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केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No. CWC/CO-PD0PLCY/181/2021-PERS

Dated: 19.01.2024

CIRCULAR

SUBJECT: PROVISIONS OF LAPTOP FOR EMPLOYEES OF THE CORPORATION ...reg.

Reference: 1. CWC Circular No. CWC/I-Laptop/Admn dated 23.03.2015
2. CWC Circular No. CWC/IR&P (Policy)/Rectt./2019/16828 dated 15.01.2020.

With the approval of the Board of Directors in its 388th meeting held on 23.12.2023, following clauses in the CWC Circular No. CWC/I-Laptop/Admn dated 23.03.2015 have been modified as under:


Clause	Existing provision			New Provision (Approved by BoD)		
1.1	The useful life of Laptop will be considered as Four (4) years.			The codal life of laptop shall be three (03 years)		
2.1	All officers of the rank of SAM and above are eligible for the laptop as per cost ceiling prescribed hereinafter. Laptop for the purpose of cost ceiling will include all its accessories. The accessories can also be purchased for the laptop.			All officers of the rank of SAM and above are eligible for the laptop as per cost ceiling prescribed hereinafter. Laptop for the purpose of cost ceiling will include all its accessories. The accessories can also be purchased for the laptop.		
	Sl. No.	Eligibility	Cost ceiling amount for a laptop including accessories (all inclusive costs)	Sl. No.	Eligibility	Cost ceiling amount for a laptop including accessories (Excluding taxes)
	1.	Managing Director, Functional Directors & CVO	As per actuals	1.	Managing Director, Functional Directors & CVO	As per actuals
2.	GM and above & equivalent but below MD, Functional Directors & CVO	Rs.65,000/-	2.	GM and above & equivalent but below MD, Functional Directors & CVO	Rs.65,000/-	

Clause	Existing provision				New Provision (Approved by BoD)			
	3.	DGM/AGM & equivalent	Rs.50,000/-		3.	DGM/AGM & equivalent	Rs.50,000/-	
	4.	Manager/SAM & equivalent	Rs.40,000/-		4.	Manager/SAM & equivalent	Rs.40,000/-	
2.3	The laptop to other officers can be approved by the Competent Authority depending upon the duties and responsibilities attached to his/her job. For this purpose Competent Authority will be the respective Director.				The laptop to other officers below E-3 level on recommendation of HOD upto the ceiling Limit of Rs. 40,000/- (excluding taxes) can be approved by the Competent Authority depending upon the duties and responsibilities attached to his/her job. For this purpose, Competent Authority will be the respective Director.			
3.1.1	Method of Procurement by CWC				Deleted			
3.1.2 (a)	Upkeep and Maintenance of the laptop procured under this scheme shall be the responsibility of the concerned officer. However, Corporation will bear the repair cost upto 20% of the costs of the laptop or ceiling amount whichever is lower.				Upkeep and Maintenance of the laptop procured under this scheme shall be the responsibility of the concerned officer. Corporation will not bear any expenditure on repair & maintenance during codal life of laptop including insurance, if any.			
3.1.2 (d)	The complete ownership of the Laptop will be vested in CWC irrespective of cost of purchase till such time the officer deposits its residual value and takes ownership. The laptop will be purchased in the name of CWC.				Laptops shall be purchased by the employee in the name of the Corporation mentioning the GST no. with ceiling limit as mentioned in clause 2.1.			
4 (a)	No expenditure is allowable on repairs and maintenance on items covered under warranty during the warranty period of the laptop.				Deleted			
4 (b)	The Warranty available may be kept in mind while incurring expenditure on repairs & maintenance.				Deleted			
5.1	The residual value of the Laptop over and beyond the useful life period shall be as under:				The residual value of laptop shall be as per accounting policy of the Corporation and shall be 5% of cost after 3rd year.			
	Residual value after end of Year(s):					Residual value after end of Year(s):		
	Year 1	Year 2	Year 3	Year 4	Beyond 4th year	Year 1	Year 2	Year 3
	50 %	35%	20%	10%	10%	50 %	35%	5%

