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**Office of Comptroller & Auditor General of India, New Delhi  
Information Systems Wing**

**No. 2004 -ISW/65-2014  
Date: 15-09-2025**

**To**

**The Heads of the Department,  
Accounts & Entitlement Offices  
(Cadre Controlling Authorities for DAO/DA Cadre)**

**Subject: - Provision of Laptops for officials of DAOs/DAs cadre**

**Madam/Sir,**

I am directed to convey the functional approval of the Dy. CAG (Govt Accounts) & Chairperson GASAB for provision of laptops for the Divisional Accounts Officer and Divisional Accountant cadre officials.

2. The laptops allotted to these officials will be governed as per the existing guideline issued vide letter No. 1390/ISW/07-2014 dated 30-08-2023 (copy attached) related to the provision of Laptops for the eligible officials in the IA&AD. The cost of these laptops is to be borne by the respective State Governments.
3. Further action in this regard may be taken by the respective cadre controlling authorities of the DAs/DAOs cadre.
4. This issues with the approval of the Chief Technology Officer.

Yours faithfully,

**Digitally signed by  
Surjith K  
Date: 14-09-2025  
23:33:20 (K Surjith)  
Director (IS-I)**

**Office of Comptroller & Auditor General of India, New Delhi**  
**Information Systems Wing**

No. 1390/ISW/07-2014

Dated 30-08-2023

To

**All Heads of Department**  
**(As per mailing list)**

**Sub: Instructions for purchase of laptops/notebooks and similar devices-Revised Guidelines.**

**Madam/Sir,**

Please find attached a copy of OM No. 03 (20)/2022-E. II(A) Dated 21-07-2023 issued by Ministry of Finance, Department of Expenditure regarding revised guidelines for purchase of laptops/notebooks and similar devices for eligible officers.

2. The competent authority has decided that henceforth the purchase of laptops/ notebook and similar devices in the IAAD shall be governed by the instructions contained in the aforesaid OM subject to the following: -

**3. Laptops/notebooks and similar devices for IAAS officers**

**A) Eligible Officers**

All the IAAS officers are eligible as per the existing practice.

**B) Type of Device(s)**

Keeping in view the functional requirements in the department, Laptops/notebooks and similar devices are permitted for the IAAS officers. The device purchased for the officer should be of adequate specification for his/her official work. Mobile phone is not approved as a device for the IAAS officers.

**C) Mode of Purchase**

The procurement of devices for IAAS officers would be done at the concerned office level after obtaining approval of the CTO Wing. The purchase of the devices would be made as per instructions envisaged in the GFRs read with the procurement guidelines issued by the Government of India from time to time.

**D) Request for new device**

The request for new device for the eligible officers should be made to Director (IS) accompanied with duly filled in information as per Annexure-I.

**4. Laptops/notebooks and similar devices for other eligible officers**

**A) Eligible Officers**

In continuation of the existing policy, all Senior Audit/Accounts/Administrative Officers(SAOs), Assistant Audit/Accounts/Administrative Officers(AAOs) and Supervisors will be provided with a laptop for effective implementation of e-office, e-HRMS, OIOS, VLC and other IT related work in the department.

**B) Type of Device(s)**

Keeping in view the functional requirement in the department, only Laptops are permitted for the eligible officers. Mobile phone is not approved as a device for these officers.

**C) Mode of purchase**

The mode of procurement, specifications and price ceiling will be decided by the Chief Technology Officer O/o The C&AG of India and communicated to the Head of Department (HoD) of the field offices from time to time.

**D) Criteria for allotment**

The criteria for allotting Laptops to SAOs, AAOs and Supervisors will be on the basis of the inter-se seniority at the respective offices. However, the HoD may decide the priorities for distribution based on the requirement of work. The devices will be non-transferrable and will not be taken back by the office.

**E) Request for new device**

The request for new laptop for the eligible officers should be made to Director (IS) accompanied with duly filled in information as per Annexure-II (Laptop for other eligible officers). The shortfall of the laptops in the cadre of Supervisors, AAOs or SAOs will be considered at the Headquarters level subject to the functional requirements in the concerned office and budgetary constraints.

