultaneously arrangement should be made to inscribe or otherwise affix a distinct number on every item, so as to facilitate its identification.

3.3 It should be remembered that the issue of any item of dead stock to individuals belonging to the same office/department will not reduce the stock balance and as such need not be exhibited in the Register of Dead Stock, but proper acknowledgement should be taken in respect of issues so made. Sub-registers/location registers may be maintained to indicate the issue.

4.0 Consumable Stores

Consumables stores are those which are used up completely or lose their separate identity as such in the course of particular operations for which they are meant, e.g., chemicals, paints, lubricant, wood, nails, screws, etc. The term also includes those stores which are not ordinarily expected back after issue from stock, e.g. glass tumblers, bulbs, minor laboratory glass wares like test tubes etc. The definition is not however absolute. Each divisional head should prepare a list of consumable stores handled by his division.

4.1 Consumable Stores Ledger

There shall be one ledger folio for each item of consumable stores. These folios should have a serial page number. On completion of a page, balance may be transferred to a new page; closing of new page and opening of a new page should bear the initials of the concerned stock holding authority.

4.2 All issues should be made on written requisitions and should be signed by an officer. Where the stores are collected by the representative of the indenting officer from the stores, he will bring an authorization letter from the indenting officer and sign the issue vouchers with a remark "received the above quantity issued in good order". These issue vouchers which are the authority for making entries on the issue side of the store's ledger, should be numbered serially, arranged chronologically and stitched suitably in bundles and retained with care.

5.0 Return of Stores

5.1 All the stores which are not required by the consumer whether new, serviceable, second-hand, repairable or unserviceable should be returned on the return voucher (R/V) (Appendix-II) to the S&P Section wherefrom it has been issued on the return vouchers should be prepared for each class and for new, second-hand and unserviceable stores. This voucher should be prepared in 3 foils; first foil may be retained by the official returning the stores and 2nd and 3rd foils will be submitted to the S&P along with the items returned; the S&P Section should check the stores, arrange to post the ledgers and return one copy (3rd foil) duly acknowledged to the Returning Officer and 2nd foil should be retained by the S&P Section for its record. If there is a loss or deterioration in condition of stores due to reasons other than normal wear and tear, the reference of competent authority's sanction for write-off of loss should be given.

5.2 The official returning the stores may reduce the balance from his ledgers after recording the Return Voucher number and date and reasons for their turn.

5.3 The Return Vouchers should be serially numbered and stitched together at periodical intervals and preserved with care.

5.4 A redline should be drawn across the pages of the store's ledger after the last entry for a particular financial year has been made. A little gap also should be left below this line before making entries pertaining to the next year.

6. Stores other than Dead Stock and Consumable Stores

6.1 Issue for repairs/fabrication / printing: Issues made to private parties for repair or for fabrication or printing etc. for embodiment/ incorporation of certain modifications in the original equipment or samples given to guide fabrication will all be made only against suitable security deposit safeguarding the interest of IEST, SHIBPUR. While asking for the expenditure sanction in these cases, the approval for issue of these should also be taken. The items will be issued on regular issue voucher with the words 'on loan' and will be entered in the Loan of Stores Register.

6.2 Each capital equipment shall be carrying a running log book and "Repairs and Maintenance Log Book" and it is the responsibility of the officer in whose custody the capital equipment exists to maintain the log books properly and maintain them neatly and safety.

6.3 In case of vehicles, the Workshop Superintendent or any official of the institute attached to transport section will be responsible for the registration of vehicle as also for the renewal of certificates of fitness. Spare parts and accessories may be consumable or non-consumable depending on their nature and the specific cases to which they are put. All spare parts and accessories shall be accounted for in the general ledgers of the Transport Section of IEST, Shibpur.

7.0 Responsibility for correct accounting

It is the primary responsibility of all stock holding officers to see that the ledgers under their charge are posted up to date in every respect and all receipt and issues are posted immediately in such ledgers and no undue delay is allowed to take place in such postings. It is the responsibility of every departmental Head to see that the consumption of stores in his department is normal and fully justified. The mileage covered by vehicles during the month and the fuel consumed by each vehicle should be watched so that the average is within reasonable limit and prompt action is taken for unduly high average.

