

MINISTRY OF FINANCE

DEMAND NO. 38

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

	Actual 2023-2024			Budget 2024-2025			Revised 2024-2025			Budget 2025-2026		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	6103.77	178.04	6281.81	6171.81	181.96	6353.77	6475.12	160.18	6635.30	6631.14	174.09	6805.23
Recoveries	-359.45	-1.40	-360.85	-385.83	-6.46	-392.29	-389.84	-2.89	-392.73	-392.73	-1.48	-394.21
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Net	5744.32	176.64	5920.96	5785.98	175.50	5961.48	6085.28	157.29	6242.57	6238.41	172.61	6411.02
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	323.41	...	323.41	288.83	6.21	295.04	296.30	6.21	302.51	298.36	3.24	301.60
2. Civil Audit and Accounts Offices												
2.01 Civil Audit Offices	3162.92	...	3162.92	3226.00	39.74	3265.74	3441.65	37.62	3479.27	3537.59	31.01	3568.60
2.02 Civil Accounts Offices	1520.67	...	1520.67	1527.26	28.26	1555.52	1540.06	21.92	1561.98	1580.82	25.40	1606.22
2.03 Centralised Procurement	37.44	...	37.44	29.82	62.00	91.82	25.23	65.63	90.86	24.57	86.55	111.12
2.04 Training	82.83	...	82.83	86.50	4.29	90.79	88.97	3.68	92.65	94.77	2.24	97.01
Total- Civil Audit and Accounts Offices	4803.86	...	4803.86	4869.58	134.29	5003.87	5095.91	128.85	5224.76	5237.75	145.20	5382.95
3. P and T Audit Offices	184.31	...	184.31	195.15	1.29	196.44	210.27	1.28	211.55	219.81	0.82	220.63
4. Railway Audit Offices	301.64	...	301.64	324.08	6.12	330.20	324.08	2.53	326.61	323.93	1.26	325.19
5. Defence Audit Offices	161.68	...	161.68	163.40	3.52	166.92	188.04	2.39	190.43	187.33	1.10	188.43
6. Commercial Audit Offices	285.21	...	285.21	285.91	5.43	291.34	315.72	3.83	319.55	316.82	2.22	319.04
7. Overseas Audit Offices	43.66	...	43.66	44.86	0.10	44.96	44.80	0.09	44.89	47.14	0.25	47.39
8. Purchase of ready-built office building	...	11.98	11.98	...	17.00	17.00	...	10.00	10.00	...	13.00	13.00
9. Purchase of ready-built Residential Accommodation	...	5.73	5.73	...	8.00	8.00	...	5.00	5.00	...	7.00	7.00
10. Direction and Administration	...	160.33	160.33	...	...	...	...	...	...	...	...	...
11. Recoveries adjusted in reduction of Expenditure												
11.01 Comptroller and Auditor General of India	-4.96	...	-4.96	-10.04	...	-10.04	-9.77	...	-9.77	-10.53	...	-10.53
11.02 Audit and Accounts Offices	-354.49	-1.40	-355.89	-375.79	-6.46	-382.25	-380.07	-2.89	-382.96	-382.20	-1.48	-383.68
Total	-359.45	-1.40	-360.85	-385.83	-6.46	-392.29	-389.84	-2.89	-392.73	-392.73	-1.48	-394.21
Total-Establishment Expenditure of the Centre	5744.32	176.64	5920.96	5785.98	175.50	5961.48	6085.28	157.29	6242.57	6238.41	172.61	6411.02
Grand Total	5744.32	176.64	5920.96	5785.98	175.50	5961.48	6085.28	157.29	6242.57	6238.41	172.61	6411.02

(In ₹ crores)

	Actual 2023-2024			Budget 2024-2025			Revised 2024-2025			Budget 2025-2026		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
B. Developmental Heads												
General Services												
1. Audit	5744.32	...	5744.32	5785.98	...	5785.98	6085.28	...	6085.28	6238.41	...	6238.41
2. Capital Outlay On Audit	...	...	...	...	150.50	150.50	...	142.29	142.29	...	152.61	152.61
3. Capital Outlay on Public Works	...	11.98	11.98	...	17.00	17.00	...	10.00	10.00	...	13.00	13.00
4. Capital Outlay on Miscellaneous General Services	...	159.00	159.00	...	...	...	...	...	...	...	...	...
Total-General Services	5744.32	170.98	5915.30	5785.98	167.50	5953.48	6085.28	152.29	6237.57	6238.41	165.61	6404.02
Social Services												
5. Capital Outlay on Housing	...	5.66	5.66	...	8.00	8.00	...	5.00	5.00	...	7.00	7.00
Total-Social Services	...	5.66	5.66	...	8.00	8.00	...	5.00	5.00	...	7.00	7.00
Grand Total	5744.32	176.64	5920.96	5785.98	175.50	5961.48	6085.28	157.29	6242.57	6238.41	172.61	6411.02

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.

2.03. **Centralised Procurement:** The provisions are for expenditure relating to all centralised procurement of the IA&AD.

2.04. **Training:** The provisions are for expenditure relating to all the training institute of IA&AD.

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. **Purchase of ready-built office building:** Provision is for renovation works and for providing various facilities in office buildings.

9. **Purchase of ready-built Residential Accommodation:** Provision is for purchase of flats, renovation works and for providing various facilities in residential colonies.

10. **Direction and Administration:** The provision is for meeting expenditure under Capital Section due to threshold limit (₹ 1 lakh or useful life of three years, either of two) under Revenue Section.

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.