



F. No. A/2223/2026 (E 44866)/1467-78

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यूटी सचिवालय, लेह/UT Secretariat, Leh,
Dated: 29.07.2026

Subject: Detailed Guidelines and Checks to be exercised on submission of proposals to the Finance Department for financial concurrence/financial opinion- regarding.

References:

- (i) Finance Department Order No. 27-F of 2026 dated 21.01.2026 (Delegation of Financial Powers and guidelines thereof).
- (ii) Finance Department Circular No 15-F of 2026 dated 22.07.2026
- (iii) Finance Department Order No. 381-F of 2026 dated 20.07.2026 (Functional Assignment of Finance Officers to the Administrative Departments in the UT Secretariat).
- (iv) General Financial Rules (GFR), 2017, Manual for Procurement of Goods 2024; Manual for Procurement of Works, 2025; Manual for Procurement of Consultancy Services, 2025 and Manual for Procurement of Non-Consultancy Services, 2025, issued by the Department of Expenditure (DoE), Ministry of Finance, Government of India, as amended from time to time.
- (v) Public Procurement (Preference to Make in India) Order, 2017, as amended;
- (vi) Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012, as amended
- (vii) GeM Guidelines and CVC guidelines on public procurement.

Circular No. 16-F of 2026

Dated: 29.07.2026

Finance Officers have been functionally assigned to the Administrative Departments vide Order No. 381-F of 2026 dated 20.07.2026 to render financial advice on matters having financial implications, consistent with the delegation of financial powers made vide Finance Department order No. 27-F of 2026 dated 21.01.2026. In the Finance Department Circular No. 15-F of 2026 dated 22.07.2026, the matters requiring specific reference to the Finance Department are mentioned in para-D.

Similarly, Finance Officers have also been posted at the level of the Directorate/Head of Department in every Department, to render financial advice to the Head of Department/Head of Office concerned.

It has however, been observed that a number of proposals continue to be referred to Finance Department without adequate in-house scrutiny either by the Administrative Department or by the Finance Officer functionally assigned to it.

In order to remove this difficulty and to bring uniformity in the categorisation and processing of financial proposals, the following consolidated guidelines are issued for strict compliance by all Administrative Departments.

Apart from details of cases where reference to Finance Department is required, these guidelines contain the important check-lists to be signed by the departments before the proposals are sent to Finance Department in **Annexure-1**. In order to guide the departments, details of annexures available in the GFR and Procurement Manuals are also given in **Annexure-2** so that departments can consider using these

as formats. A list of website links where orders/circulars/OMs and other documents are available are given in **Annexure-3**.

A) MATTERS REQUIRING SPECIFIC REFERENCE TO THE FINANCE DEPARTMENT

Only such proposals as require the specific concurrence/approval of the Finance Department, under extant orders/rules shall be referred to the Finance Department. These include, inter alia, the following:

(I) Appraisal and Approval of New Projects

Proposals for appraisal and approval of New Projects, to be forwarded in the manner prescribed in Paragraph 2 of Order No. 27-F of 2026, including new schemes/policies with financial implications.

(II) Negotiated, Single-Tender or Proprietary Contracts

Cases involving the award of negotiated or single-tender (contract/purchase) or proprietary contracts and agreements remain vested with the Lieutenant Governor under Note 1 of Order No. 27-F of 2026, and shall be referred to the Finance Department. This includes, illustratively:

- Procurement of goods and Single Tender/Proprietary Article Certificate/Nomination basis (Rule 166 & of GFR, 2017)
- Works awarded on nomination basis or to CPWD/PWD/State Public Works Organisations/PSUs otherwise than through open competition.
- Single-source/nomination-based engagement of consultants (Rule 194 of GFR, 2017), and re-engagement/extension of existing consultants otherwise than through fresh competition.

(III) Cases Exceeding the Delegated Financial Powers of the Department

Any proposal, whether for procurement of goods, works, consultancy or non-consultancy services, the value or nature of which exceeds the powers delegated to the Administrative Secretaries under Order No. 27-F of 2026 shall be referred to the Finance Department.

Any other proposal regarding the of assets, or MoUs/agreements/policies creating financial commitment shall also be referred to the Finance Department.

(IV) Relaxation or Interpretation of Rules

Cases requiring relaxation of any rule, or interpretation of any provision of the GFR/DFPR/Procurement Manuals/other codal provisions, shall be referred to the Finance Department, consistent with *Rule 5 of GFR, 2017*.

(V) Purchase of Cars/Vehicles

Proposals pertaining to purchase of cars/official cars/staff cars etc are to be submitted to Finance Department as per circular No FD-L/2021-22/26-30 dated 12/07/2020. As per circular No A/378/2021-Budget Section (Finance)/289—294 dated 14/07/2022 a check list for the same has been circulated.

(VI) Proposals requiring relaxation in Advance Drawl

Proposals pertaining to relaxation in advance drawl in respect of GFR Rule 172 (1) as already clarified vide Finance Department circular No FD-L/2021-22/1164-87/Secy/01-04 dated 05/07/2021.

(VII) Medical Reimbursement

The medical reimbursement cases which are beyond the delegated financial power of the HOD shall be submitted to the Finance Department with the prescribed checklist (GAD Circular dated 07.01.2026) through the Administrative Department.

(VIII) Re-appropriation of funds

The powers to appropriate or re-appropriate funds rests with the Hon'ble LG. The procedure for re-appropriation of funds (both Capital and Revenue Component) has to be done following Rule 10 of DFPR 2024.

(IX) Purchase of Laptop/Notebook:

The Power to purchase of laptop shall be submitted to the Finance Department as per the MHA letter dated 21.05.2025 read with DoE, MoF OM No. 03(20/2022-E. II (A) dated 21.07.2023.

(X) Write off of loss

The powers for write off of losses may be exercised as per the OM No: 01(14)/2016-E. II (A)(Part-iii) dated: 01.04.2024.

(XI) Condemnation of vehicles

The Power of writing off losses occurred due to mature of condemnation of Motor vehicles shall be submitted to the Finance Department as per the MHA letter dated 21.05.2025.

(XII) Dismantlement of public building

As per Rule 19 of DFPR 2024, such proposal requires concurrence of the Finance Department.

(XIII) Any Other Case Specifically Requiring Prior Concurrence

Any other case where a specific order or rule of the Government of India or of UT Administration mandates prior concurrence of the Finance Department. These include cases such creation and abolition of posts, Write-off of losses, Waiver of recovery of overpayment etc.

B) CHECKS TO BE EXERCISED BEFORE A PROPOSAL IS SENT TO FINANCE DEPARTMENT

Before sending such proposals to the Finance Department, the following checks shall be exercised by the Departments. Proposals received by the Finance Department without evidence of these checks having been exercised shall be returned without further examination.

