

**GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)
(RAILWAY BOARD)**

No. 2011/C&IS/Committee/ Laptops/Pt. II

Dated: 09.05.2025

**The General Managers,
All Indian Railways,
CORE & Production Units.**

**Director Generals
NAIR, Vadodara
RDSO, Lucknow**

**Pr.CAO
COFMOW, DMW/Patiala**

**Director Generals/ Directors
All Centralised Training Institutes**

Sub: Provision of Laptop to Gazetted Officers in Indian Railways.

Ref: (i) This office letter no.2011/C&IS/Committee/Laptop/Pt-II dated 08.05.2020
(ii) DOE's OM No. 03(20)/2022-E.II(A) dtd 21.07.2023

Policy guidelines for provision of Laptops/Notebooks to all Gazetted officers of Indian Railways were laid down vide letter under reference (i). This policy guidelines are being revised in view of functional requirement of Indian Railways and DOE's OM under reference (ii). Revised Policy guidelines will supersede the earlier policy referred above.

1. SPECIFICATIONS OF LAPTOPS:

- 1.1 For the purpose of this policy; Laptop, Notebook, Tablet, Netbook Computer, Notepad, Ultra-note book, are considered in the same class. They are referred to as 'Laptop' in this policy.
- 1.2 The codal life of the Laptop provided under this policy will be considered as Four (4) years.
- 1.3 The Laptop to be provided to the eligible officer shall be treated as official equipment of the Railway in possession of the officer. A serving officer is entitled to purchase a Laptop irrespective of his/ her remaining service. Safety, Security (including official data) and upkeep of the Laptop shall be the responsibility of the officer concerned.
- 1.4 The Laptop shall be completely owned by the Railways till such time the officer deposits its residual value or codal life is over and the officer takes ownership of the same as laid down in this policy.
- 1.5 The laptops procured before issue of new policy shall be governed by the earlier policy. All aspects of this policy shall be applicable only for laptop purchased after issuance of this laptop policy.
- 1.6 This policy shall be applicable to all Gazetted officers of Railway Units, Railway Board, and officers of other Govt. departments posted on deputation to Railway Board or various Railway units.

2. ELIGIBILITY & CEILING:

2.1 For procuring Laptop:

- 2.1.1 Procurement of Laptop shall be done by the officer concerned directly from Original Equipment Manufacturer (OEM) or their authorized outlet/distributors by paying the amount himself/herself, and then claim for reimbursement thereof.
- 2.1.2 'Laptop' includes its Accessories, maintenance and Standard Software [Standard software —Any Software (Operating system, Antivirus software or MS-office etc)] that is essential for the running of devices towards discharge of official functions/duties. Accessories, maintenance may be purchased alongwith the Laptop or anytime later during its codal life.
- 2.1.3 'Laptop' is official equipment in addition to the Desktop PC in Office or any other computing devices provided except under this policy.
- 2.1.4 Only one such reimbursement will be allowed once in 4 years. Next procurement for serving officials will be allowed only after completion of 4 years from the last purchased date as mentioned in his/her service book.
- 2.1.5 The **eligibility** and the **total cost ceiling** for **purchase and maintenance** of Laptop (including the equipment bare cost, warranty/extended warranty, accessories, Standard software, AMC contract cost, repair & maintenance etc during its codal life) **exclusive of applicable taxes** shall be as indicated below:

Eligibility for Gazetted Officer	Cost ceiling amount for official Laptop (exclusive of applicable taxes)		Proviso
Officer in Confirmed JA Grade and above.	Without Make in India	Rs. 1,00,000/- (One Lakh)	Officer in 'Confirmed JA Grade' shall not include officers holding adhoc or temporary capacity in JA Grade or looking after the current duties of JA Grade without being confirmed in JA Grade
	**With Make-In-India (MII) component of more than 40%	Rs.1,30,000/- (One Lakh Thirty Thousand)	
Gazetted officer below Confirmed JA Grade	Without Make in India	Rs.50,000/- (Fifty Thousand)	
	**With Make-In-India (MII) component of more than 40%	Rs.65,000/- (Sixty Five Thousand)	
Probationary Officer of Group 'A' Railway Services under training.	Without Make in India	Rs.50,000/- (Fifty Thousand)	The Laptop provided to the Probationary Officer shall continue to be in his/her possession during the training period. It shall be carried by the Probationer upon completion of training to his/ her working post.
	**With Make-In-India (MII) component of more than 40%	Rs.65,000/- (Sixty Five Thousand)	

****Make in India (MII) component percentage should be mentioned in the invoice.**

- 2.1.6 **Repair & Maintenance:** The officer concerned shall take into account the scope of warranty/extended warranty and/or AMC contract available for the Laptop while incurring expenditure on its repair & maintenance during its codal life to avoid any duplication. Reimbursement claim of any duplicate expenditure and serving officer claiming reimbursement for maintenance beyond post retirement period shall be summarily rejected. **Maintenance cost should be mentioned separately in the invoice.**

