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Preface

This Report for the year ended March 2014 has been prepared for submission to the Governor of Maharashtra under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Maharashtra under the General and Social Services Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Chapter I : Introduction

1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from performance audit of selected programs and activities and compliance audit of Government departments and autonomous bodies falling under General and Social Sector.

Compliance Audit refers to examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with. On the other hand, Performance Audit examines whether the objectives of an organization, programme or a scheme have been achieved economically, efficiently and effectively.

The primary purpose of the Report is to bring to the notice of the State Legislature, important results of audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective actions as also to frame policies and directives that will lead to improved operational efficiency and financial management of the organisations thus, contributing to better governance.

This chapter, in addition to explaining the planning and extent of audit, provides a synopsis of the significant deficiencies in working of schemes/projects, significant audit observations made during the audit of transactions and follow up on previous Audit Reports. Chapter II of this Report contains findings arising out of two performance audit. Chapter III contains observations on audit of transactions in Government Departments and an autonomous body.

1.2 Audited Entity Profile

The departments in the General and Social Sector in the State at the Secretariat level, headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Directors/Commissioners and subordinate officers and autonomous bodies, are audited by the Principal Accountant General (Audit)-I, Mumbai and the Accountant General (Audit)-II, Nagpur.

A summary of the State Government's fiscal transactions during 2013-14 *vis-à-vis* the previous year is given in **Table 1.1**.

Table 1.1: Summary of fiscal operations

(₹ in crore)

2012-13	Receipts	2013-14	2012-13	Disbursements	2013-14		
Section-A: Revenue					Non-Plan	Plan	Total
142947.23	Revenue receipts	149821.81	138735.98	Revenue expenditure	128992.09	25910.33	154902.42
103448.58	Tax revenue	108597.96	47665.67	General services	53495.62	483.65	53979.27
9984.40	Non-tax revenue	11351.97	62038.97	Social services	54118.88	16760.20	70879.08
15191.92	Share of Union Taxes/Duties	16630.43	27550.82	Economic services	19433.30	8558.02	27991.32
14322.33	Grants from Government of India	13241.45	1480.52	Grants-in-aid and Contributions	1944.29	108.46	2052.75
Section B: Capital							
0.00	Miscellaneous Capital Receipts	0.00	17397.98	Capital Outlay	2339.03	17681.42	20020.45
862.85	Recoveries of Loans and Advances	728.03	1415.94	Loans and Advances disbursed			1645.10
21725.12	Public debt receipts*	26734.80	6652.52	Repayment of Public Debt*			10261.86
725.00	Appropriation from Contingency fund	1350.00	875.00	Appropriation to Contingency fund			850.00
875.00	Contingency Fund	859.62	734.62	Contingency Fund			1360.00
47059.63	Public Account Receipts	64020.19	35511.02	Public Account Disbursements			56434.89
35971.95	Opening Cash Balance	48843.72	48843.72	Closing Cash Balance			46883.45
250166.78	Total	292358.17	250166.78	Total			292358.17

Source: Finance Accounts of respective years

* Excluding ways and means advances on two occasions for five days
(Receipt: ₹ 1152.33 crore and Disbursement: ₹ 1152.33 crore)

1.3 Authority for audit

The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The C&AG conducts audit of expenditure of the Departments of Government of Maharashtra under Section 13¹ of the C&AG's (DPC) Act. The C&AG is the sole auditor in respect of 10 autonomous bodies which are audited under sections 19(2)², 19(3)³ and 20(1)⁴ of the C&AG's (DPC) Act. In addition, the C&AG also conducts audit of

¹ Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance sheets & other subsidiary accounts

² Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations

³ Audit of the accounts of a Corporation established by law made by the Legislature of a State on the request of the Governor, in public interest

⁴ Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the C&AG and the Government

1,170 other bodies/authorities, under Section 14⁵ of the C&AG's (DPC) Act, which are substantially funded by the Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007, issued by the C&AG.

1.4 Organisational structure of the offices of the Principal Accountant General (Audit)-I, Mumbai and the Accountant General (Audit)-II, Nagpur, Maharashtra

Under the directions of the C&AG, the offices of the Principal Accountant General (Audit)-I, Mumbai and the Accountant General (Audit)-II, Nagpur conduct the audit of the various Government departments and offices/autonomous bodies/institutions under them. While 16 districts from Konkan and Western Maharashtra fall under the audit jurisdiction of the Principal Accountant General (Audit)-I, Mumbai, the remaining 19 districts from Vidarbha and Marathwada are under the audit jurisdiction of the Accountant General (Audit)-II, Nagpur.

1.5 Planning and conduct of Audit

The audit process starts with the assessment of risk faced by various departments of the Government, based on expenditure incurred, criticality/complexity of activities, the levels of delegated financial powers, assessment of overall internal controls and concerns of stakeholders. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of audit are decided. During 2013-14, 4,799 party days were used to carry out audit of 436 units (compliance audit and performance audits) of the various departments/ organisations. The audit plan covered those units/entities which were vulnerable to significant risks as perceived by Audit.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the heads of the Departments. The Departments are requested to furnish replies to the audit findings within one month of receipt of the IRs. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these IRs are processed for inclusion in the Audit Reports which are submitted to the Governor under Article 151 of the Constitution of India.

1.6 Significant audit observations

In the past few years, Audit has reported several significant deficiencies in implementation of various programmes/activities through performance audits, as well as on the quality of internal controls in selected departments. Similarly, the deficiencies noticed during compliance audit of the Government departments/organisations were also reported upon.

1.6.1 Performance audits of programmes/activities/departments

The Report contains two performance audits and overview of these performance audits are given in the succeeding paragraphs.

⁵ Audit of (i) all receipts and expenditure of a body or authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of the State in a financial year is not less than ₹ one crore

1.6.1.1 Implementation of Acts and Schemes for welfare and protection of girl child

The Constitution of India through the Fundamental Rights and Directive Principles protects the rights of children and guides the State for ensuring that the children are protected from abuse, they are provided early childhood care and education.

The performance audit of 'Implementation of Acts and Schemes for welfare and protection of girl child' for the period 2009-14 revealed that the Maharashtra State Child Protection Society (MSCPS) did not formulate the State child protection plans for the year 2012-13 and 2013-14. Though the State witnessed a decline in the child sex ratio in 31 out of 35 districts over a period of 10 years (2001-2011), the implementation of the Pre-Conception and Pre-Natal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994 (PCPNDT Act) suffered from shortfalls in conducting inspections of diagnostic/imaging centres, genetic laboratories etc.

The Government may issue instructions to MSCPS for formulation of the State child protection plan for the year 2014-15 by setting clear goals and targets and by articulating the responsibility and accountability of all the concerned Departments engaged in welfare and protection of children. Stronger implementation of PCPNDT Act is needed by strengthening the inspection mechanism for better detection of cases and to serve as deterrence against sex selective abortions.

The number of moderately/severely underweight girls in the State reduced during 2010-14, though it was significantly high in the tribal district of Nandurbar. The district also witnessed highest number of deaths of malnourished girls during the same period. The coverage of adolescent girls for providing supplementary nutrition through anganwadi centres and administration of iron and folic acid supplementation was poor. The schemes for self-defence training for girls and incentive to girls for completing secondary education were also not implemented in all the districts thus, depriving a large number of prospective beneficiaries of the benefits of the schemes. Despite an investment of ₹1.97 crore, the biometric attendance system could not be installed in 969 children homes in the State, due to non-availability of SIM cards.

The Government may give special attention to Nandurbar district to address the problem of malnourishment in girls. Biometric attendance system may be made operational in the children homes so as to eliminate bogus reporting of children and prevent leakage of Government funds.

The implementation of The Prohibition of Child Marriage Act, 2006 suffered due to delay in nominating Child Marriage Prohibition Officers in rural areas and failure to nominate Prohibition Officers for implementation of the Act in urban areas. Though GoI promulgated The Protection of Children from Sexual Offences Act, 2012 (POCSO) in June 2012, the guidelines for assisting the child victims during pre-trial and trial stage under the Act were not finalised by the State Government till November 2014.

The GoM may prepare POCSO guidelines expeditiously for use of NGOs, professionals and experts or persons having knowledge of psychology, social work, physical and mental health and child development, in order to assist the child victims during pre-trial and trial stage.

The implementation of Manodhairya Scheme for rehabilitation of victims of rape, sexual attack and acid attack suffered as financial assistance to significant number of victims could not be disbursed due to paucity of funds. The number of child labourers rescued by the Labour Department under The Child Labour (Prohibition and Regulation) Act, 1986 was significantly less than that reported by the Government/NGOs in the State. Even the Education Department was not aware of the number of children rescued by the Labour Department who could have been brought into the mainstream of education.

The Women and Child Development Department needs to make adequate budgetary provisions under Manodhairya Scheme in order to ensure that cases approved by the District Level Committees for granting financial assistance to the victims of rape, sexual attack and acid attack are not held up for want of funds. The Government may also institute a robust mechanism to track, rescue and rehabilitate child labourers by ensuring effective coordination between various departments.

1.6.1.2 Implementation of Sarva Shiksha Abhiyan

Sarva Shiksha Abhiyan (SSA) was launched in 2000-01 with the primary objective of universalisation of elementary education for all children in the age group of 6 to 14 years by 2010. The Right of Children to Free and Compulsory Education Act, 2009 (the RTE Act) came into effect from 01 April 2010 under which every child of the age of 6 to 14 years has a right to free and compulsory education in a neighbourhood school till completion of elementary education.

The performance audit of ‘Implementation of Sarva Shiksha Abhiyaan’ for the period 2010-14 revealed inadequate institutional arrangements in the State for effective implementation of SSA-RTE Act. Though the RTE Act came into force with effect from April 2010, the RTE Rules and the Rules stipulating the manner of reservation of seats for the children belonging to weaker sections and disadvantaged groups in aided and unaided schools were notified by the State Government only in October 2011 and May 2012 respectively. The Chairperson and the members of the Maharashtra State Commission for Protection of Child Rights (MSCPCR) were not re-appointed by the State Government after expiry of their term in December 2011.

Since MSCPCR was responsible for examining and reviewing the safeguards of rights provided under the RTE Act and recommend measures for its effective implementation in the State, the Government should take necessary measures to make the functioning of the Commission effective.

There were deficiencies in preparation of annual work plan and budgets and school development plans were not prepared by significant number of schools during 2012-13 and 2013-14. While infrastructural facilities were deficient in many schools, there were significant unspent balances at the end of each year. As per RTE Act, though neighbourhood schools were to be established by

March 2013, the State Government approved upgradation of 27,616 Government schools only in May 2014. Further, free transportation to children not having access to neighbourhood school was also not provided. There were delays in distribution/non-distribution of free textbooks and school uniforms to children attending Government, aided and unaided schools during 2010-14.

The Government may establish neighbourhood schools in a time bound manner and consider providing free transportation to children till neighbourhood schools are established. Further, since school uniforms, textbooks and adequate infrastructural facilities are important interventions to improve the retention rate of children, the Government may ensure that these norms of interventions are applied diligently.

There was delay in reservation of seats to children belonging to weaker sections and disadvantaged groups in private unaided schools under the RTE Act and admissions against reserved seats were also poor. There was wide variation in the number of out-of-school children identified by Women and Child Development Department (2.30 lakh) and that identified by the School Education and Sports Department (0.20 lakh). The State Government did not have a child tracking system to monitor the children who were not attending schools or have dropped out. The overall shortfall of teachers *vis-a-vis* sanctioned posts under SSA at the end of March 2014 was 63 *per cent*. The pupil teacher ratio was adverse in a number of primary and upper primary schools during 2011-14.

The Government may closely monitor the implementation of reservation of seats for children belonging to weaker sections and disadvantaged groups in private unaided schools, in order to ensure that provisions of the Act are followed scrupulously. The Government may also identify out-of-school children through surveys and coordination with other departments/agencies and institute a child tracking system to monitor the children who were not attending schools or have dropped out.

Audit noticed that the State Government has provided inclusive education to all the identified children with special needs (CWSN) during 2010-14 either through enrolment in general schools or through home-based education. But, there were shortfalls in providing barrier-free access and toilet facilities to CWSN in 4,669 and 15,947 schools respectively out of 66,444 schools in the State. Monitoring of SSA-RTE Act suffered from shortfall in holding meetings by School Management Committees at the school level, shortfall in inspections of schools by Block Education Officers at the block level and shortfall in holding meetings by the Governing Body (GC) and the Executive Committee (EC) of Maharashtra Prathamik Shikshan Parishad at the State level.

The Government may ensure adequate resource support to CWSN to further strengthen inclusive practices and make the environment for CWSN more conducive for receiving quality education in general schools. The monitoring mechanism may be improved through regular meetings at the school level, more field visits by the district officers-in-charge and holding of GC and EC meetings in order to give overall policy directions and guidance.

1.6.2 Compliance audit of Government transactions

During compliance audit, significant deficiencies were noticed. The important findings of compliance audit (eight paragraphs) are indicated below.

1.6.2.1 Implementation of Monorail Project in Mumbai

The monorail project was opened for public in Mumbai in February 2014. The Mumbai Metropolitan Region Development Authority (MMRDA) is the system administrator for the project. The monorail was conceived in September 2007 in view of its ability to manoeuvre through crowded and congested areas and to ease the increasing traffic congestion and supplement various mass transit systems.

The monorail project was notified under Indian Tramways Act, 1886, though the Act did not have provision for construction and use of public transport at elevated level. The selection of consultants and benchmark prices arrived at for the project was not transparent. The designs for various system of monorail did not conform to the approved technical/contract specifications. The guideway design did not conform to the axle load of the rolling stock car. The expansion joints were designed with reduced plate thickness as well as reduced service life. The traction system was not designed for headway of three minutes. The methodology for construction of guideway did not conform to the standards specified in the contract. There was improper application of anti-corrosive treatment in civil structures. However, the implications of these technical deviations granted to the contractor were not assessed by the project management consultant or the MMRDA. Various facilities and equipment to be provided by the contractor in the depot building were not provided in breach of contract. There were significant delays in renewal of performance bank guarantees and additional guarantees were not obtained from the contractor despite increase in contract cost. Liquidated damages were not levied despite failure of the contractor to achieve a number of key milestones by the stipulated dates.

(Paragraph 3.1)

1.6.2.2 Implementation of Coastal Security Scheme

With a view to strengthen the capabilities of the State police force to secure the coasts from illegal cross border and criminal activities, Government of India (GoI) formulated (February 2005) a Coastal Security Scheme for implementation by the State Governments.

The implementation of Coastal Security Scheme in the State suffered as full complement of equipment and other capital assets initially planned for was not approved by Government of India and the remaining complement of equipment *etc.* were not procured or constructed by Government of Maharashtra from its own resources. The objective of creating adequate infrastructure by construction of coastal police stations, check posts and jetties could not be achieved despite a lapse of three to nine years. The shortfall in deployment of technical and non-technical staff was 51.21 *per cent* and 37.01 *per cent* respectively. The Home Department continued to hire technical manpower on contract basis due to delay in finalizing the recruitment rules. Of

the total staff posted in coastal police stations, only 43 per cent were trained by the Coast Guard in marine operations while 57 per cent did not possess swimming skills. The patrolling boats were grossly underutilised due to shortage of manpower and delay in repair of boats. The Scheme for issue of biometric cards to fishermen to facilitate their identification could not be implemented due to non-availability of card readers. The sensitive/vulnerable landing points continued to be exposed to infiltration and other illegal activities due to non-implementation of boat movement token system.

(Paragraph 3.2)

1.6.2.3 *Functioning of Tribal Research and Training Institute*

The Government of Maharashtra established the Tribal Research and Training Institute at Pune in 1962 to (i) conduct research into the traits, characteristics, customs, traditions and culture of the various tribal communities, (ii) carry out survey of socio-economic problems affecting the tribals, (iii) arrange for the training of workers in tribal welfare, and (iv) give technical guidance and assistance to various Departments in implementing their schemes for tribal welfare.

The TRTI did not perform its core activities *viz.*, research, benchmark survey and training as per the mandate. Only a few evaluation studies were conducted due to manpower constraints and therefore, the Institute largely failed to assess the impact of developmental programmes/schemes on the life of tribal people in the State. In the absence of any prescribed time limit, there were huge pendency in verification and issue of caste validity certificates. The application software developed for speedy disposal of tribe verification cases could not be used optimally even after lapse of six years.

(Paragraph 3.3)

1.6.2.4 *Other Compliance Paragraphs*

- Failure of Sir J. J. Group of Hospitals, Mumbai to install capacitors to maintain the power factor resulted in avoidable expenditure of ₹ 85.12 lakh.

(Paragraph 3.4)

- Eight Government organizations awarded contracts for information technology enabled services to Maharashtra Knowledge Corporation Limited, a non-Government entity, at a total cost of ₹ 18.47 crore without inviting tenders.

