



# गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)

## Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

(A Central University established by the Central Universities Act 2009 No 25 of 2009)  
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क्रमांक 616/भंडार/2023

बिलासपुर दिनांक 28/02/2023

### “कार्यालयीय ज्ञाप”

प्रति,

1. विश्वविद्यालय के समस्त संकायाध्यक्ष, समस्त अध्ययनशालाएं
  2. विश्वविद्यालय के समस्त सांविधिक अधिकारी (कुलसचिव, परीक्षा नियंत्रक, वित्ताधिकारी, एवं ग्रंथापाल)
  3. विश्वविद्यालय के समस्त विभागाध्यक्ष, समस्त शैक्षणिक विभाग
  4. मुख्य छात्रावास अधीक्षक, समस्त छात्रावासों के प्रशासनिक छात्रावास अधीक्षक
  5. विश्वविद्यालय के समस्त प्रशासनिक अधिकारी (अधिष्ठाता छात्र कल्याण/संयुक्त कुलसचिव, /उप कुलसचिव/सहायक कुलसचिव गण)
  6. समस्त कार्यालय/केन्द्र/अनुभाग/प्रकोष्ठ/अतिथि गृह प्रभारी गण
  7. विश्वविद्यालय यंत्री/समस्त विशेष कर्तव्यस्थ अधिकारी गण/समस्त समन्वयक गण/समस्त अनुभाग अधिकारी गण
- गुरु घासीदास विश्वविद्यालय, छत्तीसगढ़

विषय:- विश्वविद्यालय की अनुपयोगी/अप्रचलित/निष्क्रिय/अपलेखित सामग्रियों के निष्पादन/व्यवस्थापन की प्रक्रिया निर्धारण हेतु “नीति दस्तावेज” का प्रेषण।

महोदय/महोदया,

उपरोक्त विषयांतर्गत विद्या परिषद की स्थायी समिति की बैठक दिनांक 26/02/2023 के अध्यक्ष की अनुमति से, विषय क्रमांक 01 के अंतर्गत अनुमोदित, संलग्न नीति-दस्तावेज (Policy Document) आपकी ओर अवलोकनार्थ एवं आवश्यक अग्रिम कार्यवाही हेतु प्रेषित है।

उक्त दस्तावेज में उल्लेखित प्रक्रियानुसार कार्यवाही पत्र प्रेषण दिनांक से प्रभावशील होगी।

विश्वविद्यालय के सूचना एवं संचार प्रौद्योगिकी से संबंधित E-West Management के अंतर्गत सामग्रियों के व्यवस्थापन/निष्पादन हेतु भारत सरकार की मार्गदर्शिका के अनुकूल पृथक प्रक्रिया दस्तावेज विश्वविद्यालय के सूचना प्रौद्योगिकी प्रकोष्ठ (IT Cell) के द्वारा प्रसारित किया जायेगा।

इसी प्रकार विश्वविद्यालय के हानिकारक अपद्रव्यों/सामग्रियों के व्यवस्थापन/निष्पादन हेतु पृथक से तकनीकी समिति का गठन यथा समय किया जायेगा।

कृपया सूचनार्थ एवं आवश्यक कार्यवाही हेतु संलग्न दस्तावेज आपके अवलोकनार्थ प्रेषित।

आदेशानुसार

संयुक्त कुलसचिव (भंडार)

बिलासपुर, दिनांक 28/02/2023

पृ. क्रमांक 617/भंडार/2023

प्रतिलिपि :-

1. कुलपति जी के सचिव को/कुलसचिव के निजी सहायक को/माननीय कुलपति महोदय/कुलसचिव महोदय की ओर सूचनार्थ प्रेषित।
2. निदेशक, विश्वविद्यालय आंतरिक गुणवत्ता आश्वासन प्रकोष्ठ (IQAC) की ओर सूचनार्थ एवं अभिलेख।
3. विश्वविद्यालय सूचना प्रौद्योगिकी प्रकोष्ठ (IT Cell) के संयोजक एवं समन्वयक की ओर सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
4. कार्यालयीय प्रति।

संयुक्त कुलसचिव (भंडार)

## Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory

### Need & Types

In course of maintenance of huge Inventory for various items like Equipments, Spares, ICT-Items / Consumables etc. at different locations of GuruGhasidas Vishwavidyalaya Campus , there will be generation of unusable items due to inherent nature of operation and maintenance, loss of shelf- life, obsolescence etc. These unusable / unwanted holding may be categorized as under:

- 1• Unserviceable/Obsolete/Damaged Items:** Permanent type of Equipments /Vehicles & its Accessories rendered unserviceable during operations or accidents or severe damaged in transit or otherwise.
- 2• ICT-Items/E-Waste:** - As per the Guidelines of GoI issued by the MeitY.
- 3• Scrap:** Residual materials after expiry of useful life / main use or left over materials as waste (including Raddi of Papers/Clothes/Vardana/Magazines/Tyre/Tubes & other similar material in the process of completion of recommended operation cycle due to wear and tear.

