

**Report of the Comptroller and  
Auditor General of India**

**on**

**General and Social Sector**

**for the year ended March 2012**

**GOVERNMENT OF MAHARASHTRA  
Report No.3**

## TABLE OF CONTENTS

	Reference	
	Paragraph	Page No
<b>Preface</b>		vii
<b>CHAPTER I INTRODUCTION</b>		
About this Report	1.1	1
Audited Entity Profile	1.2	1
Authority for audit	1.3	2
Organisational structure of the offices of the Principal Accountant General (Audit)-I, Mumbai and the Accountant General (Audit)-II, Nagpur	1.4	3
Planning and conduct of audit	1.5	3
Significant audit observations	1.6	4
Lack of responsiveness of Government to Audit	1.7	7
<b>CHAPTER II PERFORMANCE AUDITS</b>		
<b>Home Department</b> Working of Maharashtra Maritime Board	2.1	11
<b>Housing Department</b> Mumbai Building Repairs and Reconstruction Board	2.2	46
<b>CHAPTER III AUDIT OF TRANSACTIONS</b>		
<i>Non-compliance with Rules and Regulations</i>	3.1	
<b>School Education and Sports Department</b> Unfruitful expenditure	3.1.1	63
<i>Audit against propriety/Expenditure without justification</i>	3.2	
<b>Medical Education and Drugs Department</b> Infructuous expenditure on purchase of bio-medical waste system	3.2.1	65

	Reference	
	Paragraph	Page No
<i>Failure of oversight/governance</i>	3.3	
<b>Higher and Technical Education Department</b> Unfruitful expenditure	3.3.1	68
<b>Home Department</b> Avoidable financial liability	3.3.2	70
<b>Medical Education and Drugs Department</b> Idling of ventilators	3.3.3	72
<b>CHAPTER IV CHIEF CONTROLLING OFFICER BASED AUDIT OF GOVERNMENT DEPARTMENTS</b>		
Audit of Women and Child Development Department	4.1	75
APPENDICES	Reference	
	Appendix	Page No
Department wise outstanding Inspection Reports/paras issued up to December 2011 but outstanding as on 30 June 2012	1.1	105
Statement showing no. of paragraphs/reviews in respect of which Government explanatory memoranda (UORs) had not been received	1.2	108
A comparative statement of changes in Port Policy year-wise in 1996, 2000 and 2002	2.1.1	109
Glossary of terms used in the performance audit report	2.1.2	111
Various stages involved in development of Ports on BOOST basis	2.1.3	112
Status of ports being developed through MoU route	2.1.4	113
Details of ship building/repairs projects approved by MMB	2.1.5	114
List of unauthorised shipyards operating under the jurisdiction of MMB	2.1.6	116
Details of IWT projects sanctioned under CSS	2.1.7	117
Revised passenger levy <i>vis-à-vis</i> actual levy	2.1.8	118
Statement showing outstanding dues from Developers	2.2.1	119
Scale showing the percentage of built-up area to be reserved by the co-operative society for allotment by the Board	2.2.2	120

<b>APPENDICES</b>	<b>Reference</b>	
	<b>Appendix</b>	<b>Page No</b>
Statement showing FIRs lodged against the developers	2.2.3	121
Non-recovery of surplus BUA at the prescribed rates	2.2.4	122
Details of Schemes implemented by the Department and expenditure incurred thereon	4.1.1	123
Details of Units and DDOs test-checked	4.1.2	124
Statement showing detailed inspections, surprise inspections of children's homes by the DWCDOs	4.1.3	125
Statement showing shortfall in inspection by CDPOs	4.1.4	126
Statement showing non-reconciliation of cash book with pass book	4.1.5	129
Response to Inspection Reports	4.1.6	130
Major Head-wise details of funds received and expenditure incurred	4.1.7	131
Utilisation certificates outstanding in respect of Grants-in-aid released to ZPs and NGOs (Status as of 31 March 2012)	4.1.8	132
Status of malnutrition in the test-checked districts during 2007-12	4.1.9	133
Statement showing less calorie value food served by the anganwadis	4.1.10	134
Statement showing the substandard quality of food provided to the anganwadis by SHG/MM (Dharavi)	4.1.11	135
Statement showing the position of non supply of Take Home Ration (THR)	4.1.12	140
Observations made during joint physical verification of anganwadis	4.1.13	143