

**MINISTRY OF FINANCE****DEMAND NO. 38****Indian Audit and Accounts Department***(In ₹ crores)*

	Actual 2020-2021			Budget 2021-2022			Revised 2021-2022			Budget 2022-2023		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	5035.24	7.91	5043.15	5409.97	24.95	5434.92	5387.21	54.95	5442.16	5952.56	24.00	5976.56
Recoveries	-302.72	...	-302.72	-342.78	...	-342.78	-337.52	...	-337.52	-356.42	...	-356.42
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
<b>Net</b>	<b>4732.52</b>	<b>7.91</b>	<b>4740.43</b>	<b>5067.19</b>	<b>24.95</b>	<b>5092.14</b>	<b>5049.69</b>	<b>54.95</b>	<b>5104.64</b>	<b>5596.14</b>	<b>24.00</b>	<b>5620.14</b>
A. The Budget allocations, net of recoveries, are given below:												
<b>CENTRE'S EXPENDITURE</b>												
<b>Establishment Expenditure of the Centre</b>												
1. Comptroller and Auditor General of India	168.59	...	168.59	200.00	...	200.00	200.00	...	200.00	229.07	...	229.07
2. <i>Civil Audit and Accounts Offices</i>												
2.01 Civil Audit Offices	2458.05	...	2458.05	2702.51	...	2702.51	2670.47	...	2670.47	2982.71	...	2982.71
2.02 Civil Accounts Offices	1640.08	...	1640.08	1638.63	...	1638.63	1638.44	...	1638.44	1519.59	...	1519.59
2.03 Centralised Procurement	...	...	...	...	...	...	...	...	...	237.67	...	237.67
2.04 Training	...	...	...	...	...	...	...	...	...	75.63	...	75.63
<i>Total- Civil Audit and Accounts Offices</i>	<i>4098.13</i>	<i>...</i>	<i>4098.13</i>	<i>4341.14</i>	<i>...</i>	<i>4341.14</i>	<i>4308.91</i>	<i>...</i>	<i>4308.91</i>	<i>4815.60</i>	<i>...</i>	<i>4815.60</i>
3. P and T Audit Offices	143.12	...	143.12	162.32	...	162.32	162.92	...	162.92	168.15	...	168.15
4. Railway Audit Offices	255.79	...	255.79	291.52	...	291.52	295.00	...	295.00	299.61	...	299.61
5. Defence Audit Offices	114.21	...	114.21	129.98	...	129.98	132.01	...	132.01	133.99	...	133.99
6. Commercial Audit Offices	203.50	...	203.50	215.67	...	215.67	217.96	...	217.96	254.31	...	254.31
7. Overseas Audit Offices	23.13	...	23.13	34.42	...	34.42	34.47	...	34.47	34.15	...	34.15
8. Other Expenditure	28.77	...	28.77	34.92	...	34.92	35.94	...	35.94	17.68	...	17.68
9. Purchase of ready-built office building	...	5.27	5.27	...	14.00	14.00	...	14.00	14.00	...	15.00	15.00
10. Purchase of ready-built Residential Accommodation	...	2.64	2.64	...	10.95	10.95	...	40.95	40.95	...	9.00	9.00
11. <i>Recoveries adjusted in reduction of Expenditure</i>												
11.01 Comptroller and Auditor General of India	-3.34	...	-3.34	-8.25	...	-8.25	-8.94	...	-8.94	-9.39	...	-9.39
11.02 Audit and Accounts Offices	-299.38	...	-299.38	-334.53	...	-334.53	-328.58	...	-328.58	-347.03	...	-347.03
<i>Total</i>	<i>-302.72</i>	<i>...</i>	<i>-302.72</i>	<i>-342.78</i>	<i>...</i>	<i>-342.78</i>	<i>-337.52</i>	<i>...</i>	<i>-337.52</i>	<i>-356.42</i>	<i>...</i>	<i>-356.42</i>
<b>Total-Establishment Expenditure of the Centre</b>	<b>4732.52</b>	<b>7.91</b>	<b>4740.43</b>	<b>5067.19</b>	<b>24.95</b>	<b>5092.14</b>	<b>5049.69</b>	<b>54.95</b>	<b>5104.64</b>	<b>5596.14</b>	<b>24.00</b>	<b>5620.14</b>
<b>Grand Total</b>	<b>4732.52</b>	<b>7.91</b>	<b>4740.43</b>	<b>5067.19</b>	<b>24.95</b>	<b>5092.14</b>	<b>5049.69</b>	<b>54.95</b>	<b>5104.64</b>	<b>5596.14</b>	<b>24.00</b>	<b>5620.14</b>

