

Date 02/04/2025 :06:30:35  
: (RUPEES IN THOUSAND)

**Progressive Monthly Expenditure Report For Month: March and Year: 2024-2025**

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	<b>Salaries</b>					
	Pay of Officers	6645.00	1482.10	8127.10	8127.10	0.00
	Pay of N.G Estt.	0.00	0.00	0.00	0.00	0.00
	Leave Encashment (LTC)	0.00	0.00	0.00	0.00	0.00
	Pay Arrears	0.00	0.00	0.00	0.00	0.00
	Honorarium and Stipend to Interns	0.00	13.81	13.81	13.81	0.00
	Sumptuary Allowance	0.00	0.00	0.00	0.00	0.00
	<b>Salaries Total</b>	<b>6645.00</b>	<b>1495.91</b>	<b>8140.91</b>	<b>8140.91</b>	<b>0.00</b>
0005	<b>Rewards</b>					
	Bonus	0.00	0.00	0.00	0.00	0.00
	Cash awards	0.00	0.00	0.00	0.00	0.00
	<b>Rewards Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0006	<b>Medical Treatment</b>	40.00	100.00	115.12	115.12	0.00
0007	<b>Allowances</b>					
	Dearness/Foreign Allowance	3323.00	956.67	4279.67	4279.66	0.01
	House Rent Allowance	255.00	0.00	252.83	252.82	0.01
	Transport Allowance	0.00	91.35	91.35	91.35	0.00
	DA on Transport Allowance	0.00	48.91	48.91	48.91	0.01
	Arrears of Allowances	0.00	0.00	0.00	0.00	0.00
	Deputation (Duty) Allowance	0.00	0.00	0.00	0.00	0.00

	<b>CEA/Reimbursement of Tuition Fee</b>	54.00	32.07	86.07	86.06	0.01
	<b>Any Other Allowance</b>	0.00	0.00	0.00	0.00	0.00
	<b>Overtime Allowance</b>	0.00	0.00	0.00	0.00	0.00
	<b>Allowances Total</b>	<b>3632.00</b>	<b>1129.00</b>	<b>4758.83</b>	<b>4758.80</b>	<b>0.03</b>
0008	<b>Leave Travel Concession</b>	21.00	43.71	64.71	64.71	0.00
0011	<b>Domestic Travel Expenses</b>	203.00	677.00	868.68	868.68	0.00
0012	<b>Foreign Travel Expenses</b>	0.00	0.00	0.00	0.00	0.00
	<b>Group A Total</b>	<b>10541.00</b>	<b>3445.62</b>	<b>13948.25</b>	<b>13948.21</b>	<b>0.04</b>

MH: 2016

**Group B**

0001	<b>Salaries</b>					
	<b>Pay of Officers</b>	130609.00	39866.17	170475.17	170475.17	0.00
	<b>Pay of N.G Estt.</b>	162987.00	98.45	149837.83	149837.82	0.01
	<b>Leave Encashment (LTC)</b>	805.00	1555.00	2337.85	2337.85	0.00
	<b>Pay Arrears</b>	0.00	309.00	288.85	288.85	0.00
	<b>Honorarium and Stipend to Interns</b>	0.00	167.21	167.21	167.21	0.00
	<b>Sumptuary Allowance</b>	0.00	0.00	0.00	0.00	0.00
	<b>Salaries Total</b>	<b>294401.00</b>	<b>41995.83</b>	<b>323106.91</b>	<b>323106.90</b>	<b>0.01</b>
0002	<b>Wages</b>	0.00	0.00	0.00	0.00	0.00
0005	<b>Rewards</b>					
	<b>Bonus</b>	0.00	2083.00	2014.82	2014.82	0.00
	<b>Cash awards</b>	0.00	52.80	35.30	35.30	0.00
	<b>Rewards Total</b>	<b>0.00</b>	<b>2135.80</b>	<b>2050.12</b>	<b>2050.12</b>	<b>0.00</b>
0006	<b>Medical Treatment</b>	3680.00	7700.00	10378.31	10378.31	0.00
0007	<b>Allowances</b>					

