

MINISTRY OF FINANCE

DEMAND NO. 36

Indian Audit and Accounts Department*(In ₹ crores)*

| | Actual 2019-2020 | | | Budget 2020-2021 | | | Revised 2020-2021 | | | Budget 2021-2022 | | |
|--|------------------|--------------|----------------|------------------|--------------|----------------|-------------------|--------------|----------------|------------------|--------------|----------------|
| | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total |
| Gross | 5097.49 | 10.87 | 5108.36 | 5365.27 | 18.00 | 5383.27 | 5040.31 | 18.00 | 5058.31 | 5409.97 | 24.95 | 5434.92 |
| Recoveries | -302.34 | ... | -302.34 | -328.54 | ... | -328.54 | -314.88 | ... | -314.88 | -342.78 | ... | -342.78 |
| Receipts | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Net | 4795.15 | 10.87 | 4806.02 | 5036.73 | 18.00 | 5054.73 | 4725.43 | 18.00 | 4743.43 | 5067.19 | 24.95 | 5092.14 |
| 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 | ... | 167.29 | 185.43 | ... | 185.43 | 184.75 | ... | 184.75 | 200.00 | ... | 200.00 |
| 2. <i>Civil Audit and Accounts Offices</i> | | | | | | | | | | | | |
| 2.01 Civil Audit Offices | 2503.31 | ... | 2503.31 | 2682.08 | ... | 2682.08 | 2463.91 | ... | 2463.91 | 2702.51 | ... | 2702.51 |
| 2.02 Civil Accounts Offices | 1652.01 | ... | 1652.01 | 1649.02 | ... | 1649.02 | 1604.17 | ... | 1604.17 | 1638.63 | ... | 1638.63 |
| <i>Total- Civil Audit and Accounts Offices</i> | <i>4155.32</i> | ... | <i>4155.32</i> | <i>4331.10</i> | ... | <i>4331.10</i> | <i>4068.08</i> | ... | <i>4068.08</i> | <i>4341.14</i> | ... | <i>4341.14</i> |
| 3. P and T Audit Offices | 144.48 | ... | 144.48 | 165.26 | ... | 165.26 | 145.02 | ... | 145.02 | 162.32 | ... | 162.32 |
| 4. Railway Audit Offices | 258.38 | ... | 258.38 | 277.25 | ... | 277.25 | 267.54 | ... | 267.54 | 291.52 | ... | 291.52 |
| 5. Defence Audit Offices | 112.68 | ... | 112.68 | 121.78 | ... | 121.78 | 113.19 | ... | 113.19 | 129.98 | ... | 129.98 |
| 6. Commercial Audit Offices | 197.31 | ... | 197.31 | 213.37 | ... | 213.37 | 201.03 | ... | 201.03 | 215.67 | ... | 215.67 |
| 7. Overseas Audit Offices | 30.36 | ... | 30.36 | 34.41 | ... | 34.41 | 30.03 | ... | 30.03 | 34.42 | ... | 34.42 |
| 8. Other Expenditure | 31.67 | ... | 31.67 | 36.67 | ... | 36.67 | 30.67 | ... | 30.67 | 34.92 | ... | 34.92 |
| 9. Purchase of ready-built office building | ... | 6.34 | 6.34 | ... | 9.00 | 9.00 | ... | 9.00 | 9.00 | ... | 14.00 | 14.00 |
| 10. Purchase of ready-built Residential Accommodation | ... | 4.53 | 4.53 | ... | 9.00 | 9.00 | ... | 9.00 | 9.00 | ... | 10.95 | 10.95 |
| 11. <i>Recoveries adjusted in reduction of Expenditure</i> | | | | | | | | | | | | |
| 11.01 Comptroller and Auditor General of India | -3.13 | ... | -3.13 | -7.50 | ... | -7.50 | -8.91 | ... | -8.91 | -8.25 | ... | -8.25 |
| 11.02 Audit and Accounts Offices | -299.21 | ... | -299.21 | -321.04 | ... | -321.04 | -305.97 | ... | -305.97 | -334.53 | ... | -334.53 |
| <i>Total</i> | <i>-302.34</i> | ... | <i>-302.34</i> | <i>-328.54</i> | ... | <i>-328.54</i> | <i>-314.88</i> | ... | <i>-314.88</i> | <i>-342.78</i> | ... | <i>-342.78</i> |
| Total-Establishment Expenditure of the Centre | 4795.15 | 10.87 | 4806.02 | 5036.73 | 18.00 | 5054.73 | 4725.43 | 18.00 | 4743.43 | 5067.19 | 24.95 | 5092.14 |
| Grand Total | 4795.15 | 10.87 | 4806.02 | 5036.73 | 18.00 | 5054.73 | 4725.43 | 18.00 | 4743.43 | 5067.19 | 24.95 | 5092.14 |

(In ₹ crores)

| | Actual 2019-2020 | | | Budget 2020-2021 | | | Revised 2020-2021 | | | Budget 2021-2022 | | |
|-----------------------------------|------------------|--------------|----------------|------------------|--------------|----------------|-------------------|--------------|----------------|------------------|--------------|----------------|
| | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total |
| B. Developmental Heads | | | | | | | | | | | | |
| General Services | | | | | | | | | | | | |
| 1. Audit | 4795.15 | ... | 4795.15 | 5036.73 | ... | 5036.73 | 4725.43 | ... | 4725.43 | 5067.19 | ... | 5067.19 |
| 2. Capital Outlay on Public Works | ... | 6.34 | 6.34 | ... | 9.00 | 9.00 | ... | 9.00 | 9.00 | ... | 14.00 | 14.00 |
| Total-General Services | 4795.15 | 6.34 | 4801.49 | 5036.73 | 9.00 | 5045.73 | 4725.43 | 9.00 | 4734.43 | 5067.19 | 14.00 | 5081.19 |
| Social Services | | | | | | | | | | | | |
| 3. Capital Outlay on Housing | ... | 4.53 | 4.53 | ... | 9.00 | 9.00 | ... | 9.00 | 9.00 | ... | 10.95 | 10.95 |
| Total-Social Services | ... | 4.53 | 4.53 | ... | 9.00 | 9.00 | ... | 9.00 | 9.00 | ... | 10.95 | 10.95 |
| Grand Total | 4795.15 | 10.87 | 4806.02 | 5036.73 | 18.00 | 5054.73 | 4725.43 | 18.00 | 4743.43 | 5067.19 | 24.95 | 5092.14 |

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.