Date : 02/11/2026 :03:20:13

(RUPEES IN THOUSAND)

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

OFFICE / DDO NAME : - **AG (Audit-II), West Bengal, Kolkata**

PAY & ACCOUNTS OFFICE :- **PAO, O/O THE PR. AG (A&E) WEST BENGAL, KOLKATA**

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
MH: 2016						
Group A						
0001	**Salaries**					
	Pay of Officers	0.00	5195.33	5195.33	4141.20	1054.13
	Leave Encashment (LTC)	0.00	0.90	0.90	0.82	0.08
	Honorarium and Stipend to Interns	0.00	11.40	11.40	11.40	0.00
	Salaries Total	**0.00**	**5207.63**	**5207.63**	**4153.42**	**1054.22**
0006	**Medical Treatment**	0.00	100.00	100.00	41.21	58.79
0007	**Allowances**					
	Dearness/Foreign Allowance	0.00	3266.05	3266.05	2505.25	760.80
	House Rent Allowance	0.00	1047.50	1047.50	836.52	210.98
	Allowances Total	**0.00**	**4313.55**	**4313.55**	**3341.77**	**971.78**
0008	**Leave Travel Concession**	0.00	180.00	180.00	54.80	125.20
0011	**Domestic Travel Expenses**	0.00	2300.00	2300.00	1614.64	685.36
	Group A Total	**0.00**	**12101.19**	**12101.19**	**9205.84**	**2895.34**
MH: 2016						
Group B						
0001	**Salaries**					
	Pay of Officers	281112.00	0.00	99276.05	58605.95	40670.10
	Pay of N.G Estt.	0.00	96618.67	96618.67	75036.53	21582.14

	Leave Encashment (LTC)	0.00	1400.00	1400.00	1046.61	353.39
	Pay Arrears	0.00	700.00	700.00	362.66	337.34
	Honorarium and Stipend to Interns	0.00	82.78	82.78	69.28	13.50
	Sumptuary Allowance	0.00	0.00	0.00	0.00	0.00
	Salaries Total	**281112.00**	**98801.45**	**198077.50**	**135121.03**	**62956.47**
0002	**Wages**	0.00	0.00	0.00	0.00	0.00
0005	**Rewards**					
	Bonus	0.00	1430.00	1430.00	1391.42	38.58
	Cash awards	0.00	174.50	174.50	47.00	127.50
	Rewards Total	**0.00**	**1604.50**	**1604.50**	**1438.42**	**166.08**
0006	**Medical Treatment**	3765.00	2000.00	4465.00	3650.81	814.20
0007	**Allowances**					
	Dearness/Foreign Allowance	275057.00	0.00	104952.48	80861.42	24091.06
	House Rent Allowance	0.00	51766.40	51766.40	33891.07	17875.33
	Transport Allowance	0.00	15574.50	15574.50	10681.87	4892.63
	DA on Transport Allowance	0.00	9765.37	9765.37	6462.79	3302.58
	Arrears of Allowances	0.00	700.00	700.00	477.63	222.37
	Deputation (Duty) Allowance	0.00	0.00	0.00	0.00	0.00
	CEA/Reimbursement of Tuition Fee	0.00	7500.00	7345.00	6798.94	546.06
	Any Other Allowance	0.00	400.77	400.77	325.33	75.43
	Overtime Allowance	0.00	0.00	0.00	0.00	0.00
	Allowances Total	**275057.00**	**85707.04**	**190504.52**	**139499.05**	**51005.47**
0008	**Leave Travel Concession**	1435.00	1500.00	2255.00	1912.11	342.89
0009	**Training Expenses**	0.00	0.00	0.00	0.00	0.00
0011	**Domestic Travel Expenses**	23847.00	0.00	14047.00	11493.13	2553.87

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	300.00	268.31	31.69
	Telephone and Internet Broadband Charges	0.00	200.00	200.00	133.53	66.47
	Internet Charges (dongle internet etc.)	0.00	162.20	162.20	92.68	69.52
	Postage/Courier Charges	0.00	90.00	90.00	66.62	23.38
	Electricity and Water Charges	0.00	0.00	0.00	0.00	0.00
	Procurement of Goods & Materials and Services	1432.00	1003.63	1845.63	1460.59	385.05
	Outsourcing/engagements of persons					
	Outsourcing of MTS	1559.00	5330.29	6446.29	4176.78	2269.51
	Outsourcing for cleaning works	0.00	916.79	916.79	595.79	321.00
	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	789.36	789.36	507.36	282.01
	Outsourcing of Staff Car Driver	0.00	359.43	359.43	231.33	128.10
	Hiring of retired persons	0.00	0.00	0.00	0.00	0.00
	Outsourcing of staff in other categories	0.00	0.00	0.00	0.00	0.00
	Outsourcing/engagements of persons Total	**1559.00**	**7395.87**	**8511.87**	**5511.26**	**3000.62**
	Office Expenses Total	**2991.00**	**9151.70**	**11109.70**	**7532.98**	**3576.72**
0014	**Rent, Rates and Taxes for Land and Buildings**					
	Building Rent	6772.00	2317.67	9089.67	6832.00	2257.67
	Municiapal/Property taxes and Other taxes	0.00	0.00	0.00	0.00	0.00
	Rent, Rates and Taxes for Land and Buildings Total	**6772.00**	**2317.67**	**9089.67**	**6832.00**	**2257.67**
0016	**Printing and Publication**					
	Audit and Accounts Reports etc.	0.00	503.21	503.21	503.21	0.00

