



केन्द्रीय विद्यालय संगठन  
१८ संस्थागत क्षेत्र, नई दिल्ली ११०६०२  
KENDRIYA VIDYALAYA SANGATHAN  
18, INSTITUTIONAL AREA,  
SHAHEED JEET SINGH MARG  
NEW DELHI 110 602

No.F.110240/(6)/2009-KVS(HQ)(Budget)

Dated: 26.8.2009

The Assistant Commissioners,  
Kendriya Vidyalaya Sangathan,  
All Regional Offices.

Subject: Amendment in Article 187 of Accounts Code for KVs in respect of  
Condemnation & Disposal of I.T. equipments.

Sir/Madam,

I am to invite a reference on the subject cited above and to inform you that the matter regarding formulation of guidelines on condemnation & disposal of I.T. equipments was deliberated in the Finance Committee Meeting held on 29.6.2009 which was recommended for the approval of BOG. BOG in its meeting held on 29.7.2009 has approved the recommendations of Finance Committee. Detailed guidelines are forwarded herewith for information and necessary action.

You are therefore requested to adopt the guidelines for condemnation & disposal of I.T. equipment from 1.9.2009 annexed. Article 187 of Accounts Code stands accordingly amended. This may be circulated to all Kendriya Vidyalayas of your Region with the instructions to adopt the guideline while condemnation & disposal of I.T. equipments.

Encl: As above.

Yours faithfully,

(M. Arumugam)

Dy. Commissioner (Finance)

Copy for information and adopting the guidelines to:-

1. The Director, ZIET, Gwalier, Mysore & Mumbai.
2. All Officers & Sections of KVS (HQ).
3. The Education Officer (EDP Cell) with a request to upload these guidelines on KVS Website.

Dy. Commissioner (Finance)

## GUIDELINES FOR CONDEMNATION & DISPOSAL OF I.T. EQUIPMENTS

Article 187 of the Accounts Code for Kendriya Vidyalayas stipulates the procedure for condemnation of stores of all kinds in Kendriya Vidyalayas. It has been felt that there are no exclusive guidelines for condemnation and disposal of I.T. equipments procured by KVS(HQ) / / Regional Offices / ZIETs / Kendriya Vidyalayas. Many a times, it has been observed that the I.T. equipments procured by KVs are technically obsolete and unserviceable. These equipments are kept in stores in un-serviceable conditions thereby occupying a lot of space. KVS(HQ) is receiving several queries regarding process followed for condemnation and disposal of these equipments at Vidyalaya level. As the existing guidelines for condemnation of other store equipments are not relevant to condemnation of I.T. equipments, KVS has prepared separate guidelines for condemnation and disposal of I.T. equipments. These guidelines are based on the guidelines developed by Govt of NCT of Delhi (Department of Information & Technology).

1. I.T. equipments in KVS(HQ) / Regional Offices / ZIETs / Kendriya Vidyalayas will include the following Items :

- (i) Personal Computers (PCs)
- (ii) Servers
- (iii) Dumb Terminals
- (iv) Printers
- (v) Uninterrupted Power Supply (UPS)
- (vi) Laptops
- (vii) Original packaged software
- (viii) Technical books and manuals pertaining to Hardware and Software
- (ix) Data Communication Equipments (Switches, hubs and other LAN equipments)
- (x) LCD Projectors and other projection devices.

2. Guidelines for condemnation and disposal of I.T. equipments will be applicable to:

- o KVS(HQ)
- o Regional Offices
- o Zonal Institutes of Education & Training
- o Kendriya Vidyalayas

3. The Computers / I.T./ equipments will be condemned only on the following grounds:

(a) *Technically obsolete.*  
Hardware / Data Communication Equipments / Packaged Software which have been used for last 5 years or more and are not in working condition.

(b) *Beyond economic repair.*  
When repair cost in respect of Hardware / Data Communication Equipment / Packaged Software is too high as compared to the current value (taking depreciation into account) and the age of the equipments.

4. **Procedure for declaration and disposal of obsolete computers and peripherals**

This lays down the procedure for declaring the obsolete I.T. equipments as obsolete / unserviceable / beyond economical repair for and their disposal. There are a number of I.T. equipments which are more than five years old.

i) *Preliminary Action:*

The following actions shall be taken before declaring I.T. equipments as **Beyond Economic Repair (B.E.R.)**:

- (a) The I.T. equipments will continue to be used as long as they can be maintained or upgraded economically. The I.T. equipments shall be listed for condemnation only when they cannot be upgraded or maintained economically / warrant extensive repairs and replacement of sub-assemblies / accessories and combined cost of which exceeds 50% of the current cost of an equivalent system.
- (b) Possibility for replacement with buy-back procedure shall be explored prior to disposal.
- (c) Ascertain from the vendor who is giving A.M.C. support that the machine is **Beyond Economic Repair (B.E.R.)**.
- (d) Record the reasons for the I.T. equipment to be declared as obsolete.

