कार्यालय महालेखाकार (लेखा एवं हकदारी)-प्रथम, म.प्र.
भोपाल शाखा, 53, अरेरा हिल्स, होशंगाबाद रोड, भोपाल-462011
दूरभाष 0755-2554821 & 2764037 फैक्स: 0755-2557452 ई-मेल: srdagaebhopal@cag.gov.in

सत्यमेव जयते

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

क्र./नि.वि.1/स-6/परिपत्र/लैपटॉप/डी- 1333 दिनांक 26.09.2025

परिपत्र

विषय :- Provision of Laptops for Officials of DAOs/DAs cadre.

मुख्यालय कार्यालय से प्राप्त पत्र No. 1390/ISW/07-2014 Dated 30.08.2023 के द्वारा जारी दिशा-निर्देशों के अनुसार संभागीय लेखाधिकारी संवर्ग के अधिकारीयों /कर्मचारियों को लैपटॉप प्रदाय किया जाना है | इस सन्दर्भ में वर्तमान में लागू मुख्यालय के दिशा निर्देशों के अनुसार सभी वरिष्ठ संभागीय लेखाधिकारी एवं संभागीय लेखाधिकारी-I(लेवल 8 and above) लैपटॉप प्राप्त करने हेतु पात्रता रखते है तथा प्रदान किये जाने वाले लैपटॉप पर व्यय संबंधित राज्य सरकार द्वारा वहन किया जाना है उल्लेखित है कि संभागीय लेखाधिकारी संवर्ग को दिए जाने वाले लैपटॉप के लाभ का व्यय संबंधित राज्य सरकार द्वारा वहन किया जाएगा | अतः सभी पात्र संभागीय लेखाधिकारियों को निर्देशित किया जाता है कि इस सम्बन्ध में कार्यालय से पत्राचार नहीं करते हुए अपने वर्तमान में पदस्थ कार्यालय/संभाग को सूचित करें एवं लैपटॉप के लाभ कार्यालय/संभाग से प्राप्त करें | इस संबंध में इस कार्यालय द्वारा वित्त सचिव, मध्यप्रदेश शासन को पत्र प्रेषित किया गया है |

(प्राधिकार :- महालेखाकार (लेखा एवं हक़)-प्रथम म.प्र के आदेश दिनांक 25.09.2025)

संलग्न :- 1. मुख्यालय कार्यालय का पत्र No. 2004-ISW/65-2014 Date 15.09.2025
2. मुख्यालय कार्यालय का पत्र No. 1390/ISW/07-2014 Dated 30.08.2023

Bhagolia

वरिष्ठ लेखा अधिकारी/नि.वि.1

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

30/8/23

(Gaurav Rai)
Director (IS Wing)

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

<table>
<tr><th>Sl No</th><th colspan="8">Particulars</th></tr>
<tr><td>1</td><td>Name of the Officer</td><td colspan="7"></td></tr>
<tr><td>2</td><td>Designation</td><td colspan="7"></td></tr>
<tr><td>3</td><td>Whether the officer has been issued a laptop or similar device from any office</td><td colspan="7"></td></tr>
<tr><td rowspan="2">3.1</td><td rowspan="2">If yes</td><td>Sl no</td><td>Brand</td><td>Configuration</td><td>Month & year of Purchase</td><td>Purchase price</td><td>Issuing office</td><td>Online inventory module reference</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">3.2</td><td rowspan="3">If no</td><td colspan="7">Details of laptop last issued</td></tr>
<tr><td>Sl no</td><td>Brand</td><td>configuration</td><td>Month & year Purchase</td><td>Purchase price</td><td>Issuing office</td><td>Date of return</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>4</td><td colspan="8">Reasons for Demand of New Device</td></tr>
<tr><td>4.1</td><td>Present Laptop completed 04 years</td><td colspan="7"></td></tr>
<tr><td>4.2</td><td>Beyond Economic Repair</td><td colspan="7"></td></tr>
<tr><td>4.3</td><td>Copy of BER Certificate</td><td colspan="7"></td></tr>
<tr><td>5</td><td colspan="8">Proposal for New device</td></tr>
<tr><td>5.1</td><td>Model proposed</td><td colspan="7"></td></tr>
<tr><td>5.2</td><td>Configuration</td><td colspan="7"></td></tr>
<tr><td>5.3</td><td>MII Component (more than 40%)</td><td colspan="7"></td></tr>
<tr><td>5.4</td><td>Price</td><td colspan="7"></td></tr>
<tr><td>5.5</td><td>Details of GFR proceedings</td><td colspan="7"></td></tr>
</table>

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

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

F.No. 03(20)/2022-E.II(A)
Government of India
Ministry of Finance
Department of Expenditure
E.II(A) Branch
****

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/Subordinate 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).

Avish K. Nilankar

(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) 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
20.04.2023	30.04.2024	12 months	25%	75% of the original amount*
20.04.2023	20.10.2024	18 months	(100/48)X18 = 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)X34 = 70.83%	29.17% of the original amount

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