

F.No. 03(20)/2022-E.II(A)  
Government of India  
Ministry of Finance  
Department of Expenditure  
E.II(A) Branch  
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New Delhi, the 21 July, 2023

**OFFICE MEMORANDUM**

**Subject:** Instructions for the purchase of laptops/notebooks and similar devices for eligible officers—revised guidelines.

In supersession to this Ministry's Office Memorandum bearing No. 08(34)/2017-E.II(A) dated 20.02.2018 and OM No. 3(6)/2020-E.II(A) dated 27.03.2020, regarding purchase of Note Book/Laptop by Ministries/ Departments & delegation of powers thereof, it has been decided that laptop; tablet; phablet; notepad; ultra-book; notebook; net-book; mobile or devices of similar categories (referred to as 'Device' in this OM) may be issued to eligible officers for discharge of official work. These powers shall be exercised in consultation with the Financial Adviser by the Secretary of Ministry/Department, duly taking into consideration the functional requirements and budgetary provisions. However, the Secretary, for justifiable reasons, may delegate these powers to any other authority (not below the level of Joint Secretary). **This would, however, be subject to the following conditions:**

**2. Eligibility:**

Section Officer and Equivalent	Under Secretary and Equivalent	Deputy Secretary or equivalent and above
Upto 50% of sanctioned strength of the Department	Upto 50% of sanctioned strength of the Department	100 % of sanctioned strength of the Department

**3. Cost of Device:** The cost of device shall be Rs. 1,00,000/- + taxes. However, for devices with Make-in-India (MII) component of more than 40%, the price ceiling shall be Rs. 1,30,000/- + taxes. The above price ceiling is inclusive of cost of standard software\*.

\***Standard Software:** Any software (Operating System, Antivirus software or MS-Office etc.) that is essential for the running of device towards discharge of official functions/duties.

**4. Purchase Procedures:** As prescribed under GFRs read with procurement guidelines issued by this department.

5. **Safety, Security & Maintenance of Device:** The device shall be property of Government upto 4 years from date of purchase. The expenditure to be incurred for the maintenance and upkeep of the device post warranty period is to be borne by the department concerned. However, the officer, who is given the device, shall be personally responsible for safety and security of data/information. The officer concerned will be at liberty to get the device insured at his/her personal cost.
6. **Book value of the device:** For the purpose of calculation of the book value, a depreciation of 25% per year (pro-rata basis), on straight line method, be adopted. Illustration to determine the book value of the device is given at **Annexure-A**.
7. **Retention of device:**
  - (a) Post completion of four years of usage, the officer shall retain the issued device. Concerned Ministry/Department shall ensure that the data in the device is completely wiped out (data sanitized) before the device is handed over to the officer for retention.
  - (b) No new device may be sanctioned to an officer who has already been allotted a device, in a Ministry /Department, up to four years except in case of repair which is declared as 'beyond economical repairs'. In such case, the device shall be retained by the employee without paying any amount and he/she will be eligible for a new device (based on the functional necessity). A BER certificate to this effect shall be obtained from the OEM or its authorized service center or agency/company providing AMC services to the department.
8. **Beyond Economical Repair (BER):** When repair cost is considered too high (exceeding 50% of book value of equipment taking depreciation into account). Such cases should be dealt on case-to-case basis and should have concurrence of Financial Advisor of the Department.
9. **Conditions at the time of transfer, Superannuation etc.:**
  - (a) In case where, at the time of purchase of device if the residual service of the officer is less than 4 years [or in case the officer is transferred/deputed to State Govt. and with residual service of less than 4 years] or the officer leaves the Government Service within 4 years of purchase of such device, the officer concerned will have the option of retaining the device by paying the amount equal to book value of the device on such date of relief from Government of India.
  - (b) Upon transfer/deputation of the officer to other Ministry/Department/Attached/Sub-ordinate offices of the Government of India or to the State Government in case of Officers of the All-India Services, the officer shall carry the device to his/her new place of posting, this fact should be specifically mentioned in the Last Pay Certificate (LPC) along with copy of the bill.

**10. Instructions for Ministries/Departments:**

- (a) For the officials who are currently holding laptops, notebooks or similar devices in accordance with the provisions of O.M. dt. 27.09.2016, O.M. dt. 20.02.2018 & O.M. dated 27.03.2020, the terms & conditions for retention of the device shall now be governed as per Para 7 of this OM and in case of transfer/deputation/superannuation of the officer provisions of Para 9 above shall be applicable.
- (b) The applicability of the provisions of this order to the officers of Armed Forces/Para-Military Forces, officers of MoD & other similar establishments dealing with sensitive data would be subject to restrictions imposed by the concerned departments/organizations duly taking into consideration the security of information. In all such cases the security of the information shall be the responsibility of the concerned department.

**11.** This OM is applicable to all officers of Ministries /Departments of Government of India (including attached and subordinate offices). However, the following categories are outside the purview of these instructions:

- (a) Minister and their personal staff (outsiders whose appointment is co-terminus to the term of Minister).
- (b) Public Sector Undertaking & Government Companies
- (c) State Governments
- (d) Autonomous Bodies
- (e) Consultants engaged by Ministries/Departments

**12.** This is issued with the approval of Finance Secretary & Secretary (Expenditure).



(Avinash K. Nilankar)  
Deputy Secretary (E.IIA)

To

- 1) All Ministries/Departments of Government of India  
2) All Financial Advisers

**Example**

An eligible officer is issued a device (including standard software) costing Rs. 1,00,000/- plus applicable taxes and levies. Calculation of Depreciation, book value of the device (including software) is as below:

**Formula:**

Percentage of depreciation =  $(100/48) \times$  No. of months elapsed or completed from the date of purchase of the device.

**Illustration:**

Date of purchase of device	Date of retirement/leaving the service	Completed months	Depreciation	Book value of the device/amount to be recovered from the employee
20.04.2023	30.04.2024	12 months	25%	75% of the original amount*
20.04.2023	20.10.2024	18 months	$(100/48) \times 18 = 37.5\%$	62.5% of the original amount
20.04.2023	30.04.2025	24 months	50%	50% of the original amount
20.04.2023	19.03.2026	34 months	$(100/48) \times 34 = 70.83\%$	29.17% of the original amount

\*Original amount in this case is 1,00,000/- plus applicable taxes and levies.