SAHA INSTITUTE OF NUCLEAR PHYSICS

W.E.F. 01.07.2026

PROCEDURE FOR PURCHASE

These workflows explicitly chart the movement of the file from the Indentor, through the Purchase Section, Budget & Planning Committee (**BPC**), Purchase & Works Committee (**PWC**), Pre-Audit Cell (**PAC**), Finance & Accounts, and the Competent Financial Authority (**CFA**).

A. TENDERING (SINGLE OR TWO-PART)

This workflow focuses on the comprehensive Two-Part system, which is standard for scientific equipment. For Single-Part, Steps 4, 5 and 6 merge into a single step.

Step 1: Generation & Administrative Initiation (the following should be followed for all indents irrespective of the mode of purchase)

- Indentor: Formulates detailed, non-restrictive technical specifications, estimated cost from any reference vendor, delivery schedule, and Bill of Quantities (BoQ). Submits the formal Purchase Requisition to the Purchase Section. Requisition must ensure that specifications promote fair competition and do not tailor-fit a specific vendor (violating GFR Rule 144). User and HoD should choose two Technical Experts for the procurement and prepare the specifications together (User, Technical Experts and HoD) and all sign the Requisition. Purchase Section will help to generate the BoQ and Purchase Requisition (PR).
- Purchase Section verifies the Purchase Requisition, and submites to Finance & Accounts.

Step 2: Financial Concurrence & Fund Earmarking

- BPC: Reviews the indent against the sanctioned annual budget heads (Capital or Revenue). It earmarks the estimated amount as a *Soft Commitment*. Finance & Accounts records that funds will be required to support the procurement within the estimated time frame. BPC reviews the Technical Evaluation Committee (TEC) comprising of the User, HoD and the two Technical Experts who signed the indent.
- Finance & Accounts returns the indent to the Purchase Section. This loop Purchase $\Longrightarrow$ Finance $\Longrightarrow$ Purchase is used to avoid multiple changes in indent before NIT. Often budget allocations and prioritization restrict the specification and quantities requested in the indent.

Step 3: Technical Vetting & NIT Approval

- Purchase Section prepares a Notice Inviting Tender (NIT)
- TEC: Scrutinizes technical specs, delivery timelines, warranty terms, and evaluation criteria. Verifies the draft Notice Inviting Tender (NIT) and the layout of the financial BoQ. Ensures administrative compliance with DPS/DoE/GFR guidelines before the release of the tender.
- Purchase Section seeks approval of the NIT, BoQ, the Budget Estimate, and Publication of NIT from the CFA.

Step 4: Tender Publication & Technical Bid Opening

- Purchase Section: Publishes the approved NIT on GeM OR the Central Public Procurement Portal (CPPP) for non-GeM purchases, and the institute website. Once the submission window closes, the designated opening officers open *Part-I (Technical Bid)* only. Purchase Section checks statutory compliance, downloads bid documents, and hands over them to TEC. TEC prepares the bidder checklist and Technical Evaluation Report. Recommends a list of technically qualified and responsive bidders. TEC rejects non-compliant bids with explicit, written justifications.

Step 5: Critical Evaluation by PWC

- PWC: Evaluates technical bids against the NIT criteria. May seek technical clarifications from bidders without changing the substance of the bid. After deliberations recommends the Technical Evaluation Report or returns to TEC for reconsideration. Recommends a list of technically qualified and responsive bidders. Rejects non-compliant bids with explicit, written justifications.
- Purchase Section seeks approval of the Technical Evaluation Report and opening of the Price Bid from the CFA.

Step 6: Price Bid Opening & L1 Determination

- Purchase Section (in presence of Finance representatives): Opens *Part-II (Price Bids)* for technically qualified bidders only. Generates an automated or verified Comparative Statement of Bids (CSB) to identify the lowest responsive bidder (L1).
- PWC: Ensures price comparison includes all elements (base price, GST, customs duty, freight, insurance) to establish the true L1 cost. Recommends the CSB and L1 to CFA.

Step 7: Financial Scrutiny & Pre-Audit (above ₹5,00,000)

- Pre-Audit Cell: Checks the entire file. Verifies compliance with GFR rules, accuracy of the CSB, and adequacy of the budget allocation. PAC acts as the financial gatekeeper, ensuring the file is free of procedural errors before it reaches the CFA.
- Purchase Section moves the file to Finance & Accounts.

Step 8: Final Financial Sanction

- Budget & Planning Committee: Allocates the final budget for the purchase.
- CFA: Evaluates the recommendations of the PWC and Pre-Audit Cell, and grants final Administrative Approval and Financial Sanction.
- File returns to the Purchase Section.

Step 9: Contract Award & Order Management

- Purchase Section: Issues the Letter of Award (LoA) and Purchase Order (PO) to the L1 vendor. Collects the Performance Bank Guarantee (PBG), if applicable. Executes the contract and acts as the legal point of contact up to the delivery.

[USR] ⟹ [PUR] ⟹ [BPC] ⟹ [PUR] ⟹ [TEC] ⟹ [PWC] ⟹ [BPC] ⟹ [DIR] ⟹ [PUR]

B. DIRECT PURCHASE—WITHOUT QUOTATION

For specilized items up to the allowed limit of ₹2,00,000 (strictly restricted to scientific equipment and consumables required for research purpose), and up to ₹50,000 for all items.