8.0 Physical Verification and Regularization of Discrepancies

8.1 The objective of verification of stores is to ensure that the materials accord with the description and specification shown in the stores (NCS/CS) ledgers, that actual balances of such stocks agree with the balances appearing in the books and that excess or deficiencies if any noticed on such verification or properly investigated and accounted for.

8.2 Verification should always be conducted in the presence of the officer responsible for the custody of the stores or a responsible person deputed by him.

8.3 Each verification team should consist of two or three officers depending on the volume and nature of stores to be verified. The officer attached to the team will be known as verifier and in-charge of the team or senior most official will be called Physical Verification Officer. It is essential that the annual physical verification is completed by the 31st July of every year. Physical verification should not be entrusted to a person who is the store holding authority. A notification in this regard should be communicated to various store-holding authorities.

8.4 The stock-verifier will first verify the physical balance without knowing the ledger balance; the ledger balance will then be noted and then discrepancies may be brought out. The stock-verifier should personally count, weigh or measure all items of store he proposes to verify with the assistance of peons where necessary. The stock-verifier will see that nothing is left unverified.

8.5 The Physical verification officer should prepare the stock verification sheets in quadruplicate for all items of stores in which any discrepancy has been noticed with regard to shortage, excess, reclassification, etc. If the discrepancy is minor due to wrong description/posting etc. it should be rectified without preparing a stock sheet. The concerned

persons handling physical stores may be given reasonable time to locate the reasons for discrepancy. The stock verification sheets (Appendix-III) should be prepared from the data collected and signature of the person handling the stores (in that particular department/ unit) be obtained on all the copies of the verification sheet. Verification results should also be recorded in respective ledgers.

8.6 Posting of verification results in the ledgers after the actual stock figures of an item of stores have been ascertained and accepted in the following manner:

- a) If there is no difference in the ground balance and the ledger balance, the remarks "stock verified and found correct" will be written in black or blue ink on the ledger under the date of verification and initialed by the stock verifier.
- b) If the difference be an excess i.e. the actual stock figures are greater than the book balance, stock verification sheet should show the excess quantity and posted in the ledger as excess in stock. The excess quantity will be recorded in the receipt column and the balance struck by adding the excess to the book balance. The date of posting will be recorded in the column for date, "excess in stock" will be written in "Received from" column and the Stock Verification Sheet number will be recorded in the column "voucher no". The entry should be initialed by the Physical Verification Officer.
- c) The same procedure will be adopted by recording the shortages except that in column No. 2 of the register will be written by "Shortage in stores stock" and the quantity short will be shown in red ink on the Receipt side.

8.7 While the excesses will be shown with blue or black ink, the shortages shall be recorded with red ink. The Physical verification officer should ensure that all the registers etc. are properly maintained and there is no undue delay in the accounting/disposal of stores. The Physical Verification Officer should also bring out in his report all damages or deterioration of the items in stock. The physical verification team shall prepare a list of stores in which there is no issue for the last two years. These lists shall be given to the stock holding authority with the report, and these lists after careful scrutiny by the concerned departmental heads are to be put up to the S&P Section with appropriate recommendations whether the stores may be retained or disposed of.

8.8 A certificate for verification of stores with its results shall be recorded in the stock ledgers under the dated signature of the Physical Verification Officer.

8.9 If at any time, certain unaccounted material has to be taken into stock books, it shall be so done through the same form as that of the stock verification sheet.

8.10 The Workshop Superintendent or any other designated official of IEST, SHIBPUR, who is the store holding authority for vehicles, should obtain in the first week of April every year a certificate in the following form from each officer to whom any vehicle has been allotted.



Certified that vehicle No. _____ Registration No. _____ is/was under my charge on the 31st March, 20___. The vehicle is serviceable/ repairable/ unserviceable.

Station:

Date :

Signature:

Designation:

8.11 The fact that the necessary certificate has been obtained from the concerned authority should be recorded in the remark's column of the stock register of vehicles.

PART III – WRITE OFF, CONDEMNATION AND DISPOSAL

1.0 Concept

An item may be declared surplus or obsolete or unserviceable, if the same is of no use to the institute or when the item is beyond economical repair. An item may be rendered surplus, obsolete or unserviceable in the process of upgrading or replacing institute property or when institute property or equipment no longer serves a functional use due to programme, procedure or other changes. Under such circumstances the property and equipment may be disposed of in the best interest of the institute as per the following guidelines with prior approval of the Director.

