

प्रधान महालेखाकार (लेखा एवं हकदारी)
झारखण्ड का कार्यालय, राँची
OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(A&E) JHARKHAND, RANCHI

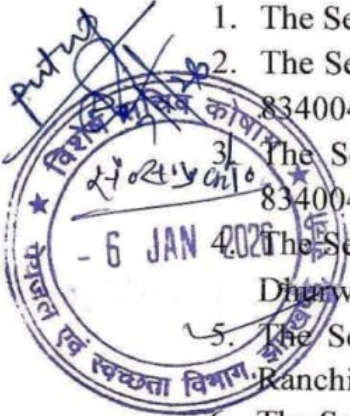


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09/01/26

संख्या: डब्लू०एम०-1/एसो०/2025-26/716
सेवा में,

दिनांक: 30-12-2025



1. The Secretary, Finance Department, Project Bhawan, Dhurwa Ranchi-834004
2. The Secretary, Building Construction Department, Project Bhawan, Dhurwa Ranchi-834004
3. The Secretary, Road Construction Department, Project Bhawan, Dhurwa Ranchi-834004
4. The Secretary, Rural Development Department (Rural Works Affairs), FFP Building, Dhurwa Ranchi-834004
5. The Secretary, Drinking Water & Sanitation Department, Nepal House, Doranda, Ranchi-834002
6. The Secretary, Energy Department, Project Bhawan, Dhurwa Ranchi-834004
7. The Secretary, Rural Development Department, FFP Building, Dhurwa Ranchi-834004
8. The Secretary, Water Resources Department, Nepal House, Doranda, Ranchi-834002

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09/01/26

विशेष सचिव कोषांग
महानगर प्राप्ति सं० 53/2025
महानगर प्राप्ति तिथि 01/12/25
संविधान निर्गत तिथि 01/12/25

विषय: प्रमंडलीय लेखा पदाधिकारी/प्रमंडलीय लेखाकार संवर्ग के अधिकारियों को लैपटॉप उपलब्ध कराने सम्बन्धी परिपत्र प्रेषित करने के सम्बन्ध में।

महानगर,
उपरोक्त विषयान्तर्गत, आदेशानुसार सूचित करना है कि मुख्यालय के पत्र संख्या 2004/ISW/65-2014 दिनांक 15.09.2025 द्वारा प्रमंडलीय लेखा पदाधिकारी/प्रमंडलीय लेखाकार संवर्ग के अधिकारियों को लैपटॉप उपलब्ध कराने सम्बन्धी अनुदेश जारी किये गए हैं। इस अनुदेश के परिपेक्ष्य में इस कार्यालय द्वारा परिपत्र संख्या 61 दिनांक 22.12.2025 निर्गत किया गया है, जिसकी छायाप्रति आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु संलग्न कर प्रेषित की जा रही है।

अतः अनुरोध है कि इस सम्बन्ध में अग्रेतर कार्रवाई करते हुए प्रमंडलीय लेखा पदाधिकारी/प्रमंडलीय लेखाकार संवर्ग के अधिकारियों को लैपटॉप उपलब्ध कराने की दिशा में सभी संबंधित विभागों के निकासी एवं व्ययन पदाधिकारियों को समुचित आदेश निर्गत करने की कृपा की जाए।

अनुलग्नक:- यथोक्त

प्राप्ति शाखा
लापरी सं० 32/2025
दिनांक 05/01/26
पेयजल एवं स्वच्छता विभाग
झारखण्ड, राँची

अपर मुख्य सचिव कोषांग
पेयजल एवं स्वच्छता विभाग, झारखण्ड
लापरी सं० 42/3139
दिनांक 06/01/26

संयुक्त सचिव (संकां०)
पेयजल एवं स्वच्छता विभाग,
झारखण्ड, राँची
दिनांक 30/12/25
वरीय उप महालेखाकार/ कार्य
दैनिक सं०- 937
दिनांक- 09.01.26

प्रशाखा 6
पेयजल एवं स्वच्छता विभाग,
झारखण्ड, राँची

प्रधान महालेखाकार (लेखा एवं हकदारी)

