



CHAPTER – IV
GENERAL SECTOR

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4.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2020 deals with the findings of Audit of the State Government Departments/ units pertaining to the General Sector.

During 2019-20, total budget allocation of the State Government in the Departments under General Sector was ₹5,147.28 crore against which actual expenditure incurred was ₹3,986.71 crore. 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.	District Administration	475.36	0.00	475.36	319.09	0.00	319.09	67.13
2.	Election	137.68	0.50	138.18	77.03	0.18	77.21	55.88
3.	Finance	1853.03	593.97	2447.00	1771.39	356.34	2127.73	86.95
4.	Gazetteer	1.20	0.00	1.20	1.18	0.00	1.18	98.17
5.	Secretariat Administration	258.57	400.00	658.57	176.76	0.00	176.76	26.84
6.	Governor Secretariat	8.90	0.00	8.90	7.25	0.00	7.25	81.45
7.	Home	950.80	112.35	1063.15	926.98	67.97	994.95	93.59
8.	Law & Justice	30.47	15.46	45.93	28.47	7.12	35.60	77.50
9.	Legislative Assembly	124.86	0.00	124.86	113.93	0.00	113.93	91.24
10.	Parliamentary Affairs	1.70	0.00	1.70	1.21	0.00	1.21	71.17
11.	Stationery and Printing	10.90	2.85	13.75	10.48	2.85	13.33	96.94
12.	Public Service Commission	13.21	0.00	13.21	12.00	0.00	12.00	90.83
13.	State Information Commission	3.46	0.00	3.46	2.83	0.00	2.83	81.55
14.	Land Management	103.71	3.60	107.31	69.15	1.92	71.07	66.23
15.	State Tax and Excise	26.07	2.19	28.26	23.32	0.00	23.32	82.51
16.	State Lotteries	2.04	0.00	2.04	1.57	0.00	1.57	76.86
17.	Administrative Training Institute	9.39	5.00	14.39	2.90	4.80	7.70	53.50
Total		4011.36	1135.93	5147.28	3545.52	441.19	3986.71	77.45

Source: Appropriation Accounts 2019-20

It could be seen from the above that:

- In General Sector, the expenditure incurred by the Departments ranged between 26.84 and 98.17 per cent of the allocations made during 2019-20.
- Five Departments have incurred more than 90 per cent of total budget allocation viz. Gazetteer (98.17 per cent), Stationery & Printing (96.94 per cent), Home (93.59 per cent), Legislative Assembly (91.24 per cent), and Public Service Commission (90.83 per cent).
- The Revenue expenditure in the sector was ₹3,545.52 crore (88.93 per cent) of total expenditure.
- The Capital expenditure in the sector was ₹441.19 crore, (11.07 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.

Audits was conducted in 25 units of six Departments involving expenditure of ₹2,302.71 crore (including expenditure of earlier years) under the General Sector during 2019-20.

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.