MINISTRY OF FINANCE

DEMAND NO. 38

Indian Audit and Accounts Department

(In ₹ crores)

	Actual 2024-2025			Budget 2025-2026			Revised 2025-2026			Budget 2026-2027		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	6433.26	154.14	6587.40	6631.14	174.09	6805.23	6532.10	541.62	7073.72	6665.31	168.97	6834.28
Recoveries	*-388.20*	*-1.79*	*-389.99*	*-392.73*	*-1.48*	*-394.21*	*-386.10*	*-2.53*	*-388.63*	*-395.12*	*-2.32*	*-397.44*
Receipts	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*
Net	**6045.06**	**152.35**	**6197.41**	**6238.41**	**172.61**	**6411.02**	**6146.00**	**539.09**	**6685.09**	**6270.19**	**166.65**	**6436.84**
A. The Budget allocations, net of recoveries, are given below:												
CENTRE'S EXPENDITURE												
Establishment Expenditure of the Centre												
1. Comptroller and Auditor General of India	268.16	5.57	273.73	298.36	3.24	301.60	302.13	17.71	319.84	325.00	5.36	330.36
	-5.22	...	-5.22	-10.53	...	-10.53	-10.53	...	-10.53	-11.48	...	-11.48
Net	*262.94*	*5.57*	*268.51*	*287.83*	*3.24*	*291.07*	*291.60*	*17.71*	*309.31*	*313.52*	*5.36*	*318.88*
2. Civil Audit and Accounts Offices												
2.01 Civil Audit Offices	3442.93	27.30	3470.23	3537.59	31.01	3568.60	3534.00	27.46	3561.46	3621.31	28.41	3649.72
2.02 Civil Accounts Offices	1539.85	17.29	1557.14	1580.82	25.40	1606.22	1475.71	18.28	1493.99	1464.76	16.29	1481.05
2.03 Centralised Procurement	23.32	79.92	103.24	24.57	86.55	111.12	24.49	118.91	143.40	24.30	83.50	107.80
2.04 Training	88.34	4.06	92.40	94.77	2.24	97.01	96.66	2.59	99.25	93.93	3.91	97.84
Total- Civil Audit and Accounts Offices	*5094.44*	*128.57*	*5223.01*	*5237.75*	*145.20*	*5382.95*	*5130.86*	*167.24*	*5298.10*	*5204.30*	*132.11*	*5336.41*
3. P and T Audit Offices	207.41	1.04	208.45	219.81	0.82	220.63	207.42	0.82	208.24	212.60	1.19	213.79
4. Railway Audit Offices	320.61	1.78	322.39	323.93	1.26	325.19	319.65	1.58	321.23	326.23	1.87	328.10
5. Defence Audit Offices	187.05	1.81	188.86	187.33	1.10	188.43	190.62	1.57	192.19	193.28	1.31	194.59
6. Commercial Audit Offices	311.54	2.63	314.17	316.82	2.22	319.04	327.59	2.35	329.94	346.01	1.79	347.80
7. Overseas Audit Offices	44.05	0.08	44.13	47.14	0.25	47.39	53.83	0.35	54.18	57.89	0.34	58.23
8. Actual Recoveries	-382.98	-1.78	-384.76	-382.20	-1.48	-383.68	-375.57	-2.53	-378.10	-383.64	-2.32	-385.96
9. Purchase of ready-built office building	...	8.57	8.57	...	13.00	13.00	...	343.00	343.00	...	16.00	16.00
	...	-0.01	-0.01	...	...	...	...	...	...	...	...	...
Net	*...*	*8.56*	*8.56*	*...*	*13.00*	*13.00*	*...*	*343.00*	*343.00*	*...*	*16.00*	*16.00*
10. Purchase of ready-built Residential Accommodation	...	4.09	4.09	...	7.00	7.00	...	7.00	7.00	...	9.00	9.00
Total-Establishment Expenditure of the Centre	**6045.06**	**152.35**	**6197.41**	**6238.41**	**172.61**	**6411.02**	**6146.00**	**539.09**	**6685.09**	**6270.19**	**166.65**	**6436.84**
Grand Total	***6045.06***	***152.35***	***6197.41***	***6238.41***	***172.61***	***6411.02***	***6146.00***	***539.09***	***6685.09***	***6270.19***	***166.65***	***6436.84***

(In ₹ crores)

	Actual 2024-2025			Budget 2025-2026			Revised 2025-2026			Budget 2026-2027		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
B. Developmental Heads												
General Services												
1. Audit	6045.06	...	6045.06	6238.41	...	6238.41	6146.00	...	6146.00	6270.19	...	6270.19
2. Capital Outlay On Audit	...	139.70	139.70	...	152.61	152.61	...	189.09	189.09	...	141.65	141.65
3. Capital Outlay on Public Works	...	8.57	8.57	...	13.00	13.00	...	343.00	343.00	...	16.00	16.00
4. Capital Outlay on Miscellaneous General Services	...	-0.01	-0.01	...	...	...	...	...	...	...	...	...
Total-General Services	**6045.06**	**148.26**	**6193.32**	**6238.41**	**165.61**	**6404.02**	**6146.00**	**532.09**	**6678.09**	**6270.19**	**157.65**	**6427.84**
Social Services												
5. Capital Outlay on Housing	...	4.09	4.09	...	7.00	7.00	...	7.00	7.00	...	9.00	9.00
Total-Social Services	**...**	**4.09**	**4.09**	**...**	**7.00**	**7.00**	**...**	**7.00**	**7.00**	**...**	**9.00**	**9.00**
Grand Total	**6045.06**	**152.35**	**6197.41**	**6238.41**	**172.61**	**6411.02**	**6146.00**	**539.09**	**6685.09**	**6270.19**	**166.65**	**6436.84**

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.