



**SAKSHAM TRUST**  
***“Limiting Limitations”***

**PROCUREMENT POLICY**  
**Organization Policy Manual**

**Effective Period:**  
**April 2026 - March 2027**

 **Registered Office:**

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## **1. Introduction**

1. Purchase of goods and services is necessary for the smooth operation of Saksham. The aim of the internal control system for the purchase of goods and services is to ensure orders are handled by individuals having skills in evaluating what purchases are required from suppliers offering the best deals, to ensure purchases made do not exceed the budget, and to ensure that purchased goods and services conform to the quantity and price specified in the order.
2. A well-defined and efficient procurement policy and procedure is an inescapable necessity for the smooth conduct of day-to-day operations so that our strategic aims can be met while ensuring optimum utilization of available funds.
3. The overall purpose of the procurement policy is to ensure that Saksham acquires the highest quality of desired goods and services at the best price possible. Further, this document aims to streamline the process of procurement while maintaining adequate controls. This procurement policy and procedure apply to all members of staff involved in the procurement process and to all types of procurement.
4. Staff involved in procurement is responsible to Saksham for ensuring that procurement is undertaken legally and ethically and value for money is ensured.

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## **2. Procurement Principles**

5. Economy, effectiveness, and efficiency must be ensured for optimizing value for money in all procurement deals. This does not mean accepting the lowest price. Based on these principles the following criteria may be considered in all procurements:
  - a) Necessity
  - b) Suitability of product
  - c) Range of products and suppliers available
  - d) Price
  - e) Quality of product
  - f) Reliability of product brand
  - g) Reputation and capacity of supplier
  - h) Responsiveness of supplier
  - i) After-sale service
  - j) Terms of guarantee/ warranty

- k) Delivery time
  - l) Environmental impact, if applicable
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### **3. Procurement Planning**

- 6. Procurement planning is part of the annual budgeting process. Based on the budget each departmental head, COO, and project head/coordinator is responsible for planning his/her project/establishment's estimated procurement needs on an annual basis or whenever a Project is sanctioned and working out the annual procurement plan (APP). This plan indicates the items to be bought during each quarter of the year and enables the procurement officer to plan requisitions. It is essential for the procurement committee to discuss and approve the APP at the beginning of each financial year and as and whenever considered necessary subsequently.
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### **4. Roles & Responsibilities**

- 7. Members of the procurement committee are responsible for supervising the process of procurement of items approved in the annual budget in respect of the department/project.
  - 8. Project Head/Department Head is responsible for the procurement of approved items in the annual budget pertaining to their establishment.
  - 9. Approval of COO/Managing Trustees will be obtained for purchasing items not included in the annual budget.
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### **5. Procurement Process**

- 10. **Quotations.** A minimum of three quotations (two each from reputed online web portals and at least one from offline retailers) will be obtained for all purchases of items costing ₹10,000 and above. All offline quotations must bear the stamp and signature of the vendor. The lowest bid will be accepted without compromising on quality and suitability. Reasons for not accepting the lowest bid will be recorded by the procurement committee.
- 11. **Powers to Sanction.**
  - (a) **Items included in the annual sanctioned budget:**

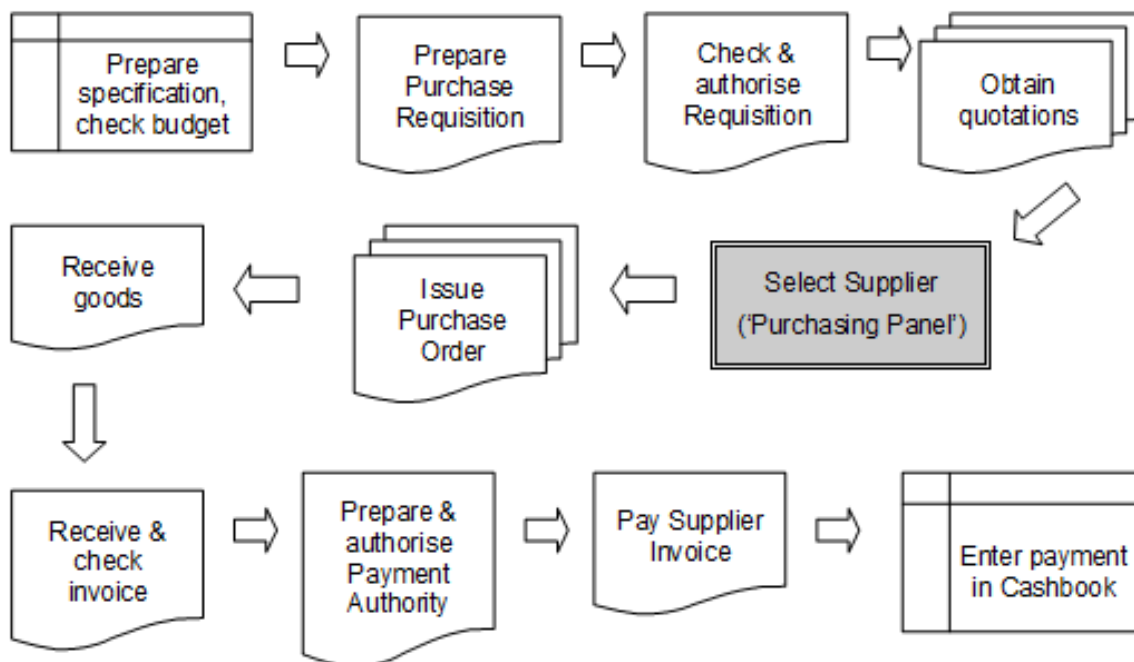
# SAKSHAM

disability

- COO/Project Head/Department Head: Up to ₹10,000
- Project Head/COO: ₹20,000 and above

## (b) Non-budgeted items:

- COO/Head of Branch: Up to ₹5,000 for urgent necessities
- Managing Trustee: ₹5,001 and above



## 6. Thresholds & Approval Limits

- As detailed in section 11 above; subject to donor and statutory requirements.

## 7. Vendor Management

12. For recurring goods/services, vendors may be empaneled as per the following process:

- Vendors apply using **Annexure 1**
- Procurement Officer submits rate list and details using **Annexure 2 & 3**
- Procurement Committee evaluates and issues a **Letter of Empanelment**

**(Annexure 4)**

- Empanelment reviewed annually
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## **8. Documentation & Record-Keeping**

13. Finance Department shall maintain separate procurement files including:

- Sanctioned budget
- APP
- Quotations
- Purchase requisitions
- Purchase orders
- Invoices, GRNs, payment vouchers

14. Department/Project heads will also maintain copies of bills, inventory records, and minutes of procurement committee meetings.

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## **9. Compliance & Controls**

15. **Donor-Specific Requirements** - Donor procurement rules must be followed where applicable.

16. **Legal & Statutory Compliance** - All procurement will comply with GST, TDS, FCRA, and labour laws.

17. **Internal Audit** - Procurement files will be audited periodically. Non-compliance will invite corrective action.

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## **10. Monitoring & Reporting**

18. Procurement Officer shall prepare quarterly procurement reports covering purchases, budget utilization, vendor performance, and compliance.

19. Reports shall be reviewed by the Procurement Committee and submitted to COO and Trustees.

20. Procurement records shall be available for internal/external audits and donor inspections.

**11. Revision**

This policy will be reviewed and revised by finance department/COO/Department Heads after two years or whenever there is a change in matters effecting procurements and purchases.