	<b>Dearness/Foreign Allowance</b>	146798.00	21903.29	168701.29	168701.29	0.00
	<b>House Rent Allowance</b>	35488.00	8844.86	44326.43	44326.42	0.01
	<b>Transport Allowance</b>	11916.00	1762.72	13669.72	13669.71	0.01
	<b>DA on Transport Allowance</b>	5958.00	1250.70	7203.93	7203.93	0.00
	<b>Arrears of Allowances</b>	0.00	145.50	127.01	127.01	0.00
	<b>Deputation (Duty) Allowance</b>	25.00	71.31	96.16	96.16	0.00
	<b>CEA/Reimbursement of Tuition Fee</b>	8100.00	1279.67	9285.97	9285.97	0.00
	<b>Any Other Allowance</b>	563.00	0.27	376.95	376.95	0.00
	<b>Overtime Allowance</b>	0.00	0.00	0.00	0.00	0.00
	<b>Allowances Total</b>	<b>208848.00</b>	<b>35258.32</b>	<b>243787.46</b>	<b>243787.44</b>	<b>0.02</b>
0 0 0 8	<b>Leave Travel Concession</b>	682.00	2500.00	3181.70	3181.70	0.01
0 0 0 9	<b>Training Expenses</b>	0.00	0.00	0.00	0.00	0.00
0 0 1 1	<b>Domestic Travel Expenses</b>	18481.00	24000.00	42480.74	42480.74	0.00
0 0 1 2	<b>Foreign Travel Expenses</b>	0.00	0.00	0.00	0.00	0.00
0 0 1 3	<b>Office Expenses</b>					
	<b>Local Purchase of Stationery</b>	86.00	423.50	509.50	509.48	0.02
	<b>Telephone Charges</b>	125.00	38.30	163.30	152.62	10.68
	<b>Internet Charges (dongle internet etc.)</b>	0.00	524.80	501.41	501.41	0.00
	<b>Postage/Courier Charges</b>	45.00	49.00	94.00	94.00	0.00
	<b>Electricity and Water Charges</b>	6166.00	2396.30	8312.75	8312.68	0.07
	<b>Procurement of Goods &amp; Materials</b>	0.00	337.00	337.00	337.00	0.00
	<b>Procurement of Services</b>	0.00	39.60	39.60	39.60	0.00
	<b>Food/refreshment charges for trainees</b>	0.00	137.76	137.76	137.66	0.10
	<b>Other Misc. Expenses</b>	0.00	515.45	515.45	515.45	0.00
	<b>Special Contingencies</b>					
	Other procurement of goods	0.00	0.00	0.00	0.00	0.00
	Procurement of services	0.00	0.00	0.00	0.00	0.00

	Other Special Contengencies Expenses	0.00	3927.00	3148.26	3148.26	0.00
	<b>Special Contingencies Total</b>	<b>0.00</b>	<b>3927.00</b>	<b>3148.26</b>	<b>3148.26</b>	<b>0.00</b>
	<b>Outsourcing/engagements of persons</b>					
	Outsourcing of MTS	872.00	11407.90	12185.01	12183.95	1.06
	Outsourcing for cleaning works	578.00	6709.17	7287.17	7287.17	0.00
	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.	174.00	2231.20	2405.20	2403.21	1.99
	Outsourcing of Staff Car Driver	33.00	310.60	343.60	343.28	0.32
	Hiring of retired persons	57.00	0.00	0.00	0.00	0.00
	Outsourcing of staff in other categories	0.00	0.00	0.00	0.00	0.00
	<b>Outsourcing/engagements of persons Total</b>	<b>1714.00</b>	<b>20658.87</b>	<b>22220.98</b>	<b>22217.60</b>	<b>3.38</b>
	<b>Internet Charges ( Broadband )</b>	0.00	0.00	0.00	0.00	0.00
	<b>Procurement for Departmental Canteen</b>	0.00	0.00	0.00	0.00	0.00
	<b>Office Expenses Total</b>	<b>8136.00</b>	<b>29047.58</b>	<b>35980.01</b>	<b>35965.75</b>	<b>14.26</b>
<b>0014</b>	<b>Rent, Rates and Taxes for Land and Buildings</b>					
	<b>Building Rent</b>	0.00	0.00	0.00	0.00	0.00
	<b>Municipal/Property taxes</b>	400.00	0.00	369.56	369.56	0.00
	<b>Others</b>	0.00	0.00	0.00	0.00	0.00
	<b>Rent, Rates and Taxes for Land and Buildings Total</b>	<b>400.00</b>	<b>0.00</b>	<b>369.56</b>	<b>369.56</b>	<b>0.00</b>
<b>0016</b>	<b>Printing and Publication</b>					
	<b>Audit and Accounts Reports etc.</b>	0.00	3242.80	3241.90	3241.90	0.00
	<b>Admin Reports and Magazines etc.</b>	0.00	105.00	43.20	43.20	0.00
	<b>Other printing items</b>	0.00	85.80	85.80	85.65	0.15
	<b>Printing and Publication Total</b>	<b>0.00</b>	<b>3433.60</b>	<b>3370.90</b>	<b>3370.75</b>	<b>0.15</b>
<b>0018</b>	<b>Rent for Others</b>					