The checks are divided into General Checks (Applicable to all proposals), Checks in case of procurement of goods, Checks in case of procurement of works, Checks in case of procurement of consultancy service and Checks in case of procurement of non-consultancy service.

The Check-List as per **Annexure-1** to this circular will be sent along with the proposal, duly signed by the Finance Officer and Under Secretary of equivalent in the department.

General/Common Checks (applicable to all proposals)

Before the proposals/RFP/Tenders are sent to the finance Department, it must ensure that:

1. The competent authority for administrative approval/expenditure sanction has been correctly identified with specific citation of the provision of Order No. 27-F of 2026 or DFPR, 2024 under which it is competent.
2. Specifications of the goods or services to be procured are objective, functional, generic, measurable and free of superfluous features. **(GFR Rule 144).**
3. The RFP/Tender does not indicate a particular brand, trade name or trade mark **(GFR Rule 144).**
4. A self-contained note bringing out the background, necessity/justification is included. The background note and the justification must spell out clearly why the proposal is necessary, why the department cannot handle the same in house (for outsourcing or consultancy proposals) and how the present proposal addresses the issue
5. A complete schedule of the procurement cycle, from tender issue to contract award and post contract management is indicated **(GFR Rule 144 (ix)).**
6. For high-value, complex or technically evolving procurement, the two-bid (technical/financial) or two-stage bidding procedure is invariably indicated **(GFR Rule 163/164).**
7. For Single Tender Enquiry, a Proprietary Article Certificate (PAC) must be recorded **(GFR Rule 166)**, Annexure 6 of manual of procurement of goods to be filled.
8. Eligibility and technical qualification criteria are non-restrictive, non-discriminatory and proportionate to the requirement, and do not favour any particular supplier/brand.

9. A Maintenance Contract clause for sophisticated/costly procurements, clarifying the free-warranty period before paid maintenance begins, must be mentioned (**GFR Rule 169**)
10. Budget provision exists under the relevant head of account; if not, the source of funding (re-appropriation/supplementary grant) is indicated.
11. The proposals include the financial implications and cost estimates (recurring and non-recurring, for current and future years). Cost estimates are required to indicate the level of delegation of powers, to calculate the amount of EMD, Performance Security and also the minimum turnover.
12. The mode of tendering is checked against value thresholds: Advertised Tender Enquiry under **GFR Rule 161**, Limited Tender Enquiry under **GFR Rule 162**, Two-Stage Bidding under **GFR Rule 164**, and Single Tender Enquiry under **GFR Rule 166**.
13. Every tender/RFP, unless specifically exempted, must mandatorily provide for e-publishing on the Ladakh e tender portal/GeM under **GFR Rule 159**, in addition to the Department's own website
14. The requirement of Bid Security/EMD and Performance Security (PS) under **GFR Rule 170** and **GFR Rule 171**, is recorded with the amount of EMD and PS correctly calculated as per these GFR Rules, with mandatory exemption for MSEs/Startups and department-registered suppliers.
15. A debarment clause excluding bidders convicted under the Prevention of Corruption Act 1988 or debarred for breach of the Code of Integrity etc, is mentioned (**GFR Rule 151**)
16. The Code of Integrity clause (bribery, collusion, bid-rigging, misrepresentation, coercion) and disclosure of conflicts of interest/past transgressions is mentioned (**GFR Rule 175**)
17. Advance-payment and part-payment clauses, capped as per GFR Rules for private firms and PSU or government agency of contract value, backed by a bank guarantee is mentioned (**GFR Rule 172**).
18. Mode of tendering (Limited/Open/Single Tender/) proposed is correct as per the value slab prescribed in Rules 149–176 of GFR, 2017 and the Manuals for Procurement;
19. Purchase preference and mandatory clauses under the Public Procurement (Preference to Make in India) Order, 2017 (as amended) is incorporated in the bid documents, along with MSE/Startup benefits. (**Rule 153 (iii) of GFR, 2017**).
20. Purchase preference and mandatory clauses under Public Procurement Policy for Micro and Small Enterprises (MSEs) (**Rule 153 (ii) of GFR 2017**) must be incorporated in the bid documents/RFP
21. Provisions for comparative statement of tenders, Tender Evaluation/Purchase Committee report, and reasonableness of L-1 rate is indicated;
22. In case of bidders recognised as MSME or Start-ups by the DPIIT, prior turnover and prior experience conditions are relaxed for them. (**GFR Rules 170(i) and 173(i)**).
23. Delivery schedule and Liquidated Damages clauses are included and they conform to the Manuals.
24. A price-variation/escalation clause for long-duration contracts is indicated
25. Provision for extension of time with/without levy of compensation for delay is indicated
26. A Defect Liability Period, procedure for measurement, completion certificate and final bill and closure of contract is indicated
27. The RFP or the tender document contains provisions for dispute resolution including the mechanism for amicable settlement, mediation (in accordance with the Mediation Act, 2023) or arbitration (in accordance with the Arbitration and Conciliation Act, 1996) as applicable based on the contract value threshold prescribed under the DoE's 2024 Guidelines. The seat/venue and language of arbitration or mediation, the governing law of the contract, the courts having exclusive jurisdiction, and the process for appointment of the arbitrator(s) or mediator, including provision for a sole arbitrator must be mentioned, especially in long term and complex procurements.
28. The post-award contract monitoring mechanism (designated Nodal Officer, periodic review, Service Level/compliance reports) is specified.
29. The GeM availability is checked for the Goods/service and non-availability certificate is attached if procured outside GeM.

30. The payment terms to be mentioned.

Detailed check-list is given in Part 1 of Annexure-1.

(ii) Checks for Procurement of Goods

Chapter 6 of the GFR (Rules 142 to 176) governs procurement of goods.

Department of Expenditure has designed a Model Tender Documents for Procurement of Goods, which may be referred.

(https://doe.gov.in/files/circulars_document/Model_Tender_Document_for_Procurement_of_Goods.pdf)

1. The definition of 'goods' at **GFR Rule 143** is checked to confirm the item indeed falls within scope. Incidental services such as transportation, installation, insurance, commissioning, training and maintenance are treated as part of the goods contract.
2. Necessity of the goods, quantity required (linked to consumption pattern/norms) and non-availability from existing stock is certified.
3. Before floating any tender, the Procuring Entity has checked whether the goods required are "common use" items available on GeM. If so, procurement through GeM is mandatory, as prescribed under **Rule 149 of GFR, 2017** (Manual for Procurement of Goods 2024, Para 1.10.3). Only where the item is not available on GeM, or a GeM Non-Availability Report is generated, may the entity proceed to other modes of procurement.

