

**MINISTRY OF FINANCE**  
DEMAND NO. 34  
**Indian Audit and Accounts Department**

(In ₹ crores)

	Actual 2018-2019			Budget 2019-2020			Revised 2019-2020			Budget 2020-2021		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	4778.14	34.12	4812.26	5009.91	16.00	5025.91	5118.30	16.00	5134.30	5365.27	18.00	5383.27
Recoveries	-294.61	...	-294.61	-343.13	...	-343.13	-344.30	...	-344.30	-328.54	...	-328.54
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
<b>Net</b>	<b>4483.53</b>	<b>34.12</b>	<b>4517.65</b>	<b>4666.78</b>	<b>16.00</b>	<b>4682.78</b>	<b>4774.00</b>	<b>16.00</b>	<b>4790.00</b>	<b>5036.73</b>	<b>18.00</b>	<b>5054.73</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	158.62	...	158.62	176.75	...	176.75	176.75	...	176.75	185.43	...	185.43
2. <i>Civil Audit and Accounts Offices</i>												
2.01 Civil Audit Offices	2365.08	...	2365.08	2382.48	...	2382.48	2401.82	...	2401.82	2682.08	...	2682.08
2.02 Civil Accounts Offices	1496.38	...	1496.38	1616.36	...	1616.36	1704.54	...	1704.54	1649.02	...	1649.02
<i>Total- Civil Audit and Accounts Offices</i>	<i>3861.46</i>	...	<i>3861.46</i>	<i>3998.84</i>	...	<i>3998.84</i>	<i>4106.36</i>	...	<i>4106.36</i>	<i>4331.10</i>	...	<i>4331.10</i>
3. P and T Audit Offices	144.12	...	144.12	159.59	...	159.59	159.59	...	159.59	165.26	...	165.26
4. Railway Audit Offices	252.52	...	252.52	290.26	...	290.26	290.26	...	290.26	277.25	...	277.25
5. Defence Audit Offices	107.28	...	107.28	112.76	...	112.76	113.32	...	113.32	121.78	...	121.78
6. Commercial Audit Offices	194.12	...	194.12	203.96	...	203.96	204.11	...	204.11	213.37	...	213.37
7. Overseas Audit Offices	28.81	...	28.81	33.08	...	33.08	33.08	...	33.08	34.41	...	34.41
8. Other Expenditure	31.21	...	31.21	34.67	...	34.67	34.83	...	34.83	36.67	...	36.67
9. Purchase of ready-built office building	...	5.85	5.85	...	8.00	8.00	...	8.00	8.00	...	9.00	9.00
10. Purchase of ready-built Residential Accommodation	...	28.27	28.27	...	8.00	8.00	...	8.00	8.00	...	9.00	9.00
11. <i>Recoveries adjusted in reduction of Expenditure</i>												
11.01 Comptroller and Auditor General of India	-2.93	...	-2.93	-10.58	...	-10.58	-11.75	...	-11.75	-7.50	...	-7.50
11.02 Audit and Accounts Offices	-291.68	...	-291.68	-332.55	...	-332.55	-332.55	...	-332.55	-321.04	...	-321.04
<i>Total- Recoveries adjusted in reduction of Expenditure</i>	<i>-294.61</i>	...	<i>-294.61</i>	<i>-343.13</i>	...	<i>-343.13</i>	<i>-344.30</i>	...	<i>-344.30</i>	<i>-328.54</i>	...	<i>-328.54</i>
<b>Total-Establishment Expenditure of the Centre</b>	<b>4483.53</b>	<b>34.12</b>	<b>4517.65</b>	<b>4666.78</b>	<b>16.00</b>	<b>4682.78</b>	<b>4774.00</b>	<b>16.00</b>	<b>4790.00</b>	<b>5036.73</b>	<b>18.00</b>	<b>5054.73</b>
<b>Grand Total</b>	<b>4483.53</b>	<b>34.12</b>	<b>4517.65</b>	<b>4666.78</b>	<b>16.00</b>	<b>4682.78</b>	<b>4774.00</b>	<b>16.00</b>	<b>4790.00</b>	<b>5036.73</b>	<b>18.00</b>	<b>5054.73</b>

(In ₹ crores)

	Actual 2018-2019			Budget 2019-2020			Revised 2019-2020			Budget 2020-2021		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<b>B. Developmental Heads</b>												
<b>General Services</b>												
1. Audit	4483.53	...	4483.53	4666.78	...	4666.78	4774.00	...	4774.00	5036.73	...	5036.73
2. Capital Outlay on Public Works	...	5.85	5.85	...	8.00	8.00	...	8.00	8.00	...	9.00	9.00
<b>Total-General Services</b>	<b>4483.53</b>	<b>5.85</b>	<b>4489.38</b>	<b>4666.78</b>	<b>8.00</b>	<b>4674.78</b>	<b>4774.00</b>	<b>8.00</b>	<b>4782.00</b>	<b>5036.73</b>	<b>9.00</b>	<b>5045.73</b>
<b>Social Services</b>												
3. Capital Outlay on Housing	...	28.27	28.27	...	8.00	8.00	...	8.00	8.00	...	9.00	9.00
<b>Total-Social Services</b>	<b>...</b>	<b>28.27</b>	<b>28.27</b>	<b>...</b>	<b>8.00</b>	<b>8.00</b>	<b>...</b>	<b>8.00</b>	<b>8.00</b>	<b>...</b>	<b>9.00</b>	<b>9.00</b>
<b>Grand Total</b>	<b>4483.53</b>	<b>34.12</b>	<b>4517.65</b>	<b>4666.78</b>	<b>16.00</b>	<b>4682.78</b>	<b>4774.00</b>	<b>16.00</b>	<b>4790.00</b>	<b>5036.73</b>	<b>18.00</b>	<b>5054.73</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 and OIOS Project.

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.