(In ₹ crores)

	Actual 2020-2021			Budget 2021-2022			Revised 2021-2022			Budget 2022-2023		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<b>B. Developmental Heads</b>												
<b>General Services</b>												
1. Audit	4732.52	...	4732.52	5067.19	...	5067.19	5049.69	...	5049.69	5596.14	...	5596.14
2. Capital Outlay on Public Works	...	5.27	5.27	...	14.00	14.00	...	14.00	14.00	...	15.00	15.00
<b>Total-General Services</b>	<b>4732.52</b>	<b>5.27</b>	<b>4737.79</b>	<b>5067.19</b>	<b>14.00</b>	<b>5081.19</b>	<b>5049.69</b>	<b>14.00</b>	<b>5063.69</b>	<b>5596.14</b>	<b>15.00</b>	<b>5611.14</b>
<b>Social Services</b>												
3. Capital Outlay on Housing	...	2.64	2.64	...	10.95	10.95	...	40.95	40.95	...	9.00	9.00
<b>Total-Social Services</b>	...	<b>2.64</b>	<b>2.64</b>	...	<b>10.95</b>	<b>10.95</b>	...	<b>40.95</b>	<b>40.95</b>	...	<b>9.00</b>	<b>9.00</b>
<b>Grand Total</b>	<b>4732.52</b>	<b>7.91</b>	<b>4740.43</b>	<b>5067.19</b>	<b>24.95</b>	<b>5092.14</b>	<b>5049.69</b>	<b>54.95</b>	<b>5104.64</b>	<b>5596.14</b>	<b>24.00</b>	<b>5620.14</b>

1. **Comptroller and Auditor General of India:** The provisions are for expenditure relating to the Comptroller & Auditor General of India and U.N. Audit Offices.

2.01. **Civil Audit Officers:** The provisions are for expenditure relating to the Civil Audit Offices.

2.02. **Civil Accounts Offices:** The provision is for expenditure relating to the Civil Accounts Offices.

2.03. **Centralised Procurement:** The provisions are for expenditure relating to all centralised procurement of the IA&AD including OIOS.

2.04. **Training:** The provisions are for expenditure relating to all the training institute of IA&AD.

3. **P and T Audit Offices:** The provisions are for expenditure relating to the P&T Audit Offices.

4. **Railway Audit Offices:** The provisions are for expenditure relating to the Railway Audit Offices.

5. **Defence Audit Offices:** The provisions are for expenditure relating to the Defence Audit Offices.

6. **Commercial Audit Offices:** The provisions are for expenditure relating to the Commercial Audit Offices.

7. **Overseas Audit Offices:** The provisions are for expenditure relating to the Overseas Audit Offices.

8. **Other Expenditure:** The provisions are for expenditure relating to the National Audit & Accounts Academy Shimla and towards Departmental Canteens of IA&AD.

9. **Purchase of ready-built office building:** Provision is for renovation works and for providing various facilities in office buildings.

10. **Purchase of ready-built Residential Accommodation:** Provision is for purchase of flats, renovation works and for providing various facilities in residential colonies.

11.01. **Comptroller and Auditor General of India:** Recoveries adjusted towards expenditure on U.N. Audit Offices and Railway Audit Wing in Headquarters.

11.02. **Audit and Accounts Offices:** Recoveries adjusted towards expenditure on P&T Audit Offices and Railway Audit Offices.