

The Board of Governors in its 5<sup>th</sup> meeting held on 14.10.2011 had enacted the Stores & Purchase rules vide its Resolution No. BG/05.2.2/2011 (item No.5.2.2). Some modifications have now been carries out vide (i) Resolution No. BG/8.2.3/2013 in Board of Governors meeting held on 19.10.2013. (ii) No. IITMandi/21<sup>st</sup> BoG/2018/5026-27 (item no. BoG-21.2.2) on 11.05.2018.

# IIT MANDI

## STORES AND PURCHASE RULES

### 1. PREMABLE

These rules have been framed for the purchase of various kinds of equipment, stores and services by various Schools/Sections/Units, both from the Institute funds as well as from funds of sponsored /consultancy projects. These rules do not cover the construction /maintenance activities of Estate and works and purchase of books and subscription for journals by the library. The rules have been framed so as to provide a conducive environment for teaching and research activities.

### 2. ABBREVIATION

A/c. S	Accounts section
Audit	Internal audit
BoG	Board of Governors
CA	Competent Authority
CFA	Competent Finance Authority
CPP	Central Public Procurement
CS	Consumable Stores
GIS	Goods inward slips
GFRs	General Financial Rules
GPC	Group Purchase Committee
HoS	Head of Schools
IR	Inspection Report
LTAS	Limited Time Assets Stores
NCS	Non-Consumable Stores
PA	Permanent Assets
PI	Principal Investigator of Sponsored/Consultancy project
PR	Purchase Requisition
RC	Rate Contract
SO	Supply Order
SPC	Special Purchase Committee
SPS	Stores and Purchase Section
TEC	Technical Evaluation Committee
LAC	Library Advisory Council

### 3. CLASSIFICATION OF STORES

All stores to be procured shall be classified into three categories viz Non-Consumable stores, limited time asset stores and consumable stores.

**3.1. Non-consumable Stores(NCS):** Stores satisfying any of the following condition shall be classified as non-consumable stores:

- a) Stores which are intended to be used over prolonged periods before becoming unusable or obsolete.
- b) Stores which are either fabricated or assembled equipment which if brought as a single item would have been classified Non-Consumable stores.

All Non-Consumable stores have to be entered into the permanent asset register of the Institute.

**Example: (indicative but not exhaustive)**

Plant, machinery, equipment, fabricated equipment, instruments, motors, gas cylinders, workshop machines and books etc.

**3.2 Limited Time Assets Stores (LTAS):** Stores satisfying any one of the following condition shall be classified as LTAS.

- a) Stores, costing any amount, having useful life of less than five years. Such stores rapidly lose their relevance and value with the lapse of time and have little or negligible disposal value.
- b) Stores which can be upgraded either by replacing component/part of which can be regarded obsolete by the release of new versions or editions.
- c) Stores costing less than Rs. 10000/- which can be used over any period of time (variable).

**Example: (indicative but not exhaustive)**

Personal Computers including Laptops, Pocket PC's, Computer accessories, Software, Mobile Phones, Fax machines, Digital Cameras, Projectors, UPS less than 20 KVA etc.

**3.3 Consumable Stores (CS):** Stores satisfying any of the following conditions shall be classified as CS.

- a) Stores which exhaust rapidly with lapse of time.
- b) Stores which are rapidly rendered unusable due to normal wear and tear.
- c) Stores which have negligible disposal values.
- d) Spares of equipment under NCS or LTAS.

The CS should be entered in the CS stock register.

### Examples: (indicative but not exhaustive)

Chemicals, medicines, stationery items, printer ribbons and cartridges, pen drives, floppies, CD ROMs, Chips, Magnetic tape, Computers parts requiring replacements such as the mother board, RAM, hard disc, etc. batteries of any kind (like those of UPS, laptops, mobiles, portable instrument) electronic components like resistors, capacitors, electric wires, plugs, switches, and hand tools etc.

In case of any ambiguity with respect to classification of stores, the decision of the Director shall be final.

