

Date 02/03/2026 :07:04:27  
: (RUPEES IN THOUSAND)

**Progressive Monthly Expenditure Report For Month: February and Year: 2025-2026**

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	0.00	6480.40	6480.40	6480.40	0.00
	Leave Encashment (LTC)	0.00	100.00	60.83	60.83	0.00
	Pay Arrears	0.00	16.50	16.50	16.50	0.00
	Honorarium and Stipend to Interns	0.00	5.60	5.60	3.00	2.60
	<b>Salaries Total</b>	<b>0.00</b>	<b>6602.50</b>	<b>6563.33</b>	<b>6560.73</b>	<b>2.60</b>
0006	<b>Medical Treatment</b>	0.00	461.00	461.00	409.24	51.77
0007	<b>Allowances</b>					
	Dearness/Foreign Allowance	0.00	3666.43	3666.43	3666.42	0.00
	House Rent Allowance	0.00	11.90	8.06	8.06	0.00
	Transport Allowance	0.00	189.00	189.00	189.00	0.00
	DA on Transport Allowance	0.00	106.95	106.95	106.95	0.00
	Arrears of Allowances	0.00	58.83	58.83	58.83	0.00
	CEA/Reimbursement of Tuition Fee	0.00	33.75	33.75	33.75	0.00
	<b>Allowances Total</b>	<b>0.00</b>	<b>4066.85</b>	<b>4063.01</b>	<b>4063.01</b>	<b>0.00</b>
0008	<b>Leave Travel Concession</b>	0.00	50.00	25.68	0.00	25.68
0011	<b>Domestic Travel Expenses</b>	0.00	1010.00	1010.00	886.01	123.99
	<b>Group A Total</b>	<b>0.00</b>	<b>12190.35</b>	<b>12123.02</b>	<b>11918.98</b>	<b>204.04</b>

MH: 2016

**Group B**

<b>0001</b>	<b>Salaries</b>					
	Pay of Officers	404118.00	0.00	161000.97	161000.96	0.01
	Pay of N.G Estt.	0.00	148037.55	148037.30	148037.29	0.01
	Leave Encashment (LTC)	0.00	1535.70	1535.70	1342.56	193.14
	Pay Arrears	0.00	603.54	603.54	603.54	0.00
	Honorarium and Stipend to Interns	0.00	113.77	113.77	77.94	35.83
	Sumptuary Allowance	0.00	0.00	0.00	0.00	0.00
	<b>Salaries Total</b>	<b>404118.00</b>	<b>150290.56</b>	<b>311291.28</b>	<b>311062.29</b>	<b>228.99</b>
<b>0002</b>	<b>Wages</b>	0.00	0.00	0.00	0.00	0.00
<b>0005</b>	<b>Rewards</b>					
	Bonus	1025.00	850.50	1754.64	1754.63	0.01
	Cash awards	0.00	93.10	92.20	92.20	0.00
	<b>Rewards Total</b>	<b>1025.00</b>	<b>943.60</b>	<b>1846.84</b>	<b>1846.83</b>	<b>0.01</b>
<b>0006</b>	<b>Medical Treatment</b>	6876.00	0.00	6076.00	5994.73	81.27
<b>0007</b>	<b>Allowances</b>					
	Dearness/Foreign Allowance	306599.00	17729.28	177142.43	177142.43	0.01
	House Rent Allowance	0.00	42424.43	42409.38	42409.38	0.00
	Transport Allowance	0.00	12994.06	12987.63	12987.63	0.00
	DA on Transport Allowance	0.00	7451.08	7447.36	7447.35	0.01
	Arrears of Allowances	0.00	711.58	689.19	689.19	0.00
	Deputation (Duty) Allowance	0.00	100.02	100.02	100.02	0.00
	CEA/Reimbursement of Tuition Fee	0.00	10003.75	10003.50	10003.50	0.00
	Any Other Allowance	0.00	451.27	443.68	443.68	0.00
	Overtime Allowance	0.00	0.00	0.00	0.00	0.00
	<b>Allowances Total</b>	<b>306599.00</b>	<b>91865.47</b>	<b>251223.19</b>	<b>251223.16</b>	<b>0.03</b>
<b>0008</b>	<b>Leave Travel Concession</b>	2625.00	1250.70	2325.70	1788.22	537.48

