**MINISTRY OF FINANCE**

**DEMAND NO. 34**

**Indian Audit and Accounts Department**

<table>
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<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
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<td>Gross</td>
<td>4778.14</td>
<td>34.12</td>
<td>4812.26</td>
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<tr>
<td>Recovers adjusted in reduction of Expenditure</td>
<td>-294.61</td>
<td>...</td>
<td>-294.61</td>
<td>-343.13</td>
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<td>Receipts</td>
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<tr>
<td>Net</td>
<td>4483.53</td>
<td>34.12</td>
<td>4517.65</td>
<td>4666.78</td>
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A. The Budget allocations, net of recoveries, are given below:

**CENTRE’S EXPENDITURE**

1. Comptroller and Auditor General of India
   - 158.62
2. Civil Audit and Accounts Offices
   - 2.01 Civil Audit Offices
     - 2365.08
   - 2.02 Civil Accounts Offices
     - 1496.38
   - Total- Civil Audit and Accounts Offices
     - 3861.46
3. P and T Audit Offices
   - 144.12
4. Railway Audit Offices
   - 252.52
5. Defence Audit Offices
   - 107.28
6. Commercial Audit Offices
   - 194.12
7. Overseas Audit Offices
   - 28.81
8. Other Expenditure
   - 31.21
9. Purchase of ready-built office building
   - 5.85
10. Purchase of ready-built Residential Accommodation
    - 28.27
11. Recovers adjusted in reduction of Expenditure
    - 11.01 Comptroller and Auditor General of India
      - -2.93
    - 11.02 Audit and Accounts Offices
      - -291.68
    - Total- Recovers adjusted in reduction of Expenditure
      - -294.61

**Total-Establishment Expenditure of the Centre**
- 4483.53

**Grand Total**
- 4483.53
B. Developmental Heads

<table>
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<tr>
<th></th>
<th>Actual 2018-19</th>
<th>Budget 2019-20</th>
<th>Revised 2019-20</th>
<th>Budget 2020-21</th>
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<tr>
<td></td>
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<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
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<td>1. Audit</td>
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<td>2. Capital Outlay on Public Works</td>
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<td>4483.53</td>
<td>5.85</td>
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<td>Social Services</td>
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<td>3. Capital Outlay on Housing</td>
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<td>4483.53</td>
<td>34.12</td>
<td>4517.65</td>
<td>4666.78</td>
</tr>
<tr>
<td>Grand Total</td>
<td>4483.53</td>
<td>34.12</td>
<td>4517.65</td>
<td>4666.78</td>
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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.