- a) Wherever possible, the stores/ equipment is traded under buy back scheme, so as to reduce the cost impact on the new stores/equipment.
- b) If the above option is not available, the property and equipment may be sold outrightly with due procedures.
- c) Obsolete, unusable materials beyond economic repair may be disposed-off as per procedure.

This manual outlines the procedure for write off and disposal of unserviceable materials purchased by department /inter-disciplinary programme /centers /central facilities/sections and purchases in projects etc.

2.0 General Procedure for writing off the unserviceable Materials/Items.

2.1 The items to be declared obsolete/ surplus/ unserviceable should be examined by a survey committee. The survey committee will normally consist of three officers and will be duly approved by the Director, IEST, Shibpur. The chairman will normally be of the division to which the stores pertain. The store holding officer will be one of the three members of the survey committee. The stockholding authority shall prepare the forms for survey committee reports for the material which is to be put-up to the survey committee for survey.

2.2 The survey committee should inspect critically the condition of all the stores:

- i) That have deteriorated in value for any reason,
- ii) Broken or damaged in transit or while in stock,
- iii) Lying in the custody of various stock-holding authorities for a long time and considered by the respective stock-holding authority as having become surplus owing to obsolescence or other causes,
- iv) Received as unserviceable from the fields/ camps.

Here the "life period" has been prescribed on any item and if the same is already over, it should normally be taken as enough ground for declaring the item obsolete and unserviceable. However, the condition of the item should still be thoroughly examined to see whether the item could be put to further use.

In other cases, where the life period is not over or no life period has been prescribed or stipulated, the reason for declaring the item unserviceable should be clearly recorded such as, may be normal wear and tear, excessive use in public interest, accidental fire, flood and other natural causes, damage due to insect, rats etc.

In case of NCS items, the survey committee should examine all records in addition to the inspection of the physical stores with the existing condition. In this case, the committee may also call for a technical report of 'Beyond Economical Repairs' from the concerned HOD, if it is so desired. An item may be declared obsolete/ surplus if it is no longer required by the departments. Reasons for the same should be recorded. In case of loss due to negligence fraud or mischief on the part of any employee, responsibility should be fixed and losses should be made good.

2.3 The survey committee should determine after such inspection and offer their recommendations on the following:

- a) the condition of the stores, whether these are unserviceable or dead surplus stores;
- b) the method of disposal, i.e. by sale through auction/ tender or by issue to particular user of a particular division etc.

The function of the survey committee shall be only inspecting the physical condition of the stores and then record their observations. The report so prepared shall be submitted to the Chairman, 'Central Write-off/ Condemnation Committee' for further necessary action.

2.4 The report of the above-mentioned survey committee shall be submitted to a duly constituted 'central write-off/ condemnation committee' by the Director, IEST, Shibpur.

2.5 The function of the 'central write-off/ condemnation committee' shall be thoroughly examining the report submitted by the survey committee and verifying the physical condition of the identified stores. The committee shall then record their recommendations either to accept or to reject the write-off/condemnation of those identified stores along with the method of disposal if any. This committee shall also fix the reserve price of the identified stores. All these recommendations so prepared shall be submitted to the Director, IEST, Shibpur for his approval. The reserve price, as suggested by the committee shall be kept in sealed cover and will be opened while finalizing the auction/ tender.

3.0 Disposal of Surplus and Obsolete Stores

3.1 List of surplus stores, i.e. stores which have not moved for over 24 months consumption in the department should be prepared by the Physical Verification Team every year class-wise. This list should be put to the respective Divisional Head for his remarks as to whether there is any possibility of issue of the stores in the near future or whether the

concerned stores are to be treated as "Dead Surplus" or "Obsolete". The items which are recommended as dead surplus or obsolete should be listed out and presented to the survey committee and their survey be arranged by the store holding authority. In such cases, the stores shall be transferred to the unserviceable stores section only after the approval of the competent authority for write-off has been obtained. The unserviceable stores section shall arrange their disposal.

3.2 The stores need to be disposed preferably through MSTC Ltd. Or any other disposable agencies will continue to be under the custody of the concerned store holding authority until they are disposed-off. It should be ensured that proper protection is given to these stores till their removal by the purchaser and that the time lag between the declaration and the actual disposal is required to be the minimum.