0009	<b>Training Expenses</b>	0.00	0.00	0.00	0.00	0.00
0011	<b>Domestic Travel Expenses</b>	40880.00	14000.00	44370.00	44236.57	133.44
0012	<b>Foreign Travel Expenses</b>	0.00	0.00	0.00	0.00	0.00
0013	<b>Office Expenses</b>					
	<b>Local Purchase of Stationery</b>	0.00	550.00	550.00	337.29	212.71
	<b>Telephone and Internet Broadband Charges</b>	0.00	220.00	220.00	203.18	16.83
	<b>Internet Charges (dongle internet etc.)</b>	0.00	544.20	544.20	498.73	45.47
	<b>Postage/Courier Charges</b>	0.00	100.00	75.60	60.88	14.72
	<b>Electricity and Water Charges</b>	4813.00	700.00	5513.00	4540.05	972.95
	<b>Procurement of Goods &amp; Materials and Services</b>	3332.00	1000.00	3312.00	2172.45	1139.55
	<b>Outsourcing/engagements of persons</b>					
	Outsourcing of MTS	14265.00	3296.20	11591.90	10853.20	738.70
	Outsourcing for cleaning works	0.00	6487.80	6487.80	6133.99	353.82
	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	2030.70	2030.70	1899.22	131.48
	Outsourcing of Staff Car Driver	0.00	304.60	304.60	301.22	3.39
	Hiring of retired persons	0.00	450.00	450.00	424.58	25.42
	Outsourcing of staff in other categories	0.00	0.00	0.00	0.00	0.00
	<b>Outsourcing/engagements of persons Total</b>	<b>14265.00</b>	<b>12569.30</b>	<b>20865.00</b>	<b>19612.20</b>	<b>1252.80</b>
	<b>Office Expenses Total</b>	<b>22410.00</b>	<b>15683.50</b>	<b>31079.80</b>	<b>27424.79</b>	<b>3655.01</b>
0014	<b>Rent, Rates and Taxes for Land and Buildings</b>					
	<b>Building Rent</b>	370.00	0.00	369.56	369.56	0.00
	<b>Municipal/Property taxes and Other taxes</b>	0.00	0.00	0.00	0.00	0.00
	<b>Rent, Rates and Taxes for Land and Buildings Total</b>	<b>370.00</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	2590.10	2590.10	2458.29	131.81
	<b>Admin Reports and Magazines and Other Printing items</b>	1675.00	0.00	250.00	102.87	147.13
	<b>Printing and Publication Total</b>	<b>1675.00</b>	<b>2590.10</b>	<b>2840.10</b>	<b>2561.17</b>	<b>278.93</b>
<b>0018</b>	<b>Rent for Others</b>					
	<b>Hiring of Inspection Vehicle</b>	1757.00	0.00	1470.00	1284.16	185.84
	<b>Rent for Transport and Other equipments/Furniture etc.</b>	0.00	35.00	35.00	35.00	0.00
	<b>Rent for Others Total</b>	<b>1757.00</b>	<b>35.00</b>	<b>1505.00</b>	<b>1319.16</b>	<b>185.84</b>
<b>0019</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	2.20	2.20	2.20	0.00
	<b>Consumables like toner and cartridge for printer</b>	0.00	405.00	405.00	377.77	27.23
	<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>407.20</b>	<b>407.20</b>	<b>379.97</b>	<b>27.23</b>
<b>0024</b>	<b>Fuels and Lubricants</b>	43.00	0.00	43.00	33.57	9.43
<b>0026</b>	<b>Advertising and Publicity</b>	20.00	0.00	5.67	5.66	0.01
<b>0027</b>	<b>Minor Civil and Electric Works</b>	0.00	6320.00	6320.00	5262.90	1057.10

0028	<b>Professional Services</b>					
	Hiring of Experts	0.00	318.54	318.54	298.54	20.00
	Legal Charges	0.00	598.89	598.67	598.67	0.00
	Training	176.00	0.00	0.00	0.00	0.00
	Others	0.00	125.28	125.28	110.05	15.23
	<b>Professional Services Total</b>	<b>176.00</b>	<b>1042.70</b>	<b>1042.48</b>	<b>1007.25</b>	<b>35.23</b>
0029	<b>Repair and Maintenance</b>					
	AMC - Information Technology	0.00	452.50	452.50	200.68	251.83
	AMC,/Repair - Non Information Technology	273.00	300.00	484.50	322.25	162.25
	<b>Repair and Maintenance Total</b>	<b>273.00</b>	<b>752.50</b>	<b>937.00</b>	<b>522.92</b>	<b>414.08</b>
0031	<b>Grants-in-aid-General</b>	0.00	2124.00	1924.00	1356.65	567.35
0032	<b>Contribution</b>	0.00	0.00	0.00	0.00	0.00
0049	<b>Other Revenue Expenditure</b>					
	Reimbursement of Newspaper/briefcase claims	768.00	940.00	1702.58	1592.47	110.10
	Others	0.00	5.43	5.43	5.43	0.00
	<b>Other Revenue Expenditure Total</b>	<b>768.00</b>	<b>945.43</b>	<b>1708.00</b>	<b>1597.90</b>	<b>110.10</b>
0070	<b>Deduct Recoveries</b>	0.00	0.00	0.00	0.00	0.00
	<b>Group B Total</b>	<b>789615.00</b>	<b>288250.75</b>	<b>665314.81</b>	<b>657993.30</b>	<b>7321.52</b>