Step 1: Market Identification & Selection

- Indentor: Locates a suitable vendor (on GeM or the local market) who can immediately supply the required low-value item. Verifies the physical availability and suitability of the item available on the spot. For all non-GeM purchases, a valid GeM Non-Availability Certificate is to be attached on record. HoD must endorse the indent.

Step 2: GFR Certificate Execution (attach with the bill)

- Indentor: Signs the mandatory GFR 154 certificate: *"I 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."* Indentor takes personal responsibility for the transaction's financial transparency and fairness.

Step 3: Routine Budget Check & Sanction (above ₹15k)

- Budget & Planning Committee: Verifies fund availability, and if possible, allocates for immediate disbursement.
- Approval of CFA is sought on the purchase and budget allocation.

Step 4: Procurement & Direct Accounting (below ₹15k)

- Indentor takes approval of HoD (formally delegated for sub-₹15k petty cash operations), procures the item directly. The invoice is submitted directly to the Finance & Accounts for payment or reimbursement.

Give a clear justification: (some samples are given below)

1. Continuity & Technical Compatibility

The required [Instrument/Component] is an integral part of the existing [System/Setup] currently operational in my Lab. To maintain continuity in the ongoing research project, it is scientifically necessary to procure this specific model urgently from M/s [Vendor Name]. Obtaining alternative versions may compromise the results or output.

2. Technical Customization & Non-Standard Specifications

My scientific research requires this instrument with highly specialized configurations [list 1-2 critical specs]. Standard commercial models available in the general market do not meet these critical specs. M/s [Vendor Name] provides the exact custom specification required for this setup, making this direct purchase necessary.

3. Research Timelines & Urgency

The ongoing experiment/project is currently at a critical phase where the absence of the [Instrument/Spare] will lead to a complete standstill of my research work and potential loss of time. To avoid severe delay in research work, the item is being procured directly from M/s [Vendor Name] to ensure immediate delivery and installation.

4. Single-OEM Proprietary Spares/Consumables

The requested item is a proprietary consumable/accessory designed exclusively for the main [Instrument] installed in my Lab. To ensure optimal performance, avoid damage to the high-value equipment, and keep the manufacturer's warranty intact, this component must be sourced directly from the Original Equipment Manufacturer (OEM) / their authorized partner, M/s [Vendor Name].

What to Attach to the Direct Purchase Indent:

1. Price Reasonableness Document: Even without competitive quotes, attach *one* document of evidence showing the price isn't inflated—such as a recent invoice of the same item supplied to another institute, or the manufacturer’s official published price list.
2. Split Rules: Purchasing multiple times from the *same vendor* within a short window of time. Splitting *components* of a single unit. Purchasing a *common* item beyond ₹50k.
3. A non-availability certificate from GeM.

[USR] ⟹ [HoD] ⟹ [USR]   OR   [USR] ⟹ [BPC] ⟹ [DIR] ⟹ [USR]

C. DIRECT PURCHASE—LOCAL PURCHASE COMMITTEE (LPC)

It is a method of Direct Purchases within the specified range (₹2,00,000 – ₹25,00,000) only for scientific equipment and consumables required for research purpose, and in the specified range (₹50,000 – ₹5,00,000) for other items, which are not available in GeM.

Step 1: Indent & LPC Constitution Request

- Indentor: Raises a requisition for goods/services that cannot be sourced through existing rate contracts or GeM. User and HoD choose two Technical Members of the LPC. Identifies and justifies the immediate operational necessity to opt for this mode of procurement. Indenter should verify with the Purchase Section whether LPC mode of procurement is appropriate for the item.
- Indentor seeks approval of the LPC from CFA *(See the form for LPC)*.

Step 2: LPC Constitution

- CFA: Appoints the Local Purchase Committee. Legally empowers the committee to survey the market and seek quotations. Note that in this round, the CFA approves LPC to function, *not* to execute the procurement.

Step 3: Market Survey & Collective Sourcing

- Local Purchase Committee (LPC): Ensures that a valid GeM Non-Availability Certificate is on record. LPC surveys the market physically or via digital means through a uniform Notice Inviting Quotations (NIQ) to locate reliable suppliers. Gathers at least three independent quotations and prepares a Comparative Statement (CS). Ensures the prices are reasonable and the goods meet qualitative requirements.

Step 4: Mandatory Certification

- LPC: Jointly signs the mandatory GFR Certificate *"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 not debarred by authorities."*
- LPC submits the file to the Purchase Section.

Step 5: Budget Allocation

- Budget & Planning Committee: Reviews the LPC report and allocates funds from the appropriate operational budget head. Confirmation of fund availability is essential.
- Finance & Accounts commits the fund.

Step 6: Vetting (for all LPC)

- Pre-Audit Cell: Examines the LPC certificate, the comparative statement, and the validity of the collected quotations. Ensures the LPC did not artificially split indents to bypass higher tendering thresholds (splitting of indents is prohibited under GFR)—*See Direct procurement check points*.

Step 7: Financial Sanction & Purchase Order Release

- CFA signs the financial sanction and the purchase, and returns to Purchase Section.
- The Purchase Section processes the file and issues a formal Purchase Order to L1.