### Disposal

Disposal is an activity of liquidating/managing the unusable/unsecured / unwanted holdings. It releases valuable storage space and locked up value. It is therefore, necessary **to dispose off the unusable/unsecured / unwanted holdings** with due regard to economy and transparency.

**The unusable/unsecured/unwanted holdings may consist of the following categories of Unserviceable/Obsolete/Out Dated / Damaged Items:-**

#### **Permanent Equipments &its Spares:-**

After completing rated life and eligible working days/months/years , if some of the permanent equipments / appliances & its accessories /attachments becomes unserviceable/ beyond Economic Repairs and required to be replaced with new ones , such permanent Equipments /appliances & its accessories /attachments **are to be declared unserviceable from time to time and are to be disposed off observing due procedure.**

For the purpose of survey off and disposal, **Equipments shall mean all types of permanent Equipments Items like Departmental & Laboratory equipment/Safety equipment/Office equipments/permanent type accessories attached with various machinery/workshop/health centre /Labs/Class Room/Cell/Centres/Office/Sections equipments and all other types of used machines & its accessories .**

#### **Second Hand Empties**

In the process of receipt, issue and consumption of stores items , various types of packing/packing materials are generated as 'empties' like containers, plates, bottles, plastic jars, drums/cylinders etc. They may be unserviceable/unused and surplus to the requirement of the GGv. Disposal of the empties shall be done after following due procedure of survey off and sale.

#### **Hazardous Scraps**

Hazardous Scraps are **wastes with properties that make them dangerous or potentially harmful to human health** or the environment. Hazardous wastes can be liquids, solids, contained gases, or sludge. **Disposal of Hazardous scraps should be given priority and disposed off keeping in view the guidelines of GoI / statutory authorities like Central/State Pollution Control Board (CPCB / SPCB) from time to time.**

## **Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

**Procedure for Identification & Valuations of Unserviceable/Obsolete/Damaged Items & its Spares/ Accessories at the School of Studies /Departmental /Sub-Ordinate Administrative Wings / Offices / Sections/Cells/Centres Level through Survey Off Committees & its constitutions :-**

### **Chief Nodal Officers (Academic Wing)**

**Deans** of Each and Every School of Studies shall work as **Chief Nodal Officer** of their **respective school** for the above purpose of constitution of survey off committees at the School of Studies Level.

The **Chief Warden** of the hostels of the University shall work as the **Chief Nodal Officer** for all **hostels** of the University.

### **Nodal Officers (Academic Wing)**

Head of the Departments shall work as Nodal Officers of their respective Teaching Departments for the above purpose of constitution of survey off committees at the Teaching Departments level.

Administrative Wardens of various hostels shall work as the Nodal Officers for their concern hostel.

### **Survey off Committees (Academic Wing)**

Each & Every teaching Department shall constitute their own Survey off Committee consisting of 02 or 03 senior faculty members & the concern Head of the Department shall be the Chairman of such Departmental Survey off Committee who, in fact, also work as Nodal Officer of his Teaching Department for the purpose as mentioned above.

All the Head of the teaching Departments (Nodal Officers) of a particular School of Study shall form survey off committee for Identification and Declaration of store material/items/inventory as Unserviceable/Obsolete/Damaged for all the Teaching Departments of that particular School of Study in the Chairmanship of the Dean (Chief Nodal Officer) of that School of Study.

### **Nodal Officers (Administrative Wings)**

In a similar manner, all **Non-Teaching/Non-Academic / Administrative Wings shall also constitute their own Survey Off Committees** & concerning Controlling Officers/Administrative Heads /Officers In charges of their respective Offices/Sections/Cells/Centres /Buildings (Like Auditorium, Guest House etc.) shall work as Nodal Officers of respective Survey off Committees.

### **Survey off Committees (Administrative Wings)**

Each & Every Non-Teaching/Non-Academic/Administrative Offices/Sections/Cells/Centres shall also constitute their own Survey off Committee consisting of 02 or 03 officers/senior employees & the concern Controlling Officers/Administrative Heads /Officers In charges shall be the Chairman of such Survey off Committees who, in fact, also work as Nodal Officers of his Offices/Sections/Cells/Centres for the purpose as mentioned above.