3.3 The sale-proceeds from disposal arranged by preferably by MSTC Ltd. or any other disposable agencies will be credited to IEST, Shibpur and accounted for in the books of Registrar, IEST, Shibpur.

4.0 Direct Disposal

4.1 Direct disposal may be resorted to when the quantity to be disposed of through MSTC Ltd. is too meagre and considered quite uneconomical to go through them. All disposals, irrespective of the value of the stores involved should be affected through public auction. Notice to sell stores by auction should be widely advertised so as to attract as large a number of likely buyers as possible. The conditions of sale by auction should be embodied in the sale notice itself, which should be issued to a sufficient large number of local parties; the notice should also be displayed prominently on the Notice Board of each building of the office as well as hosted in the IEST, Shibpur website. The auction should be supervised by a committee approved by the Director, IEST, Shibpur.

4.2 The stores may be grouped into suitable lots; the highest bid against each lot should be accepted subject to payment of earnest money of not less than 25% of the total bid amount accepted, unless of course, the entire amount is paid and the release of stores desired immediately after the auction.

4.3 The earnest money should be handed over to the cashier or official of Finance & Account Section who should furnish proper receipt duly signed for delivery to the party on the spot.

4.4 Balance 75% may be paid at the discretion of the party either in cash or by deposit into authorized bank. The party should be asked to surrender the receipt given to him in acknowledgement of 25% earnest money and bank challan for balance of 75% before the stores can be released. On receipt of the same sale release order should be drawn up by the store holding authority in triplicate. One copy should be retained in his office, one copy should be sent to party and the third should be sent to the Unserviceable store

depot with their copy of the release order which will be surrendered by the party to the depot officer with their note on that copy. The Depot shall issue the stores on Sales Issue Note.

4.5 In case the buyer, for some reason or other refuses to take delivery of part of the stores for which payment has been made, the store holding authority should not refuse permission to remove the portion of the lot which the buyer wants to remove. The store holding authority at the same time should serve on the buyer in writing his protest against the buyer's refusal to remove the rest of the goods sold and warn him that the stores left out will be forfeited in accordance with the conditions of the sale.

4.6 After the stores have been delivered, the ledger of unserviceable stores shall be posted with the copy of the sale issue note. Record of such Sale Issue Notes should be maintained and watch to be kept that there is no missing serial number.

4.7 The copies of the final proceeding of the disposal of surplus/obsolete/ unserviceable and direct disposal with the details of money being received there should be sent to the AS for making necessary entries in the books of accounts and the Asset Register.

5.0 Miscellaneous

5.1 It has been observed that very negligible value is quoted for items like computers, printers, typewriters and furniture etc. It will be, therefore, appropriate, if the preference is given to institute employees while selling off the above items after taking approval from the Director.

5.2 The institute shall reserve the right to reject all or any tender without assigning any reason. The decision of the Director in this behalf and all other matters relating to the disposal shall be final and binding.

5.3 Cases not covered by the Stores & Purchase manual will be decided by the Director in the interest of Institute.

INDENT FORM				
1. Indent No. and Date: -				
2. Department/School/ Centre/Section: -				
3. Indenter's Name: -				
4. Nature of item(s)		Consumable/ Non-Consumable /Service/Others: -		
Sl. No.	Item Description (Generic specification/ requirement enclosed)	Unit Rate	Quantity	Total Price (INR)
Estimated Total Value in INR				
Purpose / Justification				
Budgetary Provision (Recurring/ Non-Recurring)				
Total Allocated Budget		Cumulative Booked Fund		Available Balance
Fund/ Project : - (Under which procurement is planned with an attachment)				
Signature of the Indenter Name: Designation				
Recommended for approval/ Approved/ Not Approved				
HOD/HOS/HOC/PI/Librarian//Registrar/Dean (with seal)				
Approved/ Not Approved				
Director				



Indian Institute of Engineering Science and Technology, Shibpur

RETURN OF STORES VOUCHER

(To be filled in quadruplicate)

Name of the Returning Officer:
 Designation with Section/Department:
 V.No.
 Date:

Sl. No	Description of Stores	Unit	Qty	Condition of Serviceable/Repairable/Unserviceable	New	Original Issue No. & Date or receipt Challan No. & Date	Purchase price or book value	Life	Period put into use	Remarks	Qty received by deptt.	Condition of stores accepted	Date of posting with stock taking	Remarks
1	2	3	4	5		6	7	8	9	10	11	12	13	14

Signature of the officer

Signature of Returning Officer

Store Keeper/Store Section Head

holding Authority

Indian Institute of Engineering Science and Technology, Shibpur

STOCK VERIFICATION SHEET

Name of the Deptt./Centre/Section:
Date of verification:

Stock Verification Sheet No.