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D. PROPRIETARY ARTICLE CERTIFICATE (PAC)

Utilized under GFR Rule 166 when procurement is limited to a single OEM source.

Step 1: Technical Justification & PAC Drafting

- Indentor: Submits a technical requisition alongside a fully completed, signed Proprietary Article Certificate (available with Purchase Section). Must explicitly defend why no other substitute make or model from any alternative brand will suffice for the scientific research or compatibility requirement. User and HoD choose two Technical Members (for *values above ₹2,00,000, one Technical Member necessarily from the PWC)*. User, HoD and two technical members, sign the PAC and submit to the Purchase Section.

Step 2: Budget Allocation & Administrative Approval

- Budget & Planning Committee: Allocates funds under the appropriate budget head.
- CFA's approval is sought for the estimated budget, RFQ and signing of PAC.

Step 3: Proprietary Tender Floating & Request for Quotation (RFQ)

- Purchase Section: Publishes a Single Tender Enquiry on CPPP / GeM for transparency (as per DoE guidelines, proprietary tenders must still be hosted to allow potential challengers to object). Simultaneously issues an RFQ directly to the OEM or their sole authorized Indian distributor.

Step 4: Vetting (for all proprietary purchase)

- Pre-Audit Cell: Vets the proprietary file. Compares the quoted price against past purchase orders of similar equipment, checks the OEM's published global price list. Ensures that the institute is not overcharged due to a monopoly or single-source environment.

Step 6: Final Sanction

- CFA reviews the Pre-Audit Cell's price reasonability report and grants formal financial sanction. Approves the high-risk single-source expenditure.

Step 7: Order Execution

- Purchase Section: Issues the Proprietary Purchase Order, outlining specialized terms such as ink-signed OEM warranties and direct support clauses.

[USR] ⟹ [BPC] ⟹ [DIR] ⟹ [PUR] ⟹ [PAC] ⟹ [DIR] ⟹ [PUR]

E. REPEAT ORDER

Procuring additional quantities against an active or recently concluded contract under strict compliance restrictions.

Step 1: Scalability Demand & Justification

- Indentor: Raises a request for additional quantities of an item previously purchased via open tender. Submits a written justification detailing why the extra units are required immediately for the ongoing project. Demonstrates the programmatic need for scaling up the existing setup. Submits the PR to Purchase Section.

Step 2: Market & Price Check from vendor

- Purchase Section: Obtains formal written consent from the original vendor confirming they will supply the additional quantities at the exact same rates, terms and conditions. Conducts a quick market check to verify that market prices for the item have not dropped since the original PO. Confirms that the institute is still receiving the best possible market value.

Step 3: Validity Checking

- PWC: Scrutinizes the original PO to confirm it complies with Repeat Order guardrails:
    - The original order must have been awarded through an Open Tender.
    - The repeat order must be initiated within the permitted statutory timeframe (typically within 12 months of the original PO).

- The quantity requested must not exceed 100% of the original value or ₹25,00,000, whichever is lower.
- Confirms that the request meets the strict legal criteria for bypassing a fresh tender.

Step 4: Compliance Pre-Audit (above ₹5,00,000)

- Pre-Audit Cell: Reviews the entire file to check for strict compliance with all Repeat Order parameters. Confirms that no changes have been made to the technical specifications or core contract terms. Prevents regulatory non-compliance or audits due to the improper use of repeat orders.

Step 5: Budget Allocation

- Budget & Planning Committee: Verifies fund availability for the additional quantity. Secures funds for the unexpected expansion of the order volume.

Step 6: Sanction & Issuance

- CFA signs the financial sanction, and the file returns to the Purchase Section which issues a supplementary or fresh Repeat Purchase Order.

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F. ANNUAL MAINTENANCE CONTRACT (AMC)

For maintaining capital scientific instruments and utilities post-warranty.

Step 1: Maintenance Review & Proposal

- Indentor: Initiates the AMC file 3 months before the current warranty or previous AMC expires. Attaches an equipment performance history log, downtime record, and details of past repair costs. Establishes the necessity of the contract (Comprehensive vs. Non-Comprehensive). Submits the Requisition to the Purchase Section.

Step 2: Rate Collection & Scope Sourcing

- Purchase Section:
  - *Proprietary Equipment:* Obtains a direct AMC quote from the OEM/Authorized service partner. Follows the signle-tender flow.
  - *General Utilities:* Generates a open tender to find service providers and follows the pathway of procurement through tendering. Follows the two-tender flow.

Step 3: Rate & Scope Evaluation

- Purchase & Works Committee (PWC): Reviews the scope of work (number of preventive maintenance visits, inclusion of spare parts, breakdown response times). Compares the AMC rate against standard parameters (typically 2%–10% of the original equipment cost). Verifies that the service terms protect the institute from extended equipment downtime. It also verifies the equipment's logbook and past maintenance history to evaluate whether entering into an AMC is technically viable, or if the asset has outlived its economic lifespan and should be listed out of AMC.

Step 4: Service Clause Pre-Audit (above ₹5,00,000)

- Pre-Audit Cell: Vets the draft contract terms. Focuses heavily on the penalty clauses for delayed servicing, payment milestones (ensuring payments are back-ended, e.g., quarterly/half-yearly post-service delivery), and termination conditions. Mitigates risk by ensuring the institute does not pay 100% in advance to third-party vendors without performance guarantees.