	Admin Reports and Magazines and Other Printing items	0.00	18.00	18.00	18.00	0.00
	Printing and Publication Total	**0.00**	**521.21**	**521.21**	**521.21**	**0.00**
0018	**Rent for Others**					
	Hiring of Inspection Vehicle	1022.00	240.68	1262.68	997.16	265.52
	Rent for Transport and Other equipments/Furniture etc.	0.00	310.92	310.92	286.91	24.01
	Rent for Others Total	**1022.00**	**551.60**	**1573.60**	**1284.07**	**289.52**
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	510.00	510.00	317.80	192.20
	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**	**510.00**	**510.00**	**317.80**	**192.20**
0024	**Fuels and Lubricants**	104.00	31.35	135.35	75.35	60.00
0026	**Advertising and Publicity**	0.00	3.00	3.00	3.00	0.00
0027	**Minor Civil and Electric Works**	0.00	4356.00	4356.00	872.28	3483.72
0028	**Professional Services**					
	Hiring of Experts	0.00	455.48	455.48	0.00	455.48
	Legal Charges	0.00	2.16	2.16	2.16	0.00
	Training	0.00	14.00	14.00	14.00	0.00

	Others	0.00	80.00	80.00	26.91	53.09
	Professional Services Total	**0.00**	**551.64**	**551.64**	**43.07**	**508.57**
0029	**Repair and Maintenance**					
	AMC - Information Technology	0.00	282.00	282.00	70.03	211.97
	AMC,/Repair - Non Information Technology	205.00	116.20	321.20	249.11	72.09
	Repair and Maintenance Total	**205.00**	**398.20**	**603.20**	**319.13**	**284.07**
0031	**Grants-in-aid-General**	0.00	0.00	0.00	0.00	0.00
0032	**Contribution**	0.00	0.00	0.00	0.00	0.00
0049	**Other Revenue Expenditure**					
	Reimbursement of Newspaper/briefcase claims	186.00	606.00	792.00	635.63	156.37
	Others	0.00	0.00	0.00	0.00	0.00
	Other Revenue Expenditure Total	**186.00**	**606.00**	**792.00**	**635.63**	**156.37**
0070	**Deduct Recoveries**	0.00	0.00	0.00	0.00	0.00
	Group B Total	**596496.00**	**208611.35**	**440198.88**	**311551.07**	**128647.81**

MH: 2016

Group C

0001	**Salaries**					
	Pay of Officers	0.00	76653.17	76653.17	60855.36	15797.81
	Leave Encashment (LTC)	0.00	600.00	600.00	440.48	159.52
	Pay Arrears	0.00	500.00	500.00	181.76	318.24
	Honorarium and Stipend to Interns	0.00	76.78	73.70	70.20	3.50
	Salaries Total	**0.00**	**77829.95**	**77826.87**	**61547.79**	**16279.07**
0005	**Rewards**	0.00	13.10	13.10	7.60	5.50

0006	**Medical Treatment**	0.00	1700.00	1700.00	1219.73	480.27
0007	**Allowances**					
	Dearness/Foreign Allowance	0.00	48096.28	48096.28	36811.97	11284.32
	House Rent Allowance	0.00	20025.65	20025.65	15854.37	4171.28
	Transport Allowance	0.00	5660.00	5660.00	4492.80	1167.20
	DA on Transport Allowance	0.00	3475.00	3475.00	2718.00	757.00
	Arrears of Allowances	0.00	500.00	500.00	158.03	341.97
	CEA/Reimbursement of Tuition Fee	0.00	2430.00	2430.00	2424.94	5.06
	Any Other Allowance	0.00	52.00	52.00	30.70	21.30
	Allowances Total	**0.00**	**80238.93**	**80238.93**	**62490.80**	**17748.13**
0008	**Leave Travel Concession**	0.00	1500.00	1500.00	914.10	585.90
0011	**Domestic Travel Expenses**	0.00	7500.00	7500.00	6241.60	1258.40
	Group C Total	**0.00**	**168781.98**	**168778.90**	**132421.62**	**36357.28**

MH: 4016

Group N

0052	**Machinery and Equipment**	0.00	217.00	217.00	77.00	140.00
0071	**Information, Computer, Telecommunications(ICT) Equipments**	0.00	2409.89	2409.89	1473.00	936.89
0074	**Furniture and Fixtures**					
	Purchase of Modular Furniture	0.00	2097.10	1855.00	751.49	1103.51
	Purchase of Other Office Furniture	0.00	0.00	0.00	0.00	0.00
	Furniture and Fixtures Total	**0.00**	**2097.10**	**1855.00**	**751.49**	**1103.51**
0077	**Other Fixed Assets**	0.00	6.00	6.00	0.00	6.00
	Group N Total	**0.00**	**4729.99**	**4487.89**	**2301.49**	**2186.41**

Statement of Internal Control

1. Scope of Responsibility

As the Head of the Department of the Pr. A.G. (Audit - II) WB, 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 purpose for which are authorised 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 areas of risk in the economic, efficient and effective functioning of my Department are:
……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 arrangement for handling of risk 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 procedures and I am satisfied that these were followed effectively.

5. Review of Effectiveness

The effectiveness of the internal control procedures 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 reasonable promptness.

(……)
HoD/HoD of independent branch

Remarks

Expenditure as per DDO in PFMS - ?.45,54,80,021/-
Expenditure as per iBEMS – ?.45,54,80,021/-
Difference-Nil

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