(Paragraph 3.5)

- The Mumbai Housing and Area Development Board incurred a financial burden of ₹ 262.65 crore due to non-revision of service charges for providing common services to the tenants.

(Paragraph 3.6)

- Failure of Maharashtra Maritime Board to pay the statutory dues as per the consent terms within the prescribed period resulted in an avoidable payment of interest of ₹ 84.44 lakh.

(Paragraph 3.7)

- Maharashtra Jeevan Pradhikaran failed to commission a water supply scheme even after 13 years and an expenditure of ₹ 25.39 crore due to faulty design of the balancing tank thus, depriving piped drinking water supply to the beneficiaries of 10 villages in Ahmednagar district.

(Paragraph 3.8)

1.7 Responsiveness of Government to Audit

1.7.1 Inspection reports outstanding

Periodical inspections of Government Departments are conducted to test-check their transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with IRs which are issued to the heads of the offices inspected, with copies to the next higher authorities. Half yearly reports of pending IRs are sent to the Secretaries of the concerned Departments to facilitate monitoring of action taken on the audit observations included in these IRs.

As of June 2014, 7,722 IRs (21,939 paragraphs) were outstanding. Year-wise details of IRs and paragraphs outstanding are detailed in **Appendix 1.1**.

1.7.2 Response of departments to the draft paragraphs

The draft paragraphs and performance audits were forwarded demi-officially to the Secretaries of the concerned departments between June and October 2014 requesting them to send their responses within six weeks. However, reply to only one out of eight draft paragraphs was received. No replies were received in respect of two performance audits on Implementation of Sarva Shiksha Abhiyan and Implementation of Acts and Schemes for welfare and protection of girl child. The findings contained in the performance audit reports have been discussed with the Principal Secretaries to the Government of Maharashtra of the concerned departments.

1.7.3 Follow-up on Audit Reports

According to instructions issued by the Finance Department, Government of Maharashtra in January 2001, Administrative Departments were required to furnish Explanatory Memoranda (EMs) duly verified by Audit to the Maharashtra Legislature Secretariat in respect of paragraphs included in the Audit Reports, within three months of presenting the Audit Reports to the State Legislature. The Administrative Departments, however, did not comply with these instructions. The EMs in respect of 66 paragraphs/reviews for the period from 1991-92 to 2012-13 have not yet been received. The position of outstanding EMs in respect of Audit Reports for the years from 2007-08 to 2012-13 is indicated in the **Table 1.2**.

Table 1.2: Status of submission of EMs in respect of Audit Reports during 2007-12

Audit Report	Date of tabling the Report	Number of Paragraphs and Reviews	Number of EMs received	Balance
2007-08	12 June 2009	28	25	3
2008-09	23 April 2010	18	17	1
2009-10	21 April 2011 & 23 December 2011	18	14	4
2010-11	17 April 2012	13	3	10
2011-12	18 April 2013	8	2	6
2012-13	14 June 2014	13	0	13
Total		98	61	37

Department-wise outstanding EMs in respect of 29 paragraphs relating to the period prior to 2007-08 is indicated in **Appendix 1.2**.

With a view to ensuring accountability of the Executive in respect of all the issues dealt with in the Audit Reports, the Public Accounts Committee (PAC) lays down in each case, the period within which Action Taken Notes (ATNs) on its recommendations should be sent by the Departments.

The PAC discussed 221 paragraphs pertaining to the Audit Reports for the years from 1985-86 to 2009-10 and gave 378 recommendations of which, ATNs were pending on 340 recommendations as indicated in **Table 1.3**.

Table 1.3 : Position of outstanding ATNs

Year of Audit Report	Report Number and year of PAC	Number of PAC recommendations	Number of ATNs awaited on the PAC recommendations
1985-86 to 2001-02	16 th , 17 th , 19 th , 24 th , and 28 th Report of 1994-95; 1 st , 2 nd , 4 th , 6 th and 8 th Report of 1995-96; 20 th , and 24 th Report of 1997-98; 3 rd and 6 th Report of 2000-01; 9 th Report of 2001-02; 13 th Report of 2003-04; 8 th Report of 2007-08; 13 th Report of 2008-09	159	125
2002-03	14 th Report of 2008-09	11	11
2003-04	14 th Report of 2008-09	3	3
2004-05	14 th Report of 2008-09	1	1
2005-06	8 th Report of 2010-11	94	92
2006-07	15 th Report of 2008-09 9 th Report of 2012-13	67	65
2007-08	13 th Report of 2012-13	22	22
2008-09	17 th Report of 2012-13	14	14
2009-10	18 th Report of 2012-13	7	7
2010-11	--	0	0
2011-12	--	0	0
2012-13	--	0	0
Total		378	340

The Department-wise position of PAC recommendations on which ATNs were awaited is indicated in **Appendix 1.3**.

Chapter II – Performance Audits

Women and Child Development Department

2.1 Implementation of Acts and Schemes for welfare and protection of girl child

The Constitution of India through the Fundamental Rights and Directive Principles protects the rights of children and guides the State for ensuring that the children are protected from abuse and are provided early childhood care and education. The State is responsible for ensuring that childhood is protected from exploitation and moral and material abandonment.

A performance audit on the implementation of Acts and Schemes for welfare and protection of girl child in the State of Maharashtra for the period 2009-14 revealed absence of annual State and district child protection plans. While the child sex ratio in the State showed a declining trend in 2011 over 2001, the important legislative intervention to help preventing the decline in child sex ratio was weak due to shortfalls in conducting inspections of diagnostic/imaging centres, genetic laboratories etc. Inadequacies were noticed in the implementation of various Acts for protection and welfare of girl child. The coverage of adolescent girls for providing supplementary nutrition through anganwadi centres and administration of iron and folic acid supplementation was poor. There was significant number of out-of-school girls in the age group of 11 to 14 years in the State which showed that the rights of the girl child to free and compulsory education was not protected. The implementation of the Scheme for rehabilitation of victims of rape, sexual attack and acid attack suffered as financial assistance to significant number of victims could not be disbursed due to paucity of funds. Some of the key findings are highlighted below:

Highlights

The child sex ratio in the State declined from 913 as per census 2001 to 894 in 2011 with Beed district being the lowest at 807. The number of moderately/severely underweight girls was high at 34 per cent during 2010-14 in the tribal district of Nandurbar while the percentage of deaths of malnourished girls during the same period in Nandurbar was 79 per cent.

(Paragraphs 2.1.8 and 2.1.10.1)

The child marriage cases in the State were being under-reported by the Government. There were delays in nominating Child Marriage Prohibition Officers in rural areas while no officers were nominated in the urban areas. Though The Protection of Children from Sexual Offences Act, 2012 came into force from June 2012, the Government was yet to frame the guidelines to assist the girl child during pre-trial and trial stage.

(Paragraphs 2.1.9.1 and 2.1.9.2)

The right of girl child to education was not protected as there were 2.30 lakh out-of-school girls in the age group of 11 to 14 years in the State as on March 2014 who were being provided supplementary nutrition through anganwadi centres. Of the 97,155 anganwadi centres in the State, 53 per cent did not have toilet facilities while 84 per cent had no electricity supply.

(Paragraph 2.1.10.1 and 2.1.10.5)

The coverage of adolescent girls for providing supplementary nutrition through anganwadi centres and administration of iron and folic acid supplementation was poor. The schemes for self-defence training for girls and incentive to girls for completing secondary education were also not implemented in all the 35 districts thus, depriving a large number of prospective beneficiaries of the benefits of the schemes.

(Paragraphs 2.1.10.2, 2.1.10.3, 2.1.10.7 and 2.1.10.9)

The implementation of the Scheme for rehabilitation of victims of rape, sexual attack and acid attack suffered as financial assistance to significant number of victims could not be disbursed due to paucity of funds. The biometric attendance system could not be installed in 969 children homes in the State despite an investment of ₹ 1.97 crore. As a result, there remained a risk of bogus reporting of children by the children homes and consequent leakage of Government funds.

(Paragraphs 2.1.10.10 and 2.1.10.12)

2.1.1 Introduction

The Constitution of India through the Fundamental Rights and Directive Principles protects the rights of children and guides the State for ensuring that the children are protected from abuse and are provided early childhood care and education. The State is responsible for ensuring that childhood is protected from exploitation and moral and material abandonment. In recognition of the fact that 41 per cent of India's population is below 18 years, a National Plan for Children (NPFC), 2005 was prepared by Government of India (GoI) for implementation throughout the country through national measures and State Plans of Action for children. The NPFC, 2005 was divided into four sections (i) Child Survival (ii) Child Development (iii) Child Protection (iv) Child Participation. The NPFC identified 12 key areas to achieve the necessary targets and ensure the rights and entitlements of children at each stage of childhood. The key areas *inter alia* included reducing infant mortality rate, abolition of female foeticide, infanticide, child marriage, abolition of child labour, quality education for all children. The National Policy for Children, 2013 reiterated the commitments to the rights based approach for children.

As per census of 2011, there were 4.05 crore children in Maharashtra in the age group of 0-19 years of which, 1.91 crore were girl child (47 per cent). Maharashtra is one of the States where the child sex ratio has declined as per Census 2011. Considering the vulnerability of the girl child due to gender bias in the society in general and sharp decline¹ in child sex ratio in the State, a performance audit was conducted to review the implementation of various

¹ From 913 girls per 1000 boys in 2001 to 894 girls per 1000 boys in 2011

Acts and schemes being implemented by Government of Maharashtra (GoM) for welfare and protection of girl child.

2.1.2 Organizational set up

The organisational set-up of the units selected in audit and which are involved in the welfare and protection of girl child along with their broad objectives are shown in **Appendix 2.1.1**.

2.1.3 Audit objectives

The audit objectives were to assess whether:

- the girl child's right to birth was secured through statutory and welfare measures;
- the girl child had access to adequate healthcare, nutrition, education and vocational training;
- the schemes implemented for the welfare and protection of girl child were implemented economically, efficiently and effectively; and
- adequate planning, controls and monitoring was in place for effective implementation of schemes.

2.1.4 Audit criteria

The audit criteria for performance audit have been derived from the following documents:

- The Pre-Conception and Pre-Natal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994;
- The Prohibition of Child Marriage Act, 2006;
- The Protection of Children from Sexual Offences Act, 2012;
- The Commissions for Protection of Child Rights Act, 2005;
- The Immoral Traffic (Prevention) Act, 1956;
- The Child Labour (Prohibition and Regulation) Act, 1986; and
- Guidelines of GoI and GoM and Government Resolutions on various schemes for girls.

2.1.5 Audit scope and methodology

The performance audit was conducted during April 2014 to August 2014 and records for the period 2009-2014 were test checked. For this purpose, eight districts² were selected on the basis of risk assessment ensuring selection of at least one district from each of the six regions³ in the State, in order to assess the status of implementation of 10 major schemes/ programmes and compliance to seven Acts concerning welfare and protection of girl child.

Records in the offices of the Principal Secretary, Women and Child Development (W&CD) and Commissioner, W&CD; Maharashtra State Child Protection Society (MSCPS); Maharashtra State Commission for Protection of

² Beed, Buldhana, Gadchiroli, Mumbai (suburban), Nanded, Nandurbar, Solapur and Thane

³ Amravati, Aurangabad, Mumbai, Nashik, Nagpur and Pune

Child Rights (MSCPCR); Additional Director, Public Health Department; Director of Education (Primary) and Director of Education (Secondary and Higher Secondary); Maharashtra Prathamik Shikshan Parishad; Commissioner of Labour and their field units in the selected districts were examined. In addition, joint physical inspection of anganwadi centres and children/observation homes were also conducted along with the representatives of the related departments.

The audit objectives, audit criteria and scope of audit were discussed with the Principal Secretary, W&CD in an entry conference held in May 2014. An exit conference was held in November 2014 with the Principal Secretary, W&CD; Chairman, MSCPCR and Secretary, School Education and Sports Department to discuss the audit findings and recommendations.

Audit findings

2.1.6 Institutional weaknesses and absence of child protection plans

An adequate institutional mechanism is vital for timely and effective implementation of Acts and schemes. The weaknesses noticed in the institutional arrangements are discussed below:

2.1.6.1 Maharashtra State Commission for Protection of Child Rights

The MSCPCR was established in July 2007 with a mandate to examine and review the safeguards provided by or under any law for the protection of child rights and recommend measures for their effective implementation, inquire into violation of child rights and recommend initiation of proceedings.

Audit observed that the Chairperson and six members were nominated by GoM only in December 2008 and January 2009 respectively for a period of three years. At the end of the term of three years, while Principal Secretary, W&CD was given the additional charge of Chairperson of the Commission in December 2011, no new members were nominated (November 2014). The action to appoint the Principal Secretary (W&CD) as the Chairperson of MSCPCR was not in order because (i) the Chairperson of MSCPCR was to be appointed by a three member selection committee to be constituted by the State Government, which has not been followed in this case, and (ii) the Principal Secretary (W&CD) who is responsible for implementation of various schemes for children, may not justify his role as a monitor of Acts for protecting the rights of the children, pass orders or make recommendations under the Acts.

Further, MSCPCR was not provided with the services of Legal Advisor since the inception of the Commission till November 2014 while the Member Secretary to the Commission was appointed on regular basis only in March 2011. The MSCPCR stated (December 2014) that the matter regarding vacant post of Legal Advisor is being pursued with the Law Department of GoM.

2.1.6.2 Maharashtra State Child Protection Society

The Ministry of Women and Child Development, GoI proposed in 2009 to combine its existing child protection schemes under one Centrally Sponsored Scheme titled 'Integrated Child Protection Scheme (ICPS)' to reach out to all children, in particular those in difficult circumstances. As per the

Memorandum of Understanding (MoU) signed (August 2010) with GoI, GoM was to form a State Child Protection Society, State Adoption Resource Agency (SARA) and Special Juvenile Police Units (SJPU) at the districts, within three months of signing of MoU (November 2010) while the District Child Protection Unit (DCPU) and Specialized Adoption Agency (SAA) in all the districts were to be formed within six months *i.e.* by February 2011. The formation of these agencies, their broad objectives and audit findings are given in **Table 2.1.1:**

Table 2.1.1: Broad functions of various agencies, their formation and audit findings

Name of the agency	Stipulated date of formation	Actual date of formation	Main objectives	Audit findings
1.	2.	3.	4.	5.
Maharashtra State Child Protection Society (MSCPS)	November 2010	April 2012	<ul style="list-style-type: none"> ▪ Preparation of State child protection plan. ▪ Implementation, supervision and monitoring of ICPS and all other child protection schemes/programmes at State level. ▪ Maintain State level database on children in institutional care and family-based non-institutional care. 	<p>MSCPS was established after delay of 17 months. After its formation in April 2012, MSCPS did not prepare the State child protection plans for the year 2012-13 and 2013-14. The MSCPS could not implement, supervise and monitor the ICPS and other child protection schemes effectively due to serious manpower constraints at the district level. In eight selected districts, against 14⁴ sanctioned posts for each District Child Protection Unit (DCPU), only one to seven posts were filled up. This affected not only the implementation of the schemes at district level but also restricted feedback/flow of information from the district level to the State level (Society) thus, hampering planning and decision making.</p> <p>The State level database of children in institutional care and family-based non-institutional care was also not prepared by the Society.</p>
District Child Protection Unit (DCPU)	February 2011	Between February and May 2013	<ul style="list-style-type: none"> ▪ Coordinate and supervise implementation of ICPS and all other child protection activities, monitoring and supervision of children homes/ adoption agencies, prepare annual district child protection plans, prepare resource directory of child-related services at district level. ▪ Set up district, block and village child protection committees to monitor the implementation of ICPS at these levels. 	<p>DCPUs were formed in all districts between February and May 2013. However, district, block and village child protection committees were not established. The DCPUs prepared only annual action plans consisting of programmes to be implemented in the districts. However, annual district child protection plans indicating the physical and financial targets, manpower requirements and financial resources were not prepared by DCPUs.</p> <p>The Programme Manager, MSCPS accepted (December 2014) that due to number of vacant posts at the district level, district child protection plans could not be prepared by the DCPUs.</p>

⁴ District Child Protection Officer, Protection officer, Legal-cum-Probation Officer, Counsellor, Accountant, Data Analyst, Assistant Data Analyst, Social Workers (2), Outreach Workers (2) and Community Volunteers (3)

1.	2.	3.	4.	5.
Special Juvenile Police Unit (SJPU)	November 2010	June 2012	<ul style="list-style-type: none"> Children in conflict with law are to be placed under the charge of SJPU who will produce them before the Juvenile Justice Board for further action 	There were delays in formation of SJPUs in the districts.
State Adoption Resource Agency (SARA)	November 2010	July 2012	<ul style="list-style-type: none"> Coordinate, monitor and develop the adoption programme, maintain a centralized database of adoptable children and prospective adoptive parents. 	SARA was established after 20 months and centralized database was not being maintained.
Specialised Adoption Agency (SAA)	February 2011	--	<ul style="list-style-type: none"> Facilitate placement of the child either in adoption or in pre-adoption foster care. Report to SARA on rehabilitation plan for each child admitted in SAA. 	Adoption agencies already existed in 27 districts prior to February 2011, which were recognised as SAAs under MSCPS. In the remaining eight ⁵ districts, SAAs were not formed even as of November 2014 due to shortage of trained manpower, infrastructure <i>etc.</i> Of the 2,705 children available with adoption agencies in the State during 2012-14 (Male: 1,232 and Female: 1,473), 1,673 children (62 <i>per cent</i>) were adopted (Male: 744 and Female: 929). Had a centralized database of adoptable children been maintained, the rate of adoption could have increased through inter-district coordination.