Sl. No.	Ledger No. and Ledger Folio No.	Description of stores	Unit	Ground Balance	Ledger Balance	Difference between Ground & ledger balance			Explanation of the stock holding authority	Remarks of the Head Division or Region	Orders of the competent authority
						Qty	Rate	Value			
1	2	3	4	5	6	7	8	9	10	11	12

Signature of the Stock Holding Officer
Designation:
Date:

Signature of the Verification or his authorized representative:
Designation:
Date:

Officer

Appendix-IV

Indian Institute of Engineering Science and Technology, Shibpur

SURVEY COMMITTEE'S REPORT FOR CS ITEMS

Holding Authority:			Section/Department:						
Sl. No	Items of Stores	Quantity No.	Purchase Book value	Rate	Price/ Amount	Brief Reasons For	Recommendations of Committee i) Condition of stores ii) Method of disposal	Recommendation of Condemnation Committee	Remarks
1	2	3	4	5	6	7	8	9	10

Name, Designation and Signature of the Committee members:

Member No.1

Member No.2

Member No.3 Signature of HOD



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Indian Institute of Engineering Science and Technology, Shibpur
SURVEY COMMITTEE'S REPORT FOR NCS ITEMS

Store Holding Authority			Section/Department:		
Sl. No.	Description of stores	Registration No. or Department No.	Quantity No. Value	Book Value/Replacement value	Ref. to Stock Register /Store Ledger
1	2	3	4	5	6
					7
					8

Date out of commission	Period in Use or Mileage in Case of Vehicle	Brief Reasons For the Survey	Technical Report of BER from Competent Authority	Observation of the Survey Committee	Recommendation of Condemnation Committee	Remarks
9	10	11	12	13	14	15

Name, Designation and Signature of the Committee members:

Member No.1

Member No.2

Member No.. 3

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Appendix-VI

Indian Institute of Engineering Science and Technology, Shibpur

INFORMATION FOR ASSETS REGISTER

(To be submitted in duplicate along with invoice duly stock entered for entry in Assets Register)

Location of Assets _____

Stock Holding Authority _____

Stock Register Page no. NCS _____ SI No _____

Purchase Order No. _____ Dated _____

Name and address of the Supplier _____

Invoice No and date _____

Date of Supply _____

Expenditure/Budget Head _____

Category of Assets: NCS _____ Assets Reference no. _____

Details of stores received/non-received

Sl. No.	Complete Description of Items (Specification on Model, Catalogue No.) (Wherever Use separate sheet if required)	Stock Held on date	Quantity	Purpose	Units Price	Total Cost
	Taxes					
	Total Cost					

Signature of Indenter _____

Signature of HOD Section _____

(For use in S&P Section/AS)

Payment released Rs _____ Voucher no _____ Dated _____ Entered
in Assets Register at sl no _____ Dated _____

Signature with date

Appendix-VII

Indian Institute of Engineering Science and Technology, Shibpur

REPORT OF SURPLUS, OBSOLETE AND UNSERVICEABLE STORES FOR
DISPOSAL

Item No.	Particulars of stores	Quantity/ Weight	Book Value/Origin al purchase price	Condition and year of purchase	Mode of disposal (sale, public auction or otherwise)	Remarks
1	2	3	4	5	6	7

Signature.....

Designation.....

Date.....

