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: (RUPEES IN THOUSAND)

Progressive Monthly Expenditure Report For Month: September and Year: 2026-2027

OFFICE / DDO NAME :- AG (Audit), Jharkhand, Ranchi
PAY & ACCOUNTS OFFICE :- PAO, O/O THE AG (A&E) JHARKHAND, RANCHI

Standard Numeric Codes	Head, Subhead and other Details	Budget Estimates	Additional Budget Allotted	Net Allotted Budget as on Date	Total Net Expenditure	Available DDO Budget
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MH: 2016

Group A

0001	Salaries					
	Pay of Officers	0.00	5685.00	5685.00	3690.21	1994.79
	Pay Arrears	0.00	4.09	4.09	4.09	0.00
	Honorarium and Stipend to Interns	0.00	4.00	4.00	0.00	4.00
	Salaries Total	0.00	5693.09	5693.09	3694.30	1998.79
0006	Medical Treatment	0.00	350.00	350.00	195.87	154.13
0007	Allowances					
	Dearness/Foreign Allowance	0.00	3520.00	3520.00	2234.69	1285.31
	Transport Allowance	0.00	158.00	158.00	120.93	37.07
	DA on Transport Allowance	0.00	97.00	97.00	73.19	23.81
	Arrears of Allowances	0.00	6.73	6.73	6.73	0.00
	Allowances Total	0.00	3781.73	3781.73	2435.54	1346.19
0011	Domestic Travel Expenses	0.00	900.00	900.00	406.11	493.89
	Group A Total	0.00	10724.82	10724.82	6731.82	3993.00

MH: 2016

Group B

0001	Salaries					
	Pay of Officers	398970.00	0.00	152375.15	86426.30	65948.85
	Pay of N.G Estt.	0.00	129699.00	129699.00	86328.99	43370.01

	Leave Encashment (LTC)	0.00	1050.00	1050.00	830.77	219.23
	Pay Arrears	0.00	503.38	503.38	322.26	181.12
	Honorarium and Stipend to Interns	0.00	3.00	3.00	3.00	0.00
	Sumptuary Allowance	0.00	0.00	0.00	0.00	0.00
	Salaries Total	398970.00	131255.38	283630.53	173911.33	109719.20
0002	Wages	0.00	0.00	0.00	0.00	0.00
0005	Rewards					
	Bonus	0.00	1759.82	1759.82	0.00	1759.82
	Cash awards	0.00	70.35	70.35	51.60	18.75
	Rewards Total	0.00	1830.17	1830.17	51.60	1778.57
0006	Medical Treatment	4735.00	15163.50	16950.36	13877.02	3073.34
0007	Allowances					
	Dearness/Foreign Allowance	323602.00	0.00	153737.12	104623.38	49113.74
	House Rent Allowance	0.00	39547.00	39547.00	23545.51	16001.49
	Transport Allowance	0.00	11173.00	11173.00	7094.51	4078.49
	DA on Transport Allowance	0.00	6822.00	6822.00	4303.20	2518.80
	Arrears of Allowances	0.00	438.59	438.59	291.59	147.00
	Deputation (Duty) Allowance	0.00	83.40	83.40	59.22	24.18
	CEA/Reimbursement of Tuition Fee	0.00	9686.25	9686.25	9686.25	0.00
	Any Other Allowance	0.00	359.00	359.00	299.03	59.97
	Overtime Allowance	0.00	0.00	0.00	0.00	0.00
	Allowances Total	323602.00	68109.24	221846.35	149902.68	71943.67
0008	Leave Travel Concession	1871.00	400.00	1500.00	1049.20	450.80
0009	Training Expenses	0.00	0.00	0.00	0.00	0.00
0011	Domestic Travel Expenses	40208.00	16500.00	45108.00	43593.07	1514.93