### **Power & Functions of Survey off Committees**

All the Survey off Committees shall , necessarily , meet **at least twice in a particular Financial Year**, preferentially, in the months of **May-June & November-December** to **inspect and identify Unserviceable/Obsolete/Damaged Items & its Spares/ Accessories of permanent nature which cannot be used further in the concern Teaching Department /Labs or any other Non-Academic/Administrative wing for any purpose.**

The lists of Unserviceable/Obsolete/Damaged Items/Inventory should be prepared by all the Survey off Committees from time to time as per **Form-10 of GFR-2017** prescribed for **Reporting of surplus, obsolete & unserviceable stores available for disposal** in the concern department/office/cell etc **in compliance of General Financial Rule 217(iii) of GFR-2017.**

Each and Every survey off committee shall meet at least twice (May-June & November-December) to identify & declare

## **Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

surplus, obsolete & unserviceable stores/inventory to be removed for final disposal from their Departments/Offices/Cells/Sections/Centres etc and to prepare lists as given above in the prescribed format/form of GFR- 2017.

### **Valuations of surplus, obsolete & unserviceable stores/inventory**

**Thereafter all the survey off reports of Academic Wing and Administrative Wing shall be collected for the valuations of surplus, obsolete & unserviceable stores/inventory.**

### **Processing for preliminary valuations**

At the first instance for Academic Wing, in the Chairmanship of concern Dean, who shall be the Chief Nodal Officer of the concern School of Study, a Meeting at the School Level, should be convened in the last weeks of June and December in every Financial Year **to recommends the sale /auctions (depends on the conditions and wisdom of the users) of surplus, obsolete & unserviceable stores/inventory.**

The lists of such items should categorically specify for either sale/auctions of surplus, obsolete & unserviceable stores/inventory as second hand items, **the resale prices of various items may be termed as reserve prizes or as the scrape by destroying /cutting & weighting the concern items/equipment depends upon the actual conditions of the items & expire of the useful life of the concern tangible asset in question.**

**The School wise reports of survey off committees may be submitted to the Store Section in the first week of July so that the surplus, obsolete & unserviceable stores/inventory may be shifted to some other designated places with the help of Engineering Section & the concern Department (either Teaching or Administrative) .**

Similar processing of the obsolete & unserviceable stores/inventory may be adopted by all the Administrative Wardens (Nodal Officers) of the hostels and the Chief Warden as Chief Nodal officer shall convene the meetings of Nodal Officers as in the case of School of Studies and initiate/recommends surplus, obsolete & unserviceable stores/inventory of hostels either for sale or auctions of **in the last weeks of June and December in every Financial Year.**

Administrative Wardens of concern hostels shall work as Nodal Officers of their respective hostels Survey off Committees and shall meet at least twice in a particular Financial Year, preferentially, in the months of May-June & November-December to inspect and identify Unserviceable/Obsolete/Damaged Items & its Spares/ Accessories of permanent nature which cannot be used further in the concern hostels for any purpose as in the case of Teaching Departments.

### **Chief Nodal Officer /Nodal Officers & Survey off Committees for University Hostels**

The Hostel wise reports of survey off committees with initial valuations and recommendations of Chief Warden (Chief Nodal Officers for all hostels) may be submitted to the Store Section in the first week of July so that the surplus, obsolete & unserviceable stores/inventory may be shifted to some other designated places with the help of Engineering Section & the concern Hostels.

For Administrative/Non-Academic wings, each & every concerning Controlling Officers/Administrative Heads /Officers In charges of their respective Offices/Sections/Cells/Centres shall be the Chairman of such Survey off Committees of their respective wing and they shall also convene their meetings , at least twice in a particular Financial Year for identifications of Unserviceable/Obsolete/Damaged Items & its Spares/ Accessories of permanent nature and its initial valuation either for sale or auctions whichever shall be possible.

**All the reports of Survey off Committees of Administrative/Non-Academic wings shall be directly submitted for stores section for further processing.**

## **Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

### **Central Survey off Committee (CSC)**

There shall be a Central Survey off Committee, who shall verify all the Unserviceable/Obsolete/Damaged Items & its Spares/ Accessories of permanent nature **for the whole university either for sale or for auctions** or otherwise depending upon the conditions of the inventory in questions and to prepare a Final Report on conditions of Unserviceable/Obsolete/Damaged Items & its Spares with Final Valuations either for sale or auctions or safely disposal of articles by adopting some other processes.