झारखण्ड का कार्यालय, राँची

OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(A&E) JHARKHAND, RANCHI



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Azadi Ka
Amrit Mahotsav

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संख्या: डब्लू०एम०-1/एसो०/2025-26/61

दिनांक: 22/12/2025

परिपत्र

विषय: प्रमंडलीय लेखा पदाधिकारी/प्रमंडलीय लेखाकार संवर्ग के अधिकारियों को लैपटॉप उपलब्ध कराने के संबंध में भारत के नियंत्रक एवं महालेखापरीक्षक के आदेशों का अनुपालन।

मुख्यालय पत्र संख्या 2004/ISW/65-2014 दिनांक 15.09.2025 द्वारा प्रमंडलीय लेखा अधिकारी/प्रमंडलीय लेखाकार (DAO/DA) संवर्ग को लैपटॉप उपलब्ध कराने की स्वीकृति हेतु उप नियंत्रक एवं महालेखापरीक्षक (सरकारी लेखा) तथा अध्यक्ष (GASAB) का कार्यात्मक अनुमोदन, संसूचित की गई है। इसके अनुसरण में सक्षम प्राधिकारी द्वारा यह निर्णय लिया गया है कि प्रधान महालेखाकार, झारखण्ड के कैडर नियंत्रणाधीन प्रमंडलीय लेखा अधिकारी /प्रमंडलीय लेखाकार (DAO/DA) संवर्ग के अधिकारियों को भी लैपटॉप/नोटबुक उपलब्ध कराने की सुविधा निम्नांकित शर्तों के तहत प्रदान की जाएगी:-

1. इस योजना के अंतर्गत उपलब्ध कराए जाने वाले लैपटॉप भारत के नियंत्रक एवं महालेखापरीक्षक के परिपत्र संख्या 1390/ISW/07-2014 दिनांक 30.08.2023 तथा वित्त मंत्रालय, व्यय विभाग के कार्यालय ज्ञापन संख्या 03(20)/2022-E.II(A) दिनांक 21.07.2023 में निहित संशोधित दिशा-निर्देशों के अनुसार विनियमित होंगे। तदनुसार, उपकरण के प्रकार, क्रय प्रक्रिया, लागत सीमा, सॉफ्टवेयर आवश्यकताएँ, सुरक्षा एवं संरक्षा, अनुरक्षण, लेखा मूल्य, स्थानांतरण/सेवानिवृत्ति पर अवधारण तथा आर्थिक रूप से अनुपयोगी होने पर निपटान संबंधी प्रावधान उपर्युक्त दिशा-निर्देशों एवं झारखण्ड सरकार के प्रचलित नियमों के अनुसार लागू होंगे।
2. लैपटॉप की अधिकतम लागत सीमा सभी श्रेणियों के प्रमंडलीय लेखा अधिकारी/प्रमंडलीय लेखाकार हेतु समान रूप से, कार्मिक एवं प्रशिक्षण विभाग (DoPT) के कार्यालय ज्ञापन संख्या 03(20)/2022-E.II(A) दिनांक 21.07.2023 के अनुसार विनियमित होगी।
3. लैपटॉप की खरीद प्रक्रिया भारत के नियंत्रक एवं महालेखापरीक्षक के परिपत्र संख्या 1390/ISW/07-2014 दिनांक 30.08.2023 तथा झारखण्ड सरकार के प्रचलित नियमों एवं वित्तीय प्रक्रियाओं के अनुरूप की जाएगी, तथा क्रय अनिवार्य रूप से GeM/ई-टेंडरिंग मोड के माध्यम से किया जाएगा।
4. जिन विभागों में प्र०ले०अ०/प्र० लेखाकार, संवर्ग के अधिकारी कार्यरत हैं, उनके निकासी एवं व्ययन पदाधिकारियों (DDOs) के द्वारा अनुमोदित लागत सीमा एवं विनिर्देशों के अनुरूप लैपटॉप की क्रय एवं निर्गम संबंधी आवश्यक कार्रवाई सुनिश्चित की जाएगी एवं लैपटॉप प्रदान किए जाने हेतु प्रविष्टि प्र०ले०अ०/प्र० लेखाकार की सेवापुस्तिका में की जाएगी।

पो. डोरण्डा, राँची - 834002 (झारखण्ड) P.O. Doranda, Ranchi - 834 002 (Jharkhand)

दूरभाष / Telephone : 0651-2412942, 2412582, Fax : 0651-2411745

E-mail : agaejharkhand@cag.gov.in

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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.

