

CIRCULAR REGARDING PRE-AUDIT OF PROCUREMENT FILES

During the pre-audit of procurement files/proposals, it has been noticed that the same procedural mistakes and compliance issues are occurring repeatedly. To ensure transparency, proper financial control, and timely audit of procurement files, the following mandatory checks must be carried out before forwarding the file for pre-audit. If any of these points are not compiled, the files may be objected to during the audit and same may lead to unnecessary delays.

A. Tender Conditions & General Checks

1. All tenders/contracts shall be processed strictly within the timelines prescribed under the General Financial Rules (GFR).
2. Works-related tenders and contracts shall be processed in accordance with the provisions of the CPWD Manual/Rules for all technical matters, while the financial procedures shall be governed by the applicable GFR provisions. In case of urgent or emergency work, prior approval of the Competent Authority must be obtained and recorded in the note sheet, clearly justifying the urgency.

B. Financial & Statutory Compliance

1. The **turnover certificate** must be certified by a Chartered Accountant, and the **UDIN** must be clearly mentioned and attested on the certificate.
2. **GST** Registration Certificate must be enclosed with all the annexures (i.e. **Annexure A** and **Annexure B**).
3. **GST** number mentioned in the **quotation** must match the GST certificate.
4. **PAN** of the bidder must be enclosed and verified with the firm's name and individual in case of proprietorship firm.

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C. OEM & Authorization Verification



1. OEM Authorization Certificate

- (i) Must be issued on the original OEM letterhead.
- (ii) Original seal and signature must be present (no affixed/scanned signatures).
- (iii) Name and designation of the authorized signatory must be clearly mentioned.
- (iv) Validity of OEM Authorization OEM authorization must be valid for the tender period and specifically mention the tender reference number.

(iv) Back-to-Back Authorization In case of multiple levels

(OEM → Distributor → Bidder), complete authorization chain must be enclosed and verified.

D. Technical Evaluation

1. Technical Specifications

Technical specifications must strictly comply with tender requirements and be signed and sealed by the OEM wherever applicable.

2. Product Datasheet

Datasheets of the quoted products must be submitted and matched with the quoted model and specifications.

3. Make & Model Verification

The make and model quoted in the technical bid, price bid, and datasheet must be identical and consistent.

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4. License/ Registration for Specialized Goods/Services

Valid License/Registration from concerned government authority must be enclosed by the bidder for specialized Goods/services (e.g., FSSAI for catering/food services, etc.), wherever applicable.

E. Price Bid & Quotation Verification

1. Quotation Format

Quotation/Price Bid must be submitted in a proper format and on the official letterhead or in bill format with the word “**Bill**” **struck off** and replaced with “**Quotation**”.

2. Completeness of Quotation

Quotation must include: (i) Name of firm (ii) Complete address (iii) GST number (iv) Contact details (v) Seal and signature of authorized signatory of firm (vi) Quotation Validity period

3. Price Structure

Rates must be quoted clearly without overwriting. Correct Tax Rate (as per applicable **HSN/SAC**) and GST amount must be shown separately.

4. Arithmetic Accuracy

All calculations, totals, and tax amounts must be arithmetically verified.

5. Quotation/Bid validity

The quotation/bid shall remain valid till the completion of the tender/procurement process.

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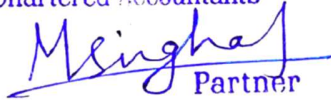
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Further, any amendments issued from time to time shall be duly incorporated, and this circular will be updated accordingly.

This circular is issued with the approval of competent authority.

For **Luhariwala & Co.**
Chartered Accountants

For **LUHARIWALA & CO.**
Chartered Accountants


Partner

CA Mohan Singhal
Partner
Mem No. 318959