ii) *Declaration of I. T. equipments as B.E.R.*

5. All the I.T. equipments to be declared as B.E.R. by following competent authorities:

Level	Competent Authority
Vidyalaya	Executive Committee of VMC with one regular PGT(Computer Science). In case regular PGT(Computer Science) is not available, PGT (Computer Science) from neighbouring KV should be associated.
Regional	Committee consisting of Assistant Commissioner, Education Officer (In-charge Computer Education), Administrative Officer and one regular PGT (Computer Science) from KV.
ZIET	Committee consisting of Director (Education Officer), Assistant Education Officer , Section Officer, Assistant and one regular PGT(Computer Science) from nearby KV.
KVS(HQ)	Committee consisting of Deputy Commissioner (Acad), Education Officer, Statistical Officer and one PGT(Computer Science) from nearby KV.

6. All the categories as mentioned at Para 1 may be declared as obsolete after 05 years from the date of purchase, if found so.
7. The designated competent authority mentioned at Para 5 should take into account the prescribed or stipulated life period of the item to be declared as obsolete / unserviceable. If no life period on any prescribed item is mentioned, it should be examined by the competent authority(s) as to whether item is unserviceable due to normal wear and tear.
8. The competent authority will also assess the cost of items declared obsolete / unserviceable and recommend for disposal.

9. **Disposal of Computer System / Peripherals**

The proceedings with the necessary recommendations of competent authority shall be forwarded through following channel for obtaining the approval:

Up to the limit of Rs.50,000/- in a year for a particular KV	Executive Committee of VMC of the KV concerned.
Up to the limit of Rs.2 lakhs in a year for a particular KV	Assistant Commissioner of the Regional Office concerned
Up to the limit of Rs.5 lakhs in a year for a particular KV	Joint Commissioner (Admn), KVS
Beyond the limit of Rs.5 lakhs in a year for a particular KV	Commissioner, KVS

10. I.T. goods declared as obsolete will be auctioned as per existing norms for other store items.
11. On receipt of the orders of the Regional Office / KVS(HQ), action should be taken by the Principal as indicated therein. No equipment should be written off from the Stock Register without proper sanction. A reference to the sanction number and date should be given in the Stock Register in support of the entry for write off. If the equipment has been damaged due to fire or other reason, proposal shall be sent by the Kendriya Vidyalayas to the concerned Regional Office and the Regional Office, in turn, should send a proposal along with comments and recommendations to Commissioner, KVS for consideration and approval.
12. Such equipments shall be disposed of strictly following the procedure as laid down in Rule 196 to 201 of GFR 2005. Once the equipment has been condemned, it will be removed from the office use and kept in the area allotted for scrapped equipments. KVS(HQ)/Regional Offices/ZIETs/KVs will also ensure removal of service and inventory labels from such I.T. equipments. All data including operating system must be removed after taking proper backup.
13. Each I.T. Department at the level of KVS(HQ)/Regional Office/ZIET/KV will prepare Equipment Condemnation Note which will be individually numbered having equipment description (including make, model) Sl. No of Asset Register, Purchase date, purchase price, reason for condemnation and additional information, if any. The I.T. Wing of KVS will constitute a Condemnation Committee which will review the Condemnation Note and decide about the condemnation of equipments as per guidelines specified above. The Committee should have at least one member having I.T. background.
14. All procedures and rules of KVS on maintenance of records for condemnation of non-consumable Items will be adhered to in these cases. The Condemnation Report prepared by the I.T. Department of KVS(HQ)/ROs/ZIETs/KVs based on these guidelines shall be sent to the competent authorities described at Table 13-A. As per the delegation of powers for write off irrecoverable losses (excluding cases of theft / embezzlement etc.) as contained in Appendix II of the Education Code, the competent authorities given at Table 13-A shall be considered:

Table 13-A : competent authorities for writing off irrecoverable losses

Up to the limit of Rs.50,000/- in a year for a particular KV	Executive Committee of VMC of the KV concerned.
Up to the limit of Rs.2 lakhs in a year for a particular KV	Assistant Commissioner of the Regional Office concerned
Up to the limit of Rs.5 lakhs in a year for a particular KV	Joint Commissioner (Admn), KVS
Beyond the limit of Rs.5 lakhs in a year for a particular KV	Commissioner, KVS

The condemnation will be done only after approval of the competent authority. The write off from the books of accounts shall be done only after proper sanction is received.

15. To avoid piece-meal approach, all cases of condemnation and disposal of computer / I.T. equipments should start within one week of receipt of the guidelines in this financial year (2008-2009). But in subsequent years, it must be processed at least twice in a year during the months of May-June and Nov-Dec.

The BOG approved the proposals in principle and authorized the Finance Committee to work out the detailed modalities for necessary implementation.