Detailed check-list is given in Part 2 of Annexure-1.

(iii) Checks for Procurement of Works

Chapter 5 of the GFR (Rules 130 to 141) lays down the departmental checks for original works, minor works and repair works. The initiation, authorisation, procurement, and execution of works must also conform to the general rules on works (Rules 130–141 and 144, GFR 2017).

1. The classification of the work as original, minor or repair is checked against **GFR Rule 130**.
2. Appropriate authority for Administrative Approval, Technical Sanction of the detailed design/estimate (based on the Schedule of Rates) is indicated
3. provision of funds, source of funding must be indicated
4. A Mobilisation Advance clause (if offered) is indicated with the percentage ceiling, and the bank-guarantee safeguard.
5. milestones/time schedule for execution is indicated
6. The power to accord administrative approval, sanction expenditure and re-appropriate funds for works is checked against the Delegation of Financial Powers Rules read with **GFR Rule 132**
7. Where the Department elects not to execute the work departmentally, the choice of executing agency must be checked against **GFR Rule 133(2)** for assignment to CPWD, a State PWD, or another authorised Public Works Organisation, or against **GFR Rule 133(3)** for assignment to a Public Sector Undertaking or Government organisation notified for this purpose by the Ministry of Housing and Urban Affairs, in which case competition among eligible PSUs on lump-sum service charges must additionally be verified.
8. Mode of execution and sanctioning authority are correct with reference to Rules 130–133 of GFR, 2017 and the value-linked delegation under Order No. 27-F of 2026/Manual for Procurement of Works.
9. Land/site is available free from encumbrances, statutory clearances stand obtained, and utilities/right-of-way issues are resolved before commencement.
10. Completion schedule with milestones as per the standard bid document must be indicated

Detailed check-list is given in Part 3 of Annexure-1.

(iv) Checks for Consultancy Services

Part A of Chapter 6 (GFR Rules 177 to 196) governs consulting services, defined at **Rule 177** as non-physical, intellectual or advisory assignments distinguishable from goods, works and non-consulting services. Manual on procurement of Consultancy Services, 2025 also applies.

Department of Expenditure has designed a Model Tender Documents for Procurement of Consultancy Services, which includes a Model EoI, which may please be referred. (https://eprocure.gov.in/cppp/sites/default/files/standard_biddingdocs/Procurement_Consultancy_Services.pdf)

1. GFR Rule 179 and the Manual on Consultancy Services prescribe a two-stage procurement system, in which selection is based on the quality of the proposal and, where appropriate, on the cost of services to be provided. Under this system, before any financial or detailed technical bidding happens, the department issues a Request for Expression of Interest (REoI) to identify a shortlist of capable firms/individuals. Firm submits basic credentials (experience, capability, track record), and a shortlist (typically 6–8 firms) is drawn up. In the next stage only, the shortlisted firms are then invited to submit full technical and financial proposals under a Request for Proposals (RfP).
2. Rule 178 & 180 of GFR 2017, permits Departments to hire external professionals, consultancy firms or consultants for a specific job, which is well defined in terms of content and time frame for its completion. Engagement of consultants may be resorted to in situations requiring high quality services for which the Procuring Entity does not have requisite expertise. The Department must satisfy itself that engagement of a consultant is justified - for instance, on grounds of inadequate in-house capability/capacity, need for specialised or impartial advice, or considerations of economy, speed and efficiency (Para 1.11 of Manual for procurement Consultancy Services 2025, read with **Rule 178 and Rule 180 of GFR 2017**).
3. Approval of the Competent Authority is obtained to engage a consultant, on the ground that the required expertise is not available in-house (**GFR Rule 180**).
4. The Department must satisfy itself that engagement of a consultant is justified - for instance, on grounds of inadequate in-house capability/capacity, need for specialised or impartial advice, or considerations of economy, speed and efficiency (Para 1.11 of Manual for procurement Consultancy Services 2025, read with **Rule 178 and Rule 180 of GFR 2017**).
5. The requirement, objectives and scope are stated in simple, concise language (**GFR Rule 181**).
6. Eligibility/pre-qualification criteria are clearly identified (**GFR Rule 181**).
7. A reasoned estimate of expenditure, based on prevailing market conditions and comparable engagements elsewhere, is required to be on record (**GFR Rule 182**).
8. The Terms of Reference (TOR) clearly states the objectives, task outline, completion schedule and the final deliverables expected of the consultant (**GFR Rule 185**).
9. Terms of Reference (ToR) define the Scope of Work clearly and objectively, with measurable, time-bound deliverables and output-linked payment milestones, in line with Rules 177–196 of GFR, 2017.
10. The Terms of Reference (TOR) clearly states the departmental inputs/support to be provided (**GFR Rule 185**).
11. The preparation and issuance of RFP is as per the conditions mentioned in GFR rule 185
12. The Department initiating the proposal determines and records the actual need for consultancy, including the anticipated quantum of work (Para 2.1 of Manual for procurement of Consultancy Services 2025).
13. The shortlisting criteria for consultants include the relevant experience, requirement of similar assignments, qualification of key personnel. It must be ensured that these criteria are fixed objectively and reasonably
14. The Scope of Work and Service Level Agreement (SLA) with clearly measurable performance parameters and penalty clauses for non-adherence is clearly specified.

15. The method of selection to be used viz Quality and Cost Based Selection under **GFR Rule 192**, Least Cost System under **GFR Rule 193**, or Single Source Selection/nomination under **GFR Rule 194** is clearly defined with reasons and justifications
16. In case of a consultant is selected by nomination/direct negotiation, detailed justification, exceptional circumstances and approval of Competent Authority for foregoing competition is placed on record.

Detailed check-list is given in Part 4 of Annexure-1.

(v) Checks for Non-Consultancy (Outsourcing) Services

Part B of Chapter 6 (GFR Rules 197 to 206) governs outsourcing of non-consulting services - physical, measurable services such as maintenance, security, housekeeping, hiring of vehicles and similar outsourced functions, defined at **GFR Rule 197**.