0012	Foreign Travel Expenses	0.00	0.00	0.00	0.00	0.00
0013	Office Expenses					
	Local Purchase of Stationery	0.00	300.00	250.00	90.93	159.08
	Telephone and Internet Broadband Charges	0.00	620.39	352.39	152.40	200.00
	Internet Charges (dongle internet etc.)	0.00	272.10	272.10	272.03	0.07
	Postage/Courier Charges	0.00	108.47	108.47	54.82	53.65
	Electricity and Water Charges	3285.00	5715.00	9000.00	5823.60	3176.40
	Procurement of Goods & Materials and Services	1969.00	392.64	1332.78	1110.77	222.00
	Outsourcing/engagement s of persons					
	Outsourcing of MTS	3315.00	12070.10	13897.68	7358.85	6538.83
	Outsourcing for cleaning works	0.00	6330.57	6330.57	3568.63	2761.95
	Outsourcing for Security	0.00	0.00	0.00	0.00	0.00
	Outsourcing of Canteen Staff	0.00	0.00	0.00	0.00	0.00
	Outsourcing of DEOs, Stenos etc.	0.00	2612.11	2391.39	1301.54	1089.84
	Outsourcing of Staff Car Driver	0.00	373.80	342.29	186.11	156.18
	Hiring of retired persons	0.00	83.07	83.07	83.07	0.00
	Outsourcing of staff in other categories	0.00	0.00	0.00	0.00	0.00
	Outsourcing/engagement s of persons Total	3315.00	21469.66	23044.99	12498.20	10546.80
	Office Expenses Total	8569.00	28878.25	34360.73	20002.74	14357.99
0014	Rent, Rates and Taxes for Land and Buildings					
	Building Rent	277.00	156.00	433.00	410.48	22.52
	Municipal/Property taxes and Other taxes	0.00	0.00	0.00	0.00	0.00
	Rent, Rates and Taxes for Land and Buildings Total	277.00	156.00	433.00	410.48	22.52
0016	Printing and Publication					
	Audit and Accounts Reports etc.	0.00	2103.55	2103.55	2103.43	0.12

	Admin Reports and Magazines and Other Printing items	0.00	100.00	100.00	27.40	72.60
	Printing and Publication Total	0.00	2203.55	2203.55	2130.83	72.72
0018	Rent for Others					
	Hiring of Inspection Vehicle	989.00	0.00	982.00	887.91	94.10
	Rent for Transport and Other equipments/Furniture etc.	0.00	220.40	220.40	213.40	7.00
	Rent for Others Total	989.00	220.40	1202.40	1101.31	101.10
0019	Digital Equipment					
	Procurement of Hardware	0.00	0.00	0.00	0.00	0.00
	Procurement/development of Software	0.00	0.00	0.00	0.00	0.00
	Consumables like toner and cartridge for printer	0.00	314.00	314.00	288.20	25.80
	Others	0.00	0.00	0.00	0.00	0.00
	Payment for OIOS project					
	Payment to agencies	0.00	0.00	0.00	0.00	0.00
	Purchase of Hardware, Software, Supporting infrastructure	0.00	0.00	0.00	0.00	0.00
	LAN Upgradation	0.00	0.00	0.00	0.00	0.00
	Payment for OIOS project Total	0.00	0.00	0.00	0.00	0.00
	Digital Equipment Total	0.00	314.00	314.00	288.20	25.80
0024	Fuels and Lubricants	23.00	0.00	23.00	18.00	5.00
0026	Advertising and Publicity	0.00	22.00	22.00	0.00	22.00
0027	Minor Civil and Electric Works	0.00	17010.00	17010.00	6467.60	10542.40
0028	Professional Services					
	Hiring of Experts	0.00	1747.74	1747.28	560.66	1186.62
	Legal Charges	0.00	539.85	539.85	539.82	0.03
	Training	0.00	0.00	0.00	0.00	0.00

	Others	0.00	97.46	97.46	56.10	41.36
	Professional Services Total	0.00	2385.05	2384.59	1156.58	1228.01
0 0 2 9	Repair and Maintenance					
	AMC - Information Technology	0.00	175.00	175.00	87.18	87.82
	AMC,/Repair - Non Information Technology	222.00	200.00	422.00	412.47	9.53
	Repair and Maintenance Total	222.00	375.00	597.00	499.65	97.35
0 0 3 1	Grants-in-aid-General	0.00	0.00	0.00	0.00	0.00
0 0 3 2	Contribution	0.00	0.00	0.00	0.00	0.00
0 0 4 9	Other Revenue Expenditure					
	Reimbursement of Newspaper/briefcase claims	483.00	1702.30	2177.30	2106.35	70.95
	Others	0.00	8.00	8.00	8.00	0.00
	Other Revenue Expenditure Total	483.00	1710.30	2185.30	2114.35	70.95
0 0 7 0	Deduct Recoveries	0.00	0.00	0.00	0.00	0.00
	Group B Total	779949.00	286532.84	631600.98	416574.64	215026.34

MH: 2016

Group C

0 0 0 1	Salaries					
	Pay of Officers	0.00	108857.00	108857.00	79708.60	29148.40
	Leave Encashment (LTC)	0.00	650.00	650.00	599.20	50.80
	Pay Arrears	0.00	129.38	129.38	129.38	0.00
	Honorarium and Stipend to Interns	0.00	10.00	10.00	0.00	10.00
	Salaries Total	0.00	109646.38	109646.38	80437.19	29209.20
0 0 0 6	Medical Treatment	0.00	4255.64	4183.64	3667.70	515.94