### **Constitution of Central Survey off Committee (CSC)**

**The Finance Officer of the University shall be the Chairman of CSC.**

**Dean, School of Engineering and Technology, Head of Departments (Mechanical Engineering, Industrial & Production engineering), Officer In charge (Stores) & 02/03 other members Nominated by Finance Officer & Dean School of Engineering shall be the members of CSC.**

**Further, one member nominated by the Registrar and 01 or 02 members may nominated by the Vice-Chancellor shall constitute the Central Survey off Committee.**

**The Central Survey off Committee shall meet at least twice in a particular Financial Year for preparation and disposal of Unserviceable/Obsolete/Damaged Items & its Spares either by sale or auctions at the University level after approval of the Reports by competent Officers/Authorities.**

**On behalf of all the Authorities of the University, the Vice-Chancellor shall be the highest competent Officer for all kind of approvals and decisions needed in this regards from time to time.**

### **Guiding Principles of Declaration of Assets/ stores/inventory as Surplus, Unserviceable/Obsolete/Damaged & calculations of its Residual values:-**

**Residual value is an estimate of how much an asset will be worth once it is no longer useful to an operation. For calculation or for reference, the useful life of a tangible assets found in surplus or found as obsolete & unserviceable stores/inventory, the same may be assessed as per Schedule-II of Companies Act -2013 (Annexure-D).As per the Companies Act -2013, ordinarily, the residual value, of an asset should not be more than five per cent of the original cost of the asset but it can be very useful for such assets which are totally Damaged or Obsolete and cannot be used for any purpose.**

**However, if the conditions and nature of assets are such in conditions that it may be used by the purchaser for other purpose (whatever the purpose) then the residual values totally depend upon the conditions of assets and wisdom of its user/ assessor.**

**In such cases another formula, Residual Value = the percent of the cost you are able to recover from the sale of an item x the original cost of the item, may be useful for the calculations of Residual Values.**

### **Final Processes of Disposal: - Sale /Auctions or Any other Method.**

**After rigorous exercises right from inspections/ identification & valuations of Surplus , Unserviceable/Obsolete/Damaged assets, Final Report with recommendations of either sale or auctions shall be prepared by Central Survey of Committee for approval of the Vice-Chancellor.**

## **Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

After approval of the Vice-Chancellor , Details of lots of Unserviceable/Obsolete/Damaged articles/items/surplus inventory/stores available for sale/auctions may be uploaded to the website of the University and at the same time a Notice/EoI may also be floated in some popular News Papers (at least three, One National and Two State levels) for the sale or auction of the same.

The sale or auctions shall be conducted in the supervision of the CSC on the basis of "as is where is" and "as is what is basis".

Reasonable opportunity of inspections and assessment of lots of Unserviceable/Obsolete/Damaged articles/items/surplus inventory/stores available for sale/auctions shall be provided to bidder before bidding and filing of their bids in sealed envelopes.

All the bids received from time to time shall be submitted to Stores Section which will be opened in the meetings of CSC from time to time organized as and when required.

For any lot or any article/item to be sold in first attempt of bidding , at least three bids , must be submitted to stores section , however , in the second attempts of bidding , at least two bids may also be considered for opening on the discretion of the CSC.

**Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

**Useful FORMATS for Survey off Committees**

**FORMAT-01**

**FORM GFR 17**

[See Rule 196 (iii) of GFR-2005]

**Report of surplus, Obsolete and Unserviceable Stores for Disposal**

SN/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

Signatures:-

Name of the Teaching Department/Non-Academic/Administrative Unit/Office/Section/Centres/Hostels :-

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Name & Signature of Members of Survey off Committee

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Name & Signature of Nodal Officer, Survey of Committee:-

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Name & Signature of **Chief Nodal Officer** (Dean in case of Teaching Department & Chief Warden in case of Hostels )  
 of respective Survey off Committees :-

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**Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

Place: -

Date:-

**FORMAT-02          FORMAT FOR RECOMMENDATIONS OF CHIEF NODAL OFFICER**

**Initial calculations of Residual values of Unserviceable/Obsolete/Damaged Items/Articles /Stores /Inventory**

SN/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)	Recommended Residual Value / Reserve Prize.

Name of the School of Studies / Other Academic Unit/Centres/Hostels :-

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Names & Signatures of Nodal Officers of all Survey off Committees of particular School/Cell/Centre/Hostels.