Department of Expenditure has designed a Model Tender Documents for Procurement of Non-Consultancy Services, which may please be referred.

https://doe.gov.in/files/circulars_document/Model_Tender_Document_for_Procurement_of_Non_Consultancy_Services.pdf

1. The basic guidelines at **GFR Rule 198** must be checked before any Department frames its own detailed instructions for procuring such services
2. The classification of the requirement as 'Non-Consultancy/Other Service' (measurable, task/manpower-based output) must be correct as per GFR Rule 177
3. The justification for outsourcing rather than performing the function in-house must specifically be tested against the grounds of economy, efficiency, and more effective delivery of public services, as permitted under Rule 198 of GFR, 2017 and Para 1.11 of Manual for procurement of Consultancy Services 2025.
4. The reasonableness of estimated cost must be benchmarked with prevailing market rates/last contract rates/rates paid by other Departments.
5. The mode of tendering must conform to the value-linked procedure under Rules 198–206 of GFR, 2017, and statutory compliances (minimum wages, EPF/ESI, labour licences) applicable to the service provider must be verified.
6. The payments must be linked to output and certification of satisfactory service by the user department and not merely to elapse of time.
7. Under **GFR Rule 200** the tender enquiry/RFP must contain the details of the work/service to be performed and the facilities/inputs the department will provide.
8. Under **GFR Rule 200**, the tender enquiry/RFP must clearly state the eligibility and qualification criteria for the contractor
9. Under **GFR Rule 200**, the tender enquiry/RFP must contain the details of statutory/contractual obligations (e.g. labour law compliance, minimum wages, EPF/ESI) to be complied with.
10. Duration of engagement, provision for extension, and exit/termination clause are built into the contract;

Detailed check-list is given in Part 5 of Annexure-1.

C) SELF-CERTIFICATION CERTIFICATE

Every proposal referred above shall be accompanied by a Certificate in the format mentioned in **Annexure-I**, signed by the Finance Officer assigned to the Department and counter-signed by the Administrative Secretary in the Administrative Department. Proposals not accompanied by this Certificate, or where the Certificate discloses non-compliance with any of the checks shall be returned for completion and shall not be entertained on file.

All Administrative Secretaries/Heads of Department/Heads of Office are requested to give wide circulation to this circular among the officers and officials dealing with financial matters in their respective Departments, Directorates and Offices, and to ensure compliance thereof.

Reference of a case to the Finance Department is not a substitute for the Administrative Department's own responsibility to examine the proposal on merits, technical soundness, procedural correctness and financial propriety.

This issues with the approval of the Competent Authority.

Sd/-
(Tsewang Tharchin, IA&AS)
Commissioner/Secretary, Finance Department,
UT of Ladakh

Copy to the:

1. All Administrative Secretaries, UT of Ladakh.
2. Director General of Police, PHQ, UT of Ladakh.
3. Deputy Commissioner/CEO, LAHDC Leh/Kargil.
4. All Heads of Departments, UT of Ladakh.
5. Deputy Commissioners, Sham/Nubra/Changthang/Zaskar/Drass.
6. Director, Accounts & Treasuries, UT of Ladakh.
7. All Chief Accounts Officers/Accounts Officers assigned to the Administrative Departments vide Order No. 381-F of 2026 dated 20.07.2026, for compliance.
8. All Chief Accounts Officers/Accounts Officers posted at the Directorate/Head of Department level, for compliance.
9. Technical Director, NIC, Ladakh, for uploading on the Department's website.
10. OSD to Chief Secretary & Administrative Secretary, Finance Department, UT of Ladakh.
11. Private Secretary to Commissioner/Secretary, Finance Department, UT of Ladakh.
12. Office Order file.

Stanzin Donsal
Director Accounts & Treasuries
UT of Ladakh.

Annexure-1 CHECKLIST FOR PROCUREMENT PROPOSALS

(Tenders / RFPs / Proposals for Procurement of Goods, Works, Consultancy and Non-Consultancy Services)

Name of Department _____	File/Proposal No.: _____
Subject/Title of Tender/RFP/Proposal: _____	Estimated Value (₹): _____
Mode of Procurement (GeM/Advertised/Limited/Single/EOI): _____	Category (Goods/Works/Consultancy/Non-Consultancy): _____

Note: Rule numbers cited below refer to GFR, 2017 and other procurement rules as amended from time to time. As these provisions are periodically amended/renumbered through Office Memoranda of the Department of Expenditure, the concerned Department should cross-verify the exact rule number against the text and the latest DoE Manuals available on doe.gov.in before submission.

All Departments must send the checks as per Part 1 and other check lists (Part 2 to 5) as applicable.

Part 1: GENERAL RULES

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
1	Rule 21, GFR 2017	Whether the proposal conforms to the Standards of Financial Propriety — economy, efficiency, avoidance of extravagance and wasteful expenditure.		
2	DFPR & Rule 8, GFR 2017	Whether Administrative Approval and Expenditure Sanction of the Competent Authority (as per Delegation of Financial Powers Rules) has been obtained and enclosed or indicated.		
3	Rule 42-70 (Budget), GFR 2017	Whether adequate Budget Provision/BE-RE allocation exists under the relevant Head of Account; or whether the source of funding is indicated		
4	Rule 144, GFR 2017	Whether the specifications or parameters are generic, non-restrictive and not tailor-made to favour a particular manufacturer/bidder.		
5	Rule 149, GFR 2017 & GeM Guidelines	Whether procurement has been explored on Government e-Marketplace (GeM); if not, GeM non-availability/unsuitability certificate placed on record.		
6	GFR Rule 144	Whether the mode of tendering adopted (GeM/Advertised/Limited/Single Tender) is indicated and is commensurate with the estimated value, and reasons for departing from Advertised Tender Enquiry are recorded.		
7	Rule 159/160, GFR 2017	Whether the tender/RFP is to be published on CPPP (Central Public Procurement Portal), Department's website, e-procurement portal, as applicable to value.		

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
8	Rule 170/171, GFR 2017 & O.M. dated 09.07.2020 (Bid Security Declaration)	Whether Bid Security/EMD and Performance Security has been correctly prescribed, and exemption to MSEs/Startups/registered units incorporated.		
9	Public Procurement (Preference to Make in India) Order, 2017, as amended	Whether the Make in India / minimum local content purchase-preference clause has been incorporated, wherever applicable to the item/service.		
10	Rule 157, GFR 2017 (avoidance of splitting)	Whether it is certified that the requirement/demand has not been split into smaller quantities/values to avoid the necessity of obtaining sanction of a higher authority or to bypass competitive tendering.		
11	CVC Guidelines on Pre-Qualification vide OM No. 12-02-1-CTE-6, dated 17.12.2002 and OM No. 12-02-1-CTE-6, dated 7th May 2004	Whether pre-qualification/eligibility criteria are objective, reasonable and non-discriminatory (e.g., turnover and experience conditions are not unrelated to or disproportionate with the scope of work).		
12	CVC O.M. dated 14.08.2007 (as revised) — Integrity Pact	Whether Integrity Pact has been incorporated for tenders of value above the threshold prescribed by the Ministry/Department.		
13	Rule 26 & Rule 47, GFR 2017	Whether facts, figures, estimated cost and financial implications in the proposal have been verified/vetted at the level of the Head of Department before submission to Finance.		