## 4. COMPETENT FINANCIAL AUTHORITY (CFA)

### 4.1 Purchases

CFA	For single purchase costing Rs.	Limits
Wardens/Advisors*	15,000/-	50,000/- per month
Chief Warden/Sports Advisor	50,000/-	1,50,000/- per month
Registrar/HoS/SE/PI/Chair,LAC	2,00,000/-	As per budget
Deans	3,00,000/-	As per budget
Director	Full Powers	As per budget

\*Advisors as mentioned above refer to faculty members looking after activities like Networking, Internet, Classrooms, Laboratories, Sports, Cultural activities, Library etc. and duly notified have delegated financial powers.

### 4.2 Write off and disposal of stores

CFA	Normal wear and tear of individual item costing(Rs.)	Abnormal wear and tear of individual costing(Rs.)
Registrar/HoS/PI	Upto Rs. 20,000/-. Total amount not to exceed Rs. 2.00 lac per year	Upto Rs.5000/-(in each case)
Deans	Upto Rs. 1.00 lac, total amount not to exceed Rs. 5.00 lac per year	Upto Rs. 20,000/- total amount Rs. 1.00 lac(in each case)
Director	Upto Rs. 5.0 lac, Total amount not to exceed 25.00 lac per year	Upto Rs. 1.00 lac total amount not to exceed Rs. 5.0 lac(in each case)
BOG	Full Powers	Full Powers

**Note:** Every write off/dispose off order will be notified by the SPS who will also maintain a register for such notifications.

## 5. GENERAL PROCEDURE AND RULES FOR ALL PURCHASES.

- a) Purchase up to Rs. 50,000/- (without quotations).

After obtaining the approval of the CFA, a buyer may make purchases up to a ceiling of Rs. 50,000/- on each occasion. However, it should be certified by the purchasing authority "I ..... am personally satisfied that these goods purchased are of the requisite quality and specifications and have been purchased from a reliable supplier at a reasonable price."

- b) Purchase above Rs. 50,000/- and up to Rs. 2.00 lac (Purchase Committee without quotations).

The purchase for a total value of more than Rs. 50,000/- and up to Rs. 2.00 lac can be done through a purchase committee consisting of three faculty members/ Group A officers. The PC will be approved by the CFA. The PC will ensure and certify the responsibility of the price. However it should be certified by the purchasing committee, "We are personally satisfied that these goods purchased are of the requisite quality and specifications and have been purchased from a reliable supplier at a reasonable price".

- c) Purchase above Rs. 2.00 lac and up to Rs. 3.00 lac (Purchase Committee with quotation). Deans can approve purchase up to Rs. 3.00 lac provided that purchase case is based on three valid quotations obtained by a purchase committee (consisting of three faculty members/Group A officers) approved by him.

Purchases can be ordered from online stores ensuring the reasonability of the price.

- d) Purchase above Rs. 3.00 lac.

All cases of purchases above Rs. 3.00 lac will be examined by the Group Purchase Committee to be constituted by the Director. The Group Purchase Committee will send its recommendation to the Director for approval. The Director may in some cases, constitute a Special Purchase Committee.

**5.1 Purchase Procedure for Purchase through Purchase Committee. The following purchase procedure will be adopted for purchase through purchase committee.**

- i) The buyer to propose a purchase committee and get it approved by CFA(For Purchases up to Rs. 3.00 lac).
- ii) For purchase above Rs. 3.00 lac, the buyer will send his proposal to the Director. The Director will appoint a Technical Evaluation Committee. The Composition of the committee will be:  
Chairman : Concerned Dean or his nominee

Members : Buyer (Two faculty experts in the field) (Buyer may purpose names)

TEC shall discuss and finalize the specification of item(s). After technical committee, approval, quotations/tenders may be invited.

- iii) For purchases costing less than Rs. 25 lac, the Committee can invite quotations/tenders by putting the requirement on the institute website. The minimum time to be allowed for submission of bids should be three weeks and the minimum quotations on which the case can be processed will be three at least.

For high value purchases costing more than Rs. 25 lac, in addition to putting the requirement on the institute website and CPP Portal (No. 10/1/2011-PPC dated 30<sup>th</sup> November, 2011 Department of Expenditure, Ministry of Finance) advertisement must also be put in one local and one national daily having wide circulation .