	<b>Hiring of Inspection Vehicle</b>	0.00	2377.70	2377.70	2366.10	11.60
	<b>Rent for Transport</b>	0.00	0.00	0.00	0.00	0.00
	<b>Rent for various equipments, furniture and fixtures etc.</b>	0.00	10.00	10.00	10.00	0.00
	<b>Lease charges for equipment and other items</b>	0.00	0.00	0.00	0.00	0.00
	<b>Rent for Others Total</b>	<b>0.00</b>	<b>2387.70</b>	<b>2387.70</b>	<b>2376.10</b>	<b>11.60</b>
<b>00019</b>	<b>Digital Equipment</b>					
	<b>Procurement of Hardware</b>	0.00	0.00	0.00	0.00	0.00
	<b>Procurement/development of Software</b>	0.00	0.00	0.00	0.00	0.00
	<b>Consumables like toner and cartridge for printer</b>	0.00	681.50	681.47	681.46	0.01
	<b>Others</b>	0.00	0.00	0.00	0.00	0.00
	<b>Payment for OIOS project</b>					
	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
	<b>Payment for OIOS project Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Digital Equipment Total</b>	<b>0.00</b>	<b>681.50</b>	<b>681.47</b>	<b>681.46</b>	<b>0.01</b>
<b>00024</b>	<b>Fuels and Lubricants</b>	0.00	66.00	66.00	56.95	9.05
<b>00026</b>	<b>Advertising and Publicity</b>	0.00	40.60	40.60	40.60	0.01
<b>00027</b>	<b>Minor Civil and Electric Works</b>	0.00	7460.00	5990.17	5990.17	0.00
<b>00028</b>	<b>Professional Services</b>					
	<b>Hiring of Experts</b>	0.00	148.00	147.50	147.50	0.00
	<b>Legal Charges</b>	0.00	328.65	328.65	328.65	0.00
	<b>Training</b>					
	Group A	0.00	0.00	0.00	0.00	0.00
	Group B and others	0.00	0.00	0.00	0.00	0.00
	<b>Training Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	Others	0.00	58.98	58.98	58.97	0.01
	Departmental Exams	0.00	0.00	0.00	0.00	0.00
	<b>Professional Services Total</b>	<b>0.00</b>	<b>535.63</b>	<b>535.13</b>	<b>535.12</b>	<b>0.01</b>
<b>0 0 2 9</b>	<b>Repair and Maintenance</b>					
	AMC - Information Technology	0.00	189.00	188.95	188.95	0.00
	AMC, Repair for Electrical and Electronic Equipments( ACs,Photo Copier, RO, Fax etc.)	58.00	593.30	651.30	650.83	0.47
	Repairs for motor vehicle	0.00	25.10	23.92	23.91	0.01
	Repairs for furniture & fixtures	0.00	185.60	185.60	183.75	1.85
	Other repair and maintenance	0.00	0.00	0.00	0.00	0.00
	<b>Repair and Maintenance Total</b>	<b>58.00</b>	<b>993.00</b>	<b>1049.77</b>	<b>1047.45</b>	<b>2.33</b>
<b>0 0 3 1</b>	<b>Grants-in-aid-General</b>	0.00	31.00	31.00	30.98	0.02
<b>0 0 3 2</b>	<b>Contribution</b>	0.00	0.00	0.00	0.00	0.00
<b>0 0 4 9</b>	<b>Other Revenue Expenditure</b>					
	Reimbursement of Newspaper/briefcase claims	950.00	1496.90	2446.90	2446.02	0.88
	Others	0.00	5.00	5.00	5.00	0.00
	<b>Other Revenue Expenditure Total</b>	<b>950.00</b>	<b>1501.90</b>	<b>2451.90</b>	<b>2451.02</b>	<b>0.88</b>
<b>0 0 7 0</b>	<b>Deduct Recoveries</b>	0.00	0.00	0.00	0.00	0.00
	<b>Group B Total</b>	<b>535636.00</b>	<b>159768.46</b>	<b>677939.45</b>	<b>677901.09</b>	<b>38.35</b>

MH: 2016

**Group C**

<b>0 0 0 1</b>	<b>Salaries</b>					
	Pay of Officers	88281.00	19691.78	107972.78	107972.77	0.01
	Pay of N.G Estt.	0.00	0.00	0.00	0.00	0.00
	Leave Encashment (LTC)	541.00	550.00	1060.52	1060.52	0.00

