



CHAPTER – IV
GENERAL SECTOR



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4.1 Introduction

This Chapter of the Audit Report deals with the findings of Audit of the State Government Departments/ units pertaining to the General Sector.

During 2022-23, total budget allocation of the State Government in the Departments under General Sector was ₹6,521.28 crore against which actual expenditure incurred was ₹5,651.49 crore (86.66 per cent). The Department-wise details of Budget Allocations and Expenditure incurred are shown in **Table 4.1**.

Table 4.1: Budget allocation and expenditure under General Sector

(₹ in crore)

Sl. No.	Name of the Department	Budget			Expenditure			Expenditure (in Per cent)
		Revenue	Capital	Total	Revenue	Capital	Total	
1.	Administrative Training Institute	10.71	7.71	18.42	5.88	7.71	13.59	73.78
2.	Arunachal Pradesh Information Commission	6.72	0.00	6.72	6.44	0.00	6.44	95.83
3.	Arunachal Pradesh Public Service Commission and Staff Selection Board	31.26	0.00	31.26	27.16	0.00	27.16	86.88
4.	District Administration	469.68	0.75	470.43	416.51	0.75	417.26	88.70
5.	Election	29.84	0.00	29.84	29.06	0.00	29.06	97.39
6.	Finance	3002.56	805.66	3808.22	2616.50	553.48	3169.98	83.24
7.	Fire and Emergency Services	34.17	12.25	46.42	32.35	12.25	44.60	96.08
8.	Gazetteer	2.71	0.00	2.71	2.07	0.00	2.07	76.38
9.	General Administration	26.80	0.00	26.80	26.45	0.00	26.45	98.69
10.	Governor Secretariat	12.20	0.00	12.20	8.60	0.00	8.60	70.49
11.	Home	1233.64	157.63	1391.27	1194.17	141.78	1335.95	96.02
12.	Land Management	59.21	1.40	60.61	31.01	1.40	32.41	53.47
13.	Law and Justice	43.90	64.31	108.21	43.77	63.56	107.33	99.19
14.	Legislative Assembly	99.11	6.39	105.50	73.97	5.57	79.54	75.39
15.	Parliamentary Affairs	1.88	0.00	1.88	1.80	0.00	1.80	95.74
16.	Printing	14.13	0.43	14.56	12.99	0.43	13.42	92.17
17.	Prison	25.32	12.71	38.03	25.28	12.67	37.95	99.79
18.	Protocol	3.56	0.00	3.56	3.47	0.00	3.47	97.47
19.	Secretariat Administration	269.44	0.00	269.44	246.85	0.00	246.85	91.62
20.	Secretariat Transport	36.50	0.00	36.50	9.30	0.00	9.30	25.48
21.	State Lotteries	1.52	0.00	1.52	1.20	0.00	1.20	78.95
22.	Tax, Excise and Narcotics	36.74	0.44	37.18	36.62	0.44	37.06	99.68
Total		5451.60	1069.68	6521.28	4851.45	800.04	5651.49	86.66

Source: Appropriation Accounts 2022-23

It could be seen from **Table 4.1** that:

- The expenditure incurred by the Departments in the year 2022-23 ranged between 25.48 and 99.79 *per cent* of the allocations made.
- Twelve Departments incurred more than 90 *per cent* of total budget allocation viz., Prison (99.79 *per cent*), Tax, Excise & Narcotics (99.68 *per cent*), Law & Justice (99.19 *per cent*), General Administration (98.69 *per cent*), Protocol (97.47 *per cent*), Election (97.39 *per cent*), Fire and Emergency Services (96.08 *per cent*), Home (96.02 *per cent*), Arunachal Pradesh Information Commission (95.83 *per cent*), Parliamentary Affairs (95.74 *per cent*), Printing (92.17 *per cent*), Secretariat Administration (91.62 *per cent*), during the year 2022-23.
- The Revenue expenditure in the sector was ₹4,851.45 crore (85.84 *per cent* of the total expenditure).
- The Capital expenditure in the sector was ₹800.04 crore (14.16 *per cent* of the total expenditure).

4.1.1 Planning and Conduct of Audit

Audit process starts with the assessment of risks faced by various Departments of the Government based on expenditure incurred, criticality/ complexity of activities, level of delegated financial powers and assessment of overall internal controls.

Audit was conducted in 17 units of six Departments involving an expenditure of ₹1,063.29 crore (including expenditure of earlier years) during 2022-23 under the General Sector.

After completion of audit of each unit, Inspection Reports containing audit findings were issued to the Heads of Departments for taking appropriate remedial measures on the audit findings. The Departments were requested to furnish replies to the audit findings within one month of the receipt of Inspection Reports. Wherever replies were received, audit findings were reviewed and either settled or further action for compliance was advised. Important audit observations arising out of the Inspection Reports were processed for inclusion in C&AG's Audit Report, which is submitted to the Governor of the State under Article 151 of the Constitution of India, for laying before the State Legislature.