Part 2: PROCUREMENT OF GOODS

In addition to the General Rules at part 1 — GFR 2017, Chapter 6 & DoE Manual for Procurement of Goods, 2nd Edition, 2024.

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
1.	Rule 144, GFR 2017	Whether the right quality, right quantity, right time, at competitive/reasonable price is reflected in tender conditions.		
2.	Rule 149, GFR 2017	Whether where goods are not available/suitable on GeM, non-availability certificate generated from the GeM portal and attached.		
3.	Rule 153, GFR 2017, as amended	Whether purchase/price preference and mandatory procurement provisions are incorporated — 25% overall from MSEs (with sub-targets for SC/ST and women entrepreneurs).		
4.	Rule 159, GFR 2017	Whether Advertised Tender Enquiry is adopted for value beyond the prescribed threshold and RFP is uploaded on CPPP/e-procurement portal with minimum prescribed bid-submission time.		
5.	Rule 163, GFR 2017	Whether Single Tender Enquiry is resorted to only where item is of proprietary nature/from a sole supplier or in a genuine emergency and proprietary article certificate is placed on record and approved by Competent Authority. (Annexure 6 of manual of procurement of goods to be filled)		
6.	Rule 165 & Rule 173, GFR 2017	Whether in case of Two-Bid (Technical & Financial) system is adopted; evaluation methodology and criteria for arriving at L-1/H-1 is clearly defined in the RFP/Tender.		
7.	Rule 170/171, GFR 2017	Whether EMD and Performance Security (as per GFR 170/171) clauses are included, with MSE/Startup exemptions applied and whether the EMD/PS are correctly calculated as per GFR Rules		
8.	Rule 172(1) GFR 2017	Whether Advance Payment (if any, suitably capped and against Bank Guarantee) clauses are included, with justification.		
9.	Manual for Procurement of Goods, 2024 (DoE)	Whether the RFP/Tender includes Instructions to Bidders, General/Special Conditions of Contract and Technical Specifications		
10.	Manual for Procurement of Goods, 2024 (DoE)	Whether the RFP/Tender includes Price Schedule and Contract Form, as per DoE Manual template.		
11.	Rule 225 of GFR 2017	Whether Delivery schedule, liquidated damages for delay and inspection are included		
12.	Rule 178, GFR 2017 (Efficient	Whether quality-testing and warranty/guarantee clauses are clearly specified.		

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
	inventory management)			
13.	Rule 175 of GFR and Rule 3.3 of Manual of Goods	Whether the integrity pact clause is added in the Tender document.		

Part 3: PROCUREMENT OF WORKS

In addition to the General Rules at Part 1 — GFR 2017, Chapter 5 & DoE Manual for Procurement of Works, 2nd Edition, 2025.

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
1	Rule 130, GFR 2017	Whether classification of the work — Original Works / Minor Works / Repair Works is correctly determined and clearly stated in the proposal.		
2	Rule 131, GFR 2017	Whether the correct executing agency (departmental PWD wing/CPWD/State PWD/other construction agency), is designated.		
3	Rule 132, GFR 2017 & DFPR	Whether Administrative Approval and Expenditure Sanction accorded by the Competent Authority for the estimated cost of the work, is based on Detailed Project Report/Estimate.		
4	Rule 133, GFR 2017	Whether Execution/allocation of work assigned to the appropriate executing agency is within delegated powers (e.g., repair works assignable to CPWD/PSU up to prescribed monetary limit).		
5	Rule 135, GFR 2017 (General rules for works)	Whether Detailed Estimate, drawings/design and Technical Sanction of the competent technical authority is obtained prior to invitation of tenders.		
6	Rule 136, GFR 2017 (Pre-requisites to commencement)	Whether site/land availability free from encumbrance, statutory clearances (environment/forest/CRZ, as applicable) and tie-up of funds is confirmed		
7	Rule 137, GFR 2017 & Manual for Procurement of Works	Whether Environmental, Social, Health & Safety (ESHS) requirements and statutory labour-law compliances are incorporated in the bid documents.		
8	Manual for Procurement of Works — Bidding Documents	Whether the Notice Inviting Tender, Instructions to Bidders, General/Special Conditions of Contract are clearly mentioned in the tender/RFP		
9	Manual for Procurement of Works — Bidding Documents	Whether the Bill of Quantities/Schedule of Quantities, Technical Specifications and Drawings are clearly mentioned		
10	CVC Guidelines on splitting of works	Whether it is certified that the work has not been split into smaller packages/sub-works to avoid Advertised Tender Enquiry or the sanction of a higher authority.		
11	CVC Guidelines of Pre-qualification vide OM No. 12-02-1-CTE-6, dated 17.12.2002 and OM No. 12-02-1-CTE-6, dated 7th May 2004	Whether Pre-qualification/eligibility criteria for contractors (financial capacity, technical experience, similar-nature work executed) are fixed reasonably and are not restrictive.		

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
	/CPWD Guidelines on Pre-Qualification of Contractors			
12	Rule 170/171 (Manual reference), GFR 2017	Whether EMD/Bid Security, Performance Security and Retention money clauses are incorporated as per the Manual for Procurement of Works and GFR		
13	Rule 225(xvii) of GFR	Whether Defect Liability Period clauses are incorporated as per the Manual for Procurement of Works.		
14	Manual for Procurement of Works — Contract Management	Whether time schedule/milestones, Liquidated Damages for delay and Completion/Taking-over Certificate requirements are clearly specified.		
15	Manual for Procurement of Works — Contract Management	Whether price variation clause (if applicable) and Statutory Variance Clauses (if applicable) are clearly specified		
16	Rule 138/139, GFR 2017	Whether Arrangements for quality assurance, third-party inspection/monitoring (where prescribed) are clearly specified		
17	Rule 138/139, GFR 2017	Whether Arrangements for maintenance of Measurement Book/site records are incorporated.		

Part 4: PROCUREMENT OF CONSULTANCY SERVICES

In addition to the General Rules at part 1 — GFR 2017, Rules 177-194 & DoE Manual for Procurement of Consultancy Services, 2nd Edition., 2025.

