



VISVA-BHARATI
SANTINIKETAN

NOTIFICATION

The undersigned is to convey that the Upacharya has been pleased to constitute a Committee comprising of the following members in order to write off the unserviceable stores/assets/computers/furniture etc. lying with various Bhavanas/Vibhagas/Departments/Centres /Schools/ Offices/Sections etc. of the University. The Committee is required to follow necessary guidelines issued by Government of India (GoI) from time to time for disposal of obsolete and unserviceable stores.

Members :

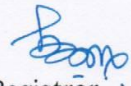
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|--|-------------------|
| 1. Shri Ashoke Kumar Mahato, Deputy Registrar | - Chairman |
| 2. Shri Hitanshu Bikash Saha, Internal Audit Officer | - Member |
| 3. Shri Tamal Nath, Accounts Officer | - Member |
| 4. Shri Daibaki Nandan Das, Assistant Registrar (Accounts) | - Member |
| 5. Shri Maloy Sutradhar, Assistant Registrar, Administration | - Member |
| 6. Shri Tanmoy Nag, Assistant Registrar, Vinaya-Bhavana | - Member Convener |

All Provosts/Directors/Adhyakshas of Bhavanas/Vibhagas and Heads of all Departments /Centre/Offices are requested to extend all support to the Committee in order to dispose of unserviceable stores on or before 30th. April, 2015. The Heads of Departments shall nominate a faculty/staff member to coordinate with the Committee during the write off exercise. The unserviceable materials may be auctioned following GoI norms after obtaining approval of Finance Committee/Executive Council and the revenue realised through such auction needs to be credited to the University account. The Committee is requested to complete the entire process by 31st. May, 2015 and submit a detailed report to place it before the FC and EC. A copy of the guidelines of GoI issued by Internal Audit Officer is enclosed herewith.

No. Reg/Notifi/156/64

Date: 23.03.2015

Enclo : As stated


Registrar
Visva-Bharati

To :

1. The Chairman and all Members of the Committee

Copy to :

1. Pro-Vice Chancellor/All Provosts/Directors/Adhyakshas of Bhavanas/Vibhagas
2. Heads of all Academic and Administrative Departments/Offices
3. Finance Officer
4. Internal Audit Officer
5. Librarian, Central Library
6. Controller of Examinations
7. Chief Medical Officer, Pearson Memorial Hospital
8. University Engineer
9. Estate Officer
10. Chief Security Officer
11. C. S. to Vice-Chancellor
12. Assistant Registrar, Office of the Pro-Vice Chancellor
13. P. A. to the Registrar
14. University Webmaster - to upload it on the University Website

Internal Audit Office

Visva-Bharati



GUIDELINES ON CONDEMNATION/WRITING-OFF etc.

Ref.: Registrar's Note dt.09.02.2015

A. Guidelines/Procedure for Condemnation, Disposal and Writing Off of Vehicles

1. Condemnation Committee

A Condemnation Committee consisting of not less than three (03) members may be constituted to look into the issues of condemnation, disposal and writing off of vehicles.

2. Following information/documents may generally be considered by the Condemnation Committee:

- History Sheet of the vehicle to be condemned.
- Year wise break-up of the distance covered by the vehicle.
- If the vehicle is off the road – the date from when it is off the road.
- Whether funds for procurement of replacement of vehicle is available in the current financial year
- A certificate from the competent authority that there has not been any negligence on the part of any Govt. servant as far as the maintenance and upkeep of the vehicle is concerned
- Condemnation Certificate in original from the prescribed authority (refer to para 5.1 below).
- Physical condition of the vehicle.
- Particulars of major repairs during last 3 years
- Period of non-use due to un-roadworthiness – action taken to make road-worthy.

3. Floor/Reserve Price

Condemnation Committee while submitting the proposal for condemnation will also indicate the Floor/Reserve Price of the vehicle along with justification.

