

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

	Actual 2022-2023			Budget 2023-2024			Revised 2023-2024			Budget 2024-2025		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	5871.03	156.35	6027.38	6040.27	142.76	6183.03	6131.14	212.81	6343.95	6171.81	181.96	6353.77
Recoveries	-351.18	...	-351.18	-370.34	-6.56	-376.90	-371.08	-5.50	-376.58	-385.83	-6.46	-392.29
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
<b>Net</b>	<b>5519.85</b>	<b>156.35</b>	<b>5676.20</b>	<b>5669.93</b>	<b>136.20</b>	<b>5806.13</b>	<b>5760.06</b>	<b>207.31</b>	<b>5967.37</b>	<b>5785.98</b>	<b>175.50</b>	<b>5961.48</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	224.45	...	224.45	263.67	...	263.67	330.46	...	330.46	288.83	6.21	295.04
2. <i>Civil Audit and Accounts Offices</i>												
2.01 Civil Audit Offices	2986.73	...	2986.73	3157.48	...	3157.48	3190.75	...	3190.75	3226.00	39.74	3265.74
2.02 Civil Accounts Offices	1531.57	...	1531.57	1554.44	...	1554.44	1506.90	...	1506.90	1527.26	28.26	1555.52
2.03 Centralised Procurement	46.61	...	46.61	24.04	...	24.04	43.16	...	43.16	29.82	62.00	91.82
2.04 Training	83.15	...	83.15	84.52	...	84.52	85.81	...	85.81	86.50	4.29	90.79
<i>Total- Civil Audit and Accounts Offices</i>	<i>4648.06</i>	<i>...</i>	<i>4648.06</i>	<i>4820.48</i>	<i>...</i>	<i>4820.48</i>	<i>4826.62</i>	<i>...</i>	<i>4826.62</i>	<i>4869.58</i>	<i>134.29</i>	<i>5003.87</i>
3. P and T Audit Offices	231.25	...	231.25	179.74	...	179.74	185.15	...	185.15	195.15	1.29	196.44
4. Railway Audit Offices	292.58	...	292.58	312.52	...	312.52	312.52	...	312.52	324.08	6.12	330.20
5. Defence Audit Offices	146.50	...	146.50	149.67	...	149.67	154.12	...	154.12	163.40	3.52	166.92
6. Commercial Audit Offices	270.92	...	270.92	273.42	...	273.42	275.80	...	275.80	285.91	5.43	291.34
7. Overseas Audit Offices	43.29	...	43.29	40.77	...	40.77	46.47	...	46.47	44.86	0.10	44.96
8. Other Expenditure	13.98	...	13.98	...	...	...	...	...	...	...	...	...
9. Purchase of ready-built office building	...	146.85	146.85	...	20.00	20.00	...	16.53	16.53	...	17.00	17.00
10. Purchase of ready-built Residential Accommodation	...	9.50	9.50	...	10.00	10.00	...	8.47	8.47	...	8.00	8.00
11. Direction and Administration	...	...	...	...	112.76	112.76	...	187.81	187.81	...	...	...
12. <i>Recoveries adjusted in reduction of Expenditure</i>												
12.01 Comptroller and Auditor General of India	-4.00	...	-4.00	-10.19	...	-10.19	-9.50	...	-9.50	-10.04	...	-10.04
12.02 Audit and Accounts Offices	-347.18	...	-347.18	-360.15	-6.56	-366.71	-361.58	-5.50	-367.08	-375.79	-6.46	-382.25
<i>Total</i>	<i>-351.18</i>	<i>...</i>	<i>-351.18</i>	<i>-370.34</i>	<i>-6.56</i>	<i>-376.90</i>	<i>-371.08</i>	<i>-5.50</i>	<i>-376.58</i>	<i>-385.83</i>	<i>-6.46</i>	<i>-392.29</i>

(In ₹ crores)

	Actual 2022-2023			Budget 2023-2024			Revised 2023-2024			Budget 2024-2025		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<b>Total-Establishment Expenditure of the Centre</b>	<b>5519.85</b>	<b>156.35</b>	<b>5676.20</b>	<b>5669.93</b>	<b>136.20</b>	<b>5806.13</b>	<b>5760.06</b>	<b>207.31</b>	<b>5967.37</b>	<b>5785.98</b>	<b>175.50</b>	<b>5961.48</b>
<b>Grand Total</b>	<b>5519.85</b>	<b>156.35</b>	<b>5676.20</b>	<b>5669.93</b>	<b>136.20</b>	<b>5806.13</b>	<b>5760.06</b>	<b>207.31</b>	<b>5967.37</b>	<b>5785.98</b>	<b>175.50</b>	<b>5961.48</b>
<b>B. Developmental Heads</b>												
<b>General Services</b>												
1. Audit	5519.85	...	5519.85	5669.93	...	5669.93	5760.06	...	5760.06	5785.98	...	5785.98
2. Capital Outlay On Audit	...	...	...	...	...	...	...	...	...	...	150.50	150.50
3. Capital Outlay on Public Works	...	146.85	146.85	...	20.00	20.00	...	16.53	16.53	...	17.00	17.00
4. Capital Outlay on Miscellaneous General Services	...	...	...	...	106.20	106.20	...	182.31	182.31	...	...	...
<b>Total-General Services</b>	<b>5519.85</b>	<b>146.85</b>	<b>5666.70</b>	<b>5669.93</b>	<b>126.20</b>	<b>5796.13</b>	<b>5760.06</b>	<b>198.84</b>	<b>5958.90</b>	<b>5785.98</b>	<b>167.50</b>	<b>5953.48</b>
<b>Social Services</b>												
5. Capital Outlay on Housing	...	9.50	9.50	...	10.00	10.00	...	8.47	8.47	...	8.00	8.00
<b>Total-Social Services</b>	<b>...</b>	<b>9.50</b>	<b>9.50</b>	<b>...</b>	<b>10.00</b>	<b>10.00</b>	<b>...</b>	<b>8.47</b>	<b>8.47</b>	<b>...</b>	<b>8.00</b>	<b>8.00</b>
<b>Grand Total</b>	<b>5519.85</b>	<b>156.35</b>	<b>5676.20</b>	<b>5669.93</b>	<b>136.20</b>	<b>5806.13</b>	<b>5760.06</b>	<b>207.31</b>	<b>5967.37</b>	<b>5785.98</b>	<b>175.50</b>	<b>5961.48</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 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. **Direction and Administration:** The provision is for meeting expenditure under Capital Section due to threshold limit (₹ 1 lakh or useful life of three years, either of two) under Revenue Section.

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

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