	Pay Arrears	0.00	0.00	0.00	0.00	0.00
	Honorarium and Stipend to Interns	0.00	57.00	57.00	57.00	0.00
	Sumptuary Allowance	0.00	0.00	0.00	0.00	0.00
	<b>Salaries Total</b>	<b>88822.00</b>	<b>20298.78</b>	<b>109090.30</b>	<b>109090.29</b>	<b>0.01</b>
0005	<b>Rewards</b>					
	Bonus	0.00	0.00	0.00	0.00	0.00
	Cash awards	0.00	0.00	0.00	0.00	0.00
	<b>Rewards Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0006	<b>Medical Treatment</b>	542.00	1600.00	1641.33	1641.32	0.01
0007	<b>Allowances</b>					
	Dearness/Foreign Allowance	44140.00	12718.30	56858.30	56858.29	0.01
	House Rent Allowance	14423.00	5696.85	20119.85	20119.84	0.01
	Transport Allowance	3023.00	807.40	3830.40	3830.40	0.00
	DA on Transport Allowance	1511.00	505.26	2016.26	2016.25	0.01
	Arrears of Allowances	0.00	0.00	0.00	0.00	0.00
	Deputation (Duty) Allowance	0.00	0.00	0.00	0.00	0.00
	CEA/Reimbursement of Tuition Fee	1323.00	425.26	1690.86	1690.85	0.01
	Any Other Allowance	0.00	0.00	0.00	0.00	0.00
	Overtime Allowance	0.00	0.00	0.00	0.00	0.00
	<b>Allowances Total</b>	<b>64420.00</b>	<b>20153.07</b>	<b>84515.67</b>	<b>84515.64</b>	<b>0.03</b>
0008	<b>Leave Travel Concession</b>	392.00	1000.00	1387.10	1366.52	20.59
0011	<b>Domestic Travel Expenses</b>	4475.00	10000.00	14474.68	14474.68	0.00
0012	<b>Foreign Travel Expenses</b>	0.00	0.00	0.00	0.00	0.00
	<b>Group C Total</b>	<b>158651.00</b>	<b>53051.85</b>	<b>211109.08</b>	<b>211088.44</b>	<b>20.63</b>

MH: 4016

Group N

0 0 5 2	<b>Machinery and Equipment</b>					
	Purchase of Air conditioners	0.00	553.50	553.50	553.15	0.35
	Procurement of other Electrical and Electronic equipments( Photo copier, Fax etc.)	0.00	530.12	530.12	530.12	0.00
	<b>Machinery and Equipment Total</b>	<b>0.00</b>	<b>1083.62</b>	<b>1083.62</b>	<b>1083.27</b>	<b>0.35</b>
0 0 7 1	<b>Information, Computer, Telecommunications(ICT) Equipments</b>	0.00	2185.40	2183.98	2183.97	0.01
0 0 7 4	<b>Furniture and Fixtures</b>					
	Purchase of Office Furniture	0.00	1552.70	1552.70	1549.02	3.68
	Other Furniture and Fixtures	0.00	121.00	121.00	121.00	0.00
	<b>Furniture and Fixtures Total</b>	<b>0.00</b>	<b>1673.70</b>	<b>1673.70</b>	<b>1670.02</b>	<b>3.68</b>
0 0 7 7	<b>Other Fixed Assets</b>	0.00	26.00	26.00	25.95	0.05
	<b>Group N Total</b>	<b>0.00</b>	<b>4968.72</b>	<b>4967.30</b>	<b>4963.21</b>	<b>4.09</b>
0 0 7 2	<b>Buildings and Structures</b>	0.00	3898.00	809.46	809.46	0.00
	<b>Group N Total</b>	<b>0.00</b>	<b>3898.00</b>	<b>809.46</b>	<b>809.46</b>	<b>0.00</b>

### 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. 90,87,10,418/-      Rs. 90,30,15,417/-      Rs. 56,95,001/-

**Reasons for Difference**

Difference of Rs. 500/- and Rs. 10,877/- showing in salaries and OE respectively in classified abstract report(PFMS) for the month of March whereas there is no difference as per compilation Sheet (PFMS) with our iBEMS report.

Expenditure amounting Rs. 48,74,168/- and Rs. 8,09,456/- has been booked u/h Minor Works and Building and Structure as per expenditure report received from CPWD in respect of LOA issued.

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