Source: ICPS guidelines, scrutiny of records and information furnished by MSCPS and DCPUs

The MSCPS (December 2014) stated that the district and State child protection plans for the year 2012-13 and 2013-14 could not be prepared due to many vacant posts at the State as well as district level. The MSCPS added that it was in the process of filling up the vacant posts as well as strengthen the capacity of DCPUs through training which will help in preparing the district and State child protection plans for the year 2014-15. During exit conference, the Principal Secretary, W&CD stated (November 2014) that an Officer on Special Duty has been appointed and a special drive instituted for filling up the vacant posts at the earliest.

2.1.7 Budgeting

Gender based budgeting is one of the tools that can be used to promote women's equality and empowerment. Gender budgeting is however, not being done in Maharashtra. In the absence of gender based budgeting, audit was not in a position to assess the financial resources exclusively allocated to the girl child from the total budgetary allocations, keeping in view the number of girl child requiring care and protection.

During the exit conference, the Principal Secretary, W&CD stated that in the proposed Women's Policy, a committee on women and child of the Legislative Assembly would be empowered to call for reports from departments regarding gender based budgeting.

Implementation of Acts and Schemes

The general bias towards girl child in the Society manifest in the form of female foeticide, child marriage, neglect of girl child thereby leading to decline in child sex ratio, poor enrolment of girl child in the school, poor

⁵ Gadchiroli, Nandurbar, Sindhudurg, Yavatmal, Gondia, Hingoli, Osmanabad and Washim

nutrition status *etc.* Audit findings on implementation of various Acts/ Schemes relating to survival, protection and development of girl child are given below:

2.1.8 Survival of girl child

The right to life or survival is an inalienable right of every child. Audit observed a decline in the Child Sex Ratio (CSR)⁶ in Maharashtra as per census of 2011 compared to the census of 2001. The possibility of decline in CSR due to female infanticide and deliberate neglect of girl child's health, nutrition and safety cannot be ruled out. **Table 2.1.2** shows the comparative position of Sex Ratio (SR) and CSR in India and Maharashtra as per the Census of 1991, 2001 and 2011.

Table 2.1.2: Comparison of sex and child sex ratios in Maharashtra and India

Particulars	Overall Sex Ratio (Females per thousand males)			Child Sex Ratio (Females per thousand males in the age group zero to six years)		
	1991	2001	2011	1991	2001	2011
India	927	933	940	946	927	914
Maharashtra	934	922	929	946	913	894
Districts*	791-1205	774-1135	838-1123	924-980	839-966	801-956

Source: Report of Director of Health Services, Mumbai for the year 2013
*The figures show the range in worst and best performing districts in Maharashtra

Table 2.1.2 shows that the overall CSR of the State had declined from 913 in 2001 to 894 in 2011. As per census 2011, the CSR in urban regions in India stood at 902 against 919 in rural areas. Whereas in Maharashtra, the CSR in urban regions stood at 899 against 890 in rural areas. Further, district-wise analysis of CSR revealed the following:

- In four districts (Chandrapur, Kolhapur, Sangli and Satara), there was an increase in CSR during 2011 over 2001 while the remaining 31 districts registered a decline in CSR during the same period.
- The CSR was the lowest in Beed district at 807 during 2011 over 2001.

Best practice

The School Education and Sports Department, GoM has successfully launched (2012-13) an innovative programme called *Meena Raju Manch* for gender sensitisation in 24,775 upper primary schools. The programme involves forming a group of 20 children (10 girls and 10 boys) drawn from class five to eight in each school who spearhead various gender sensitisation activities through medium of discussions, competitions, plays *etc.* by engaging children, teachers and the community. The programme is conducted once a week for 70 minutes in each school for which, special funds of ₹ 1,000 per year is allocated to each upper primary school. A review of the programme by the department in 12 districts revealed that the programme was successful in increasing the awareness about the children's right, gender equality and issues like child marriage and brought about a change in habits related to nutrition, health, hygiene and sanitation. The review also revealed non-functioning of the programme in 17 *per cent* schools, non-maintenance of proper records, poor monitoring at school level *etc* which needs to be addressed to promote the

⁶ Females per 1,000 males in the age group of 0-6 years

cause of removing the gender bias towards girl child in the society.

2.1.8.1 Implementation of the Pre-Conception and Pre-Natal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994

The Pre-Conception and Pre-Natal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994 (PCPNDT) is an important legislative intervention which if implemented effectively could help in preventing the decline in CSR. The PCPNDT provide for the prohibition of sex selection, before or after conception, regulation of pre-natal diagnostic techniques for the prevention of their misuse for sex determination leading to female foeticide. The PCPNDT required registration of genetic counselling centres, genetic laboratories and genetic clinics, prohibition on sale of ultrasound machines to persons, laboratories not registered under the Act.

The PCPNDT provides a robust mechanism for monitoring the implementation of the Act at the State level (through a Supervisory Board and an Advisory Committee) and at the district level (through Advisory Committees⁷ and Appropriate Authorities⁸ (AAs)).

As per PCPNDT, each genetic clinic, genetic laboratory, genetic counselling centre, ultrasound centre and imaging centre was required to maintain a record of pregnant women, on whom ultrasonography is conducted, in Form 'F' and feed the data in the online system for monitoring by the Additional Director, State Family Welfare Bureau, Pune. Audit scrutiny revealed the following:

- As on July 2013, of the 6,012 active⁹ sonography centres in the State, 2,420 centres (40 per cent) were not filling Form 'F' online while in the eight selected districts, 912 out of 1,988 sonography centres (46 per cent) were not filling Form 'F' online.
- The AAs in the districts were to inspect each active and inactive sonography centre four times a year. The status of number of inspections conducted by AAs during 2011-14 is given in **Table 2.1.3**.

Table 2.1.3 : Shortfall in inspections of active and inactive sonography centres in the State

Year	No. of sonography centres	No. of inspections to be done	No. of inspections done	Shortfall	Shortfall percentage
2011-12	8161	32644	18725	13919	43
2012-13	8579	34316	24496	9820	29
2013-14	9015	36060	16273	19787	55

Source: Information furnished by Additional Director, State Family Welfare Bureau, Pune; Data for the year 2009-11 was not furnished to audit

⁷ Consist of three medical experts from amongst gynaecologists, obstetricians, paediatricians and medical geneticists, one legal expert, one officer of information and publicity and three eminent social workers of whom not less than one shall be amongst representatives of women's organisations

⁸ (i) Appropriate Authority at State level comprise of an officer of or above the rank of the Joint Director of Health and Family Welfare as Chairperson (ii) an eminent woman representing women's organization (iii) an officer of Law Department of the State. The Chief Medical Officers or the Civil Surgeon is designated as the Appropriate Authority at the district level

⁹ Active sonography centres are those which are operational on the date of inspection

The shortfall in inspections was highest in Amravati district at 54 per cent. In the eight selected districts, the shortfall was highest in Solapur at 47 per cent during the year 2011-14. Audit further observed that in Solapur district, of the total 288 registered sonography centres during 2012-14, inspection was conducted in only 192 active sonography centres.

- The crash inspection of sonography centres is done by the Public Health Department, GoM in all the districts, in addition to regular inspections. The crash inspection team consisted of Police, Revenue and Health officials. The shortfall in crash inspections of sonography centres during 2011-14 is given in **Table 2.1.4**.

Table 2.1.4 : Shortfall in crash inspections of sonography centres

Actual date of inspection	Number of sonography centres	Inspected	Not inspected	Shortfall percentage
15 June - 30 September 2011	8161	7841	320	4
04 June - 30 June 2012	8579	6843	1736	20
01 June - 30 June 2013	9015	7013	2002	22

Source: Information furnished by Additional Director, State Family Welfare Bureau, Pune

In the eight selected districts, crash inspection was not done in Nandurbar district during 2011-14.

Inspections done by AAs and crash inspections revealed sex determination of foetus by 36 centres, advertisement of facilities for pre-conception and pre-natal sex selection by nine centres and non-maintenance of records by 378 centres since inception of PCPNDT Act. Registration of 457 defaulting centres was also cancelled by these inspecting authorities. The Additional Director, State Family Welfare Bureau, Pune stated (December 2014) that instructions have been issued to all AAs to conduct regular inspections.

- Surprise inspection of 327 sonography centres done by the State vigilance squad, established in March 2012, and three regional vigilance squads at Aurangabad, Nagpur and Nasik during 2013-14 revealed that sonography registers were not maintained, Form 'F' were incomplete as vital information like addresses of pregnant women and their contact numbers, addresses of referring doctors, results of sonography conducted, date of conducting Medical Termination of Pregnancy (MTP), experience certificates of doctors, purpose of conducting sonography etc. were either not found recorded or the information was incomplete.

2.1.9 Protection of girl child

A safe, secure and protective environment is a precondition for realisation of all other rights of children. A synopsis of incidence of crimes reported against girl child in the State during 2010 to 2013¹⁰ is shown in **Table 2.1.5**.

¹⁰ Crime data are published on calendar year basis. Crime data for 2014 have not been published.

Table 2.1.5 : Crimes reported against girl child in the State during 2010 to 2013

Sr. No.	Name of Act	Number of incidence registered during the year			
		2010	2011	2012	2013
1.	The Protection of Children from Sexual Offences Act, 2012 (Rape cases)	747	818	917	1546
2.	The Immoral Traffic (Prevention) Act, 1956	54	42	57	56
3.	The Prohibition of Child Marriage Act, 2006	4	19	6	16
4.	The Child Labour (Prohibition and Regulation) Act, 1986	2	2	4	6

Source : Crime in Maharashtra-2010-2013 (prepared by Criminal Investigation Department of GoM) and information furnished by Commissioner of Labour, GoM

Audit scrutiny of the implementation of various Acts in the State revealed the following:

2.1.9.1 Implementation of The Protection of Children from Sexual Offences Act, 2012

The GoI promulgated (June 2012) The Protection of Children from Sexual Offences Act, 2012 (POCSO) to protect children below the age of 18 years from offences of sexual assault, sexual harassment and pornography and provide for establishment for Special Courts for trial of such offences and for matters connected therewith. As per the provisions of the Act, the State Government was required to designate Special Courts in each district and also appoint Special Public Prosecutors. The Act further provided that if a Court of Session is notified as a children's court under the Commissions for Protection of Child Rights Act, 2005 or a Special Court designated for similar purposes under any other law, then such court shall be deemed to be a Special Court under POCSO.

The age-wise break-up of rape victims in the State registered during 2010-13 is shown in **Table 2.1.6**.

Table 2.1.6 : Statistics of rape victims in Maharashtra during 2010-13

Year	Total number of rape victims				
	Age below 10 years	Age 10 to 18 years	Girl victims up to 18 years	Total victims (all ages)	Percentage of girl victims up to 18 years out of total victims
2010	108	649	757	1610	47
2011	136	709	845	1745	48
2012	127	797	924	1845	50
2013	242	1322	1546	3063	50

Source : Crime in Maharashtra-2012 (prepared by Criminal Investigation Department of GoM) and Crime in India 2013 (prepared by National Crime Records Bureau, Ministry of Home Affairs, GoI)

While the incidences of rapes have registered an increase from 1,610 in 2010 to 3,063 in 2013, the conviction rate during this period ranged between 13.9 and 20.3 per cent. In four¹¹ out of eight selected districts, the incidences of rapes showed a rising trend from 53 in 2010 to 128 in 2013.

Audit observed that the State Government designated (October 2008) the children's court formed under the Commissions for Protection of Child Rights Act, 2005 for conducting cases under POCSO. Further, while the POCSO

¹¹ Beed, Buldhana, Gadchiroli and Nanded

came into force from June 2012, an order specifying all Public Prosecutors/ Additional Public Prosecutors as Special Public Prosecutors, for conducting cases in Special Courts, was issued by GoM only in March 2013. Similarly, GoM issued orders for appointment of all the Session Judges, Additional Session Judges and Ad-hoc Additional Session Judges to preside over the Special Courts only in August 2014. Thus, there were significant delays in appointment of Judges and Special Public Prosecutors under the Act.

The MSCPCR under the Act was to monitor the implementation of the provisions of POCSO (Section 44). The GoM was also required to prepare guidelines for use of Non-Governmental Organisations (NGO), professionals and experts or persons having knowledge of psychology, social work, physical and mental health and child development, to be associated with the pre-trial and trial stage to assist the child (Section 39). Audit observed that MSCPCR requested the Director General of Police (DGP), Maharashtra to furnish district-wise details of the cases registered under POCSO only in November 2013 and the consolidated information had not been furnished by the Police as of November 2014. Similarly, GoM could not finalise the guidelines to assist the child during pre-trial and trial stage as of November 2014.

The Principal Secretary, W&CD stated during exit conference that preparation of guidelines was almost finalised and would be issued shortly.

The inadequacies pointed out above clearly indicated that the implementation of the provisions of POCSO in the State was far from satisfactory.

2.1.9.2 Implementation of The Prohibition of Child Marriage Act, 2006

The GoI promulgated (January 2007) The Prohibition of Child Marriage Act, 2006 for the prohibition of solemnisation of child marriages and for matters connected therewith or incidental thereto. As per Section 16 of the Act, GoM was to appoint one or more Child Marriage Prohibition Officers (CMPOs) for a defined territory who were to prevent child marriages, create awareness, counsel, advise, sensitise the people, help in prosecution and furnish such periodical returns and statistics as the State Government may direct. Implementation of the Act in the State revealed the following:

- Though the Act came into force from January 2007, GoM notified the Rules under the Act only in September 2008.
- The GoM issued notification for appointment of CMPOs for the rural areas, after delay of more than six years (June 2013). However, no CMPOs were appointed as of November 2014 in urban areas which constituted 45.20 *per cent* of the total population of the State.
- As per Section 16 of the Act, GoM was required to issue a notification to vest the CMPOs with such powers of police officers as may be specified in the notification. However, no such notification has been issued by GoM as of September 2014.
- The W&CD does not have any mechanism to watch compliance to the provisions of the Act because it has not prescribed any periodical reports and returns for the CMPOs.

Information provided by Additional Director, State Family Welfare Bureau, Pune revealed that during 2012-13 and 2013-14, 378 and 627 girls in the age group of 10 to 14 years registered under 'Adolescent Reproductive and Sexual Health (ARSH)' Programme of GoI were married. Similarly, 11,389 and 11,839 girls in the age group of 15 to 19 years registered under this GoI programme were married. On the other hand, GoM reported only 45 cases of child marriages between 2010 and 2013, as indicated in **Table 2.1.5** above. This gives a clear impression that the child marriage cases in the State were being under-reported by the Government.

2.1.9.3 Implementation of The Immoral Traffic (Prevention) Act, 1956

The Immoral Traffic (Prevention) Act, 1956 (ITPA) deals with one of most heinous crimes against women including girls which violate the life, liberty and human dignity of women. Maharashtra witnesses inter-district, inter-State and cross-border trafficking of women and girl child in the age group of 13 to 18 years for sexual exploitation for commercial purpose. The incidence of crimes registered under the Act and the conviction rate during 2009-13 is shown in **Table 2.1.7**.

Table 2.1.7 : Status of cases registered and conviction rate during 2009-13

Year	Incidence of crimes registered under ITPA	Percentage of crimes registered under ITPA in the State <i>vis-à-vis</i> National figures	Conviction rate in per cent (National Average)
2009	271	11.00	31.00 (55.40)
2010	306	12.20	41.10 (55.00)
2011	390	16.00	46.60 (46.00)
2012	366	14.28	36.40 (41.10)
2013	289	11.21	28.00 (41.20)

Source : National Crime Records Bureau Reports (2009 to 2013)

As can be seen from **Table 2.1.7** above, the conviction rate, except for the year 2011, was substantially below the national average.

The Home Department of GoM established in March 2008 an Anti-Human Trafficking Cell (AHTC) under Criminal Investigation Department at Pune with 12 units in various cities. The status of number of raids conducted, women/ girls rescued, arrests made and brothels closed during the year 2010-13 is given in **Table 2.1.8**.

