No. 03(20)/2022-E.II(A)
Government of India
Ministry of Finance
Department of Expenditure
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Kartavya Bhavan - 01, New Delhi
Dated 10th November, 2026

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 Memorandums bearing no. 03(20)/2022-E.II(A) dated 21 July 2023, regarding purchase of Note Book / Laptop by Ministries / Departments of Government of India & delegation of powers thereof, it has been decided that laptop; tablet; notepad; ultra-book; notebook; 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 Advisor 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:

(a) Officers of Government of India in Pay Level 8 (Gazetted) to Pay Level 11 (as per 7th CPC): 50% of the sanctioned strength of the Department.

However, Secretary of the concerned Ministry / Department of Government of India (in consultation with Financial Advisor) may extend this eligibility to 75% of sanctioned strength of officers at these pay levels based on their functional requirements.

(b) Officers of Government of India in Pay Level 12 and above (as per 7th CPC): 100% of the sanctioned strength of the Department.

3. Price Ceiling: The cost of device shall not be more than Rs. 1,50,000/- + taxes. However, for devices with Make-in-India (MII) component of more than 40%, the price ceiling shall be Rs. 1,80,000/- + 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 04 years from the 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 the 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 Repair'. 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 'Beyond Economical Repair' certificate to this effect shall be obtained from the Original Equipment Manufacturer or its authorized service center or agency / company providing Annual Maintenance Contract 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 an officer retires / leaves the Government Service within 04 year 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 as on the date of his/her relieving from Government service.

(b) Upon transfer / deputation of the officer to other Ministry / Department / Attached or Sub-ordinate offices of the Government of India, 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 a copy of the bill.

(c) In case of transfer / deputation to Public Sector Undertakings, State Government and Autonomous or Statutory Body, the officer shall carry the device to their new place of posting in accordance with Para 9(b) above. However, no new device shall be issued to these officers during their period of deputation in such bodies, where ibid OM is not applicable.

10. Instructions for Ministries / Departments:

(a) For the officials who are currently holding laptops, notebooks or similar devices in accordance with the provisions of this Ministry's Office Memorandum bearing no. 03(20)/2022 dated 21 July 2023, 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 Ministry of Defence & 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 (Non- Government Servant whose appointment is co-terminus to the term of Minister).
(b) Public Sector Undertakings (PSUs)
(c) State Governments

(d) Autonomous / Statutory Bodies
(e) Consultants engaged by Ministries / Departments

Note: While these guidelines do not automatically apply to PSUs and Autonomous / Statutory Bodies, there is no restriction on adoption of these guidelines by such entities with the prior approval of Governing Body / Council / Board.

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

(Avinash K. Nilankar)
Director, E.II(A)

To

1) All Ministries / Departments of Government of India
2) All Financial Advisors

ANNEXURE-A

Example

An eligible officer is issued a device (including standard software) costing Rs.1,50,000/- plus applicable taxes. Calculation of Depreciation, book value of the device (including software) is as below:

Formula:

Percentage of depreciation = (100/48) X 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
20.04.2026	30.04.2027	12 months	25%	75% of the original amount*
20.04.2026	20.10.2027	18 months	(100/48)x18 = 37.5%	62.5% of the original amount
20.04.2026	30.04.2028	24 months	50%	50% of the original amount
20.04.2026	19.03.2029	34 months	(100/48)x34 = 70.83%	29.17% of the original amount

**Original amount in this case is 1,50,000/- plus applicable taxes.*