Appendix-VIII

Proprietary Article Certificate	
1. Description of Article:	
2. The Equipment/ Instrument/ Store wanted is/ are manufactured by M/s.....	
3. No other make/ model is acceptable for the following reasons*:	
4. Name and Address of the supplier:	
Signature of the Indenter Name: Deptt./Centre/Section:	
Recommended for approval Dean/ Registrar/HOD/HOS/HoC/PI/CI/Librarian	
Approved/ Not Approved Director	

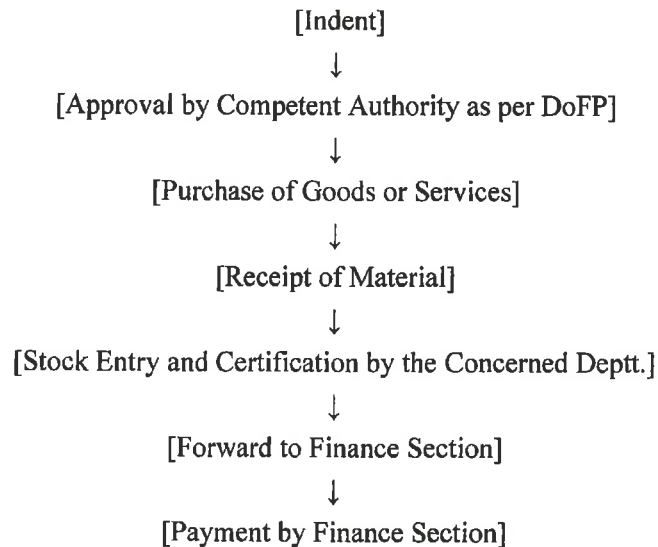
- PAC from the principal and internet Search data may be attached.