Table 2.1.8: Status showing performance of Anti-Human Trafficking Cell during the year 2010-13

Year	Raids	Total victims rescued		Traffickers arrested	Brothels closed
		Women	Girls		
2010	302	702	122	754	42
2011	407	1525	119	1139	36
2012	377	1822	137	1398	31
2013	447	1658	221	1251	28
Total	1533	5707	599	4542	137

Source: Information furnished by Special Inspector General of Police and Nodal Officer, Anti-Human Trafficking, CID, Pune

Table 2.1.8 reveals that the Anti-Human Trafficking Cell of GoM had conducted 1,533 raids during 2010-13 and rescued 5,707 women and 599 girls.

Audit observed that of the 599 girls rescued by AHTC during 2010-13, 537 girls were admitted to various children homes under W&CD. However, the Deputy Commissioner, W&CD, Pune stated (December 2014) that the Department does not have any details of further resettlement of these girls or whether these girls were reunited with their families. This clearly indicated that the monitoring and follow up mechanism with regard to resettlement of rescued girls was deficient.

Scrutiny of the minutes of the meeting of the Task Force¹² held in November 2013 revealed that W&CD had been facing various problems in repatriating the rescued girls, especially those from Bangladesh, on account of non-receipt of No Objection Certificate from the Government, Foreigners Registration Office clearances, travelling arrangements *etc.* The W&CD stated (December 2014) that a MoU has been signed (May 2014) with the peer departments in West Bengal for cooperation on rescue, rehabilitation, safe return and reintegration of victims of trafficking. The Special Inspector General of Police and Nodal Officer, Anti-Human Trafficking, CID, Pune stated (December 2014) that lack of funds for raids and rescue operations, transportation and training of staff were the major constraints in the implementation of the Act.

2.1.9.4 Implementation of The Child Labour (Prohibition and Regulation) Act, 1986

The Child Labour (Prohibition and Regulation) Act, 1986 prohibits the engagement of children below the age of 14 years in hazardous occupations and seeks to regulate the conditions of work of children in certain other occupations.

In Maharashtra, children below the age of 14 years, working in identified hazardous occupations, were to be rescued by the Labour Department and rehabilitated through National Child Labour Project (NCLP)¹³ in the 16 districts and through Labour Department in the remaining 19 districts. The child labourers are trained in NCLP for enrolment in the mainstream schools. The child labourer rescued by the Labour Department in coordination with the police is taken to Child Welfare Committee (CWC) in the district. The CWC thereafter, hands over the child to W&CD for further handing over to the guardian or to children home.

No action taken by Labour Department on study/survey reports

At the behest of the Labour Department, GoM, Yashwantrao Chavan Academy of Development Administration (YASHADA), Pune conducted a survey of child labourers in the 19 non-NCLP districts of the State and submitted a study report in March 2012. As per the study report, there were 33,645 child labourers in the non-NCLP districts of which, 8,780 (26 per cent)

¹² Constituted by W&CD in May 2013 for repatriation of inter-State and inter-Country victims

¹³ NCLP was implemented (1988) by the Ministry of Labour and Employment, GoI through the project societies at the district level under the Chairmanship of District Collectors

were girls working mainly in brick kilns, hotels, selling products, engaged in sugarcane cutting *etc.* Of the 8,780 girl child labourers, 1,638 girls (19 *per cent*) were in the age group of five to eight years while there were 2,231 boys (nine *per cent*) in the same age group. However, action taken to rescue and rehabilitate these child labourers, identified by YASHADA, could not be explained by the Labour Department (December 2014).

The Labour Commissioner, GoM conducted raids throughout the State during 2009-14 and rescued 1,450 child labourers including 34 girls. Whereas, as per the survey report (February 2014) of a NGO¹⁴, there were 1,408 child labourers including 533 out-of-school children in Mumbai Suburban area alone. Against 1,408 child labourers identified by the NGO, the Labour Department rescued only 137 children.

Audit further observed that there was no coordination between the Labour Department and the School Education and Sports Department, as a result, the Education Department was not aware (November 2014) of the number of children rescued, who could have been brought into the mainstream of education.

Arrears in recovery of compensation from offending employers of Child Labour

As per the directives (December 1996) of the Supreme Court, GoM was required to establish a welfare fund by penalising the offending employers at ₹ 20,000 per child. Audit observed that at the end of March 2014, GoM had a closing balance of ₹ 40.55 lakh. However, at the end of November 2014, there were huge arrears of ₹ 74.46 lakh pertaining to the period 2009-14 which the Labour Department failed to recover from offending employers.

Poor monitoring

As per Government Resolution of December 2011, the Labour Commissioner was responsible for tracking of child labourers till their enrolment in the mainstream schools. For this purpose, monthly reports of the rescued children enrolled in schools and special training centres were to be furnished by the District Labour Officers for consolidation in Labour Commissioner's office. The consolidated report was to be further transmitted to the Principal Secretary, Labour Department. Audit scrutiny revealed that the District Labour Officers were not rendering any reports to the Labour Commissioner's office. Audit also observed that the Assistant Commissioner of Labour was not monitoring the 16 NCLP districts stating that such responsibility lies with the concerned District Collectors.

2.1.9.5 Reporting by MSCPCR

As per Section 23 of the Commissions for Protection of Child Rights Act, 2005, the State Commission was required to submit an annual report to the State Government and may at any time submit special report on any matter which, in its opinion, is of such urgency or importance that it should not be deferred till submission of the annual report. The State Government was to cause all the reports to be laid before the legislature along with a memorandum explaining the action taken or proposed to be taken on the

¹⁴ PRATHAM, Mumbai

recommendations relating to the State and the reasons for non-acceptance, if any, of any such recommendations.

Scrutiny of records revealed that the annual reports prepared by MSCPCR for the year 2007-08 to 2011-12 were not placed before the State Legislature till November 2014 as these reports were not prepared separately in Marathi and English versions and therefore, returned by GoM. The English version of the annual report for 2012-13 was under printing while the Marathi version was under translation as of September 2014. The annual report for 2013-14 was under preparation. Thus, an important provision of the Act regarding placement of annual reports before the State Legislature was not fulfilled.

Further, at the end of October 2014, 580 cases were pending with MSCPCR on non-implementation of laws providing for protection and development of children and violation of rights to free and compulsory education, as indicated in **Table 2.1.9**.

Table 2.1.9 : Details of cases pending with MSCPCR at the end of October 2014

Year	No. of pending cases (opening balance)	New cases	Total	Cases disposed of	Pending cases (closing balance)
2008-09	0	9	9	5	4
2009-10	4	35	39	10	29
2010-11	29	63	92	7	85
2011-12	85	498	583	8	575
2012-13	575	394	969	524	445
2013-14	445	130	575	73	502
2014-15 (up to October 2014)	502	101	603	23	580

Source: Information provided by MSCPCR

The MSCPCR took *suo moto* cognizance of 86 cases of violation of child rights between 2008-09 and 2013-14 against which, 10 orders were issued by it. In 33 out of 86 cases, reports have been called for from the concerned officials, agencies and other departments like police stations, hospitals, education department *etc.*

2.1.10 Development of girl child

Every girl child has a right to health, nutrition and education. For this purpose, GoI and GoM have been implementing various schemes for the girl child. Audit findings on implementation of major schemes are discussed below:

Health and nutrition

2.1.10.1 Implementation of Integrated Child Development Services Scheme

The Integrated Child Development Services (ICDS) Scheme is one of the flagship schemes being implemented by W&CD to improve the nutritional and health status of children in the age-group of 0-6 years, to reduce mortality, morbidity, malnutrition and school dropout. The objectives of ICDS were to be achieved by providing supplementary nutrition, immunization, health check-up *etc.* During 2009-14, ₹ 4,730.57 crore was provided for implementation of ICDS in the State of which, ₹ 4,236.31 crore was spent. As

on March 2014, there were 97,155 Anganwadi Centres¹⁵ (AWCs) in the State covering 82.01 lakh children including 39.10 lakh girls in the age group up to six years through 553 projects.

Malnutrition

As per revised norms of World Health Organisation (2010-11), underweight children are indicated in two grades *viz.*, moderately underweight and severely underweight. The status of underweight girl child in the State during the year 2010-14 is detailed in **Table 2.1.10**.

Table 2.1.10 : Status of underweight girl child in the State during 2010-14

Year	Average No. of girls weighed per month (in lakh)	Average No. of girls moderately underweight (in lakh)	Average No. of girls severely underweight (in lakh)	Percentage of girls moderately underweight <i>vis-à-vis</i> total girls weighed	Percentage of girls severely underweight <i>vis-a-vis</i> total girls weighed
2010-11	29.65	5.96	1.13	20.10	3.81
2011-12	29.85	4.33	0.58	14.51	1.94
2012-13	29.76	3.43	0.49	11.53	1.65
2013-14	28.69	2.80	0.45	9.76	1.60
Average during 2010-14	29.49	4.13	0.67	14.01	2.26

Source: Data compiled from online monthly progress reports of ICDS

As can be seen from **Table 2.1.10**, the number of moderately underweight and severely underweight girls had reduced during the period 2010-14.

The status of moderately/severely underweight girls and number of malnourished girls who died in eight selected districts during 2010-14 is given in **Table 2.1.11**.

Table 2.1.11 : Status of moderately/severely underweight girls and deceased girls in selected districts during 2010-14

District	Percentage of girls moderately underweight <i>vis-a-vis</i> total girls weighed	Percentage of girls severely underweight <i>vis-a-vis</i> total girls weighed	Total number of deceased girls (0-6 years)	Number of malnourished girls who died (percentage)
Thane	17.07	2.50	2015	1291 (64)
Nandurbar	27.19	6.79	2281	1793 (79)
Mumbai	21.66	2.87	355	139 (39)
Buldhana	14.62	2.53	1412	956 (68)
Gadchiroli	21.87	5.15	1641	1175 (72)
Beed	13.74	1.74	1043	530 (51)
Nanded	11.65	1.79	1385	887 (64)
Solapur	11.24	1.56	1965	1240 (63)
Total			12097	8011(66)

Source: Data compiled from online monthly progress reports of ICDS

Table 2.1.11 indicates that during 2010-14, against the State average of 16.27 *per cent*, the percentage of moderately/severely underweight girls in the tribal districts of Nandurbar and Gadchiroli was 33.98 *per cent* and 27.02 *per cent* respectively. Further, of the total number of deceased girls (42,647) in the State, 63 *per cent* of the deceased girls (26,869) were malnourished while in

¹⁵ AWC is the place where nutrition is provided to children in the age group of 0-6 years and to adolescent girls in the age group of 11-18 years

the selected districts, 66 per cent of the deceased girls were malnourished. With regard to significant number of moderately/severely underweight girls and also highest deaths of girls in Nandurbar district, the Commissioner, ICDS stated in the exit conference that special drive has been made to address the problem of malnutrition and death of malnourished children.

Supplementary Nutrition Programme

All the families in the community, irrespective of their financial status, are surveyed by AWC to identify children below the age of six years and pregnant and nursing mothers to provide supplementary feeding support for 300 days in a year (25 days in a month). Take Home Ration (THR) is provided to children in the age group of six months to three years and for children in the age group of three years to six years, hot cooked food or THR is provided. Besides, severely malnourished children are given special supplementary feeding and referred for medical services.

Analysis of data of number of girl child (six months to six years) enrolled in AWCs and provided supplementary nutrition during 2009-14 is shown in **Table 2.1.12**.

Table 2.1.12 : Status of supplementary nutrition supplied to girls enrolled in AWCs during 2009-14

Year	Average number of girls (in lakh)			Percentage of girls provided supplementary nutrition less than 25 days
	Surveyed	Enrolled in AWCs	Provided supplementary nutrition for less than 25 days	
2009-10 (From June)	36.46	26.02	12.90	49.59
2010-11	36.35	34.55	14.76	42.73
2011-12	35.83	34.73	8.56	24.66
2012-13	35.25	33.71	2.72	8.08
2013-14	35.59	33.83	4.88	14.43
Average during 2009-14	35.90	32.57	8.77	26.92

Source : Data compiled from online monthly progress reports of ICDS

Table 2.1.12 above shows an improvement in supply of supplementary nutrition to girls in the age group of six months to six years in 2013-14 over 2009-10.

Deficient infrastructure in anganwadi centres

Mention was made in paragraph 4.1 of the Report of the Comptroller and Auditor General of India on General and Social Sector for the year ended March 2012 (No. 3 of 2013) regarding deficient infrastructure in AWCs. A comparative status of functional AWCs as on March 2012 and March 2014 is given in **Table 2.1.13**.

Table 2.1.13: Comparative status of functional AWCs during March 2012 and March 2014

Position as on	Total AWCs functioning	Status of AWCs functioning from				AWCs functioning from premises other than owned buildings (percentage)
		Own premises	Rented premises	Donated premises	Open spaces	
March 2012	95335	43501	21786	22390	7658	51834 (54)
March 2014	97155	51830	21571	19187	4567	45325 (47)

Source : Data compiled from online monthly progress reports of ICDS

As can be seen from **Table 2.1.13**, the number of AWCs has increased and the number of AWCs functioning from own premises has also shown an increase

during March 2014 over March 2012. However, 51,897 AWCs out of 97,155 AWCs (53 *per cent*) did not have toilet facilities while 82,055 AWCs (84 *per cent*) had no electricity supply, as of March 2014. Besides, vacancies in the posts of Child Development Project Officers and Supervisors at the end of March 2014 were to the extent of 45 *per cent* and 13 *per cent* respectively as compared to 19 *per cent* and 16 *per cent* at the end of March 2012.

During the exit conference, the Principal Secretary stated that initially there was no funding from GoI and funds were given by Zilla Parishads. The Principal Secretary added that there were two posts of anganwadi workers and anganwadi helpers in AWCs while in mini AWCs¹⁶ there was only one post of anganwadi workers. As the work at the mini AWCs was more, one additional post of anganwadi helper at mini AWCs would be created. The Principal Secretary further added that there was no provision in ICDS for purchase of land and old rented buildings had no toilets but assured that all the problems highlighted by audit would be taken care of while constructing new AWCs.

2.1.10.2 Implementation of Rajiv Gandhi Scheme for Empowerment of Adolescent Girls

The Ministry of Women and Child Development, GoI launched a Centrally Sponsored Scheme in September 2010 called Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA). SABLA aimed at empowering the adolescent girls of 11 to 18 years by improving their nutritional and health status, upgradation of home skills and vocational skills.

The Scheme was to be implemented using the platform of ICDS Scheme. The AWCs were to be the focal point for the delivery of the services. The Scheme has two components *viz.*, Nutrition and Non-nutrition. The GoI was to extend 100 *per cent* financial assistance to the States for all inputs, except nutrition component. For nutrition component, the expenditure was to be shared on 50:50 basis by the Centre and State Government. The Scheme was implemented in the State by W&CD from June 2011 in 11¹⁷ districts.

Nutrition component

Under the Nutrition component, each adolescent girl was to be provided supplementary nutrition containing 600 calories and 18-20 grams of protein and micronutrients per day for 300 days in a year in the form of ready-mix THR. As per baseline survey conducted by W&CD in December 2010 through anganwadi workers, there were 9.50 lakh¹⁸ adolescent girls in the 11 districts. However, it was observed from the annual statements of expenditure for the year 2011-14 submitted by the Commissioner, W&CD, Pune to GoI that benefit under the Scheme was extended to only 7.93 lakh beneficiaries up to March 2012, 7.53 lakh beneficiaries up to March 2013 and 7.71 lakh beneficiaries up to March 2014. Thus, on an average, only 7.72 lakh

¹⁶ Mini AWC is established to cater to population between 150 to 300 in tribal, hilly areas, *etc.* and between 150-400 in other areas

¹⁷ Mumbai Suburban, Nanded, Beed, Buldhana, Gadchiroli, Kolhapur, Satara, Nashik, Amravati, Nagpur and Gondia

¹⁸ Out-of-school girls 11 to 14 years: 0.58 lakh; girls in the age group of 14-18 years: 8.92 lakh

beneficiaries were covered under the Scheme during 2011-14, as against 9.50 lakh girls to be covered.

Audit also observed discrepancies in the number of AWCs where this Scheme was being implemented by W&CD. As per the quarterly statement of expenditure (December 2013) submitted by the Joint Commissioner, W&CD, Pune to GOI, the Scheme was being implemented in 39,279 AWCs out of 44,881 AWCs in 11 districts. However, the quarterly report for the month of March 2014 showed the Scheme being implemented in 40,783 AWCs out of 41,143 AWCs. Thus, while 5,602 AWCs remained uncovered by the Scheme (as per quarterly statement of December 2013), the reduction in number of AWCs from 44,881 in December 2013 to 41,143 in March 2014 was inexplicable, considering the fact that the Joint Commissioner, W&CD had been reporting the existence of 44,881 AWCs to GoI since January 2012 up to December 2013, through the quarterly statements of expenditure.