3. TERMS AND CONDITIONS FOR PURCHASE OF LAPTOP AND ITS REIMBURSEMENT:

- 3.1 Eligible officer who procures Laptop himself/herself may club the cost of Laptop, accessories, Standard software, AMC contract/extended warranty etc over the specified life of the Laptop and the total amount may be claimed through single invoice including details of amount for the accessories and maintenance (**should be mentioned separately**) subject to the terms and conditions as well as monetary limit laid down in this policy.
- 3.2 The officer must give an undertaking at the time of claiming reimbursement that:
- (i) The rates are reasonable;
 - (ii) The Laptop has been actually procured & maintained by him/her; and
 - (iii) The reimbursed amount is liable to be recovered from him/her in case of false declaration detected at a later date.
 - (iv) The officer, including Probationary officer, leaving the Organisation earlier than the completion of the codal life of laptop, either on retirement or on permanent basis, the applicable residual value has been deposited in PFA/PAO office in the manner and form acceptable to them and money receipt is attached.

OR

Self declaration has been submitted, declaring no official laptop as per Laptop Policy is available or the codal life of the official laptop is over.

- 3.3 The claim for reimbursement will be entertained subject to:
- (i) The payment for purchase of the Laptop is done in **Indian Currency (Rupee)**. Any claim in which payment is made in any currency other than Indian Rupee will not be entertained.
 - (ii) The delivery of the device(s) has been taken in India. Any claim in which delivery has been taken outside India will not be entertained.
- 3.4 The Railways will neither be responsible nor liable for any contractual, legal and statutory issues arising out of the purchase/repair & maintenance of the Laptop.
- 3.5 The complete onus of ensuring and certifying authenticity and correctness of the submitted documents at the time of reimbursement claim shall lie with the concerned officer claiming reimbursement and not with the sanctioning authority.

4. ACCOUNTING & DISPOSAL:

- 4.1 The Laptop shall continue to be in possession of the officer and cannot be returned to the office under any circumstances. It has to be carried by the officer with him/ her upon transfer, deputation, retirement and leaving the organization permanently etc.
- 4.2 The office providing the Laptop shall ensure entry of the details in the Service Record & LPC of the officer provided with the Laptop. In addition, the office shall maintain necessary records as may be required to be provided to the officer at the time of transfer/ deputation/posting to another office/ retirement etc.
- 4.3 On completion of codal life period of the Laptop of the officer including probationary officer, the entry will be deemed to be removed from the service record of the officer. Subsequently, the officer can purchase new Laptop, as per his/ her eligibility as per the policy at that time, whose details shall then be entered in the Service Record of the officer.

4.4 In case of transfer of the officer outside the Organization on deputation, the officer concerned has an option to be exercised before the LPC (Last Pay Certificate) is issued.

- (a) To treat the Laptop as owned by the officer till his/her return to the Railway Organization, with due entries made in the service book & LPC of the officer;

OR

- (b) To pay the residual value of the Laptop as on that date so that the entry is removed from his/her service record. His/her next entitlement for procurement of laptop in Railway Organization will be governed by Para-2.1.4.

4.5 The officer, including Probationary officer, leaving the Organization, earlier than the completion of the codal life of laptop, either on retirement or on permanent basis has to deposit the residual value of the Laptop with the Railways to obtain clearance from the organization, and has to own the Laptop. Then the Laptop will be written off from the service record of the concerned officer.

4.6 Under no circumstance, the condemnation or write-off etc of the official Laptops is permitted under this policy.

5. DEPRECIATION OF THE LAPTOP:

5.1 The depreciation rate of the Laptop (including accessories) over and beyond the codal life period shall be as under:

Depreciation Rate after the end year(s):			
Year 1	Year 2	Year 3	Year 4
25%	25%	25%	25%

5.2 To determine residual value of the Laptop, the actual purchase price of the Laptop (**inclusive of applicable taxes & accessories and exclusive of maintenance**) or the corresponding ceiling amount, whichever is lower, shall be considered.

5.3 The cost of accessories, even if they have been purchased anytime later during the codal life of the Laptop, will be treated as if they have been purchased along with the Laptop and their codal life will also be co-terminus with that of the laptop. The residual value of the accessories shall also be added to determine the residual value of the Laptop.

5.4 To determine depreciation for a part of the year; first, divide the proportionate depreciation prescribed for that year by 12 to determine rate of depreciation per month and multiply this per month depreciation rate with the number of completed months for arriving at a value for that particular month within that year. This shall be proportionally added to the cumulative depreciation prior to that year, to arrive at the final depreciation. However, a chart for calculation of the residual valued of Laptop for completed month-wise is attached herewith at **Annexure-I** for ready reference purpose.