- iv) Both for the bidding documents downloaded from the institute website as well as advertised in newspapers, there should be clear instruction for the bidders to pay the tender fee amount by “Demand Draft” along with the bid.
- v) For all equipments above Rs. 10 lac, the Committee must invite the technical and financial bids under separate sealed covers.
- vi) The TEC shall open and examine the technical bids only. The time, place and date on which the quotations/tenders will be opened should be specified in quotation/tender inviting notice.
- vii) Financial bids of those vendors only shall be opened by the TEC which are cleared on technical grounds. At least one member of GPC/SPC (preferably Finance Officer) must be present while opening the financial bids.
- viii) All the quotations will be signed and amount circled by members of TEC.
- ix) A comparative shall then be prepared by the buyer and the same along with the quotations will be submitted to GPC/SPC for necessary recommendations.
- x) There should be normally be no post tender negotiations. However, if at all negotiations are warranted under exceptional circumstances, the GPC/SPC may negotiate with L1 (Lowest Tender) by giving full justification. If the tender is for sale of material, the post tender negotiations are not to be held

except with H1 (i.e. Highest tenderer), if required.

- xi) If felt necessary, for orders of large number of the same item, the order may be split between two or more vendors at L1 price on the recommendation of GPC. However, this fact must be clearly mentioned while floating the quotation/tender.
- xii) The GPC/SPC, after deliberation, will finalize and recommend the purchase.
- xiii) Normally, the purchase shall be processed on the basis of at least three valid quotations. However, the Director can relax this condition if sufficient grounds exist, on the recommendation of GPC/SPC.
- xiv) In case of proprietary item, the same may be procured from the proprietary source on the basis of a single quotation after certification of the item by the manufacturer. Quotations through e-mail/fax from the manufacturer may be considered. Further details are given in rule 7 below.
- xv) Quotations tenders, if received late from outside Mandi but before the specified date of opening, may be considered only if these bear a clear proof of dispatch at a date earlier than the due of accepting the quotations at IIT Mandi.
- xvi) The purchase orders for all purchases above Rs. 3 lac should be released after pre-auditing.

**Note:-**

- i) Purchase should not be split to avoid obtaining the approval of appropriate CFA.
- ii) Funds from Non-plan budget must not be utilized for procurement of assets (non-recurring items) and funds from plan budget must not be used for recurring expenditure and consumables items.  
However, for any activity initiated within a plan, the recurring expenditure may also be booked from plan budget.
- iii) Buyer should ensure availability of proper space/infrastructure for installation of the equipment.

**5.2 Limited Tender Enquiry:**

Rule no. 151 of GFR coupled with the provisions provided in the central public procurement portal introduced by the Ministry of Finance, Department of expenditure vide their OM no. 10/1/2011-PPC dated 30<sup>th</sup> November, 2011 will

apply.

**6. GROUP PURCHASE COMMITTEE (GPC) / SPECIAL PURCHASE COMMITTEE (SPC)**

There will be group Purchase Committee for all the schools/offices/other units of IIT Mandi at present. The purpose of GPC will be recommendation of purchases falling under its domain. Director may also appoint Special Purchase Committee (SPC) for specific need. The composition of GPC/SPC will be decided by the Director. The GPC/SPC should meet regularly and ensure that the purchase proposals are cleared very well within the stipulated validity of quotations. Before recommending cases for Director or designated authority's approval, it should ensure that all guidelines have been followed.

**7. PROCUREMENT OF GOODS ON SINGLE QUOTATION BASIS**

Procurement of goods on a single quotation may be permitted in the following cases:

- i) It is in the knowledge of user Schools/Sections/Units that only a particular firm is the manufacturer of the required goods.
- ii) When an existing machinery is to be upgraded and / or spare parts are required for the existing machinery.
- iii) In case of emergency, the required goods are to be purchased from a particular source. Justification for such a decision has to be recorded.
- iv) In case of tenders invited through Institute website, advertisement in newspapers and CPP Portal, if only one quotation is received it should suffice.

Any decision in respect of **(i) (ii) and (iii)** above may be taken on the recommendation of the technical committee appointed by CFA. For an item costing more than Rs. One lac a proprietary certificate must be obtained from the supplier stating that they are the only source of supply / manufacture.

**8. REPEAT ORDERS:**

Repeat orders are processed subject to the following conditions:

- i) The first order has been received and the equipment is performing satisfactorily.
- ii) The repeat order, except in cases of emergent purchases, can be made not more than thrice, with no change in the rates, specifications as well as terms and conditions of supply within 120 days from the date of originally presented orders.