Step 5: Budget Allocation

- Budget & Planning Committee: Allocates funds from the designated 'Revenue/Maintenance' budget head. Ensures steady funding for the period of operational service contracts.

Step 6: Authorization & Award

- Director grants financial sanction, and the file return to Purchase Section, which issues the formal AMC Order.

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G. RATE CONTRACT (RC)

Procurement of standard, recurring consumables (like lab chemicals or office stationery) using pre-negotiated central or institutional rate contracts.

Step 1: Indent Against Active Rate Contract

- Indentor: Selects items from the active, approved Rate Contract list (either institutional RCs or central platforms like GeM). Submits a PR specifying the exact brand, catalog number, and contracted price. This mode prevents the selection of non-contracted or off-catalog variants.

Step 2: Contractual Price Verification

- Purchase Section: Cross-checks the Indentor's PR against the master Rate Contract schedule signed with the manufacturer/vendor. Verifies that the catalog prices, contract discounts, and validity periods match perfectly. It prevents billing errors and ensures contract compliance.

Step 3: Budget Allocation

- Budget & Planning Committee: Verifies funds within the routine consumables head and clears the file. Ensures regular operational expenditures remain within annual budgetary limits.

Step 4: Financial Sanction & Supply Order Issuance

- Director signs the financial sanction.
- The Purchase Section generates and transmits a formal Supply Order against the active Rate Contract, and executes delivery scheduling.

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H. GLOBAL TENDER ENQUIRY (GTE)

The flow is identical to two-part tender process with some statutory prereuisites and checkpoints.

Step 1: Technical Formulation & GTE Justification

- Indentor: Formulates detailed, non-restrictive technical specifications. Crucially, drafts a comprehensive GTE Justification. Note must include: *This is certified in accordance with Para 2(i) of Annexure II to the Ministry of Finance OM No. F.4/1/2021-PPD that a comprehensive market assessment has been carried out by this Institute. No Indian manufacturer was found capable of meeting the required specialized technical specifications for the [Equipment]. The item is a specialized piece of equipment required strictly for advanced research purposes and is not a routine office item. Hence, it is recommended for GTE with the approval of the Competent Authority*. HoD and Indenter suggest technical members of TEC. Proof of Domestic Market Survey:
    - GeM Search Report: Evidence that a custom bid or a BoQ (Bill of Quantities) bid was floated on GeM, resulting in zero domestic match.
    - Open Tender Inquiries (OTI): Documentation showing that a domestic open tender was previously floated, and either no bids were received or local bidders failed the technical criteria.
    - DPIIT/Industrial Body Deliberations: Consultations with local industry bodies (like FICCI, CII) or portals like I-STEM to check if any Indian startup or enterprise has developed a substitute.

Step 2: Institutional Assessment & Endorsement

- Purchase & Works Committee (PWC): Scrutinizes the technical specifications and the justification note. Confirms that the specifications do not deliberately exclude Indian vendors who might have similar or adaptable setups. Endorses the file, verifying that a GTE is genuinely required for the scientific research.

Step 3: Budget Certification & Currency Earmarking

- Budget & Planning Committee: Reviews the estimated cost (often in foreign currency) and translates it to INR using prevailing RBI reference rates. Allocates and locks the necessary funds under the appropriate capital grant head, adding an extra buffer for potential exchange rate fluctuations.

Step 4: Statutory Ministry Exemption / Cabinet Approval

- The file must establish if the item falls under a pre-exempted category (e.g., specialized research equipment/spares) or requires external Cabinet Secretariat clearance. This process must be completed by the Purchase Section before CFA approves the publication of GTE.

Step 5: Global NIT Publication

- Purchase Section: Publishes the GTE on the Central Public Procurement Portal (CPPP) and the institute website. Formally communicates the Notice Inviting Tender (NIT) to Indian Embassies and High Commissions abroad to ensure wide global outreach. Ensures statutory international transparency. The bidding window is kept open for a minimum of 4─6 weeks (longer than domestic tenders) to allow for international logistics and queries.

Step 6: Two-Part Bid Opening & Technical Evaluation

- Purchase opens the Part-I Technical Bids first. The PWC along with the TEC conduct a rigorous evaluation, analyzing international standards, compliance data sheets, and vendor eligibility. Prepares a transparent, signed Technical Evaluation Report outlining which foreign and domestic bidders meet the exact criteria.
- Purchase Section seeks approval of the Technical Evaluation Report and opening of the Price Bid from the CFA.

Step 7: Financial Opening & Parity Conversion

- Purchase Section: Opens Part-II Financial Bids for technically qualified vendors. Converts all multi-currency bids into Indian Rupees (INR) using the official BC Selling Rate of the State Bank of India (SBI) on the exact day of the financial bid opening. Establishes a level playing field and generates an accurate, unified Comparative Statement of Bids (CSB) to determine the L1 bidder.
- PWC: Ensures price comparison includes all elements (base price, GST, customs duty, freight, insurance) to establish the true landed L1 cost. Recommends the CSB and L1.