The Commissioner, W&CD, Pune directed (December 2012) 11 districts to discontinue purchase of THR from the existing suppliers and obtain THR or hot cooked food supplied by Mahila Mandals / Mahila Bachat Gats. Audit observed that in eight¹⁹ out of 11 districts, THR or hot cooked food could not be supplied either by the contractors or by the Mahila Mandals / Mahila Bachat Gats till January 2014 thus, depriving 5.72 lakh adolescent girls of the benefits of the Scheme.

As per SABLA guidelines issued (December 2010) by GoI, the AWCs were required to maintain Kishori Card (health card) of each adolescent girl to mark important milestones in her life (height, weight, immunisation details, iron and folic acid supplementation *etc.*). Visit by audit in 18 AWCs in five selected districts²⁰ revealed that none of the AWCs had maintained the health cards of adolescent girls.

Non-nutritional components

The GoI released ₹ 17.49 crore during 2011-14 for the non-nutritional components under the Scheme of which, W&CD incurred an expenditure of ₹ 14.70 crore on purchase of SABLA kits²¹ and conducting of training of adolescent girls. Of the total saving of ₹ 2.79 crore, the major saving was in the year 2012-13 (₹ 2.63 crore) due to non-conducting of trainings of adolescent girls.

The Deputy Commissioner, W&CD, Pune stated (September 2014) that the budget provision intended for Child Development Project Officers (CDPOs) (rural) was erroneously placed under the budget head of CDPOs (urban) and *vice versa*, which led to non-disbursement of the funds to the districts and subsequent surrender of funds.

One of the constituents of the non-nutritional component was life skills education and accessing public services, which was intended for development of self awareness and self-esteem, confidence-building, decision-making

¹⁹ Amravati, Beed, Buldhana, Gadchiroli, Kolhapur, Nagpur, Nanded, and Nashik

²⁰ Buldhana (four), Gadchiroli (one), Mumbai Suburban (eight), Nanded (one) and Solapur (four)

²¹ Training kit contains flash card with pictures and stories, quiz/activity games, adolescent activity card and laminated activity charts

ability, capacity for critical thinking, training of life skills *etc.* among the adolescent girls. Audit scrutiny revealed that though the SABLA Scheme commenced from June 2011 in 11 districts, training for life skills education accessing public services was conducted only in two²² out of 11 districts till March 2012. Subsequently, only two trainings were conducted during 2012-14 targeting 47,460 adolescent girls of which, only 22,263 adolescent girls (47 *per cent*) were trained.

As per SABLA guidelines issued (December 2010) by GoI, adolescent girls above 16 years of age were to be provided vocational training in at least one trade related skill so that they can get self/wage employment or establish micro-enterprise with other partners. Audit observed that since the inception of SABLA Scheme in the State (June 2011), no vocational training was imparted to any adolescent girl above 16 years of age till November 2014.

In the exit conference, the Principal Secretary stated that due to lack of infrastructure facilities, vocational training could not be imparted to adolescent girls under SABLA Scheme.

2.1.10.3 Implementation of weekly iron and folic acid supplementation programme

Weekly Iron and Folic Acid Supplementation programme (WIFS) for school going adolescent girls and boys and for out-of-school adolescent girls was introduced (2012-13) by GoI as a component of National Rural Health Mission to reduce anaemia in adolescent boys and girls. WIFS in Maharashtra is being implemented by Public Health Department (PHD). The WIFS envisages administration of weekly iron and folic acid supplementation (IFA) to rural and urban adolescents through the platform of Government, Government aided, Municipal schools and AWCs. During 2012-13, total 89.82²³ lakh adolescent children were identified in the State under WIFS. Scrutiny of records of the Additional Director, State Family Welfare Bureau, Pune revealed the following:

- Due to delay in finalisation of tenders by the PHD for procurement of IFA, the Scheme commenced in the State only from January 2013. As a result, none of the 89.82 lakh beneficiaries could be administered IFA up to December 2012.
- During 2013-14, against the target of 37.95 lakh adolescent girls, only 15 to 81 *per cent* of the adolescent girls were administered IFA between June 2013 and March 2014. In four²⁴ of the five selected districts, IFA was administered to only 4.66 to 87.53 *per cent* adolescent girls during the same period.

2.1.10.4 Implementation of adolescent reproductive and sexual health programme

The Adolescent Reproductive and Sexual Health programme (ARSH) was introduced by GoI in April 2006 as a component of NRHM. The programme commenced in Maharashtra from 2006-07 to sensitize the adolescent married

²² Mumbai and Nashik

²³ 74,61,694 (adolescent school students) and 15,20,421 (out-of-school adolescent girls)

²⁴ Beed, Buldhana, Gadchiroli and Nanded

and unmarried boys and girls (10-19 years) about reproductive sexual health, promotion of menstrual hygiene, providing sanitary napkins to adolescent girls in rural area *etc.* During 2009-14, against the total release of ₹ 8.48 crore made by GoI, an expenditure of ₹ 5.14 crore was incurred by GoM.

Distribution of sanitary napkins to adolescent girls

Adolescent girls in the age group of 10 to 19 years residing in rural areas are provided sanitary napkins by GoI free of cost under the ‘Promotion of Menstrual Hygiene Scheme’. The programme is being implemented in eight²⁵ districts of Maharashtra by PHD since 2012-13. The napkins are distributed to the girls through Accredited Social Health Activists (ASHA). The ASHA workers sell napkins to the girls at a cost of ₹ six per pack consisting of six napkins of which, ₹ five is remitted to the concerned Taluka Health Officer/ Medical Officer for further remittance to the account of District Health Family Welfare Societies, after adjusting expenditure on account of storage, rent, transportation *etc.*

The number of napkin packs received from GoI during 2012-14 and sold up to February 2014 is given in **Table 2.1.14**.

Table 2.1.14: Sale detail of sanitary napkins during 2012-14

Targeted adolescent girls in eight districts (in lakh)	Number of napkin packs received (in lakh)	Number of napkin packs sold (in lakh)	Sale amount (₹ in lakh)	Amount to be deposited after adjusting miscellaneous expenses (₹ in lakh)	Actual amount deposited in District Health Family Welfare Societies (₹ in lakh)	Difference (₹ in lakh)
9.99	41.87	27.31	163.88	123.34	48.05	75.29

Source : Information furnished by Additional Director, State Family Welfare Bureau, Pune

As may be seen from **Table 2.1.14**, only 27.31 lakh out of 41.87 lakh napkin packs (65.22 *per cent*) could be sold in eight districts. In three selected districts (Beed, Buldhana and Nandurbar), the sale of napkins was only 51.02 *per cent* of the total napkins received. Audit observed that Taluka Health Officer, Buldhana (district Buldhana) and Taluka Health Officer, Georai (district Beed) intimated (September 2012 and April 2014) to their respective District Health Officers about the poor quality of napkins, which was one of the reasons for poor sale in the districts. Further, the State Level Steering Committee under the Chairmanship of Principal Secretary, PHD, set up in September 2010 for monitoring and implementation of the Scheme, neither discussed the quality issue in its meetings nor did it flag the issue to GoI.

An amount of ₹ 75.29 lakh though collected by sale of sanitary napkins was not deposited into the respective District Health Family Welfare Societies. The Assistant Director, ARSH stated in April 2014 that the matter is being reviewed.

An independent assessment of the Scheme for Promotion of Menstrual Hygiene done by Ministry of Health and Family Welfare, GoI in October 2013 revealed that the efforts made by the State Government on demand generation were weak resulting in low awareness about the importance of menstrual

²⁵ Akola, Amravati, Latur, Buldhana, Dhule, Beed, Nandurbar and Satara

hygiene. Further, ASHAs were not visiting schools and AWCs to pro-actively encourage the sale of sanitary napkins.

Education

2.1.10.5 Right to Education

As per Section 3 of Right to Education Act, 2009 (RTE), every child in the age group of 6 to 14 years shall have a right to free and compulsory education in a neighbourhood school till completion of elementary education. Further, as per Section 4 of the RTE, a child above six years of age who has not been admitted to any school or though admitted, could not complete his or her elementary education, he or she shall be admitted in a class appropriate to his or her age. Scrutiny of online ICDS data maintained by the Commissioner, W&CD, Pune revealed that there were 2.30 lakh out-of-school girls in the age group of 11 to 14 years in the State as of March 2014, who were being provided supplementary nutrition. On the other hand, the School Education and Sports Department identified only 19,713 out-of-school girls of the same age group as of March 2014 for the purpose of the training under Sarva Shiksha Abhiyan (SSA).

During exit conference, the Principal Secretary, W&CD stated that both the figures of out-of-school children (ICDS and SSA) would be checked and help of UNICEF and other NGOs would be taken to conduct surveys in few districts to verify the figures.

Wide variation in the number of out-of-school girls (11-14 years) determined by the two departments indicated grave inadequacies in the method of identification of such girls. It was also a pointer to the fact that the rights of significant number of girls to free and compulsory education under RTE was not protected.

2.1.10.6 Implementation of Sukanya Scheme

The Working Group on Development of Children for the XI five year plan (2007-12) had proposed the need for providing financial incentives to poverty ridden people to consciously retain their daughters, through an insurance-based conditional cash transfer scheme. The W&CD however, introduced the Scheme ('Sukanya') belatedly in January 2014. As per Scheme guidelines, every girl child born on or after 01 January 2014 to a below poverty line (BPL) family with maximum two children, was eligible to receive ₹ one lakh after attaining the age of 18 years, provided the girl child had passed class 10 and was unmarried.

The Commissioner, W&CD signed a MoU (May 2014) with Life Insurance Corporation of India (LIC) and deposited a lump sum amount of ₹ 4.50 crore with LIC. Audit observed that W&CD identified 3,091 beneficiary girls as of July 2014 and forwarded the list to LIC. However, LIC requested W&CD to furnish the details of the identified girls in a prescribed format to facilitate issue of individual certificates in the name of beneficiaries. The individual certificate was an acknowledgement from LIC for the money deposited in the name of girl child. Audit observed that W&CD did not furnish the details of the beneficiary girls in the prescribed format to LIC as of November 2014. As

a result, individual certificates have not been issued by LIC thus, delaying the registration of the beneficiaries with LIC.

Further, while many States²⁶ have introduced this Scheme under different names during the XI five year plan period, the Scheme was introduced in the State only in January 2014.

2.1.10.7 Self defence training for girls

The Rashtriya Madhyamik Shiksha Abhiyan (RMSA) was launched in March 2009 by GoI in the backdrop of the Constitutional mandate to universalise elementary education and the success of SSA. The Scheme is being implemented in partnership with State Governments. One of the interventions envisaged under RMSA is self defence training for students especially girls.

The Maharashtra Prathamik Shikshan Parishad (MPSP) submitted a proposal to GoI for imparting self defence training to 99,036 girls of class 9 and 10 of Government and Local Bodies schools during 2012-13 at a total cost of ₹ 4.95 crore. The GoI granted a revalidated sanction to the proposal in July 2013 and approved ₹ 3.71 crore, being 75 per cent of its share. The MPSP released (November 2013) ₹ 4.32 crore (including GoI share) for implementation of this programme in 34 out of 35 districts for training of 96,081 girls during 2013-14. The balance ₹ 0.63 crore was earmarked for programme evaluation.

Audit scrutiny revealed that of the 96,081 girls to be trained during 2013-14, only 44,397 girls were trained (46 per cent) up to March 2014 in 24 districts while no training was conducted in the remaining 10 districts thus, depriving 35,268 girls of the benefits of the programme. In two of the eight selected districts (Nandurbar and Thane), training was provided to only 6,211 girls (67 per cent) against 9,327 girls identified. In the remaining six selected districts, no training was provided to 25,518 girls. As of November 2014, MPSP had an unspent balance of ₹ 2.29 crore, in addition to ₹ 0.63 crore on programme evaluation, which was also not utilised.

The Deputy Director, MPSP stated (September 2014) that the programme could not be implemented in 10 districts as the code of conduct for general elections was imposed from March 2014. The reply is not acceptable as the schedule of the training was effective from December 2013 to January 2014.

2.1.10.8 Implementation of PACE-IIT Scheme for girls

The GoM received (July 2011) a *suo moto* proposal received from 'IITians PACE', a private coaching institute imparting training to IIT aspirants, for providing training to class 10 passed meritorious girls having annual family income of less than ₹ one lakh. As per the proposal, GoM was to pay ₹ 7,500 per girl per month for two years for 50 girls in the State. The institute was to provide free of cost higher secondary education to the girls for two years and simultaneously impart training for IIT entrance examination. Accordingly, W&CD made a budget proposal of ₹ one crore in July 2011 and submitted it to the Planning and the Finance Departments of GoM. However, approvals

²⁶ Madhya Pradesh: Ladli Lakshmi Scheme (April 2007); Delhi: Ladli Scheme (January 2008); Himachal Pradesh: Indira Gandhi Balika Suraksha Yojna (2007) and Beti Hai Anmol Scheme (July 2010) etc.

from these departments were received only after two year in July 2013 and resultantly; W&CD could introduce the Scheme only from July 2013.

Scrutiny of records revealed that the Commissioner, WCD, Pune released an advertisement in August 2013 for conducting an entrance test in September 2013 for selection of class 10 passed girls in the institute. However, the Scheme did not receive any response as the academic year 2013-14 (June 2013 to May 2014) had already commenced. The first batch could start only from the academic year 2014-15 for which 49 girls were selected who joined the institute. Thus, due to initial delay of two years (2012-13 and 2013-14) in granting approval to the Scheme, 100 meritorious girls from poor families could not reap any benefits from the Scheme.

In the exit conference, the Principal Secretary, W&CD admitted the facts.

2.1.10.9 Delay in implementation of the Scheme of incentive to girls for secondary education

The GoI approved (July 2008) the Centrally Sponsored Scheme called 'Incentive to Girls for Secondary Education'. As per Scheme guidelines, a sum of ₹ 3,000 is to be deposited in the name of each eligible girl which can be withdrawn by her on reaching 18 years of age. The girl child should be unmarried and below 16 years of age (as of 31 March of each year) on joining class 9 to be eligible for the benefit under the Scheme. The Scheme covers all SC/ST girls who pass class 8 and enroll in class 9 in State Government, Government-aided or Local Body schools in the academic year 2008-09 onwards. The State was to send the consolidated proposal under the Scheme to GoI within three months of the commencement of the academic year.

Scrutiny of records of Directorate of Education (Secondary and Higher Secondary), Pune revealed that the Scheme could not be implemented in the State during the first three years (2008-09, 2009-10 and 2010-11) due to delay in receipt of information from the districts for submission to GoI. As a result, 1.58 lakh girl beneficiaries' remained deprived of the benefits under the Scheme during 2008-11. Grants for 2011-12 (₹ 16.71 crore) and 2012-13 (₹ 15.28 crore) released by GoI for 55,704 and 50,935 girl beneficiaries' could also not be deposited (October 2014) in the beneficiaries' accounts due to difficulties in opening of bank accounts.

Further, of the total 35 districts in the State, GoM furnished information to GoI only in respect of 25 districts during 2011-12, 28 districts during 2012-13 and 24 districts during 2013-14. Thus, prospective beneficiaries from the remaining 28 districts during 2011-14 were excluded from the Scheme. The proposal submitted by GoM for academic year 2013-14 was not sanctioned by GoI as of October 2014.

2.1.10.10 Non-payment of maintenance grant to children homes at enhanced rate due to non-implementation of biometric attendance system

The Social Justice and Special Assistance Department (SJSA), GoM placed (April 2011) an order on M/s Ace Brain Systems (supplier), Pune for supply of

969²⁷ biometric attendance system (BMAS) in 969 children homes being run by NGOs and W&CD at a cost of ₹ 2.59 crore. The BMAS was expected to register actual attendance of children and eliminate bogus reporting of children and thus, ensure genuine demand for grants (for food and clothing) by the children homes. The scope of work included finger printing of all the staff/children by the supplier for storing the data in the Subscriber Identity Module (SIM) card. The data in the SIM card was then required to be uploaded on the central server.

Audit observed that the order placed by SJSA on the supplier did not include the provision for supply of SIM cards for making the BMAS operational. Till August 2014, only 816 out of 969 BMAS were supplied, as against the stipulated date of July 2011. However, due to non-availability of SIM cards, none of the 816 BMAS could be made functional. Further, as per agreement, the supplier was eligible for 90 *per cent* payment only after loading the data on the central server and its satisfactory working for 24 days. Audit observed that though data was not uploaded in the central server, 90 *per cent* payment amounting to ₹ 1.97 crore in respect of 816 BAMS was released to the supplier by SJSA between November 2011 and June 2013.