204

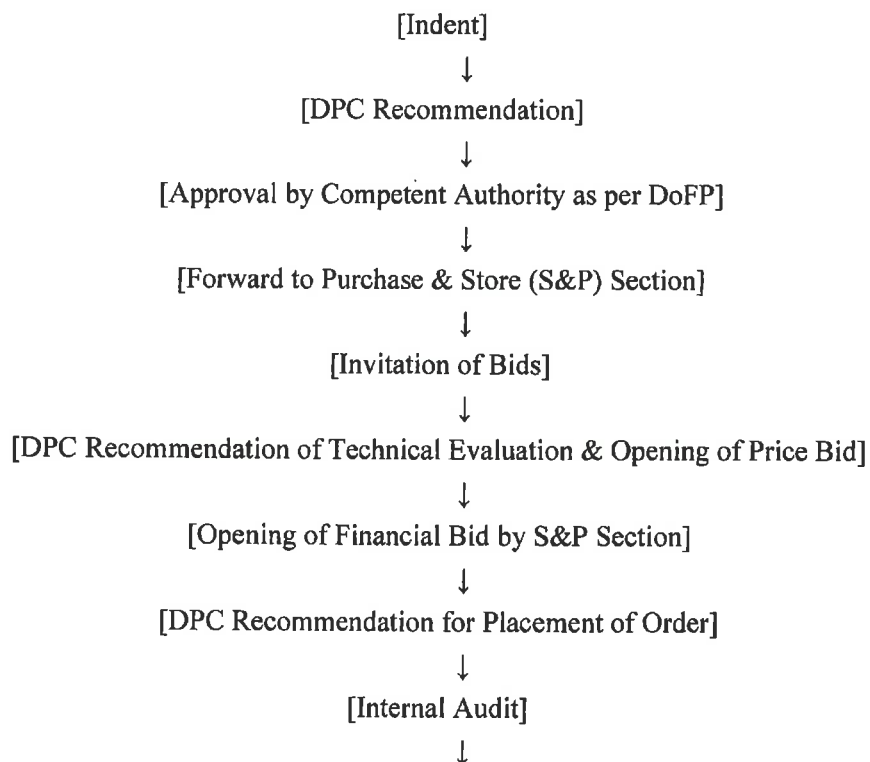
Q

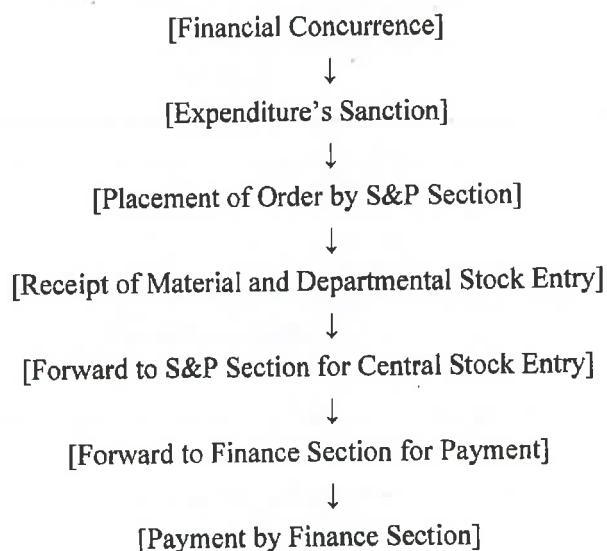
Flow Chart

✓ **Procurement upto Rs. 2,00,000/- [Departments / Schools/ Centers]**



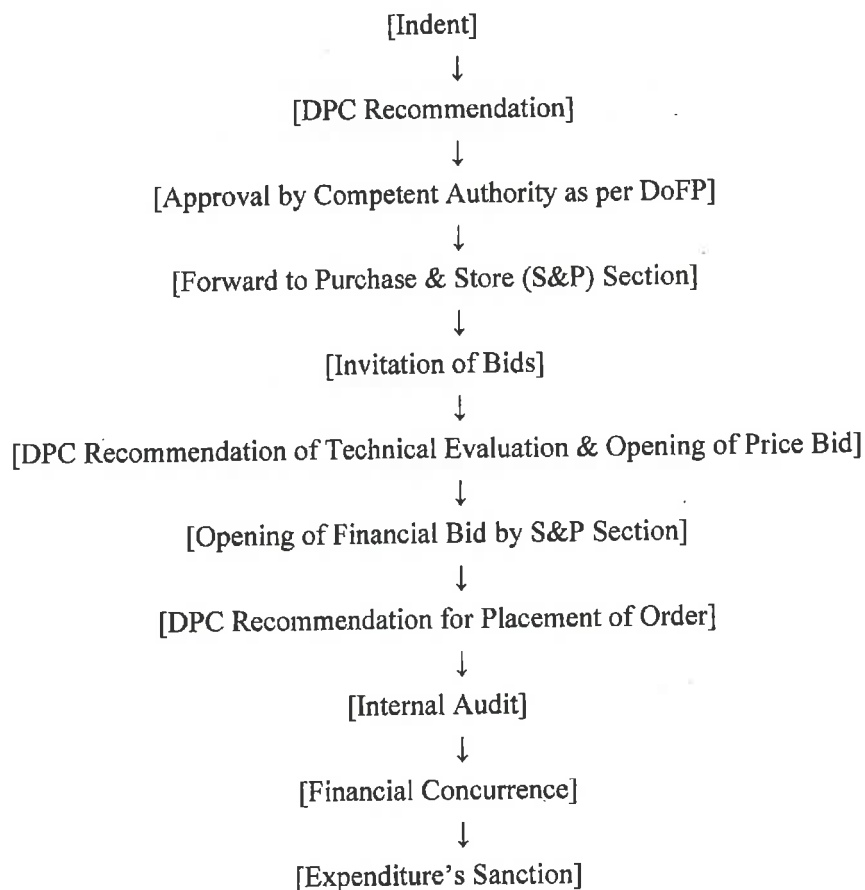
✓ **Procurement above Rs. 2,00,000/- [Departments / Schools/ Centers]**

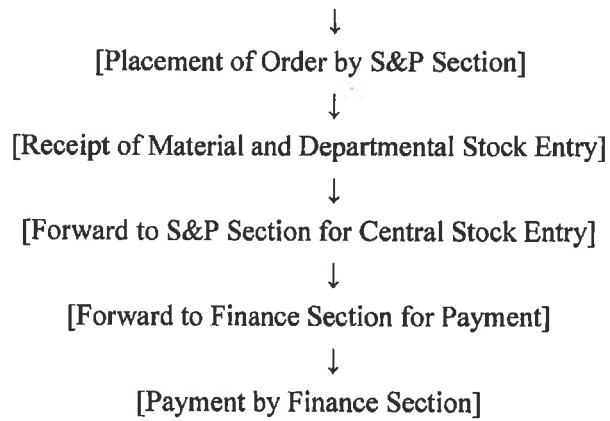




Note: - For procurements valued at ₹15.00 lakh or above, the recommendation of the CPC is mandatory following the technical evaluation and recommendation by the DPC.