Step 8: Complex Pre-Audit Vetting

- Pre-Audit Cell: Conducts a thorough review of the global file. Evaluates international trade clauses: **Incoterms:** Ensures clarity on shipping responsibilities (e.g., FOB, FCA, CIP, or CIF). **Customs Duty:** Applies applicable customs duty exemptions available to research institutes. **Payment Terms:** Scrutinizes foreign exchange payment mechanisms (e.g., Letter of Credit or wire transfer terms). PAC acts as the financial compliance authority, preventing costly trade disputes, unauthorized advance payments, or currency exchange penalties.

Step 9: Executive Financial Sanction

- Budget & Planning Committee: Reviews the entire compiled file—including the Ministry's GTE exemption, the PWC's technical selection, the currency conversion matrix, and the Pre-Audit clearance. Allocates the necessary fund.
- CFA Grants final Administrative Approval and Financial Sanction. In case, the CFA is DAE, the flow is as follows: Director's Recommendation & Forwarding Note ⇒ Joint Secretary (R&D) ⇒ Integrated Finance Division (IFD) / Member (Finance), AEC] ⇒ Secretary, DAE (Final CFA Approval).

Step 10: Letter of Credit (LC) & PO Management

- Purchase Section (in coordination with Finance & Accounts): Issues the Global Purchase Order. Coordinates with the institute's bank to establish an irrevocable, back-to-back Letter of Credit (LC) in favor of the foreign OEM. Collects the international Performance Bank Guarantee (PBG). Purchase Section legally executes the international procurement contract and initiates the overseas shipping process.

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POST-PO RELEASE FLOW

1. Vendor Acknowledgment & Order Confirmation:

The vendor receives the released PO, confirms acceptance of the pricing, delivery timeline, and technical terms, and provides a formal acknowledgment.

2. Production & Logistics Tracking:

The purchase, stores and user track the vendor's production milestones and shipping arrangements. Shipping documents like the Bill of Lading, Invoice, and Packing List are shared ahead of delivery.

3. Material Receipt & Store Gate Entry:

When the truck or consignment arrives at the facility, security enters the vehicle info at the gate, and the Stores Department physically receives the goods against the vendor's delivery challan/invoice.

4. Goods Receipt Note (GRN) Generation:

Stores personnel verify the quantities against the PO and generate a Goods Receipt Note (GRN) or Store Receipt Voucher (SRV). This officially takes the materials into physical custody.

5. Quality Inspection (QA/QC):

If the materials require technical clearance, they are held in a "Quality Check" block. The Quality Assurance team (User and TEC members) inspects the items against the technical specifications outlined in the original PO. They then mark the items as **Accepted** or **Rejected**.

6. Inventory Logging:

Accepted goods are moved from the staging area into regular inventory stock bins. Rejected items are segregated, and a rejection memo is sent to the vendor to trigger a replacement or credit note.

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POST-WO RELEASE FLOW

For service execution, the workflow shifts away from physical inventory toward vendor deployment, safety clearances, and milestone verification.

1. Vendor Mobilization & Site Clearance:

The contractor is notified of the released WO. Before starting work, they submit required documentation (such as insurance, labor licenses, and worker safety logs) to obtain necessary gate passes or permits to work.

2. On-Site Work Execution:

The contractor performs the services (e.g., fabrication, maintenance, civil work) under the supervision of the internal Engineer-in-Charge or Technical Staff.

3. Measurement & Service Recording:

As work progresses or hits completion, the exact quantum of work done is measured and documented. Both the contractor and the site engineer sign off on these metrics.

4. Work Completion Certificate (WCC):

Once the entire scope of the WO is met satisfactorily, the department head or designated authority issues a formal **Work Completion Certificate (WCC)**, indicating the service is officially complete.

[PUR] ⟹ [ESD] ⟹ [FIN]

FINANCIAL CLOSURE

Once the materials a re safely in the store or the services are certified as complete, both workflows converge at the Accounts/Finance department for payment processing.

- **Invoice Processing:** The vendor submits their tax invoice.
- **Discrepancy Check:** Finance verifies that the invoice pricing matches the PO/WO, and the invoiced quantities match the GRN or certified Measurements.
- **Payment Release:** If the three-way match passes successfully, the invoice is approved, and the payment is wired to the vendor based on the agreed credit terms.

THE ROLE OF BUDGET & PLANNING COMMITTEE

1. Resource Allocation & Budget Formulation

The primary responsibility of the BPC is to manage the cycle of the institute's funds, dividing resources between immediate operational needs and long-term scientific infrastructure.

- **Preparation of RE and BE:** The committee orchestrates the formulation of the *Revised Estimates (RE)* for the current financial year and the *Budget Estimates (BE)* for the upcoming financial year. These projections must strictly align with DAE formats and deadlines.
- **Component-Wise Allocation:** It balances the distribution of funds across the institute's financial heads:
    - **Capital / Creation of Capital Assets:** Funding for major new experimental facilities, high-value accelerator parts, and major structural buildings.
    - **Revenue / Salaries & Operational Expenses:** Funds required for day-to-day running, electricity tariffs for heavy machinery, research fellowships, maintenance contracts, and administrative overheads.
    - **Project Fund:** Funds received against BE/RE for execution of projects as per the DPR.

- **Prioritizing Divisional Demands:** Every division and central facility at SINP projected an annual financial requirement in the DPR. The BPC reviews these "indents" and prioritizes funding based on the institute's overarching scientific goals, cutting down redundancies, and available BE/RE.