**5. Updated inventory in Online Inventory Module**

The offices are required to update the OIM with the of names and other details of the officers who have been allotted official laptops (*with less than four years of age*) not later than 15-09-2023 with a certificate from the Group Officer holding the charge of Administration, stating that:

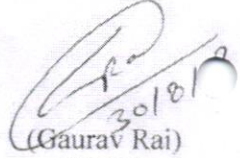
*"It is certified that the relevant details as required in the Online Inventory Module (OIM) related to the Laptops with less than four years of age, allotted to the eligible officers have been updated".*

The OIM should be updated as soon as a new device is issued to an officer.

6. The laptops with more than four years of age and in working conditions may be issued to the Staff on transferrable basis as is being done now to meet out any shortages.

This issues with the approval of the competent authority.

**Yours faithfully**

  
(Gaurav Rai)  
Director (IS Wing)

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**Annexure -I (Request for Laptops for the IAAS Officers)**

| Sl No | Particulars                                                                    |                               |       |               |                          |                |                |                                   |
|-------|--------------------------------------------------------------------------------|-------------------------------|-------|---------------|--------------------------|----------------|----------------|-----------------------------------|
| 1     | Name of the Officer                                                            |                               |       |               |                          |                |                |                                   |
| 2     | Designation                                                                    |                               |       |               |                          |                |                |                                   |
| 3     | Whether the officer has been issued a laptop or similar device from any office |                               |       |               |                          |                |                |                                   |
| 3.1   | If yes                                                                         | Sl no                         | Brand | Configuration | Month & year of Purchase | Purchase price | Issuing office | Online inventory module reference |
|       |                                                                                |                               |       |               |                          |                |                |                                   |
| 3.2   | If no                                                                          | Details of laptop last issued |       |               |                          |                |                |                                   |
|       |                                                                                | Sl no                         | Brand | configuration | Month & year Purchase    | Purchase price | Issuing office | Date of return                    |
|       |                                                                                |                               |       |               |                          |                |                |                                   |
| 4     | <b>Reasons for Demand of New Device</b>                                        |                               |       |               |                          |                |                |                                   |
| 4.1   | Present Laptop completed 04 years                                              |                               |       |               |                          |                |                |                                   |
| 4.2   | Beyond Economic Repair                                                         |                               |       |               |                          |                |                |                                   |
| 4.3   | Copy of BER Certificate                                                        |                               |       |               |                          |                |                |                                   |
| 5     | <b>Proposal for New device</b>                                                 |                               |       |               |                          |                |                |                                   |
| 5.1   | Model proposed                                                                 |                               |       |               |                          |                |                |                                   |
| 5.2   | Configuration                                                                  |                               |       |               |                          |                |                |                                   |
| 5.3   | MII Component (more than 40%)                                                  |                               |       |               |                          |                |                |                                   |
| 5.4   | Price                                                                          |                               |       |               |                          |                |                |                                   |
| 5.5   | Details of GFR proceedings                                                     |                               |       |               |                          |                |                |                                   |

**Annexure -II (Request for Laptops for the other eligible Officers)**

| <b>Cadre</b>      | <b>Sanctioned Strength (SS)</b> | <b>Person in Position (PIP)</b> | <b>Total number of Laptops issued</b> | <b>Laptops with less than four years of age</b> | <b>Number of Laptops demanded</b> | <b>Justification of functional necessity</b> |
|-------------------|---------------------------------|---------------------------------|---------------------------------------|-------------------------------------------------|-----------------------------------|----------------------------------------------|
| <b>SAO</b>        |                                 |                                 |                                       |                                                 |                                   |                                              |
| <b>AAO</b>        |                                 |                                 |                                       |                                                 |                                   |                                              |
| <b>Supervisor</b> |                                 |                                 |                                       |                                                 |                                   |                                              |
| <b>Total</b>      |                                 |                                 |                                       |                                                 |                                   |                                              |

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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.

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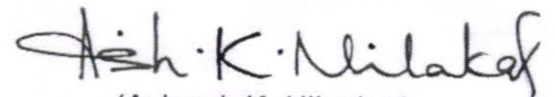
**10. Instructions for Ministries/Departments:**

- (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 =  $(100/48) \times \text{No. of months elapsed or completed from the date of purchase of the device.}$

**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.