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
1.	Rule 177, GFR 2017	Whether correct classification of the assignment as 'Consultancy Service' — primarily non-physical, project-specific, intellectual/advisory output — as distinguished from goods, works and non-consultancy services is indicated		
2.	Rule 21, GFR 2017	Whether reasonableness of estimated cost is benchmarked with prevailing market rates/last contract rates/rates paid by other Departments.		
3.	Manual for Procurement of Consultancy Services — Terms of Reference	Whether Terms of Reference (ToR) clearly define scope, objectives of the proposal		
4.	Manual for Procurement of Consultancy Services — Terms of Reference	Whether Terms of Reference (ToR) clearly define deliverables, timelines and reporting requirements		
5.	Manual for Procurement of Consultancy Services — Terms of Reference	Whether Terms of Reference (ToR) clearly define the inputs to be provided by the department.		
6.	Rule 189, GFR 2017	Whether Consultancy Evaluation Committee (CEC), comprising technical and financial members is constituted and approved by the Competent Authority prior to invitation of proposals.		
7.	Manual for Procurement of Consultancy Services — Mode of Engagement	Whether Appropriate mode is adopted — Expression of Interest (EOI)/short-listing followed by RFP and wide publicity given to the EOI on CPPP/Department's website.		
8.	Manual for Procurement of Consultancy Services — Shortlisting	Whether shortlisting criteria for consultants include relevant experience, similar assignments, qualification of key personnel and these are fixed objectively and reasonably.		
9.	Scope of Work/Service Level Agreement	Whether the Scope of Work/Service Level Agreement (SLA) with clearly measurable performance parameters and penalty clauses for non-adherence are clearly specified.		
10.	Rule 192, GFR 2017 (QCBS)	Whether in case of Quality-and-Cost-Based Selection methodology, technical and financial weightages are clearly indicated		

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
11.	Rule 193, GFR 2017	Whether in case of Least Cost Selection/Fixed-Budget/Quality-cum-Cost Based Selection, justification for the chosen method is recorded.		
12.	Rule 194, GFR 2017 (Single Source Selection)	Whether, where consultant is selected by nomination/direct negotiation, detailed justification and exceptional circumstances are mentioned and approval of Competent Authority for foregoing competition is placed on record.		
13.	Manual for Consultancy Services — Two-Envelope System	Whether Technical and Financial Proposals are invited in separate sealed envelopes and financial bids are to be opened only of consultants declared technically qualified by the CEC.		
14.	Manual for Consultancy Services — Conflict of Interest	Whether Standard Conflict-of-Interest, confidentiality and Code of Conduct clauses, and restriction on engagement of retired Government servants (as defined under Rule 177) are incorporated.		
15.	Rule 21, GFR 2017 & Manual	Whether reasonableness of the estimated cost of consultancy is benchmarked against market assessment/rates of comparable past assignments, and recorded before floating the RFP.		
16.	GFR 2017, Chapter 8 (Contract Management) & Manual	Whether post-award contract monitoring mechanism (designated Nodal Officer, periodic review, Service Level/compliance reports) are specified in the proposal.		
17.	Manual for Consultancy Services — Contract/LOA	Whether payment schedule is linked to deliverable-based milestones		
18.	Manual for Consultancy Services — Contract/LOA	Whether dispute-resolution/arbitration clauses are incorporated.		

Part 5: PROCUREMENT OF NON-CONSULTANCY SERVICES

In addition to the General Rules at part 1 — GFR 2017 & DoE Manual for Procurement of Non-Consultancy Services, 2nd Editions, 2025.

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
1	Rule 177 (residuary) & Manual for Non-Consultancy Services	Whether correct classification of the requirement is mentioned as 'Non-Consultancy/Other Service' (measurable, task/manpower-based output)		
2	Rule 149, GFR 2017	Whether GeM availability is checked for the service (e.g., manpower outsourcing, security, housekeeping, transport, facility management); and non-availability certificate attached if procured outside GeM.		
3	Manual for Procurement of Non-Consultancy Services — Scope of Work	Whether the Scope of Work/Service Level Agreement (SLA) with clearly measurable performance parameters and penalty clauses for non-adherence are specified.		
4	Rule 159/160, GFR 2017	Whether Advertised/Limited Tender Enquiry, as applicable to estimated value, is adopted with wide procurement via CPPP/e-procurement portal.		
5	Contract Labour (Regulation & Abolition) Act, 1970 & Labour Ministry Guidelines	Whether for manpower/labour-intensive contracts, minimum wages, EPF/ESI and other statutory compliances are incorporated as contractual obligations of the service provider.		
6	Rule 170/171 (Manual reference), GFR 2017	Whether EMD/Bid Security and Performance Security (as a percentage of contract value) are prescribed, with MSE/Startup exemptions duly applied.		
7	Manual for Non-Consultancy Services — Payment Terms	Whether Payments are linked to output/certification of satisfactory service by the user department (Nodal Officer), and not merely to elapse of time.		
8	Rule 21, GFR 2017	Whether reasonableness of estimated cost is benchmarked with prevailing market rates/last contract rates/rates paid by other Departments.		
9	Manual for Non-Consultancy Services — Termination Clause	Whether provision for termination for convenience/default, exit management and smooth transition arrangement on expiry/termination are incorporated.		
10	Rule 175, GFR 2017	Whether it is certified that the requirement has not been artificially split into smaller-value contracts to avoid competitive bidding or sanction of a higher authority.		

Sr. No.	Relevant Rule / Manual / Order No.	Checklist Item / Detail to be Verified	Yes / No / NA	Remarks
11	GFR 2017, Chapter 8 (Contract Management) & Manual	Whether post-award contract monitoring mechanism (designated Nodal Officer, periodic review, Service Level/compliance reports) are specified in the proposal.		

Certification

Certified that the above checklist has been examined item-wise with reference to the applicable Rules of GFR 2017, the relevant DoE Manual and CVC guidelines, and that the proposal enclosed is complete and in order for being forwarded to the Finance Department for concurrence.

Name & Signature: _____

Date: _____

Name and Designation of Finance Officer

Name & Signature: _____

Name & Designation Administrative Secretary

Annexure-2: List of Annexures / Appendices

GFR 2017 and the Department of Expenditure's Manuals for Procurement of Goods, Works, Consultancy & Non-Consultancy Services

This document lists all annexure/appendix carried in (A) the General Financial Rules, 2017, and in the four current procurement manuals issued by the Procurement Policy Division, Department of Expenditure, Ministry of Finance: (B) Manual for Procurement of Goods, Second Edition, 2024; (C) Manual for Procurement of Works, Second Edition, 2025; (D) Manual for Procurement of Consultancy Services, Second Edition, 2025; and (E) Manual for Procurement of Non-Consultancy Services (2025).