The W&CD provides a maintenance grant of ₹ 635 per month per child to all the children homes being run by the NGOs and W&CD to cover the food and clothing expenses of the children. A Secretary level committee constituted in May 2010, to review the amount of maintenance grant, recommended an increase in the maintenance grant from ₹ 635 to ₹ 900 per child. However, W&CD issued a Government Resolution (GR) to this effect only in September 2013 stipulating a condition that only those children homes were eligible for maintenance grant at the enhanced rate where BMAS was functional and child data uploaded on the TrackCHILD website²⁸. However, due to non-implementation of BMAS, all the 969 children homes with 83,671 inmates (including 22,645 girl child) remained deprived of the enhanced maintenance grant.

Thus, a key technical system which could have ensured elimination of ghost children and thus, plugged leakage of Government funds disbursed to the children homes on the basis of enrolment, remained unimplemented for past three years. As a result, the children homes also remained deprived of the maintenance grant at an enhanced rate.

During the exit conference, the Principal Secretary, W&CD stated that the matter would be taken up with the SJSA.

²⁷ Aided children homes (873), Government children homes (33), aided observation homes (48), Government observation homes (12), aided maintenance houses (2) and a Government maintenance house

²⁸ TrackCHILD is a nationwide website developed by the Ministry of Women and Child Development, GoI for maintaining the database of all the children in institutional and non-institutional care at the district level for tracking missing children and their ultimate repatriation and rehabilitation

2.1.10.11 Joint physical inspection of children/observation homes

Joint physical inspection of 14 children/observation homes in the eight selected districts with the representatives of W&CD revealed lack of basic facilities as indicated in **Table 2.1.15**.

Table 2.1.15 : Results of joint physical verification of children/observation homes

Sr. No.	Name of District	Name of children/observation home (date of physical inspection by audit)	Audit observations
1.	Nandurbar	Indira Mahila Seva Society Girl Child Home (09 May 2014)	The children home did not have compound wall. The toilets and bathrooms were in an unhygienic and dilapidated condition with broken doors. Periodical medical check-ups were not conducted for the inmates. The District Women and Child Development Officer (DWCDO), Nandurbar accepted (June 2014) the observations and stated that the deficiencies will be rectified at the earliest.
2.	Thane	District Probation and After Care Association, Thane Observation home, children home for boys and girls, Bhiwandi, Thane (17 June 2014)	There were only two caretakers against six sanctioned posts. Vocational training though required to be imparted was not given as there was no instructor. Toilets and bathrooms were found without doors and there was no watchman. Further, children in need of care and protection and the children in conflict with law were staying together without any arrangement for keeping them separate. The Superintendent, Children Home, Bhiwandi accepted (July 2014) the observations.
3.	Thane	Government Girls Observation Home/Special Home, Ulhasnagar, Thane (18 June 2014)	The observation home has been lying vacant since April 2003. There was no compound wall, no electricity connection, no windows and grills and there were numerous cracks in walls. The Public Works Department (PWD) was granted ₹ 61.58 lakh for repairs up to 2009. Thereafter, PWD did not give any revised estimate despite several reminders from DWCDO, Thane.
4.	Nanded	Suman Balgrih for Girls, Nanded, (19 May 2014)	The intake capacity of the children home was 50 and 31 girls were in the home on the day of visit. It was observed that the girls in conflict with law were also residing in the same children home as there was no separate observation home for girls in the district. Though one girl child was missing since 01 May 2014, only a police complaint was lodged without filing a First Information Report. This showed that security of girl child was not being taken seriously.

2.1.10.12 Implementation of Manodhairya Scheme

The GoM launched (October 2013) the Manodhairya Scheme for rehabilitation of victims of rape, sexual attack and acid attack on or after 02 October 2013. The Scheme was to be implemented by W&CD. Under the Scheme, each victim of rape or sexual assault was to be paid ₹ two lakh (₹ three lakh in special case) while the victim of acid attack was to be paid ₹ 50,000. A five member district level Committee comprising the Collector (Chairperson), DWCDO (Member Secretary), Superintendent of Police, Civil Surgeon and District Government Pleader was to approve the financial assistance to be granted to the victims. The Committee was to hold its meetings within seven days of lodging of First Information Report (FIR) by

the victim, for approval of cases and financial assistance to the victims was to be paid by W&CD within 15 days of approval.

During 2013-14, W&CD made a provision of ₹ 5.10 crore for the Scheme. Between October 2013 and March 2014, 876 FIRs were lodged. The Committee approved 410 cases (including 260 cases of minor girls) of which, payment of ₹ 5.04 crore was made in 296 cases and in remaining 114 cases, payment could not be made due to paucity of funds.

In the selected districts, of the 185 approved cases (including 64 cases of minor girls), financial assistance of ₹ 1.81 crore was granted to 100 victims. The remaining 85 cases though approved by the committee were pending for payment (October 2014) for a period ranging from one to 257 days, due to paucity of funds (44 cases), non-availability of medical reports (six cases), cases under re-scrutiny (three cases) and non-opening of bank accounts (32 cases). In 146 of the 185 approved cases, the committee failed to hold the meetings within seven days of filing of FIRs and the delays ranged between one and 132 days. There was a delay of one to 201 days in all the 100 cases where financial assistance was disbursed by W&CD. Despite the fact that acid attacks on women/girl child are heinous in nature, audit observed that such cases were not separately categorised and indicated in ‘Crime in Maharashtra’, an Annual Report prepared by the Criminal Investigation Department of GoM, for the years 2010 to 2013.

In the exit conference, the Principal Secretary, W&CD accepted that there were delays in disbursement of financial assistance to the victims under the Scheme, due to paucity of funds.

2.1.11 Monitoring and inspection

Non-submission of quarterly returns on inspection of children homes

The W&CD instructed (April 2011) that the Commissioner, W&CD, the Assistant Commissioners and the Deputy Commissioners should conduct inspections of 12, 24 and 48 children homes respectively in a year, in addition to four surprise inspections per month to be conducted by the DWCDs. The CWCs were to conduct inspections of all the children homes once in three months to review the condition of children and submit quarterly reports to State Advisory Board. A consolidated report of all inspections conducted at the Commissioner level and at the district level was to be submitted by Commissioner to the State Government every quarter, including the status of inspections done by CWCs. Scrutiny of records revealed that quarterly reports were not submitted by the Commissioner, W&CD to the State Government during 2009-14.

Shortfalls in holding meetings

Under PCPDNT, the State Supervisory Board (SSB) was to hold three meetings per year while the State Advisory Committee (SAC) was to hold six meetings per year. However, the SSB held only four meetings during 2012-14 as against six meetings to be held. The SAC held only nine meetings during 2009-14 as against 30 meetings to be held. Further, the shortfalls in holding

meetings by the District Advisory Committees in six²⁹ selected districts ranged between 13 per cent (Gadchiroli) and 90 per cent (Nandurbar) during 2009-12.

2.1.12 Conclusion and recommendations

The performance audit of 'Implementation of Acts and Schemes for welfare and protection of girl child' for the period 2009-14 revealed that the Maharashtra State Child Protection Society (MSCPS) did not formulate the State child protection plans for the year 2012-13 and 2013-14.

The Government may issue instructions to MSCPS for formulation of the State child protection plan for the year 2014-15 by setting clear goals and targets and by articulating the responsibility and accountability of all the concerned Departments engaged in welfare and protection of children.

Though the State witnessed a decline in the child sex ratio in 31 out of 35 districts over a period of 10 years (2001-2011), the implementation of the Pre-Conception and Pre-Natal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994 (PCPNDT Act) suffered from shortfalls in conducting inspections of diagnostic/imaging centres, genetic laboratories etc.

Stronger implementation of PCPNDT Act is needed by strengthening the inspection mechanism for better detection of cases and to serve as deterrence against sex selective abortions.

The number of moderately/severely underweight girls in the State reduced during 2010-14, though it was significantly high in the tribal district of Nandurbar. The district also witnessed highest number of deaths of malnourished girls during the same period.

The coverage of adolescent girls for providing supplementary nutrition through anganwadi centres and administration of iron and folic acid supplementation was poor. The schemes for self defence training for girls and incentive to girls for completing secondary education were also not implemented in all the districts thus, depriving a large number of prospective beneficiaries of the benefits of the schemes. Despite an investment of ₹ 1.97 crore, the biometric attendance system could not be installed in 969 children homes in the State, due to non-availability of SIM cards.

The Government may give special attention to Nandurbar district to address the problem of malnourishment in girls. Biometric attendance system may be made operational in the children homes so as to eliminate bogus reporting of children and prevent leakage of Government funds.

The implementation of The Prohibition of Child Marriage Act, 2006 suffered due to delay in nominating Child Marriage Prohibition Officers in rural areas and failure to nominate Prohibition Officers for implementation of the Act in urban areas.

Though GoI promulgated The Protection of Children from Sexual Offences Act, 2012 (POCSO) in June 2012, the guidelines for assisting the child victims during pre-trial and trial stage under the Act were not finalised by the State Government till November 2014.

²⁹ Nandurbar, Nanded, Buldhana, Solapur, Beed and Gadchiroli

The GoM may prepare POCSO guidelines expeditiously for use of NGOs, professionals and experts or persons having knowledge of psychology, social work, physical and mental health and child development, in order to assist the child victims during pre-trial and trial stage.

The implementation of Manodhairya Scheme for rehabilitation of victims of rape, sexual attack and acid attack suffered as financial assistance to significant number of victims could not be disbursed due to paucity of funds.

The Women and Child Development Department needs to make adequate budgetary provisions under the Scheme in order to ensure that cases approved by the District Level Committees for granting financial assistance to the victims of rape, sexual attack and acid attack are not held up for want of funds.

The number of child labourers rescued by the Labour Department under The Child Labour (Prohibition and Regulation) Act, 1986 was significantly less than that reported by the Government/NGOs in the State. Even the Education Department was not aware of the number of children rescued by the Labour Department who could have been brought into the mainstream of education.

The Government may institute a robust mechanism to track, rescue and rehabilitate child labourers by ensuring effective coordination between various Departments.

The matter was referred to the Government in September 2014 and was discussed in exit conference held in November 2014 with the Principal Secretary, W&CD; Chairman, MSCPCR and Secretary, School Education and Sports Department. However, a formal written reply from the Government has not been received (December 2014).

School Education and Sports Department

2.2 Implementation of Sarva Shiksha Abhiyan

Sarva Shiksha Abhiyan (SSA), was launched in 2000-01, with the primary objective of universalisation of elementary education for all children in the age group of 6 to 14 years by 2010. The Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) came into effect from 01 April 2010 under which every child of the age of 6 to 14 years has a right to free and compulsory education in a neighbourhood school till completion of elementary education.

Performance audit of implementation of SSA in the State of Maharashtra for the period 2010-14 revealed delay in notifying rules under the RTE Act and consequent delay in approval of upgradation of large number of Government schools in the State. The Chairperson and members of the Maharashtra State Commission for Protection of Child Rights were not re-appointed after December 2011. There were deficiencies in preparation of annual work plan and budgets and school development plans were not prepared by many schools. There were delays and short-release of funds by the State Government and significant unspent balances at the end of each year. There was delay in reservation of seats for children belonging to weaker sections and disadvantaged groups in private unaided schools and the pupil-teacher ratio was adverse in many schools. There was no child tracking system to monitor the children who were not attending schools or have dropped out. Infrastructural facilities in significant number of schools were inadequate. Monitoring of SSA-RTE Act suffered due to shortfall in meetings of School Management Committees and shortfall in inspections by officials at various levels. Some of the key findings are highlighted below.

Highlights

Though the RTE Act came into force with effect from April 2010, the RTE Rules and the Rules stipulating the manner of reservation of seats for the children belonging to weaker sections and disadvantaged groups in aided and unaided schools were notified by the State Government only in October 2011 and May 2012 respectively. The Chairperson and other members of Maharashtra State Commission for Protection of Child Rights were not re-appointed after December 2011.

(Paragraph 2.2.6)

Budgeting for SSA was deficient as the school development plans were not prepared by 10,158 (12 per cent) and 12,970 (15 per cent) schools in the State during 2012-13 and 2013-14 respectively. The State Government did not release its proportionate share of ₹ 139.53 crore during 2010-14 and there were significant unspent balances at the end of each year.

(Paragraphs 2.2.7.1 and 2.2.8)

Of the 66,444 Government schools in the State as on September 2013, 36,794 schools (up to class IV) and 5,621 schools (up to class VII) did not have neighborhood schools for class V and VIII, even within six km. Free transportation facilities were also not provided to 24.87 lakh children studying in these 42,415 schools.

(Paragraph 2.2.9.1)

There was delay in reservation of seats to children belonging to weaker sections and disadvantaged groups in private unaided schools due to delay in notification of RTE Rules while admissions against reserved seats were poor. There was also diversion of reserved seats to children belonging to general category in violation of RTE Rules. There was no child tracking system in the State to monitor the children who were not attending schools or have dropped out.

(Paragraphs 2.2.9.3 and 2.2.10.2)

Infrastructure facilities in the schools were inadequate. Of the 66,444 Government schools, 756 schools did not have separate toilets for girls, 51,375 schools did not have functional toilets, water was not available in 41,291 boys and girls toilets, drinking water facilities were not available in 686 schools and there was no electricity supply in 12,183 schools though 1,809 schools were having computers.

(Paragraph 2.2.9.5)

2.2.1 Introduction

Sarva Shiksha Abhiyan (SSA), a flagship programme of the Government of India (GoI), was launched in 2000-01 with the primary objective of Universalisation of Elementary Education (UEE) for all children in the age group of 6 to 14 years by 2010. Three important aspects of UEE are access, enrolment and retention of all children in 6 to 14 years of age. This goal of UEE was further facilitated by the Constitutional (86th Amendment) Act, 2002 making free and compulsory elementary education a Fundamental Right, for all children in the age group of 6 to 14 years. The Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) came into effect from 01 April 2010 under which every child in the age group of 6 to 14 years has a right to free and compulsory education in a neighbourhood school till completion of elementary education³⁰.

The Government of Maharashtra (GoM) notified in October 2011 the Maharashtra Right of Children to Free and Compulsory Education Rules, 2011 (RTE Rules). GoI also notified the Commissions for Protection of Child Rights Act, 2005 to monitor the children's rights to education in the State.

2.2.2 Organisational set-up

In Maharashtra, SSA was launched in January 2002 and is being implemented and monitored by Maharashtra Prathamik Shikshan Parishad (MPSP), Mumbai under the administrative control of the School Education and Sports Department. The Governing Body (GB) and Executive Committee (EC) of

³⁰ Education from class I to class VIII (Primary school – class I to V and Upper Primary school – class VI to VIII)

MPSP are headed by the Chief Minister and the Chief Secretary respectively. The State Project Director (SPD) is the Member Secretary of MPSP. At District level, the District Project Office headed by the Chief Executive Officer of Zilla Parishad (ZP) implements the programme through District Education Officer (DEO) in the districts, Block Education Officers (BEO) in the blocks supported by Block Resource Centres and Cluster Resource Centres at the block/village level. In the Municipal Corporation area, SSA is implemented by the Education Officers of the Municipal Corporations. The RTE Act envisaged setting up of State Advisory Council (SAC) to advise on the implementation of the Act. The SAC was to co-exist with the GB and EC structure of SSA, till SAC takes over the full advisory role by the end of the 11th five year plan *i.e.* 2011. Under the provisions of the Commissions for Protection of Child Rights Act, 2005, the Maharashtra State Commission for Protection of Child Rights (MSCPCR) was constituted in July 2007.

2.2.3 Audit objectives

The audit objectives were to assess whether:

- planning for SSA was effective and funds were used economically, efficiently and effectively;
- Government had created an enabling environment for effective implementation of SSA-RTE Act;
- Government had effectively extended the benefits envisaged under SSA to the girls, weaker sections and other disadvantaged groups of society;
- Government had fulfilled the norms of infrastructure and other quality parameters as envisaged in SSA; and
- the system of monitoring was adequate for effective implementation of SSA-RTE Act.

2.2.4 Audit criteria

Audit criteria used to assess the performance of SSA were:

- The Right of Children to Free and Compulsory Education Act, 2009;
- The Maharashtra Right of Children to Free and Compulsory Education Rules, 2011;
- The SSA framework of April 2010;
- Memorandum of Association and Rules of MPSP (March 1994);
- Annual Work Plan and Budget documents and minutes of Project Approval Board, GoI; and
- GoI/GoM orders issued from time to time.

2.2.5 Audit scope and methodology

A performance audit covering the period 2010-11 to 2013-14 was conducted between April and July 2014. Records of the Principal Secretary, School Education and Sports Department (Department); MPSP; Director of Education (Primary), Pune; MSCPCR, Mumbai; Maharashtra State Council for Educational Research and Training (MSCERT), Pune and State Bureau of

Textbook Production and Curriculum Research (Balbharti), Pune were test-checked.

