## MINISTRY OF FINANCE

## DEMAND NO. 36

## **Indian Audit and Accounts Department**

(In ₹ crores)

Gross Recoverie Receipte Net  s, net of recoveries, are given below:  RE Penditure of the Centre and Auditor General of India and Accounts Offices I Audit Offices	Revenue 4305.81 -270.01	al 2017-20 <u>Capital</u> 4.74   <b>4.74</b>		Revenue	et 2018-20 <u>Capital</u> 16.00 16.00	Total 4630.12 -324.42  4305.70		ed 2018-20 <u>Capital</u> 41.55   41.55		Revenue 4999.91 -343.13 	et 2019-20 <u>Capital</u> 16.00  16.00	Total 5015.91 -343.13  4672.78
Recoveries Receipts Net  S, net of recoveries, are given below:  RE RE Renditure of the Centre Rend Auditor General of India Rend Accounts Offices  I Audit Offices	4305.81 -270.01  4035.80	4.74   <b>4.74</b>	4310.55 -270.01	4614.12 -324.42 	16.00 	4630.12 -32 <i>4.4</i> 2 	4810.01 -330.04 	41.55 	4851.56 -330.04 	4999.91 -343.13 	16.00	5015.91 -343.13
Recoveries Receipts Net  S, net of recoveries, are given below:  RE RE Renditure of the Centre Rend Auditor General of India Rend Accounts Offices  I Audit Offices	-270.01 S 4035.80	  4.74	-270.01 	-324.42 		-324.42 	-330.04 		-330.04 	-343.13 		-343.13 
Receipts Net  s, net of recoveries, are given below:  RE  Penditure of the Centre  and Auditor General of India and Accounts Offices  I Audit Offices	4035.80	 4.74	•••				•••					•••
RE enditure of the Centre and Auditor General of India and Accounts Offices  I Audit Offices	4035.80	4.74										
RE enditure of the Centre and Auditor General of India and Accounts Offices I Audit Offices			4040.54	4289.70	16.00	4305.70	4479.97	41.55	4521.52	4000.78	16.00	4672.78
RE enditure of the Centre and Auditor General of India and Accounts Offices I Audit Offices	132.41											
enditure of the Centre and Auditor General of India and Accounts Offices I Audit Offices	132.41											
and Auditor General of India nd Accounts Offices I Audit Offices	132.41											
nd Accounts Offices I Audit Offices	132.41											
I Audit Offices		•••	132.41	159.68		159.68	166.44		166.44	175.25		175.25
	2096.89		2096.89	2212.45		2212.45	2334.03	•••	2334.03	2373.98	•••	2373.98
I Accounts Offices	1401.79		1401.79	1481.34		1481.34	1512.90		1512.90	1616.36		1616.36
udit and Accounts Offices	3498.68		3498.68	3693.79		3693.79	3846.93		3846.93	3990.34		3990.34
dit Offices	129.12		129.12	149.38		149.38	152.12		152.12	159.59		159.59
it Offices	233.61		233.61	275.90		275.90	278.58		278.58	290.26		290.26
lit Offices	92.80		92.80	97.98		97.98	108.32		108.32	112.76		112.76
Audit Offices	165.88		165.88	178.55		178.55	196.04		196.04	203.96		203.96
udit Offices	24.46		24.46	27.51		27.51	29.51		29.51	33.08		33.08
diture	28.85		28.85	31.33		31.33	32.07		32.07	34.67		34.67
ready-built office building		3.24	3.24		8.00	8.00		8.00	8.00		8.00	8.00
ready-built Residential Accommodation		1.50	1.50		8.00	8.00		33.55	33.55		8.00	8.00
adjusted in reduction of Expenditure												
nptroller and Auditor General of India	-2.04		-2.04	-8.93		-8.93	-11.20		-11.20	-10.58		-10.58
it and Accounts Offices	-267.97		-267.97	-315.49		-315.49	-318.84		-318.84	-332.55		-332.55
reries adjusted in reduction of Expenditure	-270.01		-270.01	-32 <i>4</i> .42		-324.42	-330.04		-330.04	-343.13		-343.13
t Expenditure of the Centre	4035.80 4035.80	4.74 4.74	4040.54 <i>4040.54</i>	4289.70 4289.70	16.00 <i>16.00</i>	4305.70 <i>4305.70</i>	4479.97 <i>447</i> 9.97	41.55 <i>41.5</i> 5	4521.52 4521.52	4656.78 4656.78	16.00 <i>16.00</i>	4672.78 4672.78
	dit Offices dit Offices dit Offices Audit Offices Audit Offices diture ready-built office building ready-built Residential Accommodation adjusted in reduction of Expenditure mptroller and Auditor General of India dit and Accounts Offices veries adjusted in reduction of Expenditure at Expenditure of the Centre	tit Offices 233.61 dit Offices 92.80 Audit Offices 165.88 adit Offices 24.46 aditure 28.85 ready-built office building ready-built Residential Accommodation adjusted in reduction of Expenditure mptroller and Auditor General of India -2.04 dit and Accounts Offices -267.97 veries adjusted in reduction of Expenditure tt Expenditure of the Centre 4035.80	dit Offices       233.61          dit Offices       92.80          Audit Offices       165.88          udit Offices       24.46          uditure       28.85          ready-built office building        3.24         ready-built Residential Accommodation        1.50         adjusted in reduction of Expenditure        -2.04          nptroller and Auditor General of India       -2.04           dit and Accounts Offices       -267.97           veries adjusted in reduction of Expenditure       -270.01          at Expenditure of the Centre       