A. Appendices in GFR 2017

- Appendix 1: Instructions for regulating the Enforcement of Responsibility for Losses, etc.
- Appendix 2: Procedure for the preparation of Detailed Estimates of Receipts
- Appendix 3: Instructions for the preparation of Detailed Estimates of Expenditure from the Consolidated Fund
- Appendix 4: Procedure for compilation of Detailed Demands for Grants
- Appendix 5: Procedure to be followed in connection with the Demands for Supplementary Grants
- Appendix 6: The Contingency Fund of India Rules
- Appendix 7: Transfer of Land and Buildings between the Union and State Governments
- Appendix 8: Charitable Endowments and other Trusts
- Appendix 9: Destruction of Office Records connected with Accounts
- Appendix 10: Check against provision of funds
- Appendix 11: Formula for Price Variation Clause
- Appendix 12: Rates of Guarantee Fee

GFR 2017 also prescribes a separate series of numbered “Forms” (GFR 1, GFR 2, GFR 2-A, GFR 2-B, GFR 3, GFR 3-A, GFR 4 through GFR 7 and beyond) covering matters such as applications for additional appropriation, revenue receipt estimates, and liability registers — distinct from the Appendices above.

B. Manual for Procurement of Goods, Second Edition, 2024

- Annexure 1: Hierarchy of Procurement Guidelines
- Annexure 2: Delegation of Financial Powers – Indents, Contracts and Purchases for Public Service
- Annexure 3: Powers for Incurring Contingent Expenditure
- Annexure 4: Suggested Structure of Schedule of Procurement Powers (SoPP)
- Annexure 5: Purchase Requisition (Indent) for Goods (Non-stock)
- Annexure 6: Purchase Requisition Register for Indentors
- Annexure 7: Purchase Requisition Register for Procuring Entity
- Annexure 8: Limited Tender Form
- Annexure 9: Proprietary Article Certificate
- Annexure 10: Purchase without Quotation Format

- Annexure 11: Purchase Committee Certificate Format
- Annexure 12: Sample Pre-qualification Criteria (PQC)
- Annexure 13: Bid Opening Attendance Sheet cum Report
- Annexure 14: Tender Committee Minutes Format
- Annexure 15: Invitation and Declaration for Negotiations
- Annexure 16: Format of Revised Offer in Negotiations
- Annexure 17: Letter (Notification) of Award (LoA) of Contract
- Annexure 18: Example of Formula for Price Variation Clause
- Annexure 19: Incoterms 2020
- Annexure 20: Progress of Supply Order Register
- Annexure 21: Proposal for Extension of Delivery Period
- Annexure 22: Format for Extension of Delivery Period/Performance Notice
- Annexure 23: Model Format for Correspondence with Supplier after Expiry of Delivery Date
- Annexure 24: No Claim Certificate
- Annexure 25: Goods Receipt and Inspection Report
- Annexure 26: Survey Committee's Report
- Annexure 27: Sale Account for Goods Disposed
- Annexure 28: FAQs About PPP-MII Order, 2017
- Annexure 29: List of Medicines Reserved for Procurement from Pharma CPSEs
- Annexure 30: Integrity Pact Format (with Annex-1: Guidelines for Indian Agents of Foreign Suppliers; Annex-2: Extract of Standard Operating Procedure)
- Annexure 31: Consolidated List of Medical Devices/Equipment and Drugs that Can be Procured through GTE
- Annexure 32: FAQs About Public Procurement Policy for MSEs Order, 2012
- Annexure 33: Model Clause/Certificate to be inserted in tenders, etc., w.r.t Restrictions under Rule 144(xi) GFR 2017
- Annexure 34: Guidelines for Evaluation of Concurrent Application of the MSE and MII Preferences (with worked examples annexed)
- Annexure 35: Format of Declaration by the Arbitrator
- Annexure 36: Payment and Receipt Procedures of GeM
- Annexure 37: Format for Show-cause Notice for Debarment
- Annexure 38: Format for Debarment Order

The Goods Manual additionally carries 5 topical Appendices: Appendix 1 (Advanced Concepts of Value for Money), Appendix 2 (Legal Aspects of Public Procurement), Appendix 3 (Electronic Procurement and e-Auction), Appendix 4 (Management of Public Procurement Function), and Appendix 5 (Templates for Management Reports and KPIs).

C. Manual for Procurement of Works, Second Edition, 2025

- Annexure 1: Financial Powers to Sanction Expenditure for Purchases and Execution of Contracts
- Annexure 2: Suggested Structure of Schedule of Procurement Powers (SoPP)
- Annexure 3: Bid Opening Attendance Sheet cum Report

- Annexure 4: Tender Committee Minutes Format
- Annexure 5: Example of Formula for Price Variation Clause
- Annexure 6: Invitation and Declaration for Negotiations
- Annexure 7: Format of Revised Offer in Negotiations
- Annexure 8: Letter (Notification) of Award (LoA) of Contract
- Annexure 9: No Claim Certificate
- Annexure 10: A Sample MOU (for Joint Ventures)
- Annexure 11: Flowchart of the Process of Procurement of Works
- Annexure 12: Additional Resources Relating to Procurement of Works
- Annexure 13: Template for Qualification Criteria for Joint Ventures
- Annexure 14: Integrity Pact Format (with Annex-1: Guidelines for Indian Agents of Foreign Suppliers; Annex-2: Appointment and Role of IEMs)
- Annexure 15: Format for Show-cause Notice for Debarment
- Annexure 16: Format for Debarment Order
- Annexure 17: Format of Declaration by the Appointed Arbitrator
- Annexure 18: FAQs About the Public Procurement (Preference to Make in India) Order, 2017
- Annexure 19: Model Clause/Certificate to be inserted in tenders etc. w.r.t. Order (Public Procurement No. 4)
- Annexure 20: Appendix-A, B & C of the DMI&SP (Domestically Manufactured Iron & Steel Products) Policy

D. Manual for Procurement of Consultancy Services, Second Edition, 2025

- Annexure 1: Financial Powers to Sanction Expenditure for Purchases and Execution of Contracts
- Annexure 2: Suggested Structure of Schedule of Procurement Powers (SoPP)
- Annexure 3: Format of Procurement Proposal
- Annexure 4: Terms of Reference (ToR) Format
- Annexure 5: Bid Opening Attendance Sheet cum Report
- Annexure 6: CEC Committee Minutes Format for Consultancy Services
- Annexure 7: Format for Evaluation of Responsiveness
- Annexure 8: Format for Simplified Evaluation of Quality (LCS/EoI)
- Annexure 9: Format for Detailed Technical Evaluation – Summary Sheet
- Annexure 10: Evaluation of Consultancy Firm's Experience
- Annexure 11: Evaluation of Methodology & Work Schedule
- Annexure 12: Evaluation of the Key Professionals
- Annexure 13: Certificate for Procurement of Consultancy Services without Quotation
- Annexure 14: Purchase Committee Certificate for Procurement of Consultancy Services
- Annexure 15: Limited Tender Form
- Annexure 16: Example of Formula for Price Variation Clause
- Annexure 17: Model Clauses to be inserted in Tenders etc. w.r.t. Order (Public Procurement No. 4)