4. For condemnation it is mandatory that the vehicle should have covered a distance indicated at column 3 and given a life of not less than indicated in column 4 below:

Sl. No.	Type of vehicles	Kilometres	No of years
i.	Heavy Commercial Motor	4,00,000	10
ii.	Motor vehicles fitted with engines up to 20 hp (RAC)	1,50,000	6.5
iii.	Motor cycles fitted with engines of 3.5 hp (RAC) or above.	1,20,000	7
iv.	Motor cycles fitted with engines of less than 3.5 hp (RAC).	1,20,000	6

5.1 Condemnation Proposal

Condemnation Committee should submit the Condemnation Proposal to the competent authority. No vehicle should be disposed of till approval for condemnation is conveyed. **A vehicle can be condemned only after certificate has been obtained from one of the following authorities to the effect that the vehicle is not fit for any further economical use:**

- i. an Electrical and Mechanical Workshop of the National Airports Authority;
- ii. the Workshop of a State Road Transport Corporation;
- iii. at locations where workshops mentioned at (i) and (ii) are not available, Transport Workshops under the Central or State Government Departments.

5.2 Request Letter for Inspection

For obtaining above certificate a request letter for inspection for condemnation is to be forwarded to the authority concerned along with the details of vehicle [like Registration No. of the vehicle(s), total mileage/period of operation covered, make and model of the vehicle(s) etc.] to be condemned and **necessary fees.**

5.3 Inspecting authority may like to see the following:

- Original Registration Certificate (RC) issued by the State Transport Authority (STA).
- Authentic records for mileage covered/period of operation (Hrs.)
- Authentic records for repair & maintenance and expenditure involved.

6. Disposal

Condemned vehicles are to be disposed of as per the procedure outlined in GFR-197 to GFR-201 (**Details at Annexure-I**) within a period of three (03) months from the date of placing an order with the manufacturer for replacement of vehicles.

7. Report

A report of condemned Motor Vehicle for disposal shall be prepared in **Form GFR-17** while a sale account should be prepared for the vehicle disposal of in **Form GFR-18.**

8. Writing Off

Any profit/loss arising out of condemnation/disposal of the vehicle shall be duly recorded and adjusted in the Accounts (Inventory/Asset Register) on receipt of the sale account i.e. Form GFR-18. Condemnation of motor vehicle satisfying the life requirement in terms of distance run and length of use and writing off of losses on disposal, if any, **are to be approved by the Vice-Chancellor, Visva-Bharati.**

B. Guidelines/Procedure for Writing-off of damaged/mutilated books in library.

1. Provision in GFR

GFR 194(ii) provides that "Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable, provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding ₹1000/- and rare books irrespective of value shall invariably be investigated and appropriate action taken."

2. Constitution of the Standing Committee for write-off of Books may be as under subject to approval of the competent authority:

- Two Professors (as nominated).
- University Librarian
- Head of the Department, Computer centre
- Joint/Deputy registrar (Accounts/Finance)
- Joint/Deputy registrar (Administration)
- Estate Officer
- Deputy Librarian

3. Role/Functions of the above Committee

- Inspection of the books proposed to be declared as damaged/mutilated/obsolete by the Central Library/Sectional Libraries and decide whether the books are damaged/ mutilated/obsolete as the case may be. The Committee will also certify that the books are not fit for use/circulation.
- In case of lost books, the Committee is to ensure that all possible efforts to locate the books, not found during stock verification, have been taken by the section/office concerned and finalise the write-off list.
- Will decide the mode of disposal of the damaged/written-off books/documents.
- Will fix the reserve price for disposal of the items and also arrange to ensure that the lifted items are as per the disposal list.

4. Procedure to be followed to write-off

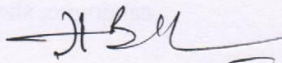
- After being ensured from all possible efforts to locate the document not found during stock verification, a final list will be prepared to write-off.
- It is to be ensured that the total loss will not exceed the loss of five volumes per one thousand volumes of books issued/consulted in a year.
- It is also to be ensured by the Librarian, Central Library that there is no rare book amongst the proposed written-off books and the value of each volume does not exceed ₹1000/-.
- The approval of the Library Development Advisory Committee is required to the effect that the damaged/mutilated/obsolete books are not fit for further use. The justification for the losses should also be recorded in writing.
- To make necessary entries in the accession register, library catalogue/online catalogue, shelf-list record etc.
- All damaged and written-off documents to be disposed of.
- Information to be furnished to the Accounts Section, Sectional Libraries, Book Selection Committee.
- Improving safety arrangements.