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Name & Signature of **Chief Nodal Officer** (Dean in case of Teaching Department & Chief Warden in case of Hostels )  
 of                      respective                      Survey                      off                      Committees                      :-

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Place: -

Date:-

**Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

**FORMAT-03      FORMAT FOR RECOMMENDATIONS OF CENTRAL SURVEY OFF COMMITTEE**

**Initial calculations of Residual values of Unserviceable/Obsolete/Damaged Items/Articles /Stores /Inventory**

<b>SN/Item No.</b>	<b>Particulars of stores</b>	<b>Quantity / Weight</b>	<b>Book Value / Original purchase price</b>	<b>Condition and year of purchase</b>	<b>Mode of disposal (sale, public auction or otherwise)</b>	<b>FINAL Recommended Residual Value / Reserve Prize.</b>

**FINAL RECOMMENDATIONS OF CHAIRMAN & MEMBERS OF CENTRAL SURVEY OFF COMMITTEE**

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**NAME & SIGNATURE OF CHAIRMAN OF CENTRAL SURVEY OFF COMMITTEE**

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**NAME & SIGNATURE OF MEMBERS OF CENTRAL SURVEY OFF COMMITTEE**

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**Policy for Disposal of Unserviceable /Obsolete/Damaged/Scraped Material/Items/Inventory**

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..... **Place:**

- **Date:-**

# The Companies Act, 2013

**SCHEDULE II**  
(See Section 123)  
**USEFUL LIVES TO COMPUTE DEPRECIATION**

**Notified Date of**  
**Section:**  
**01/04/2014**

**PART 'A'**

1. Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciable amount of an asset is the cost of an asset or other amount substituted for cost, less its residual value. The useful life of an asset is the period over which an asset is expected to be available for use by an entity, or the number of production or similar units expected to be obtained from the asset by the entity.
2. For the purpose of this Schedule, the term depreciation includes amortisation.
3. Without prejudice to the foregoing provisions of paragraph 1,—

<sup>1 & 2</sup>[(i) The useful life of an asset shall not ordinarily be different from the useful life specified in Part C and the residual value of an asset shall not be more than five per cent. of the original cost of the asset:

Provided that where a company adopts a useful life different from what is specified in Part C or uses a residual value different from the limit specified above, the financial statements shall disclose such difference and provide justification in this behalf duly supported by technical advice";]

# The Companies Act, 2013

**SCHEDULE II**  
(See Section 123)  
**USEFUL LIVES TO COMPUTE DEPRECIATION**

**Notified Date of**  
**Section: 01/04/2014**

**PART 'B'**

4. The useful life or residual value of any specific asset, as notified for accounting purposes by a Regulatory Authority constituted under an Act of Parliament or by the Central Government shall be applied in calculating the depreciation to be provided for such asset irrespective of the requirements of this Schedule.

**SCHEDULE II**  
(See Section 123)  
**USEFUL LIVES TO COMPUTE DEPRECIATION**

**Notified Date of**  
**Section: 01/04/201**

**PART 'C'**

The following are the useful lives of various tangible assets

Nature of assets	Useful Life
V. Furniture and fittings	
(i) General furniture and fittings	10 Years
(ii) Furniture and fittings used in hotels, restaurants and boarding houses, schools, colleges and other educational institutions, libraries; welfare centres; meeting halls, cinema houses; theatres and circuses; and furniture and fittings let out on hire for use on the occasion of marriages and similar functions.	8 Years

VI. Motor Vehicles	
1. Motor cycles, scooters and other mopeds	10 Years
2. Motor buses, motor lorries, motor cars and motor taxies used in a business of running them on hire	6 Years
3. Motor buses, motor lorries and motor cars other than those used in a business of running them on hire	8 Years
4. Motor tractors, harvesting combines and heavy vehicles	-do-
5. Electrically operated vehicles including battery powered or fuel cell powered vehicles	8 Years
XI. Office equipment	5 Years
XII. Computers and data processing units	
(i) Servers and networks	6 Years
(ii) End user devices, such as, desktops, laptops, etc.	3 Years
XIII. Laboratory equipment	
(i) General laboratory equipment	10 Years
(ii) Laboratory equipments used in educational institutions	5 Years
XIV. Electrical Installations and Equipment	10 Years

## #1 – Straight-Line Method (SLM)

This is the simplest method of calculating used most of the time. In SLM, a constant depreciation amount is charged every year. First, corporations have to estimate the salvage (residual) value. The **salvage value** represents the cost the company expects to recover at the end of the machine's useful life. After deducting this residual value from the fixed asset cost, the value acquired is divided by the useful life of the **fixed assets**.

### **Straight-Line Method Formula:**

$$\text{Depreciation} = (\text{Cost of fixed asset} - \text{Salvage Value}) / \text{Useful Life of fixed asset.}$$