✓ **Procurement for Administrative Offices**





Note: -

1. All procurements within the limits of the Delegation of Financial Powers (DoFP) and non-GeM items shall be executed by the respective concerned section.
2. For procurements valued at ₹15.00 lakh or above, the recommendation of the CPC is mandatory following the technical evaluation and recommendation by the DPC.

Procedure for sponsored project-related purchases through Office of the Dean (R&C)

1. Any purchase, either recurring or non-recurring, should first be approved by the competent authority as per the delegation of financial power (Approval in the prescribed format, given in Annexure A, is required in all cases).
2. Purchases up to Rs 2,00,000:
 - A. PI provides the approval as per the BOG-approved Delegation of Financial Power (DOFP). However, s/he needs to ensure that the required fund is available in the project account.
 - B. Purchase on each occasion may be made without raising indent and/or inviting quotations/bids.
 - C. A certificate in the following format to be issued.

“I, (name), am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.”

(Signature of the PI)
 - D. The procured items shall be entered in the appropriate Stock Register/ Assets Register maintained by the concerned Department and the invoice along with bill, challan, and stock book entry is to be sent to the Office of Dean (R&C) for payment to the supplier/ reimbursement to the PI.
 - E. Splitting of a purchase into multiple orders/invoices for adhering to the limit of Rs 2,00,000 is not permissible.
 - F. Such purchases, recurring or non-recurring, should not be done, as far as practicable, through the same vendor repeatedly (except for proprietary items).
 - G. If the PI wishes to procure any item through GeM, the request may be sent to the Office of Dean (R&C) after the step 2.A above and the rules for purchase through GeM will apply.
3. Purchases over Rs 2,00,000 and up to Rs 25,00,000:
 - A. PI sends a request note to Dean (R&C) for two approvals: i) Approval of the purchase in the prescribed format given in Annexure A and ii) Approval of the Purchase Committee as given in B below
 - B. PI to propose the Purchase Committee as per the following composition and sends it to Dean (R&C) for approval of the Competent Authority:
 - i) HOD of the concerned academic unit- Chairman
 - ii) Two faculty members from the same academic unit- Members
 - iii) Joint Registrar/Deputy Registrar/Assistant Registrar (R&C)- Member
 - iv) One faculty member from another academic unit- Member (for purchase value over Rs 5,00,000)
 - v) PI- Convener (Co-PI, if any, can be Invitee Members in the Committee)
 - C. Dean (R&C) can approve both the purchase and the Purchase Committee for purchase value of Rs 15,00,000, over which approval of Director is obtained by the Office of Dean (R&C)
 - D. Office of the Dean (R&C) sends the note with approval of Director/Dean (R&C) back to the PI for further necessary action.
 - E. The Purchase Committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier.

A certificate, signed by all members of the above committee in the following format is to be attached with the recommendations:

“Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned.”

- F. PI sends the recommendation of the committee to the Office of the Dean (R&C) for approval of the recommendation, which is to be given by Dean (R&C)/Director as per the DOFP. AR (R&C) then prepares and signs the Work Order based on the recommendation of the Purchase Committee and subsequent approval by Dean (R&C)/Director and sends it back to the PI for onward transmission to the Vendor.
- G. After execution of the Work Order, the PI sends the necessary bills, challans, copy of the Work Order, and copy of stock entry to the Office of Dean (R&C) for payment to the vendor or reimbursement to the PI. However, for advance payments, prior approval of competent authority is mandatory. The PI should not make any payment prior to receiving the approval.
- H. If the PI wishes to procure any item through GeM, the request may be sent to the Office of Dean (R&C) after obtaining the approval of purchase as explained in the step 2.A above and the rules for purchase through GeM will apply.

4. Purchases over Rs 25,00,000

- A. PI sends a request note to Dean (R&C) for approval of purchase, who in turn, sends it to the Director for approval.
- B. Office of the Dean (R&C) sends the note with Director's approval back to the PI for necessary action.
- C. Such purchases up to Rs 1,00,00,000 may be made through Advertised Tender Enquiry (ATE) is required.
- D. PI then sends the purchase proposal with all necessary papers to the Office of Dean (R&C) for further processing.
- E. Office of the Dean (R&C) sends the papers to the E-Procurement Cell for further necessary action. All ATE are to be handled by the E-Procurement Cell as per the approved Financial Rules of the Institute (with recommendations from departmental purchase committee and central purchase committee, as applicable).