There are eight³¹ Educational Divisions in the State. Nine³² out of 35 districts were selected on the basis of ‘Probability Proportional to Size without Replacement’ sampling method, ensuring selection of one district from each Educational Division. In each selected district, records of the DEO at Zilla Parishad level and Education Officer (EO) at Municipal Corporation level were scrutinised. Further, 29 out of 103 blocks in eight sampled districts³³ were also selected for scrutiny considering the amount of grant released and educational backwardness of the blocks. In addition, scrutiny of records and joint physical verification of 143 schools (including five Kasturba Gandhi Balika Vidyalayas in Thane and Parbhani districts) from the selected blocks were also done with departmental officials.

An entry conference was held on 06 June 2014 with the Secretary, School Education and Sports Department, wherein the audit objectives and criteria were discussed. Exit conference was held on 11 November 2014 with the Secretary, School Education and Sports Department.

Reply received (November 2014) from the Joint Director (Finance and Accounts), MPSP and the recommendations of the State Public Accounts Committee (8th report of April 2012) on Performance audit of Sarva Shiksha Abhiyan included in paragraph 3.1 of the Report of the Comptroller and Auditor General of India for the year 2005-06 have been also incorporated at appropriate places in the report.

Audit findings

2.2.6 Institutional set up

Section 34 of the RTE Act envisaged setting up of State Advisory Council (SAC) by notification, to advise the State Government on implementation of the RTE Act in an effective manner. The RTE Act, further provided that the State Government may appoint members to the SAC from amongst eminent persons having knowledge and practical experience in the field of elementary education and child development. Section 38 of the RTE Act also stipulated that the State Government by notification shall make rules for carrying out the provisions of the Act. Under Section 31 of the RTE Act, the MSCPCR was responsible for examining and reviewing the safeguards of rights provided under RTE Act and recommend measures for their effective implementation. Audit scrutiny revealed the following:

- Apart from issuing a Government Resolution (GR) in March 2013 for constitution of SAC by nominating 16 members, the GoM did not constitute any SAC in the State as of November 2014. In the absence of SAC, the GB and EC of MPSP continued to implement the SSA in the State. Further, the GB headed by the Chief Minister, which was to

³¹ Amravati, Aurangabad, Kolhapur, Latur, Mumbai, Nagpur, Nashik and Pune

³² Amravati Division: Yavatmal; Aurangabad Division: Parbhani; Kolhapur Division: Sangli; Latur Division: Latur; Mumbai Division: Mumbai and Thane; Nagpur Division: Nagpur; Nashik Division: Jalgaon; and Pune Division : Ahmednagar

³³ Excluding Mumbai

review the implementation of SSA and give overall policy guidance and direction, did not hold any meetings during 2010-14, as against eight meetings stipulated in the MPSP Rules of March 1994. The Joint Director, MPSP stated that a proposal for nomination of members to SAC as per GR of March 2013 has been submitted to GoM.

- Though the RTE Act came into force with effect from April 2010, the RTE Rules and the Rules stipulating the manner of reservation of seats for the children belonging to weaker sections and disadvantaged groups in aided³⁴ and unaided schools were notified by GoM only in October 2011 and May 2012 respectively. Delays in notification of Rules resulted in non-approval of budget by GoI for establishment of neighbourhood schools and distribution of school uniforms, non-reservation of seats in private schools under RTE Act, as discussed in succeeding paragraphs.
- The MSCPCR was set up in the State in July 2007 for monitoring the rights of children to education. It was also responsible for examining and reviewing the safeguards of rights provided under RTE Act. The Chairperson and six members to the Commission were appointed in December 2008 for a period of three years. However, after expiry of the term of the Commission in December 2011, the GoM did not re-appoint the Chairperson and other members as of November 2014. The Joint Director, MPSP stated that after expiry of the term of Chairperson and the members, the charge of Chairperson was given to the Principal Secretary, Women and Child Development Department (W&CD). The action to appoint the Principal Secretary (W&CD) as the Chairperson of MSCPCR was not in order as already pointed out in **paragraph 2.1.6.1** of this report.

2.2.7 Planning

The SSA framework envisages a bottom-up approach to planning. Each school is required to prepare a School Development Plan (SDP) and furnish information in Data Capturing Format which is consolidated at Block Resource Centre. The consolidated data is then forwarded to the district for preparation of district Annual Work Plan and Budget (AWP&B). Based on AWP&Bs of the districts, the AWP&B of the State is compiled by MPSP and forwarded to the GoI for approval and release of funds.

2.2.7.1 Non-preparation of School Development Plans

As per Section 21 and 22 of the RTE Act, each Government and aided schools were required to constitute School Management Committee³⁵ (SMC). The SMC was responsible for preparation of SDP³⁶ which was to form the basis for the release of grants. The SDP is a comprehensive micro-planning exercise encompassing all the requirements *viz.*, infrastructure, books, uniforms,

³⁴ Aided schools are substantially financed by the State Government in the form of salary grant

³⁵ School Management Committee consists of teachers, elected representatives of the local authority and parents or guardians. SMCs are empowered to monitor school functioning and utilisation of grants

³⁶ SMC of aided schools were exempt by GoI from preparation of School Development Plans by an amendment to RTE Act in June 2012

transportation, funds, *etc.* The exercise also involves conducting of household surveys for identification of out-of-school children, their participation/non-participation in school, proposal for improved education facilities. As per Rule 14 of the RTE Rules, the SDPs were to be a three year plan comprising three annual sub-plans showing the estimates of class-wise enrolment for each year, financial requirement for additional teachers, infrastructure and equipment, special training to out-of-school children, educational rehabilitation of children with disabilities *etc.*

Audit scrutiny revealed that SDPs were not prepared by 10,158 out of 88,294 Government and aided schools (11.50 *per cent*) during 2012-13. In 2013-14, 12,970 out of 88,584 Government and aided schools (14.64 *per cent*) did not prepare SDPs. In the nine selected districts, 3,194 out of 27,436 schools during 2012-13 and 4,686 out of 27,731 schools during 2013-14 did not prepare the SDPs. This indicated that SDPs of 11.50 *per cent* schools in 2012-13 and 14.64 *per cent* in 2013-14 were not included in the AWP&Bs of those years and thus, the budgeting for SSA was deficient to that extent specifically in respect of out-of-school children including children with special needs.

The Joint Director, MPSP stated (November 2014) that preparation of SDP is mandatory for all Government and Local Body schools and as per amendment to RTE Act, 2012, there is no compulsion for aided schools to prepare the SDPs.

The reply is not acceptable because the State Project Director, MPSP had already issued instructions in November 2014 to all the Municipal Commissioners and Chief Executive Officers of ZPs to collect data/information from all the aided schools falling under their jurisdiction for preparation of AWP&B for the year 2015-16. This clearly indicated that MPSP was conscious of the implications of non-preparation of SDPs by the aided schools.

2.2.7.2 Deficiencies in Annual Work Plan and Budget

The AWP&B is a comprehensive exercise not restricted to SSA provisioning alone as, it also factors in investments from other relevant Central schemes such as, Total Sanitation Campaign, Drinking Water Mission, Mid-day meal *etc.* for UEE in accordance with the RTE Act. The AWP&B comprises various activities relating to access, equity, retention and quality which are expected to be taken up during the ensuing year and the finances required to achieve the budgeted targets. Scrutiny of AWP&Bs for the years 2010-14 revealed the following deficiencies:

- The AWP&Bs did not provide for school uniforms to all the children in Government schools. The same catered only to the requirements of all the girls and the boys belonging to Scheduled Caste (SC), Scheduled Tribe (ST) and Below Poverty Line category. Similarly, no provisions were made in the AWP&Bs for writing materials in all the Government schools.
- Planning for establishment of new schools require preparation of distance matrices and needs to factor in the trend of enrolment, population of the area and existing nearby schools, *etc.* However, AWP&B for the year 2012-13 submitted by MPSP for establishment of

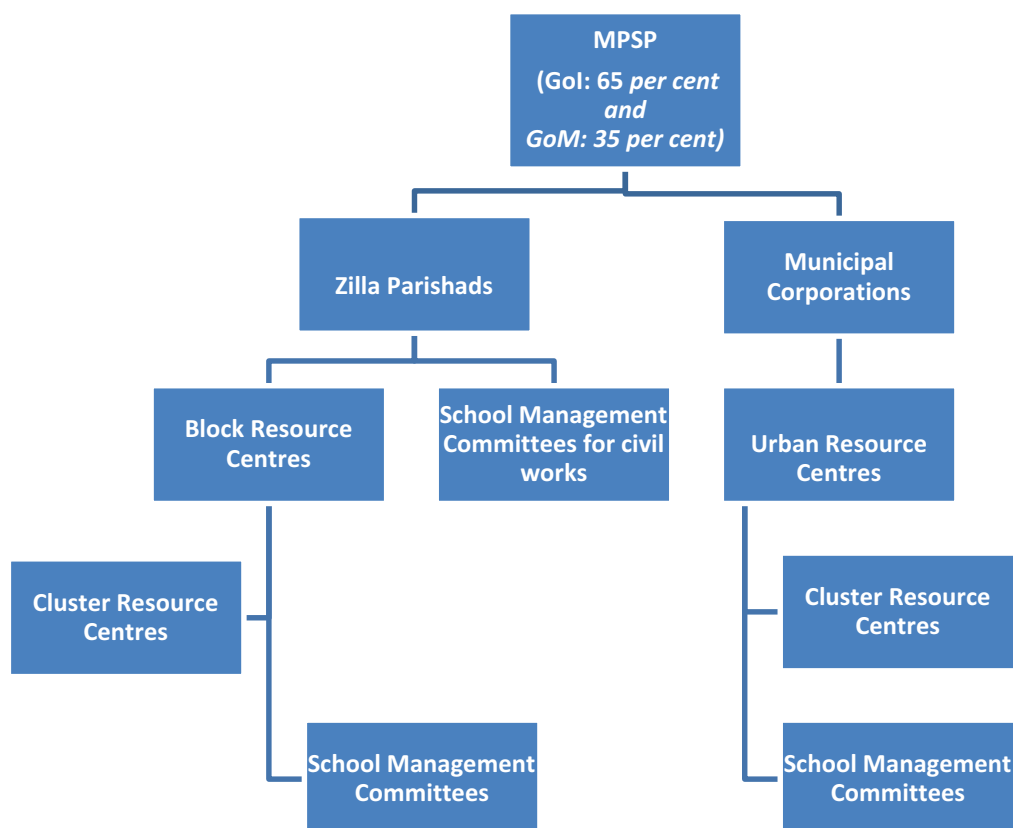
490 new primary schools in 28 districts was rejected by GoI as information regarding enrolment capacity in schools run by Social Welfare Department, availability of private aided/unaided schools were not factored in while planning for establishment of these schools.

- While preparing the AWP&Bs for the State during 2010-14, the MPSP considered funding only from SSA and did not factor in other Central schemes such as, Total Sanitation Campaign, Drinking Water Mission, Mid-day meal *etc.* which had already been providing basic facilities in the schools (toilets, drinking water, kitchen sheds, *etc.*). As a result, the AWP&Bs of the State was not rationalised to that extent.

2.2.8 Financial management

The Project Approval Board under the Chairmanship of the Secretary, Department of School Education and Literacy, GoI approves the AWP&B submitted by MPSP. On approval, the funds are released directly to MPSP in two installments in April and September. As per the funding arrangements, the share of GoI and GoM is in the ratio of 65:35. The grants-in-aid awarded by the XIII Finance Commission to the State for elementary education is reduced by GoI from the total outlay approved under AWP&B. The funds available at the beginning of the year and other receipts are also reduced in ratio of 65:35 from the approved outlay before release of funds by GoI/GoM. The flow of funds is depicted in **Chart 1**.

Chart 1: Flow of funds under SSA



Unspent balances

The year-wise details of total funds available with MPSP, expenditure incurred and unspent balances at the end of each year are shown in **Table 2.2.1**.

Table 2.2.1: Funds available, expenditure incurred and unspent balances
(₹ in crore)

Year	Total funds available	Expenditure incurred	Unspent balance (percentage)
2010-11	1561.32	1348.90	212.42(14)
2011-12	2090.62	1731.30	359.32(17)
2012-13	2025.66	1488.82	536.84(26)
2013-14	1210.41	1038.00	172.41 (14)

Source: Information furnished by MPSP

As may be seen from the **Table 2.2.1**, there were significant unspent balances at the end of each year. The shortfall in expenditure was mainly due to non-completion of school infrastructure works, shortfall in training to out-of-school children and members of SMCs/ Panchayati Raj Institutions, less expenditure on lodging and boarding of resident children in seasonal hostels, non-appointment of teachers, etc.

Short-release of funds by GoM

During 2010-14, the GoI released ₹ 4,567.79 crore to MPSP, being its share of 65 per cent. The GoM was to release ₹ 2459.57 crore, being its share of 35 per cent. However, GoM released only ₹ 2,320.04 crore, resulting in short-release of State share by ₹ 139.53 crore. The Joint Director, MPSP stated (November 2014) that ₹ 139.53 crore would be released by GoM during 2014-15.

Late release of funds by GoM

The GoM was to release its share within 30 days of receipt of funds from GoI. During 2010-14, there was delay ranging between one and five months in release of funds by GoM amounting to ₹ 1,615.90 crore. The delay resulted in non-utilisation of funds during 2010-14 and led to corresponding reduction in release of funds by GoI to the extent of unutilised funds available with MPSP in succeeding years. The late release of funds by GoM was also contrary to the recommendations of the State Public Accounts Committee (Eight report of April 2012) to adopt the procedure of release of State share in advance. The Joint Director, MPSP attributed (November 2014) the delay in release of funds to procedural delays.

Diversion of funds

In the 55th Executive Committee meeting held in October 2012, MPSP decided to send a proposal to GoI for surrender of financial allocation of ₹ 54.92 crore for 1,816 civil works (sanctioned upto 2010-11) which did not commence. Accordingly, MPSP directed (November 2013) 28 districts to surrender the funds where these civil works were to be commenced.

During discussion held in November 2013, the GoI advised MPSP that the works related to construction of new primary schools, Block Resource Centres (BRC), Urban Resource Centres (URC) and Cluster Resource Centres (CRC) could only be surrendered. Accordingly, the MPSP reassessed the number of

works to be surrendered at 474 valuing ₹ 31.94 crore. Audit however, observed that MPSP submitted (November 2013) a proposal to GoI for surrender of only 257 civil works valuing ₹ 17.18 crore, as funds in respect of the remaining 217 works valuing ₹ 14.76 crore were not available with 21 districts, indicating that the funds were diverted. The Joint Director, MPSP did not furnish any specific reply.

2.2.9 Access

Access to school is an essential component of UEE. Access comprises children's participation in learning by addressing social, economic and linguistic barriers in addition to barriers arising out of physical distance, topography, infrastructure, etc. Access component of SSA includes establishment of neighbourhood schools, training for out-of-school children for age appropriate admission, transportation facilities, etc.

2.2.9.1 Non-establishment of neighbourhood schools

As per Rule 4 of the RTE Rules, a primary school shall be established as far as possible within a distance of one km of the neighbourhood (three km for upper primary school) and shall have a minimum of 20 children in the age group of 6 to 11 years available and willing for enrolment in that school. The SSA framework also provides for mapping of neighbourhoods or habitations for establishment of neighbourhood schools. Audit observed the following:

- Due to delay in notification of RTE Rules by GoM specifying the area or limits for establishing neighbourhood schools, the proposal for establishment of 904 primary schools and upgradation of 1,152 primary schools to upper primary schools submitted by GoM during 2011-12 was not approved by the Project Approval Board of GoI.
- The GoM prepared a master plan in June 2012 by identifying the requirement of 651 primary and 1,579 upper primary schools through satellite mapping done by Maharashtra Remote Sensing Application Centre. Of the 651 primary and 1,579 upper primary schools to be established, only 282 primary and 274 upper primary schools were established as of March 2014. In the nine selected districts, of the 191 primary and 555 upper primary schools to be established, only 48 primary and 72 upper primary schools were established. The Joint Director, MPSP stated that the remaining schools were not established as they did not fulfil the norm of minimum number of 20 children per school. The reply indicates that the master plan was prepared without considering all the norms stipulated in the RTE Rules.
- As per RTE roadmap indicated in the SSA framework, the State Government was required to establish neighbourhood schools within a period of three years *i.e.* 31 March 2013. However, GoM approved upgradation of 27,616 Government schools³⁷ (20,657 primary and 6,959 upper primary) from classes IV to V and from VII to VIII only in May 2014. Besides, analysis of Unified District Information System for

³⁷ Zilla Parishads and Municipal Corporation schools

Education (U-DISE)³⁸ for the year 2013-14 by audit revealed that of the 66,444 Government schools in the State as on September 2013, 36,794 schools (up to class IV) and 5,621 schools (up to class VII) did not have neighborhood schools for class V and VIII even within six km. Further, free transportation facilities were also not provided to 24.87 lakh children studying in these 42,415 schools in contravention of RTE Rules. In the nine selected districts, free transportation facilities were not provided to 7.82 lakh children studying in 12,052 schools.