Clause	Existing provision	New Provision (Approved by BoD)
6	<p>Buyback: On expiry of lifespan, i.e. after 4 years from the date of purchase, laptop shall compulsorily be bought by the concerned officer. The residual value of Laptop will be deposited by the officer or the same will be recovered from the salary of concerned Officer in one Instalment. Personnel Division will give intimation to Finance Division and Purchase Division' regarding expiry of lifespan after verifying the records for said recovery and for necessary accounting as to remove it from books of accounts/Stores records. After expiry of lifespan and payment/recovery of residual value, the laptop will become property of concerned Officer. An Officer can avail this facility again after the expiry of 4 years and after payment of all the dues of previous laptop for procurement of a new laptop. At the time of purchasing the old laptop, taxes and duties applicable if any shall be paid by the officer.</p>	<p>Buyback: On expiry of lifespan, i.e. after 3 years from the date of purchase, laptop shall compulsorily be bought by the concerned officer. The residual value of Laptop will be deposited by the officer or the same will be recovered from the salary of concerned Officer in one Instalment. Personnel Division will give intimation to Finance Division and Purchase Division' regarding expiry of lifespan after verifying the records for said recovery and for necessary accounting as to remove it from books of accounts/Stores records. After expiry of lifespan and payment/recovery of residual value, the laptop will become property of concerned Officer. An Officer can avail this facility again after the expiry of 3 years and after payment of all the dues of previous laptop for procurement of a new laptop. At the time of purchasing the old laptop, taxes and duties applicable if any shall be paid by the officer.</p>

Other terms and conditions shall remain unchanged as stipulated in the Circular No. dated CWC/I-Laptop/Admn dated 23.03.2015 and Circular No. CWC/IR&P(Policy)/Rectt./2019/16828 dated 15.01.2020.

The update policy for provisions of laptop for employees of the Corporation is being attached.

 Digitally signed by
SIDHARTH RATH
Date: 2024.01.19 18:55:01
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(Dr. Sidharth Rath)
General Manager (Personnel)

**(Authority: Agenda item No. 388.03
of 388th meeting of the Board of
Directors held on 23.12.2023)**

Distribution To:

1. All HoDs, CWC, CO, New Delhi
2. All Regional Managers, CWC, Regional Offices
3. PPS to MD/ PPS to Dir (M&CP)/ Sr. PA to Dir (Fin)/ PPS to Dir (Pers), CWC, CO, New Delhi
4. AGM (MIS), CWC, CO New Delhi- for uploading the Circular on Website

PROVISIONS OF LAPTOP FOR EMPLOYEES OF THE CORPORATION

The Policy guidelines for provision of Laptop to the officers of Central Warehousing Corporation were issued vide circular No. CWC/I-Laptop/Admn. dated 23.03.2015 and further circular No. CWC/I-R&P(Policy)/Rectt/2019/16828 dated 15.01.2020. In order to keep pace with the fast changing technology and to equip the officer with the same, the policy on provision of laptop has been reviewed and with the approval of BoD, following guidelines are laid down in supersession to all earlier instruction on the matter.

1. LIFE SPAN AND OWNERSHIP:

- 1.1 The codal life of laptop will be considered as three (3) years.
- 1.2 The laptop to be provided to the eligible officer shall be treated as official equipment in possession of the officer.
- 1.3 The laptop shall be completely owned by the CWC till such time the officer deposits its residual value, and takes ownership of the same as laid down in this policy, irrespective of the cost of the laptop and its method of procurement etc.

2. ELIGIBILITY & AMOUNT:

- 2.1 All officers of the rank of SAM and above are eligible for the laptop as per cost ceiling prescribed hereinafter. Laptop for the purpose of cost ceiling will include all its accessories. The accessories can also be purchased for the laptop.