- Annexure 18: Integrity Pact Format (with Annex-1: Guidelines for Indian Agents of Foreign Suppliers; Annex-2: Appointment and Role of IEMs)
- Annexure 19: FAQs in Respect of Public Procurement Policy for MSEs Order, 2012
- Annexure 20: Letter (Notification) of Award (LoA) of Contract
- Annexure 21: Proposal for Extension of Delivery Period
- Annexure 22: Format for Extension of Delivery Period/Performance Notice
- Annexure 23: Model Format for Correspondence with Consultant after Expiry of Delivery Date
- Annexure 24: No Claim Certificate
- Annexure 25: Guidelines for Evaluation of Concurrent Application of the MSE and MII Preferences (with worked examples annexed)
- Annexure 26: FAQs About PPP-MII Order, 2017
- Annexure 27: Format for Show-cause Notice for Debarment
- Annexure 28: Format for Debarment Order
- Annexure 29: Format of Declaration by the Appointed Arbitrator

E. Manual for Procurement of Non-Consultancy Services (2025 Edition)

- Annexure 1: Delegation of Financial Powers – Indents, Contracts and Purchases for Public Service
- Annexure 2: Powers for Incurring Contingent Expenditure
- Annexure 3: Suggested Structure of Schedule of Procurement Powers (SoPP)
- Annexure 4: Format of Procurement Proposal
- Annexure 5: Services and Activities Schedule for Non-Consultancy Services
- Annexure 6: Bid Opening Attendance Sheet cum Report
- Annexure 7: Tender Committee Minutes Format for Non-Consultancy Services
- Annexure 8: Certificate for Procurement of Non-Consultancy Services without Quotation
- Annexure 9: Purchase Committee Certificate for Procurement of Non-Consultancy Services
- Annexure 10: Limited Tender Form
- Annexure 11: Example of Formula for Price Variation Clause
- Annexure 12: Model Clause/Certificate to be inserted in tenders etc. w.r.t. Order (Public Procurement No. 1)
- Annexure 13: Integrity Pact Format (with Annex-1: Guidelines for Indian Agents of Foreign Suppliers; Annex-2: Appointment and Role of IEMs)
- Annexure 14: FAQs in Respect of Public Procurement Policy for MSEs Order, 2012
- Annexure 15: Invitation and Declaration for Negotiations
- Annexure 16: Format of Revised Offer in Negotiations
- Annexure 17: Letter (Notification) of Award (LoA) of Contract
- Annexure 18: Proposal for Extension of Delivery Period
- Annexure 19: Format for Extension of Delivery Period/Performance Notice
- Annexure 20: Model Format for Correspondence with Supplier after Expiry of Delivery Date
- Annexure 21: No Claim Certificate

- Annexure 22: Guidelines for Evaluation of Concurrent Application of the MSE and MII Preferences (with worked examples annexed)

Annexure-3: Website Links to GFR 2017 and Procurement Rules / Manuals / Circulars

1. Core DoE Rules, Circulars, OMs and Other Guidelines/Orders

Link	Description
doe.gov.in	Main homepage of Department of Expenditure - “What's New” section shows the latest OMs/circulars as they are issued.
doe.gov.in/circulars	Master listing of all circulars issued by DoE across divisions, searchable/filterable by type and date.
https://doe.gov.in/orders-circulars/459	Details of orders and circulars on procurement
doe.gov.in/divisions/manual-procurement-consultancy-other-services	Procurement Policy Division's dedicated page - hosts manuals plus PPD-specific OMs and clarifications.
doe.gov.in - Circulars/Orders section	Page listing all Procurement Policy Division O.Ms., amendments and clarifications on GFR.
doe.gov.in (Divisions menu)	Navigate via the “Divisions” tab on the homepage - includes Procurement Policy Division (PPD), Establishment Division, Plan Finance, Staff Inspection Unit, CGA, etc., each with its own circulars.
doe.gov.in - Procurement Policy Division	Issues all procurement-related OMs (GeM mandates, Make in India orders, bid document formats, threshold revisions, etc.).
https://doe.gov.in/whats-new	Gives links to new orders and circulars

2. GFR 2017

Link	Description
GFR 2017 (original text, PDF)	Full text of General Financial Rules, 2017 as originally notified.
GFR 2017, updated up to 31.01.2025 (PDF)	Consolidated GFR 2017 incorporating all amendments issued till January 2025.
https://doe.gov.in/orders-circulars/31	Circulars and orders regarding GFR

3. Procurement of Goods

Link	Description
Manual for Procurement of Goods, Second Edition, 2024 (page)	DoE webpage hosting the latest (2024) Goods manual and related O.Ms.
Manual for Procurement of Goods, 2024 (PDF)	Full text of the current Second Edition manual for goods procurement.

4. Procurement of Works

Link	Description
Manual for Procurement of Works, Second Edition 2025 (page)	DoE webpage hosting the latest (2025) Works manual and amendments.
Manual for Procurement of Works, Second Edition 2025 (PDF)	Full text of the current Works procurement manual.

5. Procurement of Consultancy Services

Link	Description
Manual for Procurement of Consultancy Services, Second Edition 2025 (page)	DoE webpage hosting the latest (2025) Consultancy Services manual and amendments.
Manual for Procurement of Consultancy Services, 2025 (PDF)	Full text of the current Consultancy Services manual.

6. Procurement of Non-Consultancy Services

Link	Description
Manual for Procurement of Non-Consultancy Services, 2025 (page)	DoE webpage hosting the latest (2025) Non-Consultancy Services manual and amendments.
Manual for Procurement of Non-Consultancy Services, 2025 (PDF)	Full text of the current Non-Consultancy Services manual.

7. Delegation of Financial Powers Rules (DFPR), 2024

Link	Description
Delegation of Financial Powers Rules, 2024 - Booklet (page)	DoE webpage hosting the consolidated DFPR 2024 booklet (replaces DFPR 1978).
DFPR 2024 Booklet (PDF)	Full text of DFPR 2024, including Annexures I (List of Object Heads) and II (General Conditions for Incurring Expenditure).
doe.gov.in - Circulars/Orders section	Page listing all DoE circulars, including subsequent amendments/enhancements to DFPR delegated powers and Annexures.
https://doe.gov.in/orders-circulars/28	Orders and circulars related to DFPR

Notes:

- Circulars are typically dated and numbered (e.g., “No. F.3/9/2026-PPD”) - the doe.gov.in circulars page lets you filter by “Procurement Policy/O.M.” type, which is the fastest way to isolate procurement-related orders from other DoE circulars (pay, pension, budget, etc.).
- Since amendments come out frequently, it is worth bookmarking the specific manual pages above and checking doe.gov.in's “What's New” ticker periodically rather than relying on a static PDF.