2. Institutional Planning & Vision Implementation

Because SINP relies on central government funding, its long-term growth is tied to institutional planning cycles mapped out in coordination with the DAE.

- **Mega-Science & Mega-Project Vetting:** When SINP plans to introduce a major new research facility, the BPC evaluates the long-term financial viability. They assess not just the initial setup cost, but the recurring operational expenditures.
- **Monitoring Fund Utilization:** The committee tracks the pace of expenditure throughout the financial year. Under-utilization of allocated funds can lead to a reduction in subsequent grants from the DAE, while over-expenditure causes fiscal stress. The BPC steps in mid-year to reallocate funds from slow-moving projects to fast-moving ones.

CORE ROLES & RESPONSIBILITIES OF PRE-AUDIT CELL (PAC)

The Pre-Audit Cell meticulously reviews every file that has financial implications. Its oversight covers four distinct operational pillars:

1. Procurement and Works Clearance

Once the PWC has recommended a purchase or a construction contract, the physical file moves to Pre-Audit before a Purchase Order (PO) or Work Order (WO) is formally released, and again before final payments are issued.

- **Verification of Formalities:** Checking that all regulatory boxes are ticked—such as ensuring valid Earnest Money Deposits (EMD), performance bank guarantees, and signed agreements are physically in order.
- **Checking Document Validity:** Ensuring that invoice amounts perfectly match the terms of the PO/WO, and verifying that the necessary store documents—like Goods Received Notes (GRN) and Stores Receipt Vouchers (SRV)—have been signed off by the storekeepers and technical users to prove delivery.
- **Contractual Milestone Auditing:** For civil or electrical works, they check running account (RA) bills against the actual measurements recorded, ensuring contractors are paid only for work verified on-site.

2. Direct Tax and Statutory Deductions

Pre-Audit ensures that SINP handles its statutory obligations correctly at the source:

- Verifying and validating deductions for TDS (Tax Deducted at Source) on commercial invoices, GST withholdings, and labour cess deductions on civil construction works before pushing the clean files to the cash section for electronic transfer.

ROLES & RESPONSIBILITIES OF PWC

Core Responsibilities:

- **Tender Evaluation & Compliance:** Monitoring the processing of tenders (Limited, Advertised, or Global Tender Enquiries). The committee reviews technical evaluations submitted by specific divisions to ensure that specifications are objective, clear, and non-restrictive.
- **Financial & Commercial Scrutiny:** Overseeing the opening and evaluation of price bids (L1 determination). They ensure that standard GFR criteria—such as verifying the validity of bids, Earnest Money Deposits (EMD), and performance guarantees—are met.
- **Direct & Proprietary Procurement Review:** Evaluating justifications for single-source or Proprietary Article Certificates (PAC) for highly specialized scientific machinery, ensuring that the urgency or exclusivity claims are legally and technically defensible.
- **Policy Implementation:** Aligning institute purchases with mandatory central policies, including the *Public Procurement (Preference to Make in India) Order* and MSME procurement directives.
- **Final Recommendations:** Compiling and endorsing purchase proposals, verifying the flow of documentation (from Indents to draft Purchase Orders), and recommending them to the competent financial authority for administrative approval and financial sanction.
- **Execution Strategy:** Determining the execution route of a project—whether it will be managed internally through the institute's building maintenance wings (Civil/Electrical), outsourced to central agencies like the DCSEM, or executed via open e-tenders to external contractors.
- **Rate and Technical Sufficiency Analysis:** Examining structural designs, schedule of rates (usually aligned with CPWD standards), and tender documents for infrastructure contracts before they are published.
- **Monitoring & Progress Review:** Periodically evaluating ongoing construction, structural safety additions (like overhead tanks or specialized lab extensions), and maintenance contracts (such as firefighting hydrant systems or HVAC setups) to prevent time and cost overruns.
- **Variation and Deviation Approval:** Assessing proposals for deviations, extra items, or extensions of time requested by contractors during construction, verifying their technical and financial validity before pushing the files for administrative sanction.

Form 1: Purchase Requisition Form

1. General Information

- Division/Section:
- Estimated Cost (INR or Foreign Currency):
- Target Delivery Schedule:

2. Technical Specifications

Guideline: Specifications must be non-restrictive, promote fair competition, and must not tailor-fit a specific vendor under GFR Rule 144.

- Item Description:
- Required Technical Parameters & Bill of Quantities (BoQ):

(Attach detailed sheets if necessary)

- Warranty Terms, if Required:
- Evaluation Criteria for Technical Bids:

3. Procurement Team

The specifications have been jointly prepared and agreed upon by the User, HoD, and two designated Technical Experts.

Name	Role	Signature	Date
	Indentor / User		
	Technical Expert 1		
	Technical Expert 2		
	HoD		

Form 2: CONSTITUTION OF A LOCAL PURCHASE COMMITTEE (LPC)

Date:

1. Purpose & Justification

- Justification for Procurement: [Provide a brief 2-3 sentence justification explaining why this purchase is urgently required]

2. Proposed Constitution of LPC

Sl. No.	Name	Role in Committee	Signature
1		Chairman	
2		Indenter & Convener	
3		Technical Member	
4		Technical Member	
5		External Member	

3. Terms of Reference (ToR) / Mandate for the Committee

If approved, the committee is authorized to undertake the following activities:

1. Conduct a comprehensive market survey to identify reliable local suppliers/vendors.
2. Invite sealed/written quotations or spot-bids based on the required technical specifications.

