

No.15714/A/821/2024-25  
Government of Puducherry  
General Administration Department  
Chief Secretariat  
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Puducherry dated 03/04/2025

**OFFICE MEMORANDUM**

Sub: Purchase of Computers/Laptop/i-pads/i-Phones by officers for official purpose – Reimbursement of cost of purchase - Guidelines – issued.

Consequent on the introduction of e-office in Puducherry Administration, there has been an increasing shift towards e-Governance and digital communication. In this context, it is imperative that government officers are equipped with reliable and high-performance devices to manage their responsibilities effectively. The adoption of e-Office solutions requires robust hardware support for processing official documents, video conferencing and secure communications. Personal selection of devices ensures compatibility with individual work preferences, leading to improved productivity. Providing government officers with the flexibility to procure devices of their choice will significantly enhance their efficiency in handling official works via e-Office platform. It has therefore been decided with the approval of the Competent Authority to allow government officers to procure desktops/laptop,i-Phone/iPad/smart phone of their choice, subject to a ceiling of Rs. 1.10 lakh subject to the following conditions:

**2. Eligibility:** All India Service Officers, PCS officers and non-PCS officers who are functioning as HODs.

**3. Cost of Device:** The cost of device shall be Rs. 1.1 lakh (including taxes and cost of licensed software & Antissoftware).

**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:** The devices shall be procured by officers themselves and the amount will be reimbursed by the office where she/he is working on production of proof of purchase.

**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 and ensure that the device contains antivirus and any software installed in the device should be licensed software. The officer should follow the cyber security guidelines provided for government servant in the Cyber Security Guidelines for Government Servant released by the Ministry of Electronics and Information Technology through the National Informatics Centre about the Cyber Security Do's and Don'ts dated 10<sup>th</sup> June 2022. 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 below:

(..2/-)

-2-

"An eligible officer has purchased 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:

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
20.4.2025	30.04.2026	12 months	25%	75% of the original amount
20.4.2025	20.10.2026	18 months	$(100/48) \times 18 = 37.5\%$	62.5% of the original amount
20.4.2025	30.04.2027	24 months	50%	50 % of the original amount
20.4.2025	19.03.2028	36 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.

#### 7. Retention of device:

(a) Post completion of four years of usage, the officer shall retain the issued device. Concerned 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 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.

**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 Finance 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 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 Puducherry.

(b) Upon transfer of the officer to other segment of the AGMUT cadre in case of Officers of the All-India Services, the officer may 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.

(..3/-)



-3-

**10. Authority to sanction reimbursement:**

The Administrative Secretary shall be the Competent Authority to sanction the reimbursement of the cost of the items.

**11. Instructions for Departments:**

(a) For the officials who are currently holding laptops, notebooks or similar devices, 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 expenditure shall be debited to the Head of Account, "49-Other Revenue Expenditure," of the respective head of account under which the pay and allowances of the officer is claimed.

This issues with concurrence of the Finance Department vide their e-file no:ID.E-1517/FD/F3/A3/2024-25 dated 07.01.2025.

// By order //

**Digitally signed by  
Sundararajan P****Date: 03-04-2025****11:04:19  
(SUNDARARAJAN. P)****JOINT SECRETARY TO GOVT.(Estt.)**

To

1. All Secretariat Departments
2. All Heads of Department

Copy to:

1. The Finance Department, Puducherry.
2. The Director, Directorate of Accounts & Treasuries, Puducherry.
3. The Budget Officer, Budget Section, Finance Department, Puducherry.
4. The Dy. Director of Accounts and Treasuries, Karaikal, Mahe and Yanam.
5. The Accountant General, Tamil Nadu & Puducherry, Puducherry Branch.
6. Central Record Branch, Puducherry.
7. Spare.