0007	Allowances					
	Dearness/Foreign Allowance	0.00	67724.00	67724.00	48296.54	19427.46
	House Rent Allowance	0.00	21772.00	21772.00	14972.98	6799.02
	Transport Allowance	0.00	3780.00	3780.00	2739.60	1040.40
	DA on Transport Allowance	0.00	2351.00	2351.00	1660.68	690.32
	Arrears of Allowances	0.00	107.42	107.42	107.42	0.00
	CEA/Reimbursement of Tuition Fee	0.00	2227.50	2227.50	2193.75	33.75
	Any Other Allowance	0.00	12.00	12.00	12.00	0.00
	Allowances Total	0.00	97973.92	97973.92	69982.97	27990.95
0008	Leave Travel Concession	0.00	1071.00	1071.00	770.90	300.10
0011	Domestic Travel Expenses	0.00	24000.00	24000.00	23011.42	988.58
	Group C Total	0.00	236946.94	236874.94	177870.18	59004.76

MH: 4016

Group N

0052	Machinery and Equipment	0.00	0.00	0.00	0.00	0.00
0071	Information, Computer, Telecommunications(ICT) Equipments	0.00	710.00	710.00	286.30	423.71
0074	Furniture and Fixtures					
	Purchase of Modular Furniture	0.00	0.00	0.00	0.00	0.00
	Purchase of Other Office Furniture	0.00	2540.00	2540.00	2523.69	16.31
	Furniture and Fixtures Total	0.00	2540.00	2540.00	2523.69	16.31
0077	Other Fixed Assets	0.00	54.00	54.00	0.00	54.00
	Group N Total	0.00	3304.00	3304.00	2809.99	494.02
0072	Buildings and Structures	0.00	200.00	200.00	23.60	176.40

	Group N Total	0.00	200.00	200.00	23.60	176.40
0 0 7 2	Buildings and Structures	0.00	672.65	672.65	177.50	495.15
	Group N Total	0.00	672.65	672.65	177.50	495.15

Statement of Internal Control

1. Scope of Responsibility

As the head of the Office of the Principal Accountant General (Audit) Jharkhand, Ranchi, I am responsible, inter alia, for the preparation of expenditure and other statements relating to this department. The accounts/statements of the Department have been prepared accordingly. Rule 64 of the General Financial Rules also, inter alia, stipulates that I shall ensure that the public funds appropriated to the Department as reflected in the accounts have been used for the purpose for which they were meant. I am satisfied that the organisational structure of my department as well as internal controls including internal audit, are geared to effectively ensure that the public monies are expended for the purposes these are authorized and are correctly brought to Government accounts without delay and are properly reflected in the accounts.

In my considered view, the organisational structure of the Department and the internal control framework functioned effectively to identify and manage the risks.

2. The Risk & Control Framework

The major area of risk in the economic, efficient and effective functioning of my department is NIL.

3. Capacity to Handle Risk

In my office, risks are handled through specific delegation of responsibilities and powers to different levels as well as through effective supervision and monitoring. I consider the arrangements for handling through this process to be adequate.

4. Purpose of the System of Internal Control

The office follows the internal control procedures and other orders issued by the government including the Ministry of Finance. I have monitored the observance of the internal control procedure and I am satisfied that this were followed effectively.

5. Review of Effectiveness

The effectiveness of the internal control procedure is overseen through the mechanism of internal audit. The results of such audit are brought to my notice and, wherever necessary, rectificatory action is taken promptly. I am satisfied that the internal audit was effective in bringing out the deficiencies of the internal control system and these were rectified with responsible promptness.

Remarks

(Amount in Rs.)		
Progressive Total Expenditure as per DDO (iBEMS)	Progressive Total Expenditure as per PAO (PFMS)	Difference (+)/(-), if any
Rs. 60,41,87,719/-	Rs. 59,84,39,090/-	Rs. 57,48,629/-

Reasons for Difference

Expenditure amounting Rs. 55,47,183/-, 2,01,095/- u/h Minor Works and Building and Structure has been booked as per expenditure report received from CPWD in respect of LOA issued and expenditure booked in PFMS by PAO CPWD.

Recovery amount of Rs. 351/- has been taken in iBEMS which is reflecting in total DDO fund (i.e in DTE head) but the same is not reflecting in expenditure detail report.

Certified that the expenditure figures booked by our office are duly reconciled with Pay and Account Office