- iii) The repeat order shall be placed after ensuring that in the interim period (within 120 days of the first order), there is no downward trend in the market price.
- iv) No repeat order can be placed if buy back is involved in the purchase.
- iv) Purchase orders placed by other IITs may also be considered for placing repeat order by IIT Mandi with the approval of CFA after due diligence study and obtaining a certificate from the sister IIT to the effect that the cost is justified and the equipment is performing satisfactorily.
- vi) The value of repeat order in each case should not exceed Rs.10 lac.

## **9. RATE CONTRACT:**

The Institute may enter into a rate contract for specific stores with one or more sellers for specified length of time. The terms and conditions of the rate contract should be decided by a committee appointed by the Director for the purpose. The recommendations of the committee should be approved by the Director before they are formally adopted.

For purchase proposed on the basis of (a) rate contract approved by Central Govt. or (b) on the basis on quotation from a Govt. / Public Sector Undertaking or (c) rate contract approved by the Institute /DGS&D etc./other IITs, the buyer can procure these items after getting approval of CFA.

## **10. BUY BACK OF ASSETS AND UPGRADATION:**

In case of buy back of any item, approval must be obtained from CFA defined in Rule 4.2.

### **10.1 BUY BACK ARRANGEMENT:**

In case of purchase of assets under buy-back arrangement, the old asset which has been exchanged will be treated as written off with its book value and its disposal value so fixed / agreed upon by PC/GPC/SPC will be taken as income (receipt) of the Institute. The asset will be created through GIS at the cost of the new asset. However, actual payment will be made by deducting value of buy-back from the billing amount of new asset.

In order to ensure proper accounting of buy-back value, following procedure may be adhered to:

- i) The PR should be raised on gross amount of the item / equipment / material without taking into consideration the buy-back value of old item / equipment / material since the amount realized on account of buy-back value of old item is to be treated as receipt (income) of the Institute.

- ii) Gross value of the item / equipment / material should be committed on account of expenditure to be incurred on procurement of item(s).
- iii) The pass order for the gross amount of the item / equipment / material should be recorded on back of the bill(s).
- iv) Approval of CFA should be obtained based upon the gross value / cost of item(s) without reducing the buy back value of the old item(s) from the gross / actual cost of the new item(s).
- v) The buy-back value of old item(s) should not be received directly in any form from the vendor(s).
- vi) The buy-back value / cost of old item(s) should not be considered as the part of budget of schools/sections/units.

## **10.2 UPGRADATION:**

In case of upgradation of assets, the old asset which has been upgraded will be treated as written off i.e. its value will be written off from the records. The upgraded new asset will be entered in the records by raising a computerized GIS and the sum of the cost of old asset and the additional cost paid will be considered as the cost of the upgraded asset.

## **11. INTERNATIONAL PURCHASES:**

For procurement of items outside India against open general import licenses or otherwise in foreign currency, all the rules and procedures laid down in 5 will apply. The quotations should be obtained either directly from the foreign suppliers or alternatively the authorized Indian Agent.

Terms of shipment should be on FoB/CIF.

## **12. DUTIES AND TAXES:**

The Institute is exempted from payment of custom and excise duty on the following goods:

- i) Scientific and technical instruments, apparatus, equipment (including computers)
- ii) Chemicals, accessories, spare parts and consumables thereof, computer software, CD-ROM, recorded magnetic tapes, microfilms etc.

The Institute has to provide custom/excise duty exemption certificate.

VAT / CST on indigenous items will be applicable as per prevailing taxation policy of

GOI. Service tax applicable for Service and Annual Maintenance contract will also be payable as per GOI rules. For purchase of an item through high sea sale agreement, GOI rules will apply.

### **13. PAYMENT TERMS:**

- i) Normal payment terms for indigenous purchase shall be 80% on delivery of items and the remaining 20% after satisfactory installation / inspection report (IR).
- ii) For items such as liveries, stationery and furniture etc., payment may be made 100% against delivery subject to inspection and approval by the competent authority.

It may become necessary to make advance payment in some cases. For example:

- i) Annual maintenance contracts (AMCs) of costly equipment, machines, computers, photocopiers etc.
- ii) Turnkey and / or fabrication contracts.
- iii) On getting good discount if payment is made in advance.