3. Inspect quality, verify vendor capabilities, and prepare a Comparative Statement (CS).
4. Recommend the lowest responsive and technically acceptable bidder (L1) to the CFA.

4. Approval by Competent Financial Authority (CFA)

☐ Approved
☐ Approved with Modifications
☐ Not Approved

(Signature with Seal) Date:

PROCEDURE FOR WORKS

Saha Institute of Nuclear Physics (SINP) executes its infrastructure, maintenance, and repair works in strict adherence to CPWD works manuals, DAE guidelines, GFR provisions, and CVC guidelines. The execution flows are categorized into three distinct pathways based on the financial threshold and the nature of the work.

A. Urgent Petty Repairs (Value < ₹25,000)

This pathway is reserved for urgent repairs that can be executed *without calling for quotations*.

The Execution Workflow:

[User / ES] ⟹ [Budget Allocation & Prioritization] ⟹ [Administrative Approval & Financial Sanction] ⟹ [Execution of Work] ⟹ [Completion & Bill Processing]

- *Initiation:* The user division/section or the Engineering Section (ES) identifies the urgent repair.
- *Budgeting:* The file is routed to check fund availability and secure budget prioritization.
- *Sanction:* Simultaneous Administrative Approval and Financial Sanction are granted.
- *Execution & Payment:* The work is executed by ES, completed, and processed for billing.

File Movement

[User] ⟹ [ES] ⟹ [Fin & Acc, B&P] ⟹ [Dir] ⟹ [ES]

B. Minor Works Execution (Value < ₹50,000)

This process utilizes a fast-track mechanism via Spot Quotations to ensure rapid turnaround for small-value works.

The Execution Workflow:

[User Request] ⟹ [Schedule of Work, Estimate Preparation & Technical Sanction] ⟹ [Budget Allocation (Fund Availability Check) & Prioritization] ⟹ [Administrative Approval & Expenditure Sanction] ⟹ [Invitation of Quotations] ⟹ [CS and Financial Sanction] ⟹ [WO to L1] ⟹ [Execution of Work] ⟹ [Completion Certificate] ⟹ [Bill Processing]

Detailed Operational Steps:

- *Requisition & Inspection:* The user division or ES raises a request. ES inspects the site to verify the scope and ensure the cost will realistically remain below the ₹50,000 threshold.
- *Estimate Preparation:* ES prepares an estimate based on the schedule of work.
- *Administrative & Technical Sanction:* Routed through the Budget & Planning (B&P) Committee for fund prioritization, the Director grants simultaneous Administrative Approval, Expenditure Sanction, and approval for the Schedule of Work.
- *Mode of Award (Quotations):* ES collects Spot Quotations in sealed envelopes in urgent / emergent cases from a **minimum of three local contractors**, or issues a Notice Inviting Quotations (NIQ) on the SINP website. A Comparative Statement (CS) is then prepared.
- *Work Order & Execution:* Following Financial Sanction of the CS, the Purchase Section issues a formal Work Order to the lowest bidder (L1) upon the Director's approval. ES supervises the site, certifies the finished work, and forwards the bill to Finance & Accounts for final payment.

File Movement:

[User / ES] ⟹ [ES] ⟹ [Fin & Acc, B&P] ⟹ [Dir] ⟹ [ES] ⟹ [Purchase]

C. Minor / Major Works Tendering Flow (Value > ₹50,000)

For any work exceeding ₹50,000, SINP transitions into a transparent, competitive electronic tendering framework.

The Execution Workflow:

[User Request] ⟹ [Schedule of Work, Estimate Preparation & Technical Sanction] ⟹ [Budget Allocation (Fund Availability Check) & Prioritization] ⟹ [Administrative Approval & Expenditure Sanction] ⟹ [Tender & NIT] ⟹ [Technically Qualified Bidders] ⟹ [Purchase & Works Committee Vetting of Technical Bid] ⟹ [Acceptance of Tech Bid and Approval for Price Bid Opening] ⟹ [PWC (& Pre-Audit Cell for value > ₹5,00,000) Vetting of Comparative Statement and L1] ⟹ [CS and Financial Sanction] ⟹ [Release of WO to L1] ⟹ [Execution of Work] ⟹ [Completion Certificate] ⟹ [Bill Processing]

Detailed Operational Steps:

- *Requisition & Cost Estimation:* The user submits a detailed requisition (e.g., lab renovation). ES inspects the site, defines the precise scope, and builds a Detailed Estimate.
- *Sanctions:* The file is sent via Finance & Accounts (where the B&P Committee allocates the budget) to the Competent Financial Authority (CFA) for Administrative Approval and Expenditure Sanction. ES immediately follows with the Technical Sanction.
- *NIT Publication:* ES drafts the Notice Inviting Tender (NIT) specifying eligibility, tender fee, EMD, and timelines. It is uploaded to the Central Public Procurement Portal (CPPP) and the SINP website.