C. Guidelines/Procedure for Declaration, Disposal and Writing off of losses on disposal of Surplus, Obsolete and Unserviceable Goods (other than Condemnable Vehicles/Library Books).

1. An item may be declared surplus of obsolete or unserviceable, if the same is of no use to the University or when the item is beyond economical repair. An item may also be rendered surplus/obsolete/unserviceable in the process of upgrading or replacing University property or when an item no longer serves a functional use due to programme, procedure or other changes. Under such circumstances the equipment/stores are to be disposed of in the best interest of the University as per the following principles:
 - Wherever possible, the stores/equipment is traded under buy back scheme, so as to reduce the cost impact on the new stores/equipment.
 - If the above option is not available the surplus/obsolete/unserviceable items are to be disposed of following the standard procedure.
2. Declaration, Disposal and Writing off of losses on disposal of Surplus, Obsolete and Unserviceable Goods (other than condemnable vehicles/library books) are to be carried out in line with the provisions contained in **GFR-196 to GFR-202 vide Annexure-I.**
3. In case of loss due to negligence, fraud or mischief on the part of any employee, responsibility should be fixed and losses made good.
4. **Composition of Condemnation/Write-off Committee**
 - Such Committee may consist of the following officials;
 - Head of the Department/Centre/Section etc.
 - One Deputy Registrar or equivalent (other than Finance/Accounts)
 - Purchase/Stores Officer or equivalent.
 - One Technical Expert (Group 'A' rank)
 - Deputy Registrar/Assistant Registrar from Finance/Accounts
5. Following **delegation of powers** for writing off of obsolete, surplus and unserviceable stores may, **subject to approval of competent authority**, be considered;

Authority to whom power is delegated	Limit of Financial Power
Vice-Chancellor	Upto ₹10 lakh
Pro-Vice-Chancellor	Upto ₹5 lakh
Registrar	Upto ₹20,000/-
Finance Officer	Upto ₹20,000/-

Submitted please.


Internal Audit Officer 16/3/15
Visva-Bharti

Registrar, Visva-Bharati

ANNEXURE - I

EXTRACTS FROM GFR-2005 ON DISPOSAL OF SURPLUS GOODS

Rule 196. Disposal of Goods.

(i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.

(ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.

(iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR - 17.

(iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

Rule 197. Modes of Disposal :

(i) Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by :

- a) obtaining bids through advertised tender or
- b) public auction.

(ii) For surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of.

(iii) Certain surplus or obsolete or unserviceable goods such as expired medicines, food grain, ammunition etc., which are hazardous or unfit for human consumption, should be disposed of or destroyed immediately by adopting suitable mode so as to avoid any health hazard and/or environmental pollution and also the possibility of misuse of such goods.

(iv) Surplus or obsolete or unserviceable goods, equipment and documents, which involve security concerns (e.g. currency, negotiable instruments, receipt

books, stamps, security press etc.) should be disposed of / destroyed in an appropriate manner to ensure compliance with rules relating to official secrets as well as financial prudence.

Rule 198. Disposal through Advertised Tender.

(i) The broad steps to be adopted for this purpose are as follows :

- a) Preparation of bidding documents.
- b) Invitation of tender for the surplus goods to be sold.
- c) Opening of bids.
- d) Analysis and evaluation of bids received.
- e) Selection of highest responsive bidder.
- f) Collection of sale value from the selected bidder.
- g) Issue of sale release order to the selected bidder.
- h) Release of the sold surplus goods to the selected bidder.
- i) Return of bid security to the unsuccessful bidders.

(ii) The important aspects to be kept in view while disposing the goods through advertised tender are as under :-

(a) The basic principle for sale of such goods through advertised tender is ensuring transparency, competition, fairness and elimination of discretion. Wide publicity should be ensured of the sale plan and the goods to be sold. All the required terms and conditions of sale are to be incorporated in the bidding document comprehensively in plain and simple language. Applicability of taxes, as relevant, should be clearly stated in the document.

(b) The bidding document should also indicate the location and present condition of the goods to be sold so that the bidders can inspect the goods before bidding.

(c) The bidders should be asked to furnish bid security along with their bids. The amount of bid security should ordinarily be ten per cent of the assessed or reserved price of the goods. The exact bid security amount should be indicated in the bidding document.