Advance payment shall normally fulfill the following:

- i) In case of AMCs the amount shall not exceed the amount payable for six months under the contract.
- ii) Forty percent (40%) of the contract value to a central / state, Govt. agencies / PSUs.
- iii) Up to thirty percent (30%) to a supplier.

Any advance payment to the seller (i.e. private firm) for amount exceeding Rs.1 lac shall normally be made only against bank guarantee of the requisite amount. However, Govt. firms and public sector undertakings may be exempted from providing the bank guarantee.

All payments will be made by draft / cheque / bank transfer to the bank A/c of the suppliers or service providers. However, for getting small consumable item from abroad, payment by sight draft and advance payment by wire transfer can also be made.

Any additional payment on account of revision of taxes / duties may be approved by CFA provided it is as per terms of the purchase order.

For balance payment, after receipt of satisfactory inspection report (IR), the items must

be entered in appropriate stock and asset register. The section / unit dealing with stores and purchase will submit the necessary documents within one week to accounts section (AS) for release of payment. AS will ensure that the payment dues are released within 7 days. The cheques / drafts should be sent to seller by registered post within one day. A copy of covering letter should also be sent to SPS for information and closing the file.

Payment for import shall normally be made through a letter of credit. However, payment can also be made by a draft or wire transfer subject to the restrictions placed by the Reserve Bank of India.

#### **14. LIQUIDATED DAMAGES (LATE DELIVERY):**

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 purchase under the terms of the contract.

A penalty clause for penalty of 1% per week or part thereof subject to a maximum of 10% of the total value of the order is to be incorporated in the contract terms. If the payment term is 100% against delivery and if there is delay in supplying the material then a cheque of penalty amount must be taken from the seller in favour of the Registrar, IIT Mandi.

#### **15. DISCREPANCY IN SUPPLY:**

When stores received are found unacceptable due to damage in transit or short / wrong supply, the buyers should, through the Head of the School, immediately inform SPS about such rejection specifying the grounds on which such rejection has been made. The SPS will inform the supplier and take necessary action for getting the supplies as per the specification of the supply order. In case the supplier fails to rectify the damage / shortage / wrong supply in a reasonable time, legal action may be initiated to recover the full cost paid. SPS shall lodge insurance claims and pursue them vigorously.

When package of containers have been found damaged / broken and where such damages and breakage are attributable to handling in transit, a claim shall be lodged with the transport company / clearing agent. Intimation should also be sent immediately to the supplier concerned.

#### **16. ARBITRATION:**

In the event of any difference(s) arising out on non supply of material or supplies not found as per specifications or any other cause whatsoever relating to supply or purchase order before or after the supply has been executed, the same shall be referred to the Director who may decide the matter himself or may appoint arbitrator(s) under the Arbitration and Conciliation Act 1996. The decision of the arbitrator shall be final and binding on both the parties. The place of arbitration and language to be used in arbitral

proceedings shall be decided by the arbitrator. All disputes shall be subject to Mandi jurisdiction only.

**17. (A) BID SECURITY (2% TO 5%) OR EMD:**

To safeguard against a bidder's withdrawing or altering its bid during the bid validity period, the Purchase Committee (PC) may obtain bid security (also known as Earnest Money). The bidders should be asked to furnish bid security along with their bids. Amount of bid security ordinarily ranges between two and five percent of the estimated value of the goods to be procured. The exact amount of bid security should be determined accordingly by PC and indicated in the bidding documents. The bid security may be accepted in the form of account payee demand draft, fixed deposit, banker's cheque or bank guarantee from any of the commercial banks in an acceptable form, safeguarding the purchaser's interest in all respects. The bid security is normally to remain valid for a period of forty five days beyond the final bid validity period.

Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity and latest on or before the 15<sup>th</sup> day after the award of the contract.

**17. (B) PERFORMANCE SECURITY (5% TO 10%):**

To ensure due performance of the contract, PC may obtain performance security from the successful bidder awarded the contract. Performance security should be for an amount of five to ten per cent of the value of the contract. Performance Security may be furnished in the form of Demand Draft, Fixed Deposit, Receipt, and Bank Guarantee from a scheduled bank in an acceptable form safeguarding the purchaser's interest in all respects.

Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations. Bid security may be adjusted against the performance security.