- *Two-Part Bidding & Vetting:*
  - *Part 1 (Technical Bid):* Validates the contractors' technical skills, registrations, turnover, tender fee, and EMD. The Purchase & Works Committee (PWC) vets the technical bids, and the Director approves the opening of the price bids for the technically qualified bidders.
  - *Part 2 (Financial Bid):* Opened only for technically qualified vendors. ES prepares the comparative statement to find the L1 bidder. The PWC (and the Pre-Audit Cell for values above ₹5,00,000) vets the comparative statement.
- *Award & Execution:* Upon obtaining financial concurrence from the CFA to accept the L1 bid, the Purchase Section issues a Letter of Intent (LoI) / Work Order to L1.
- *Measurement & Billing:* ES conducts daily site inspections, recording joint measurements in line with Measurement Book (MB). Contractors may submit interim bills if permitted. Once a Completion Certificate is signed, the final bill is cleared through the Pre-Audit Cell.

File Movement:

[User] $\Longrightarrow$ [ES] $\Longrightarrow$ [Fin & Acc, B&P] $\Longrightarrow$ [Dir] $\Longrightarrow$ [ES] $\Longrightarrow$ [Purchase] $\Longrightarrow$ [ES] $\Longrightarrow$ [Purchase, PWC] $\Longrightarrow$ [Dir] $\Longrightarrow$ [Purchase, PWC (&PAC)] $\Longrightarrow$ [Fin & Acc] $\Longrightarrow$ [Dir] $\Longrightarrow$ [Purchase]

D. Special Provisions: Self-Initiated Institutional Maintenance

The Service Engineering Sections (Civil, Electrical, AC, Computing & Network, and Mechanical) act as institutional custodians. They are legally empowered to *self-initiate works* under "Institutional Maintenance, Safety, and Common Infrastructure" without waiting for an individual user request.

These works must follow the standard financial boundaries, requiring budget allocation under the "Maintenance/Works Head" and formal sanction of competent financial authority prior to tendering.

Major Self-Initiated Categories:

1. Statutory, Preventive, and Routine Maintenance

These are mandatory maintenance cycles required to keep the institute running smoothly and safely, independent of any individual laboratory request:

- *Substation & Electrical Grid Maintenance:* Annual Maintenance Contracts (AMCs) and servicing of High Voltage/Low Voltage (HV/LV) transformers, switchgears, and main distribution panels.
- *Air Conditioning & HVAC Operations:* Chiller plant overhauls, duct cleaning, and AC maintenance, including AMC.
- *Water Supply & Sanitation:* Periodical cleaning and chlorination of underground reservoirs and overhead water tanks; maintenance of central pump houses.
- *Lift & Elevator AMCs:* Mandatory periodic servicing, AMC.

2. Structural & Campus Integrity (Civil Works)

Works aimed at protecting the physical assets of the institute from environmental degradation or structural failure:

- *Pre-Monsoon Preparedness:* Clearing of campus-wide storm water drains, roof waterproofing treatments, and cleaning of rain-water downpipes to prevent waterlogging.
- *Routine Civil Repairs:* Patch plastering, external/internal painting of common areas (corridors, facades, auditoriums, toilets), and structural retrofitting of aging campus buildings.
- *Roads & Pathways:* Bituminous resurfacing or paver-block repairs of internal campus roads and walkways.

3. Central Institutional Safety & Security Systems

Engineering sections directly initiate infrastructure upgrades to meet statutory safety norms:

- *Firefighting & Suppression Systems:* Refilling of fire extinguishers, testing of hydrant lines, sprinkler system maintenance, and upgrading central fire alarm panels.
- *Campus Security Infrastructure:* Maintenance and expansion of boundary wall fencing, high-mast yard lighting, and central CCTV surveillance backbones.

4. Emergency & Contingency Breakdowns

When core utilities fail, the engineering section acts immediately without waiting for a formal user requisition:

- *Diesel Generator (DG) Sets:* Emergency repairs or refueling of backup power systems during grid failures.
- *Main Line Breakdowns:* Repair of burst main water / sewer lines, underground cable faults, major structural damages caused by natural events (like cyclones or heavy storms), or any other emergent works as the situation warrants. Faults in electrical lines, substation, etc.
- Any *Network and HPC* exigencies.
- Any other *emergency breakdown*, such as Lifts, AC, Pipes, etc.

Mandatory CPWD / GFR / DAE Safeguards

To ensure compliance and avoid audit queries, SINP strictly enforces the following rules across all financial tiers:

- *The Splitting Rule:* A larger work cannot be broken down into multiple petty or minor works simply to bypass competitive tendering or avoid a higher sanctioning authority.
- *No Structural Modifications:* Fast-track paths (< ₹50,000) are strictly for restoring an asset to its original state. Any structural alterations or layout additions **cannot** use the petty pathway, regardless of cost.
- *Annual Cap:* The total cumulative value of all works executed by an Engineering Section under the fast-track petty modes must not exceed **₹10 Lakhs** in a single financial year.

- No project work that requires any Civil/Electrical/AC/Networking alteration shall be undertaken by a division/Section without an explicit, written technical concurrence of the concerning Engineering Service Sections, ensuring infrastructural compatibility and compliance with CPWD safeguards before the issuance of a Work Order. No indent requisition shall be processed by the administration without the attachment of the requisite feasibility and clearance certificate from the respective sections.

DIRECTOR

1/7/2026

प्रो. अमित घोष / Prof. Amit Ghosh
कार्यकारी निदेशक / Acting Director
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