



Indenter to estimate the cost and nature (Operating/Capital) of Purchase and availability of budget under dept. code to be debited.

Is the item available on Gem? (Rule 149)

NO

Process on Next slide

YES

Is the item priced upto ₹50,000.00 (Rule 149(i))

Select Product and Vendor. Take Print out of product page.

Complete relevant Indent form

Indent will then be sent to concerned A/C unit for confirming budget availability and committing budget in the system.

Indent goes to ESA (Expenditure Sanction Authority) for approval

Indenter will finalise Purchase on GeM

Receive the material & enter in appropriate register

Post-audit

Payment by concerned A/C unit.

Is the item priced between ₹50,000.00 to ₹30 Lacs (Rule 149(ii))

Compare at least 3 different manufacturers products

Complete relevant Indent form

Indent will then be sent to concerned A/C unit for confirming budget availability and committing budget in the system.

Indent goes to ESA (Expenditure Sanction Authority) for approval

S&P will finalise Purchase on GeM and issue PO

Receive the material & enter in appropriate register

Pre-audit

Payment by concerned A/C unit.

Is the item priced above ₹30 Lacs (Rule 149(iii))

Complete relevant Indent form and obtain ESA's administrative approval

Indent will go to concerned A/c unit

Send the indent to S&P Section

S&P section will use tools i.e. Bidding to get minimum price

Indent will then go to Internal Audit section for pre-audit.

S&P will finalise Purchase on GeM and issue PO

Receive the material & enter in appropriate register

Pre-audit

Payment by concerned A/C unit.

When the item is not available on GeM  
(Government eMarketplace)?

Is the item priced between  
₹25,000.00 to ₹2.5 Lacs (Rule 155)

Follow Rule 155:

**Rule 155 Purchase of goods by Purchase Committee:** Purchase of goods costing above Rs. 25,000 (Rupees twenty-five thousand only) and upto Rs.2,50,000/- (Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before 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.”*

Is the item priced above ₹2.5 Lacs  
(Rule 158)

Complete relevant Indent form and  
obtain ESA’s administrative approval

Send the indent to S&P Section