(d) The bid of the highest acceptable responsive bidder should normally be accepted. However, if the price offered by that bidder is not acceptable, negotiation may be held **only** with that bidder.

(e) In case the total quantity to be disposed of cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the next higher bidder(s) at the price offered by the highest acceptable bidder.

(f) Full payment, i.e. the residual amount after adjusting the bid security should be obtained from the successful bidder before releasing the goods.

(g) In case the selected bidder does not show interest in lifting the goods, the bid security should be forfeited and other actions initiated including re-sale of the goods in question at the risk and cost of the defaulter, after obtaining legal advice.

(iii) Late bids i.e. bids received after the specified date and time of receipt should not to be considered.

Rule 199. Disposal through Auction :

(i) A Ministry or Department may undertake auction of goods to be disposed of either directly or through approved auctioneers.

(ii) The basic principles to be followed here are similar to those applicable for disposal through advertised tender so as to ensure transparency, competition, fairness and elimination of discretion. The auction plan including details of the goods to be auctioned and their location, applicable terms and conditions of the sale etc. should be given wide publicity in the same manner as is done in case of advertised tender.

(iii) While starting the auction process, the condition and location of the goods to be auctioned, applicable terms and conditions of sale etc., (as already indicated earlier while giving wide publicity for the same), should be announced again for the benefit of the assembled bidders.

(iv) During the auction process, acceptance or rejection of a bid should be announced immediately on the stroke of the hammer. If a bid is accepted, earnest money (not less than twenty-five per cent. of the bid value) should immediately be taken on the spot from the successful bidder either in cash or in the form of Deposit-at-Call-Receipt (DACR), drawn in favour of the Ministry or Department selling the goods. The goods should be handed over to the successful bidder only after receiving the balance payment.

(v) The composition of the auction team will be decided by the competent authority. The team should however include an officer of the Internal Finance Wing of the department.

Rule 200. Disposal at scrap value or by other modes : If a Ministry or Department is unable to sell any surplus or obsolete or unserviceable item in spite of its attempts through advertised tender or auction, it may dispose off the same at its scrap value with the approval of the competent authority in consultation with Finance division. In case the Ministry or Department is unable to sell the item even at its scrap value, it may adopt any other mode of disposal including destruction of the item in an eco-friendly manner.

Rule 201. A sale account should be prepared for goods disposed of in Form GFR 18 duly signed by the officer who supervised the sale or auction.

Rule 202.

- (1) **Powers to write off :** All profits and losses due to revaluation, stock-taking or other causes shall be duly recorded and adjusted where necessary. Formal sanction of the competent authority shall be obtained in respect of losses, even though no formal correction or adjustment in government accounts is involved. Power to write off of losses are available under the Delegation of Financial Powers Rules, 1978.
- (2) **Losses due to depreciation :** Losses due to depreciation shall be analyzed, and recorded under following heads, as applicable :-
- (i) normal fluctuation of market prices;
 - (ii) normal wear and tear;
 - (iii) lack of foresight in regulating purchases; and
 - (iv) negligence after purchase.
- (3) **Losses not due to depreciation :** Losses not due to depreciation shall be grouped under the following heads :-
- (i) losses due to theft or fraud;
 - (ii) losses due to neglect;
 - (iii) anticipated losses on account of obsolescence of stores or of purchases in excess of requirements;
 - (iv) losses due to damage, and
 - (v) losses due to extra ordinary situations under 'Force Majeure' conditions like fire, flood, enemy action, etc.;

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FORM GFR 14
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FORM GFR 15
Deleted

FORM GFR 16
Deleted

FORM GFR 17
[See Rule 196 (iii)]

Report of Surplus, Obsolete and Unserviceable Stores for Disposal

Item No.	Particulars of stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and year of purchase	Mode of disposal (sale, public auction or otherwise)	Remarks
1	2	3	4	5	6	7

Signature
Designation
Date

FORM GFR 18 [See Rule 201]

Sale Account

Item No.	Particulars of Stores	Quantity/Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realized on the spot	Date on which the complete amount is realized and credited into treasury	Whether the articles were actually handed over on the spot. If not, the actual date of handing over of the articles with quantities	Auctioneer's Commission and acknowledgment for its payment
1	2	3	4	5	6	7	8	9	10

Signature
 Designation
 Date