MH: 2016

**Group C**

0001	<b>Salaries</b>					
	Pay of Officers	0.00	116759.14	116752.54	116752.54	0.00
	Leave Encashment (LTC)	0.00	1025.69	1025.69	866.22	159.47
	Pay Arrears	0.00	772.86	772.86	643.46	129.40

	Honorarium and Stipend to Interns	0.00	82.07	82.07	75.45	6.62
	<b>Salaries Total</b>	<b>0.00</b>	<b>118639.76</b>	<b>118633.16</b>	<b>118337.67</b>	<b>295.49</b>
0006	<b>Medical Treatment</b>	0.00	600.00	600.00	330.97	269.03
0007	<b>Allowances</b>					
	Dearness/Foreign Allowance	0.00	67011.96	67008.13	67008.12	0.00
	House Rent Allowance	0.00	21611.45	21610.13	21610.13	0.00
	Transport Allowance	0.00	4104.00	4100.40	4100.40	0.00
	DA on Transport Allowance	0.00	2356.62	2354.53	2354.53	0.00
	Arrears of Allowances	0.00	672.37	672.37	571.13	101.24
	CEA/Reimbursement of Tuition Fee	0.00	1874.25	1874.25	1874.25	0.00
	<b>Allowances Total</b>	<b>0.00</b>	<b>97630.64</b>	<b>97619.80</b>	<b>97518.55</b>	<b>101.25</b>
0008	<b>Leave Travel Concession</b>	0.00	1584.63	884.63	759.17	125.46
0011	<b>Domestic Travel Expenses</b>	0.00	15000.00	15000.00	14977.25	22.75
0028	<b>Professional Services</b>	0.00	4.20	0.00	0.00	0.00
	<b>Group C Total</b>	<b>0.00</b>	<b>233459.22</b>	<b>232737.58</b>	<b>231923.61</b>	<b>813.97</b>

MH: 2016

**Group N**

0029	<b>Repair and Maintenance</b>	0.00	0.00	0.00	0.00	0.00
	<b>Group N Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0052	<b>Machinery and Equipment</b>	0.00	2754.00	2751.68	2751.67	0.01
0071	<b>Information, Computer, Telecommunications(ICT) Equipments</b>	0.00	2515.76	2515.76	488.00	2027.76
0074	<b>Furniture and Fixtures</b>	0.00	2402.00	2393.33	2393.32	0.01

0 0 7 7	<b>Other Fixed Assets</b>	0.00	30.00	30.00	28.73	1.27
	<b>Group N Total</b>	<b>0.00</b>	<b>7701.76</b>	<b>7690.77</b>	<b>5661.73</b>	<b>2029.04</b>
0 0 7 2	<b>Buildings and Structures</b>	0.00	3090.00	2090.00	299.73	1790.27
	<b>Group N Total</b>	<b>0.00</b>	<b>3090.00</b>	<b>2090.00</b>	<b>299.73</b>	<b>1790.27</b>
0 0 7 2	<b>Buildings and Structures</b>	0.00	3323.00	3323.00	1689.36	1633.65
	<b>Group N Total</b>	<b>0.00</b>	<b>3323.00</b>	<b>3323.00</b>	<b>1689.36</b>	<b>1633.65</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. 90,94,86,708/-	Rs. 90,37,34,717/-	Rs. 57,51,991/-

Reasons for Difference:-

Expenditure amounting Rs. 37,62,902/- u/h Minor Works Rs. 2,99,734/- (MH-4059) and Rs. 16,89,355/- (MH-4216) u/h Buildings & Structure has been booked as per expenditure report received from CPWD in respect of LOA issued and expenditure booked in PFMS by PAO CPWD.

TE of Rs. 12,133/- from MT to DTE has initiated to PAO and is under process.

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