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5. मरम्मत/प्रतिस्थापन, उपयोग अवधि, स्थानांतरण/सेवानिवृत्ति पर अवधारण तथा आर्थिक रूप से अनुपयोगी होने पर निपटान संबंधी प्रावधान भारत के नियंत्रक एवं महालेखापरीक्षक कार्यालय द्वारा निर्गत दिशा-निर्देशों तथा झारखण्ड सरकार के आदेशों के अनुरूप लागू होंगे।
6. प्र०ले०अ०/प्र० लेखाकार संवर्ग के अधिकारी अपने नाम पर निर्गत लैपटॉप की सुरक्षा, संरक्षा एवं समुचित उपयोग हेतु व्यक्तिगत रूप से उत्तरदायी होंगे।

(प्राधिकरण: प्रधान महालेखाकार के आदेश दिनांक: 19/12/2025)

हस्त०/-

वरिष्ठ उप महालेखाकार (कार्य)

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित-

1. The Secretary, Finance Department, Project Bhawan, Dhurwa Ranchi-834004
2. The Secretary, Building Construction Department, Project Bhawan, Dhurwa Ranchi-834004
3. The Secretary, Road Construction Department, Project Bhawan, Dhurwa Ranchi-834004
4. The Secretary, Rural Development Department (Rural Works Affairs), FFP Building, Dhurwa Ranchi-834004
5. The Secretary, Drinking Water & Sanitation Department, Nepal House, Doranda, Ranchi-834002
6. The Secretary, Energy Department, Project Bhawan, Dhurwa Ranchi-834004
7. The Secretary, Rural Development Department, FFP Building, Dhurwa Ranchi-834004
8. The Secretary, Water Resources Department, Nepal House, Doranda, Ranchi-834002
9. Secretary to Principal Accountant General (A&E) Jharkhand
10. PA to DAG (Works)
11. Sri Saraswati Chandra Das, DAO-I, General Secretary, Jharkhand DAO/DA Association, Rural Development Special Division, Gumla for information and wide circulation.
12. All Sr. DAO / DAO-I / DAO-II / DA cadre officials (through office website)
13. Sr. Accounts Officer (EDP) – for uploading on the office website

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वरीय लेखाधिकारी/डब्लू०एम०-1

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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:

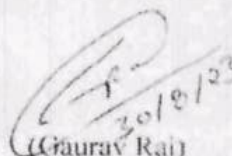
"It is certified that the relevant details as required in the Online Inventory Module (OIM) related to the Laptops with less than four years of age, allotted to the eligible officers have been updated"

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)
30/8/23
Director (IS Wing)

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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	Reasons for Demand of New Device							
4.1	Present Laptop completed 04 years							
4.2	Beyond Economic Repair							
4.3	Copy of BER Certificate							
5	Proposal for New device							
5.1	Model proposed							
5.2	Configuration							
5.3	MII Component (more than 40%)							
5.4	Price							
5.5	Details of GFR proceedings							

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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						

- 25
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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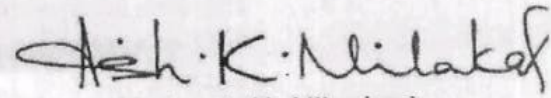
(a) For the officials who are currently holding laptops, notebooks or similar devices in accordance with the provisions of O.M. dt. 27.09.2016, O.M. dt. 20.02.2018 & O.M. dated 27.03.2020, the terms & conditions for retention of the device shall now be governed as per Para 7 of this OM and in case of 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 = $(100/48) \times$ 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.