**MINISTRY OF FINANCE**

**DEMAND NO. 36**

**Indian Audit and Accounts Department**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
</tr>
<tr>
<td>Gross</td>
<td>5097.49</td>
<td>10.87</td>
<td>5108.36</td>
<td>5365.27</td>
</tr>
<tr>
<td>Recoveries</td>
<td>-302.34</td>
<td>-</td>
<td>-302.34</td>
<td>-328.54</td>
</tr>
<tr>
<td>Receipts Net</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td></td>
<td>4795.15</td>
<td>10.87</td>
<td>4806.02</td>
<td>5036.73</td>
</tr>
</tbody>
</table>

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
   - 167.29
2. Civil Audit and Accounts Offices
   - 20.01 Civil Audit Offices
     - 2503.31
   - 20.02 Civil Accounts Offices
     - 1652.01
   - Total Civil Audit and Accounts Offices
     - 4155.32
3. P and T Audit Offices
   - 144.48
4. Railway Audit Offices
   - 258.38
5. Defence Audit Offices
   - 112.68
6. Commercial Audit Offices
   - 197.31
7. Overseas Audit Offices
   - 30.36
8. Other Expenditure
   - 31.67
9. Purchase of ready-built office building
   - 6.34
10. Purchase of ready-built Residential Accommodation
    - 4.53
11. Recoveries adjusted in reduction of Expenditure
    - 11.01 Comptroller and Auditor General of India
      - -3.13
    - 11.02 Audit and Accounts Offices
      - -299.21
    - Total
      - -302.34

**Total Establishment Expenditure of the Centre**

- Grand Total
  - 4795.15

Notes on Demands for Grants, 2021-2022
### B. Developmental Heads

#### General Services

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
</tr>
<tr>
<td>Audit</td>
<td>4795.15</td>
<td>...</td>
<td>4795.15</td>
<td>5036.73</td>
</tr>
<tr>
<td>Capital Outlay on Public Works</td>
<td>...</td>
<td>6.34</td>
<td>6.34</td>
<td>...</td>
</tr>
<tr>
<td>Total-General Services</td>
<td>4795.15</td>
<td>6.34</td>
<td>4801.49</td>
<td>5036.73</td>
</tr>
</tbody>
</table>

#### Social Services

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
</tr>
<tr>
<td>Capital Outlay on Housing</td>
<td>...</td>
<td>4.53</td>
<td>4.53</td>
<td>...</td>
</tr>
<tr>
<td>Total-Social Services</td>
<td>...</td>
<td>4.53</td>
<td>4.53</td>
<td>...</td>
</tr>
<tr>
<td>Grand Total</td>
<td>4795.15</td>
<td>10.87</td>
<td>4806.02</td>
<td>5036.73</td>
</tr>
</tbody>
</table>

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.