VIKLANG SAHARA SAMITI DELHI

PURCHASE & PROCUREMENT POLICY

1. Purpose

The purpose of this Purchase & Procurement Policy is to establish a transparent, fair, economical and accountable system for the procurement of goods, services, equipment and other requirements of **Viklang Sahara Samiti Delhi**.

The policy aims to ensure that all purchases are made in accordance with the principles of transparency, value for money, quality, efficiency and proper financial control.

2. Scope

This policy shall apply to all purchases and procurement made from the funds of the organization, including:

- Project and programme funds;
- Donations and grants;
- Institutional funds;
- Government or donor-supported projects; and
- Any other funds administered by the organization.

Where a donor, government department or funding agency prescribes procurement rules that are stricter than this policy, the applicable donor/government requirements shall be followed.

3. Procurement Principles

All purchases shall be guided by the following principles:

1. **Transparency** – The procurement process shall be properly documented.
2. **Fairness** – Suppliers shall be given a fair opportunity wherever quotations are required.
3. **Economy** – Purchases shall be made at reasonable and competitive prices.
4. **Quality** – Goods and services shall meet the required specifications and standards.
5. **Value for Money** – The organization shall consider price, quality, suitability, delivery and after-sales service.
6. **Accountability** – All procurement decisions shall be properly approved and supported by documents.

4. Purchase Approval

All purchases shall require prior approval from the authorized person/competent authority of the organization.

No employee or project staff member shall commit the organization to a purchase without the required authorization.

The approving authority shall ensure that sufficient budget is available before approving the purchase.

5. Procurement Procedure

The following procedure shall ordinarily be followed:

Step 1 – Purchase Requisition:
The concerned department/project staff shall submit a purchase requisition specifying the item/service required, quantity, purpose and budget head.

Step 2 – Approval:
The requisition shall be reviewed and approved by the authorized person.

Step 3 – Quotations:
Where applicable, quotations shall be obtained from suitable suppliers.

Step 4 – Comparative Statement:
For purchases requiring multiple quotations, a comparative statement shall be prepared showing supplier names, specifications, rates, taxes, delivery terms and other relevant details.

Step 5 – Selection:
The supplier shall be selected based on price, quality, specifications, delivery period, reliability and overall value for money.

Step 6 – Purchase Order/Work Order:
Where appropriate, a purchase order or work order shall be issued to the selected supplier.

Step 7 – Receipt and Verification:
The goods/services shall be checked by the responsible staff to confirm quantity, quality and conformity with the purchase order.

Step 8 – Invoice and Payment:
Payment shall be processed only after receipt and verification of the goods/services and submission of a valid invoice/supporting documents.

6. Suggested Procurement Limits

Unless a donor or funding agency specifies otherwise, the following internal procedure may be followed:

Purchase Value	Procurement Procedure
Up to ₹5,000	Direct purchase with prior approval and valid bill/invoice
₹5,001 – ₹25,000	Reasonable price check and preferably at least two quotations
₹25,001 – ₹1,00,000	At least three quotations and comparative statement
Above ₹1,00,000	Formal procurement process with at least three quotations/tenders, approval of competent authority and documented selection

The organization may modify these limits through a resolution of the Governing Body/competent authority or where specific project/donor guidelines prescribe different limits.

7. Selection of Suppliers

Suppliers shall be selected on the basis of:

- Competitive and reasonable pricing;
- Quality and specifications;
- Availability and delivery schedule;
- Previous performance and reliability;
- Warranty/after-sales service, where applicable;
- Statutory compliance and valid documentation; and
- Overall value for money.

The lowest quotation need not automatically be selected where another supplier provides demonstrably better quality, specifications, delivery or overall value. Such decisions shall be appropriately documented.

8. Conflict of Interest

Any employee, office bearer or committee member involved in procurement shall disclose any personal, financial or family relationship with a prospective supplier.

A person having a conflict of interest shall not participate in the decision concerning that supplier.

9. Emergency Purchases

In cases where immediate procurement is necessary for the safety of beneficiaries, continuity of essential programme activities or other genuine emergencies, the normal quotation process may be relaxed with approval from the competent authority.

The reason for the emergency purchase shall be recorded and supporting documents shall be maintained.

10. Receipt and Verification of Goods

All purchased goods shall be checked upon receipt.

The responsible staff shall verify:

- Quantity;
- Quality;
- Specifications;
- Condition of goods;
- Delivery against purchase order; and
- Invoice details.

For assets and equipment, the organization shall maintain an appropriate **Asset Register**.

11. Payment Procedure

Payments shall ordinarily be made through the organization's authorized banking channels.

The payment file shall, wherever applicable, contain:

- Approved purchase requisition;
- Quotations;
- Comparative statement;
- Purchase order/work order;
- Invoice/bill;
- Goods receipt/verification;
- Approval for payment; and
- Proof of payment.

Cash payments, where permitted, shall comply with applicable law and the organization's financial procedures.

12. Prohibited Practices

The organization shall not permit:

- Artificial splitting of purchases to avoid procurement limits;
- Acceptance of false or fabricated quotations;
- Personal purchases from organizational funds;
- Undisclosed conflicts of interest;
- Payments without adequate supporting documentation; or

- Any procurement arrangement intended to provide an improper personal benefit.

13. Record Keeping

All procurement-related documents shall be properly filed and preserved for audit and inspection.

Records shall include, as applicable:

- Purchase requisitions;
- Quotations;
- Comparative statements;
- Purchase/work orders;
- Invoices and Payment records;
- Delivery/receipt records;
- Asset records and Correspondence relating to procurement.

Records shall be retained for the period required under applicable law, donor conditions and the organization's record-retention requirements.

14. Donor and Government Requirements

Where purchases are made under a specific government scheme, grant, CSR programme or donor-funded project, the procurement requirements prescribed by the relevant funding agency shall be followed.

In case of any conflict between this policy and a binding donor/government procurement requirement, the applicable funding requirement shall prevail for that particular project, to the extent permitted by law.

15. Review of Policy

This policy shall be reviewed periodically by the organization to ensure that it remains consistent with applicable laws, donor requirements and the operational needs of Viklang Sahara Samiti Delhi.

Any amendment shall require approval from the competent authority/Governing Body.

16. Approval

This Purchase & Procurement Policy was reviewed and approved by the competent authority of **Viklang Sahara Samiti Delhi** and shall remain effective until amended or replaced.

For Viklang Sahara Samiti Delhi