Sl. No.	Eligibility	Cost ceiling amount for a laptop including accessories (Excluding taxes)
1.	Managing Director, Functional Directors & CVO	As per actuals
2.	General Managers and above & equivalent but below MD, Functional Directors & CVO	Rs.65,000/-
3.	DGM/AGM & equivalent	Rs.50,000/-
4.	Manager/SAM & equivalent	Rs.40,000/-

- 2.2 Deleted

- 2.3 The laptop to other officers below E-3 level on recommendation of HOD upto the ceiling Limit of Rs. 40,000/- (excluding taxes) can be approved by the Competent Authority depending upon the duties and responsibilities attached to his/her job. For this purpose, Competent Authority will be the respective Director.

- 2.4 Only full time employees will be eligible for laptop under the policy. The officers having less than one-year service left will not be entitled to the laptop. The new recruitee will be eligible for laptop after completion of probation period. The new recruitee shall mean the employee who is recruited at the induction level post i.e. upto E-3.

The officials recruited at posts of Manager and above shall be eligible for purchasing laptop for official use immediately on their joining.

3. PROCUREMENT, REPAIRS & MAINTENANCE:

3.1 Method of Procurement, repairs & maintenance:

Eligible officer can chose any one of the following methods of procurement of laptop.

- i) Deleted
- ii) By the Concerned Officer

The requisition is to be sent by the concerned official through RM/HOD and shall be forwarded to Personnel Division for approval. Once approval is obtained, the laptop can be purchased.

3.1.1 Deleted

3.1.2 By Concerned Officer:

- a) Upkeep and Maintenance of the laptop procured under this scheme shall be the responsibility of the concerned officer. Corporation will not bear any expenditure on repair & maintenance during codal life of laptop including insurance, if any.
- b) Procurement shall be done by the officer concerned directly from the Original Equipment Manufacturer (OEM) or their authorized outlets or online in the name of the Corporation by paying the amount himself/herself, and then claim for reimbursement thereof by submitting the original bills/receipts.
- c) The officer can procure the laptop costing any amount, which may be more or less than the prescribed ceiling amount. However, the amount to be reimbursed shall be equal to the cost of purchase or the prescribed ceiling amount, whichever is lower.
- d) The complete ownership of the Laptop will be vested in CWC irrespective of cost of purchase till such time the employee deposits its residual value and takes ownership. The Laptop shall be purchased by the employee in the name the Corporation mentioning the GST number with ceiling limit as mentioned in clause 2.1 above.

- e) The officer should give an undertaking at the time of claiming reimbursement for procurement that:
 - i) The rates are reasonable; and
 - ii) The laptop has been actually procured by him/her, and
 - iii) The concerned officer shall declare that he/she has go through the laptop policy of the CWC and shall abide by the terms and conditions contained therein.
 - iv) The reimbursed amount is liable to be recovered from him/her in case of false declaration/claim detected at a later day besides taking disciplinary action against him/her.
- f) CWC will be neither responsible nor liable for any contractual, legal and statutory issues arising out to the purchase.
- g) No advance shall be provided to the officer by CWC for enabling such purchase.
- h) The complete onus of ensuring and certifying authenticity and correctness of submitted documents at the time of claiming reimbursement shall lie with the concerned officer claiming reimbursement and not the sanctioning authority.

4. REPAIRS & MAINTENANCE AND SAFETY

- a) Deleted
- b) Deleted
- c) Safety and upkeep of the laptops, careful handling, protection from damage & theft etc, shall be the responsibility of the officer concerned. The FIR is to be lodged in case of a theft. Necessary Password provision be kept in the laptop to avoid misuse of information.
- d) Under no circumstances, condemnation or write-off etc. of the laptops is permitted under this policy.

5. DEPRECIATION:

- 5.1 The residual value of the laptop over and beyond the useful life period shall be as under:

Depreciated/Residual Value after the end of years(s)			Residual value at any point of time beyond the end of 3rd years
Year-1	Year-2	Year-3	5%
50%	35%	5%	

