

TABLE OF CONTENTS

Particulars	Reference	
	Paragraph	Page No.
Preface		vii
Executive Summary		ix
CHAPTER I INTRODUCTION		
About this Report	1.1	1
Audited Entity Profile	1.2	1
Authority for Audit	1.3	3
Organisational structure of the offices of the Principal Accountant General (Audit)-I, Maharashtra, Mumbai and the Accountant General (Audit)-II, Maharashtra, Nagpur	1.4	3
Planning and conduct of Audit	1.5	3
Responsiveness of Government to Audit	1.6	4
CHAPTER II AUDIT OF TRANSACTIONS		
Subject Specific Compliance Audit on Tribal Development Department Implementation of scheme for education of Tribal students in Namankit Residential Schools	2.1	9
Subject Specific Compliance Audit on Social Justice and Special Assistance Department Functioning of hostels for Backward Class Students	2.2	29
Revenue and Forest Department Pending Fees Receipts from User	2.3	63
Revenue and Forest Department Short levy of occupancy charges	2.4	65
Revenue and Forest Department Non levy of penalty	2.5	67

Particulars	Reference	
	Paragraph	Page No.
Revenue and Forest Department Unfruitful expenditure on construction of Staff quarters	2.6	68
Revenue and Forest Department (Disaster Management Relief and Rehabilitation) Excess payment of ₹2.60 crore towards crop loss relief	2.7	70
Housing Department Undue Benefit to Developers	2.8	72
Housing Department Undue Benefit to Developer	2.9	77
Medical Education and Drugs Department Idle Investment on Unused Medical Equipment	2.10	79
Co-operation, Marketing and Textiles Department Recovery from sugar factories without Legislative mandate	2.11	81
Marathi Language Department Delay in Construction of Sub Centre of Marathi <i>Bhasha Bhavan</i>	2.12	84
Food, Civil Supplies and Consumer Protection Department Non-utilisation of newly constructed godowns	2.13	87
Urban Development Department Loss of revenue	2.14	89
General Administration Department Non-utilization of <i>Patrakar Bhavan</i>	2.15	91
Public Health Department Non-Maintenance of Effluent Treatment Plant	2.16	93

APPENDICES	Reference	
	Appendix	Page No.
Statement showing the cluster-wise list of departments and autonomous bodies under the jurisdiction of the Principal Accountant General (Audit)-I, Maharashtra, Mumbai	1.1	97
Department and Autonomous Bodies wise outstanding inspection reports(IRs)/paragraphs issued up to December 2023 but outstanding as on 30 June 2024	1.2	99
Statement showing number of reviews/paragraphs in respect of which Government Explanatory Memoranda had not been received (From 2012-13)	1.3	103
Department-wise position of PAC/COPU recommendations on which Action Taken Notes were awaited (as on December 2024)	1.4	104
List of cases in which the grading approved by the committee was subsequently revised at the level of the department	2.1	105
List of mandatory criteria for school	2.2	113
List of mandatory criteria for hostel	2.3	114
Details of approved samples of Districts, GHs and AHs as on March 2024	2.4	115
Excess and Short payment under Swadhar scheme due to incorrect rates adopted for adjustment of maintenance allowance	2.5	116
Underutilisation of seats in GHs running in rented building as of March 2024	2.6	117
Shortage of wardens as on 19 November 2025	2.7	119
Shortage of minimum area in Aided hostels	2.8	122