**18. (A) E-PROCUREMENT:**

Keeping in view the GOI orders as contained in GFR, IIT Mandi plans to switch over to e-procurement. However, till the IT system has been tested to be secure, capable of maintaining complete confidentiality, at appropriate stages of the bidding process (so that the tenderers feel confidence in electronically transmitting their queries and bids) both hard and soft copies of quotations should continue to be received. The hard copy should be received from the tenderers before the date of opening of the bid.

**18. (B) IMPORT OF ITEMS THROUGH INDIVIDUAL INTERNATIONAL CREDIT CARD.**

Limit of payment by individual credit card is upto US \$ 2000 or equivalent as per directives of RBI. The purchaser must take the approval from the CFA in advance. He / she should ensure that the item is not banned. The indenter should ensure that the item is

exclusively for academic purpose.

## **19. MAINTENANCE OF RECORDS**

The stock registers should be maintained both at the segment level and at the central level (Central Assets Register). Each entry must contain at least the following information:

- i) Purchase order no and date.
- ii) Brief specification of the item.
- iii) Date of entry in the computerized asset registers and project number in case of sponsored projects.

The total value of all the assets entered in the asset register during the financial year shall indicate the value of assets to be computerized in the balance sheet of the corresponding Financial Year

Computerized inventories of faculty members / administrative staff should be maintained by SPS. Till the time when all stock registers, asset registers and inventories are fully computerized, entries may be made manually.

The SPS should maintain a consolidated computerized record and inventories of all consumables; non-consumables and LTAs received through Gifts, Donations etc.

## **20. TRANSFER OF STORES:**

- i) Transfer of stores within the Institute from one School to another and from one faculty / official to another can be done with the explicit written approval of the concerned Deans and the transfer recorded in the relevant stock / asset register.
- ii) Transfer of stores from the Institute to another Institute / college / university / industry /NGO can be done only with the explicit written approval of the Director. In case of stores purchased through sponsored projects, the transfer of stores can be done with specific instructions from the sponsoring agency and concurrence thereto by the Director. Appropriate entries will be made in the stock and Asset Registers. The value of stores so transferred shall be deducted from the capitalized assets of the Institute as indicated in the balance sheet.

## **21. (A) WRITE OFF, CONDEMNATION AND DISPOSAL:**

An item may be declared surplus or obsolete or unserviceable and of no use to the institute or when the item is beyond economical repair. The CFAs for write off and Disposal are listed in Rule 4.2. The respective CFAs will constitute a Technical Committee of at least three members with a Professor as Chairman and two faculty members or equivalent Administrative Officer to examine the details of items to be written off. After their recommendations, the CFA will issue notification for the write off

with a copy to SPS.

**(B) DISPOSAL:**

If residual value of written off items has been assessed at Rs. 2.00 lac or more, the same should be disposed off by the CFA by i) Obtaining bids through advertised tender  
ii) Public auction.

If in the opinion of the Committee(s) recommending write off, the residual value of such item is less than Rs. 2.00 lacs, then the same can be disposed off by CFA as follows:

- i) By inviting limited tender
- ii) By fixing its nominal value exclusively for staff members on first come first serve basis
- iii) By destruction / burial of item(s) in eco-friendly manner
- iv) By donation to some other govt. semi-govt, local Govt, agencies or to a registered govt. aided NGOs.

**22. WRITE OFF ITEMS UNDER ABNORMAL LOSS / THEFT:**

- i) Any loss should be immediately reported to the next higher authority and also brought to the notice of the Registrar.
- ii) The Registrar may refer the case if needed to the police for further investigation
- iii) If the lost / stolen item is still not received, the case be submitted to Director for writing off the loss within his delegated powers.
- iv) If the loss is beyond Director's delegated powers, the same may be put up to BoG for appropriate direction and / or write off.

**23. PROCUREMENT OF SERVICES:**

- i) The institute may hire external professionals, consultancy firms or consultant for specific jobs.
- ii) The Institute can outsource certain services like office assistance ,security , cleaning, maintenance, etc. in the interest of economy and efficiency.

The general rules for hiring / outsourcing will have to be the same as for floating of tender/quotations.

**NOTE:**

Any rule/purchase procedure not covered here shall be governed by the General Financial Rules (GFR) of the Govt. of India.

The decision of the Director will be final to approve any exemption and deviation required with regard to S & P Rules to execute any purchase case submitted with proper justification.