- 5.2 For the purpose of calculation of residual value of the Laptop, the actual purchase price or the corresponding ceiling amount, whichever is lower, shall be considered.
- 5.3 For calculating depreciation for a part of the year, proportionate depreciation can be arrived at by dividing rate of depreciation prescribed for that year 12 and then multiplying by number of months laptop is used upto the month of return of laptop in that year. This shall be proportionally added to the cumulative depreciation prior to that year, to arrive at the final depreciation. The use of laptop for half of the month shall be considered as used for full month.
- 5.4 Illustration for calculating the residual value where a part year is involved, say at the end of 15 months from the date of purchase:
- Assuming original purchase cost= Rs 50000/-
 - Depreciation after 1st year= 50%
 - Depreciation after 15 months= Depreciation for the first year (@50% of purchase price in first year) + Depreciation for 03 months of second year (@15% of purchase price for second year)
 $= 50\% + (15\% * 3/12) = 53.75\%$ of purchase price
 - Residual value after 15 months = Original Cost- Depreciation after 15 months = [Rs 50000- (50000*53.75%)] = Rs 23125/-

6. BUY BACK:

On expiry of lifespan i.e. after 3 years from the date of purchase, laptop shall compulsorily be bought by the concerned officer. The residual value of laptop will be deposited by the officer or the same will be recovered from the salary of concerned officer in one installment. Personnel Division will give intimation to Finance Division and Purchase Division regarding expiry of lifespan after verifying the records for said recovery and for necessary accounting as to remove it from books of accounts/stores records. After expiry of lifespan and payment/recovery of residual value, the laptop will become property of concerned officer. An officer can avail this facility again after the expiry of 3 years and after payment of all the dues of previous laptop for procurement of a new laptop. At the time of purchasing the old laptop, taxes and duties applicable if any shall be paid by the officer.

7. GENERAL:

- 7.1 Laptop procured under this scheme shall be meant for official work and will be property of the corporation till expiry of its life span.
- 7.2 Corporation reserves the right to verify the laptop in the office premises as and when deemed fit.

- 7.3 Officer shall be responsible for maintaining confidentiality of official data/records stored in their laptop.
- 7.4 Officer will to keep his/her laptop free from viruses by installing proper Anti-Virus software and keep the same updated during the lifespan of the laptop and ensure that they do not affect the working of other computers of the corporation.
- 7.5 These rules will also apply on the Tab/I-Pad and includes accessories also.
- 7.6 The scheme can be amended/withdrawn at the discretion of the management.
- 7.7 All aspects of this policy shall also be applicable on existing laptops which were provided as per earlier policy referred to above. However, the old cases where employee has already taken laptop by paying the written down value will not be reopened.

8. ACCOUNTING & DISPOSAL:

- 8.1 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, leaving the organization permanently etc.
- 8.2 The office providing the laptop shall ensure entry of details in the Service Report & LPC of the officer provided with laptop in respect of cost of laptop, date of purchase etc. 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. The intimation of purchase of laptop alongwith copy of the bill shall be given of Accounts Section and stores by the Establishment Section.
- 8.3 On completion of useful life of the laptop, officers can pay its residual value to own the same. The service record entries of old laptop shall then be deleted. Subsequently the officer can also process for procuring a new laptop, as per his/her eligibility at that time, details thereof shall then be entered in the Service Records of the officer.
- 8.4 In case of transfer outside the organization on deputation basis, the officer has following opinion:
 - a) To treat laptop as owned by the officer till return to the organization, with due entries made in the service book & LPC of the officers; OR
 - b) To pay the depreciated value of the laptop as on that date so that the entry is removed from the service record. No new laptop will be allowed to be purchased.

- 8.5 In case the officer carries the laptop to the deputed organization, then the cost of its repairs & maintenance is to be borne by the deputed organization. This arrangement has to be made by the officer with the deputed organization. CWC will not reimburse the same.
- 8.6 Officer leaving the organization on retirement or on permanent basis has to deposit the residual value with the CWC to obtain clearance from the organization, and has to own the laptop and then the laptop will be written off from the service records of the concerned officer. The officer who resigns without completing two years regular service excluding probation period, they will have to compulsorily take the laptop at 50% depreciated value.

9. INTERPRETATION AND DOUBT:

In case of any doubt with regard to any provision of these guidelines, the matter shall be referred to the Managing Director, CWC, whose decision shall be final.