4035.80       4.74	it Offices       233.61        233.61         dit Offices       92.80        92.80         Audit Offices       165.88        165.88         udit Offices       24.46        24.46         ditture       28.85        28.85         ready-built office building        3.24       3.24         ready-built Residential Accommodation        1.50       1.50         adjusted in reduction of Expenditure       -2.04        -2.04         it and Accounts Offices       -267.97        -267.97         veries adjusted in reduction of Expenditure       -270.01        -270.01         it Expenditure of the Centre       4035.80       4.74       4040.54	it Offices       233.61        233.61       275.90         dit Offices       92.80        92.80       97.98         Audit Offices       165.88        165.88       178.55         udit Offices       24.46        24.46       27.51         iditure       28.85        28.85       31.33         ready-built office building        3.24       3.24          ready-built Residential Accommodation        1.50       1.50          adjusted in reduction of Expenditure       -2.04        -2.04       -8.93         dit and Accounts Offices       -267.97        -267.97       -315.49         veries adjusted in reduction of Expenditure       -270.01        -270.01       -324.42         at Expenditure of the Centre       4035.80       4.74       4040.54       4289.70	dit Offices       233.61        233.61       275.90          dit Offices       92.80        92.80       97.98          Audit Offices       165.88        165.88       178.55          Iditure       24.46        24.46       27.51          Iditure       28.85        28.85       31.33          ready-built office building        3.24       3.24        8.00         ready-built Residential Accommodation        1.50       1.50        8.00         adjusted in reduction of Expenditure       -2.04        -2.04       -8.93          It and Accounts Offices       -267.97        -267.97       -315.49          veries adjusted in reduction of Expenditure       -270.01        -270.01       -324.42          at Expenditure of the Centre       4035.80       4.74       4040.54       4289.70       16.00	it Offices       233.61        233.61       275.90        275.90         dit Offices       92.80        92.80       97.98        97.98         Audit Offices       165.88        165.88       178.55        178.55         Iditure       24.46        24.46       27.51        27.51         Iditure       28.85        28.85       31.33        31.33         ready-built office building        3.24       3.24        8.00       8.00         ready-built Residential Accommodation        1.50       1.50        8.00       8.00         adjusted in reduction of Expenditure        -2.04        -2.04       -8.93        -8.93         dit and Accounts Offices       -267.97        -267.97       -315.49        -315.49         veries adjusted in reduction of Expenditure       -270.01        -270.01       -324.42        -324.42         at Expenditure of the Centre       4035.80       4.74       4040.54       4289.70       16.00       4305.70 <td>  233.61     233.61   275.90     275.90   278.58     dit Offices   92.80     92.80   97.98     97.98   108.32     Audit Offices   165.88     165.88   178.55     178.55   196.04     udit Offices   24.46     24.46   27.51     27.51   29.51     uditure   28.85     28.85   31.33     31.33   32.07     ready-built office building     3.24   3.24     8.00   8.00       ready-built Residential Accommodation     1.50   1.50     8.00   8.00       uditure             uditure             uditure                 uditure                   uditure                     uditure                     uditure                         uditure                             uditure                                 uditure   uditure  </td> <td>  233.61   233.61   275.90   278.58       32.80   92.80   97.98   97.98   108.32       Audit Offices   165.88     165.88   178.55     178.55   196.04       24.46     24.46   27.51     27.51   29.51       additure   28.85     28.85   31.33     31.33   32.07       ready-built office building     3.24   3.24     8.00   8.00     8.00     ready-built Residential Accommodation     1.50   1.50     8.00   8.00     33.55     adjusted in reduction of Expenditure           Interview adjusted in reduction of Expenditure             adjusted in reduction of Expenditure               adjusted in reduction of Expenditure                     adjusted in reduction of Expenditure                                     adjusted in reduction of Expenditure  </td> <td>  233.61   233.61   275.90   275.90   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   