5.5 Illustrations to determine the residual value of the Laptop (including accessories) where a part year is involved, is attached at **Annexure-II** for ready reference purpose.

6. OTHER PROVISIONS:

- 6.1 Purchase of Laptops other than those specified in this policy shall continue to be governed by Delegation of Power on Information Technology related matters No.2006/C&IS/ OTH/Delegation of Powers /36-Pt dated 11/09/2012 (Last Modified vide Transformation Cell letter No. 2018/Trans Cell/S&T/Go Digital dated 03/10/2019) modified from time to time and requires explicit permission of Railway Board even if they are sanctioned / provided in any estimates.
- 6.2 Unless specified otherwise, this policy or a part thereof shall not be applicable on Laptops procured under any other policy provision/estimate. For such equipments, extant practice of maintenance & disposal etc of the office equipment shall be applicable.

This issues with the concurrence of Finance Directorate of Ministry of Railways.

Please acknowledge receipt.

Encl: (i)Residual value chart for Laptop, as Annexure I.

(ii) Illustrations to determine the residual value of the Laptop, as Annexure II.

Digitally signed by
Bharat Bhushan Harit
Date: 09-05-2025
(Bharat Bhushan Harit)
11:35:18
Director ME (C&IS)

No. 2011 /C&IS/Committee/ Laptops/Pt.11

Dated 09.05.2025

Copy to:

1. The PFAs, All Indian Railways, PUs, CORE, COFMOW, NAIR/ Vadodara, RDSO/Lucknow.
2. Principal Directors of Audit, All Indian Railways/PUs (as per standard list).
3. The Dy. Comptroller and Auditor General of India (Railways), Room No. -224, Raj Bhawan, New Delhi.
4. Pay & Accounts Officer, Railway Board.
5. Finance(X), Budget, Cash Branches, Railway Board.

Digitally signed by
SANJEET KUMAR
Date: 09-05-2025
11:41:59

For Member (Finance)/Railway Board

Copy to:

1. PSs to MR, MoSR(S) &MoSR(R).
2. PSOs/ Sr. PPSs/ PPSs/ PSs to CRB/Board Members, Secretary, DG/RHS, DG/RPF, Additional Members, OSDs, Advisors, JSs, Executive Directors, DIP, Editor/Indian Railways, Editor Bhartiya Rail, All Other Officers & Directorates/ Sections Railway Board.
3. All Associations (as per standard list)

Annexure-I

Calculation of Residual value of laptops In Percentage		
Running year	Completed month(s)	Residual value in % age
Year 1	1	97.92
	2	95.83
	3	93.75
	4	91.67
	5	89.58
	6	87.5
	7	85.42
	8	83.33
	9	81.25
	10	79.17
	11	77.08
	12	75
Year 2	13	72.92
	14	70.83
	15	68.75
	16	66.67
	17	64.58
	18	62.5
	19	60.42
	20	58.33
	21	56.25
	22	54.17
	23	52.08
	24	50
Year 3	25	47.92
	26	45.83
	27	43.75
	28	41.67
	29	38.58
	30	37.5
	31	35.42
	32	33.33
	33	31.25
	34	29.17
	35	27.08
	36	25
Year 4	37	22.92
	38	20.83
	39	18.75
	40	16.67
	41	14.58
	42	12.5
	43	10.42
	44	8.33
	45	6.25
	46	4.17
	47	2.08
	48	0

Annexure-II**Illustrations to determine the residual value of the Laptop (including accessories)****Case A: For an Eligible Officer in confirmed JAG & above and applicable Tax is GST @ 18%:**

- (1) Assuming Single Invoice Value (inclusive of taxes & exclusive of maintenance cost) = Rs.85,000/-
- (2) Cost of Accessories purchased within one year = Rs.5000/- (including taxes).
- (3) Depreciation after 1st year = 25%
- (4) Depreciation after 15 months = $25\% + (25\% * 3/12) = 31.25\%$.
- (5) Residual value after 15 months = $\text{Rs.}90,000 - (31.25/100 * \text{Rs.}90,000) = \text{Rs.}61,875/-$.

Case B: For an Eligible officer in below confirmed JAG and applicable Tax is GST @ 18% :

- (1) Assuming Single Invoice Value (including of Taxes & exclusive of maintenance cost) = Rs.60,000/-
- (2) Ceiling limit for below confirmed JA Grade officer = Rs.50,000/- (device without Make in India).+ Applicable taxes i.e. 18% GST
- (3) Depreciation after 1st year = 25%
- (4) Depreciation after IIInd year = $25\% + 25\% = 50\%$
- (5) Depreciation after 26 months = $25\% + 25\% + (25\% * 2/12) = 54.17\%$
- (6) Residual value after 26 months = $\text{Rs.}59,000 - (54.17/100 * \text{Rs.}59,000) = \text{Rs.}27,039.7/-$.