279.59   2</td> <td>tit Offices 233.61 233.61 275.90 275.90 278.58 278.58 290.26 dit Offices 92.80 92.80 97.98 97.98 108.32 108.32 112.76 Addit Offices 165.88 165.88 178.55 178.55 196.04 196.04 203.96 addit Offices 24.46 24.46 27.51 27.51 29.51 29.51 33.08 additure 28.85 28.85 31.33 31.33 32.07 32.07 34.67 ready-built office building 3.24 3.24 8.00 8.00 8.00 8.00 8.00 8.00 adjusted in reduction of Expenditure mptroller and Auditor General of India -2.042.04 -8.938.93 -11.2011.20 -10.58 lit and Accounts Offices -267.97267.97 -315.49315.49 -318.84318.84 -332.55 reries adjusted in reduction of Expenditure -270.01270.01 -324.42324.42 -330.04330.04 -343.13 at Expenditure of the Centre 4035.80 4.74 4040.54 4289.70 16.00 4305.70 4479.97 41.55 4521.52 4656.78</td> <td>it Offices 233.61 233.61 275.90 275.90 278.58 278.58 290.26 dit Offices 92.80 92.80 97.98 97.98 108.32 108.32 112.76 Audit Offices 165.88 165.88 178.55 178.55 196.04 196.04 203.96 dit Offices 24.46 24.46 24.46 27.51 27.51 29.51 29.51 33.08 diture 28.85 28.85 31.33 31.33 32.07 32.07 34.67 ready-built office building 3.24 3.24 8.00</td>	233.61     233.61   275.90     275.90   278.58     dit Offices   92.80     92.80   97.98     97.98   108.32     Audit Offices   165.88     165.88   178.55     178.55   196.04     udit Offices   24.46     24.46   27.51     27.51   29.51     uditure   28.85     28.85   31.33     31.33   32.07     ready-built office building     3.24   3.24     8.00   8.00       ready-built Residential Accommodation     1.50   1.50     8.00   8.00       uditure             uditure             uditure                 uditure                   uditure                     uditure                     uditure                         uditure                             uditure                                 uditure   uditure	233.61   233.61   275.90   278.58       32.80   92.80   97.98   97.98   108.32       Audit Offices   165.88     165.88   178.55     178.55   196.04       24.46     24.46   27.51     27.51   29.51       additure   28.85     28.85   31.33     31.33   32.07       ready-built office building     3.24   3.24     8.00   8.00     8.00     ready-built Residential Accommodation     1.50   1.50     8.00   8.00     33.55     adjusted in reduction of Expenditure           Interview adjusted in reduction of Expenditure             adjusted in reduction of Expenditure               adjusted in reduction of Expenditure                     adjusted in reduction of Expenditure                                     adjusted in reduction of Expenditure	233.61   233.61   275.90   275.90   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   278.58   279.59   2	tit Offices 233.61 233.61 275.90 275.90 278.58 278.58 290.26 dit Offices 92.80 92.80 97.98 97.98 108.32 108.32 112.76 Addit Offices 165.88 165.88 178.55 178.55 196.04 196.04 203.96 addit Offices 24.46 24.46 27.51 27.51 29.51 29.51 33.08 additure 28.85 28.85 31.33 31.33 32.07 32.07 34.67 ready-built office building 3.24 3.24 8.00 8.00 8.00 8.00 8.00 8.00 adjusted in reduction of Expenditure mptroller and Auditor General of India -2.042.04 -8.938.93 -11.2011.20 -10.58 lit and Accounts Offices -267.97267.97 -315.49315.49 -318.84318.84 -332.55 reries adjusted in reduction of Expenditure -270.01270.01 -324.42324.42 -330.04330.04 -343.13 at Expenditure of the Centre 4035.80 4.74 4040.54 4289.70 16.00 4305.70 4479.97 41.55 4521.52 4656.78	it Offices 233.61 233.61 275.90 275.90 278.58 278.58 290.26 dit Offices 92.80 92.80 97.98 97.98 108.32 108.32 112.76 Audit Offices 165.88 165.88 178.55 178.55 196.04 196.04 203.96 dit Offices 24.46 24.46 24.46 27.51 27.51 29.51 29.51 33.08 diture 28.85 28.85 31.33 31.33 32.07 32.07 34.67 ready-built office building 3.24 3.24 8.00

	•		,	•						•	(In ₹	crores)
	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
B. Developmental Heads												
General Services												
1. Audit	4035.80	•••	4035.80	4289.70		4289.70	4479.97		4479.97	4656.78		4656.78
2. Capital Outlay on Public Works		3.24	3.24		8.00	8.00		8.00	8.00		8.00	8.00
Total-General Services Social Services	4035.80	3.24	4039.04	4289.70	8.00	4297.70	4479.97	8.00	4487.97	4656.78	8.00	4664.78
3. Capital Outlay on Housing		1.50	1.50		8.00	8.00		33.55	33.55		8.00	8.00
Total-Social Services Grand Total	4035.80	1.50 4.74	1.50 4040.54	 4289.70	8.00 16.00	8.00 4305.70	 4479.97	33.55 41.55	33.55 4521.52	 4656.78	8.00 16.00	8.00 4672.78

- 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 provisions are for expenditure relating to the Civil Accounts Offices.
- 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.
- 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.