2.2.9.2 Decreasing trend of enrolment in Government schools

Analysis of enrolment data from U-DISE revealed that enrolment in Government and aided schools has declined by 7.6 per cent and three per cent respectively during 2013-14 as compared to 2011-12 while it increased in private unaided schools by 22 per cent over the same period, as indicated in Table 2.2.2.

Table 2.2.2: Decrease in enrolment

Category of schools	Enrolment		Decrease(-)/ Increase(+)	Percentage increase/decrease
	2011-12	2013-14		
Government and Local Bodies schools	6860760	6334730	(-)526030	(-)7.67
Government aided schools	6496035	6300520	(-)195515	(-)3.00
Private unaided schools	2829096	3445815	(+)616719	(+)21.80

Source : U-DISE for the year 2011-12 and 2013-14. Data for 2010-11 was not available

It was noticed in audit that private schools used books in addition to the prescribed syllabus and books used in Government schools. The Government needs to analyse the reasons for decrease in enrolment in Government schools and take remedial action.

2.2.9.3 Inadequacies in reservation of seats in unaided schools

As per Section 12 of the RTE Act, an unaided school not receiving any kind of aid or grants to meet its expenses from the appropriate Government or local authority shall admit in Class I or pre-school as the case may be, to the extent of at least 25 per cent of the strength of that class, children belonging to weaker section and disadvantaged group in the neighbourhood and provide free and compulsory elementary education till its completion. Further, the State Government shall reimburse expenditure incurred by the unaided schools on providing free and compulsory elementary education to children to the extent of per-child-expenditure incurred by the State Government or the actual amount charged from the child, whichever is less. Audit scrutiny revealed the following:

- Though the RTE Act came into force from April 2010, GoM notified the Rules prescribing the manner/ procedure to be followed by the unaided schools for reservation of seats only in May 2012, which was further revised in March 2013. Consequently, reservation of seats for children belonging to weaker section and disadvantaged group, as stipulated in the RTE Act, could not be implemented in the State during 2010-11 and 2011-12. During 2012-13 and 2013-14, of the total seats

³⁸ Created by National University of Educational Planning and Administration, New Delhi; information of key variables over a period of time at school, cluster, block, district, State and National levels are captured in U-DISE

available for reservation in the unaided schools, only 32 *per cent*³⁹ and 44 *per cent*⁴⁰ seats were filled up. In the nine selected districts, the percentage of reservation achieved was even lower during 2012-14 (25 *per cent* and 37 *per cent*). The Joint Director, MPSP stated (November 2014) that for more transparency, an online system has been implemented for admission against reserved seats on pilot basis in Mumbai, Pune, Pimpri-Chinchwad Municipal Corporation and Haveli and Panvel Talukas.

- The GoM notified the rates for reimbursement of expenditure only in July 2014 and thus, delaying reimbursement to 8,487 unaided schools in 2012-13 and 9,505 unaided schools in 2013-14, in respect of 1.26 lakh students who were granted admission in these schools against 25 *per cent* reservation.
- As per Maharashtra Right of Children to Free and Compulsory Education (Manner of admission of Minimum 25 *per cent* children in Class I or Pre-school at the entry level for the children belonging to disadvantaged group and weaker section) Rules 2013, seats in unaided schools meant for the children from disadvantaged group and weaker section are not to be diverted to children belonging to general category. Test check of records relating to reservation of seats in 30 unaided schools in Thane, Mumbai, Nagpur, Yavatmal and Latur districts revealed that 192 seats⁴¹ in 14 schools were diverted to children belonging to general category during the academic year 2013-14 in violation of the Rules. The diversion of reserved seats also indicated lack of monitoring by the DEO in ensuring compliance to the Rules. The Joint Director, MPSP stated (November 2014) that instructions have been issued to not allow admission of general category children against 25 *per cent* reserved seats in unaided schools.
- As per Section 12C(b) of the National Commission for Minority Educational Institutions Act, 2004, the minority status granted to an educational institution can be cancelled if, on verification of the records, during the inspection or investigation, it is found that the Minority Educational Institution has failed to admit students belonging to the minority community (linguistic/religious) as per Rules prescribing the percentage governing admissions during any academic year.

Test check of records of three unaided educational institutions⁴² granted minority status between March 2010 and April 2013 revealed that the students belonging to the minority community admitted in these institutions during 2009-12 ranged between 2.55 and 26 *per cent*. The grant of minority status to institutions without notifying the Rules prescribing the percentage governing admissions in the minority schools appeared to be irregular. More so, as these minority institutions fall outside the ambit of the RTE Act and therefore, have no obligations to

³⁹ Total seats available for reservation in 2012-13: 2,09,919; total seats filled up: 67,306

⁴⁰ Total seats available for reservation in 2013-14: 1,34,508; total seats filled up: 58,833

⁴¹ Nagpur: 13 seats; Thane: 64 seats; Latur: 25 seats and Mumbai: 90 seats

⁴² Seth Rustomji Jamshetji Jijibhoy Gujrati School, Mumbai; Hiranandani Foundation Trust, Mumbai; Jamnaben Hirachand Ambani Foundation, Mumbai

admit children belonging to disadvantaged groups and weaker sections. Considering the fact that there are 3,937 minority schools in the State as of September 2013, substantive section of children belonging to disadvantaged group and weaker section may have been deprived of the benefits of the RTE Act.

2.2.9.4 Non-identification of out-of-school children

Under Section 4 of the RTE Act, 2009, where a child above six years of age has not been admitted in any school or though admitted, could not complete his or her elementary education, then, he or she shall be admitted in a class appropriate to his or her age. Further, where a child is directly admitted in a class appropriate to his or her age then, he or she shall, in order to be at par with others, have a right to receive special training.

Audit observed that none of the selected districts (except Nagpur) had identified vagrant and neglected children for mapping with the schools. The Project Approval Board of GoI during appraisal of AWP&B of the State observed in March 2011 that the State was not making enough efforts to identify out-of-school children especially in urban areas and was also not focusing on the inbound migration from other States. Incidentally, Tata Institute of Social Sciences conducted a survey (November 2012 to February 2013) in 24 wards of Mumbai along with other Non-Governmental Organisations and found 37,059 children to be living on footpaths/ railway platforms.

Further, 2.53 lakh out-of-school children (61.55 *per cent*) were not provided special training though planned during 2010-14 while 1.13 lakh children (50.87 *per cent*) from migratory families were not provided seasonal hostel facilities during 2010-14. In six out of nine selected districts⁴³, only 51.82 *per cent* of the identified out-of-school children were provided special training by spending ₹ 5.57 crore out of ₹ 22.55 crore budgeted for during 2010-14. Incidentally, data collated by audit from the Data Capturing Formats of four selected districts⁴⁴ revealed 8,024 children who were not admitted to age-appropriate classes during 2013-14 after providing special training.

Audit scrutiny also revealed that there were 2.30 lakh out-of-school girls in the age group of 11 to 14 years in the State who were being provided Supplementary Nutrition under Integrated Child Development Service Scheme implemented by W&CD as on March 2014. Whereas, the School Education and Sports Department identified only 19,713 out-of-school girls of the same age group for the purpose of training under SSA in the AWP&B of 2014-15. The wide variation in the out-of-school girls identified by the two Departments (W&CD and SEDS) needs reconciliation and proper identification to ensure that the right of child to free and compulsory education under RTE Act is protected.

⁴³ Latur, Ahmednagar, Nagpur, Sangli, Thane and Mumbai; complete information was not available in the Monthly Progress Reports in respect of Yavatmal, Parbhani, Jalgaon and Thane (ZP schools) districts

⁴⁴ Parbhani, Latur, Nagpur and Yavatmal

2.2.9.5 School infrastructure development

Infrastructure development under SSA involves construction of new school buildings, additional classes, toilets, boundary walls, electrification, construction of BRCs, CRCs, etc. The funds for civil works are released by ZPs and Municipal Corporations to SMCs directly.

The status of civil works sanctioned as per the AWP&B, works completed, works in progress and works not commenced in the State during 2010-11 to 2012-13 is shown in **Table 2.2.3**.

Table 2.2.3: Status of civil works sanctioned, works completed, works in progress and works not commenced during 2010-13

Period	Works sanctioned		Works completed		Works in progress		Works not commenced	
	Physical (in no.)	Financial (₹ in crore)	Physical (in no.)	Financial (₹ in crore)	Physical (in no.)	Financial (₹ in crore)	Physical (in no.)	Financial (₹ in crore)
2010-11	22719	549.84	20753	495.47	869	29.26	1097	25.11
2011-12	20496	749.89	17515	631.95	2302	93.64	679	24.30
2012-13	43656	595.41	28249	404.00	7747	118.97	7660	72.44
Total	86871	1895.14	66517	1531.42	10918	241.87	9436	121.85

Source: Information furnished by MPSP
 Note: No works were sanctioned during 2013-14

Table 2.2.3 revealed that of the total 86,871 works sanctioned by GoI during 2010-13, only 66,517 works were completed (76 per cent), 10,918 works were under progress (13 per cent) and 9,436 works had not commenced (11 per cent).

The Joint Director, MPSP stated that of the total 86,871 works sanctioned, 71,890 works (83 per cent) have been completed as of September 2014 and efforts are being made to complete the remaining works (which are in progress and those which did not commence) before March 2015.

Execution of works in violation of SSA norms

The SSA framework provides that contractors should not be engaged for construction works unless the works require special design and technical skills. The works are to be executed by the community through the SMCs. Further, in order to assure quality of civil works, an independent assessment of the technical quality of civil works through third party evaluation (TPE) at different stages⁴⁵ was mandatory. Audit observed that the SSA norms were violated as indicated below.

In seven out of 138 schools test-checked, contractors were employed for construction of 29 additional classrooms and 16 toilets valuing ₹ 1.39 crore in two⁴⁶ districts.

Of the 16,252 civil works allotted for TPE in the State during 2010-11, TPE was conducted in respect of 10,219 works (63 per cent) only after their completion. Further, TPE of 50,265 works was awarded (September 2013) to Government Polytechnic and Government Engineering Colleges by MPSP after these works were completed (2011-13).

Shortfall in creation of infrastructure

Audit analysis of data of 66,444 Government and local authority schools

⁴⁵ Plinth, lintel, roof and at finishing level

⁴⁶ Ahmednagar and Thane

compiled in U-DISE as on September 2013 for the year 2013-14 revealed the following :

- In 84 schools, toilets were not available for boys/girls/teachers. In four out of 138 test-checked schools, toilets were not available.
- In 756 schools, separate toilets were not available for girls. In the test-checked schools separate toilets were not available for girls in eight schools.
- Of the 3,62,601 toilets in 66,444 schools, 81,397 toilets (22 per cent) in 51,375 schools were not functional.
- Water was not available in 20,878 boys toilets (17,973 schools) and 20,413 girls toilets (17,655 schools).
- There was no provision for drinking water in 686 schools. In the test-checked schools, provision for drinking water was not available in four schools.
- There were no boundary walls in 18,218 schools. In the test-checked schools, boundary wall was not constructed in 48 schools.
- There was no playground in 14,624 schools. In the test-checked schools, playgrounds were not available in 19 schools.
- There was no electricity supply in 12,183 schools, though 1,809 of 12,183 schools were having computers. In the test-checked schools, there was no electricity supply in 14 schools of which, four schools were having computers. As a result, computer related training was hampered.
- There was no library in 2,529 schools. Joint physical verification of 138 schools conducted by audit with departmental officials revealed that though books were available in these schools but separate library rooms were not available.

The Joint Director, MPSP stated that a separate GR has been issued in June 2013 specifying norms for various infrastructure to be created in Government and aided schools.

2.2.10 Retention

Children dropout from schools due to economic, academic or social reasons. Some of the interventions to improve the retention rate include provision of school uniforms, transportation, textbooks, Teaching-Learning Equipment (TLE) etc. The GoI approved an outlay of ₹ 1,618.15 crore during 2010-14 under this component of which, an expenditure of ₹ 1,369.18 crore was incurred.

2.2.10.1 Distribution of free textbooks and uniforms

Rule 5 of the RTE Rules stipulated supply of free textbooks, writing material, and uniforms to children attending Government, aided and unaided schools (only for reserved seats) in order to remove the financial barriers to school access so as to retain them in schools. Further, explanation under Rule 5 stipulated that the responsibility of providing free entitlements to children admitted in aided and unaided schools would be that of the schools. As per

SSA framework, two sets of school uniforms for all girls, boys belonging to SC, ST or BPL families in Government schools are also to be provided. Audit scrutiny revealed the following:

- In four selected districts⁴⁷, all the 26 test-checked unaided schools did not provide free textbooks and uniforms to 486 children admitted under 25 per cent reserved quota during academic year 2013-14.
- MPSP places orders on Maharashtra State Bureau of Textbook and Curriculum Research (MSBTB&CR), Pune for printing of textbooks and workbooks for free distribution to children enrolled in Government and aided schools up to class VIII. During 2010-14, 17.09 crore of 57.81 crore books (29.56 per cent) were supplied by MSBTB&CR after the commencement of academic session⁴⁸. The delays ranged between one and six months. Consequently, the books could not be distributed to the children on time. The Joint Director, MPSP stated that penalty was recovered from MSBTB&CR.
- MPSP, subsequent to enactment of RTE Act from April 2010, submitted a supplementary AWP&B for the year 2010-11. The AWP&B *inter alia* contained procurement of school uniforms for 46.51 lakh children⁴⁹ at a cost of ₹ 186.05 crore. While approving (October 2010) the supplementary AWP&B, GoI directed GoM to make provision for uniforms in the State RTE Rules. The GoM however, framed the State RTE Rules only in October 2011. As a result, the requirement of uniforms for 57.26 lakh children at a cost of ₹ 204.58 crore projected by GoM in the AWP&B for the year 2011-12 was not approved (March 2011) by GoI. The Joint Director, MPSP stated that no eligible children were deprived of school uniforms during 2011-12 as provisions made by the GoI in the supplementary AWP&B of 2010-11 (received in March 2011) was used for supplying uniforms to the eligible children. The reply clearly indicates that 10.75 lakh children (57.26 lakh - 46.51 lakh) who were to be provided uniforms during 2011-12 remained deprived of school uniforms.
- The GoM did not make provisions for writing material in the AWP&Bs for the years 2012-13 and 2013-14. Consequently, 66.04 lakh and 63.34 lakh children enrolled in Government schools during 2012-13 and 2013-14 respectively were deprived of the writing material. The Joint Director, MPSP stated that no budget is provided for writing material under SSA. The reply is not acceptable as the SSA framework for implementation (paragraph 2.6.1) clearly states that all entitlements as notified in the State RTE Rules should be provided for, in order to remove the financial barriers to school access.

2.2.10.2 Absence of child tracking system

The RTE Act stipulates that it would be the obligation of the appropriate Government to ensure and monitor admission, attendance and completion of

⁴⁷ Thane, Mumbai, Nagpur and Latur

⁴⁸ Academic session commences on 14/15 June every year in the State except in Vidarbha region where it commences on 26 June of each year

⁴⁹ All girls and boys belonging to SC, ST and BPL category upto Class VIII

elementary education by every child. Further, Rule 6 (5) (a) of RTE Rules states that an appropriate child tracking system shall be developed as a tool to track the children dropping out of or absenting for more than one month. Audit observed that GoM did not have a child tracking system to monitor the children who were not attending schools or have dropped out. The GoM issued a GR only in March 2013 instructing the Director of Education (Primary), Pune to track all the out-of-school children and the drop outs by developing a computer software programme. The Joint Director, MPSP stated that an online child tracking system is being developed by ‘Maha-online’ and monitored by Director of Education (Primary), Pune.

2.2.10.3 Dropout rate

The annual average dropout rate in the State during 2011-12 and 2013-14 is shown in **Table 2.2.4**.

Table 2.2.4 : Annual average dropout rate during 2011-12 and 2013-14
(Dropout rate in percentage)

Type of school			2011-12	2013-14
Primary school		Boys	2.2	0.96
		Girls	2.2	1.10
	State Average		2.2	1.03
Upper Primary school		Boys	2.3	1.43
		Girls	2.9	2.29
	State Average		2.6	1.83
Primary school	SC	Boys	2.7	1.41
		Girls	2.6	1.39
	ST	Boys	4.9	4.07
		Girls	5.2	4.47
	Muslim community	Boys	-0.1	2.20
		Girls	-1.3	1.61
Upper Primary school	SC	Boys	2.4	2.08
		Girls	3.0	2.78
	ST	Boys	4.7	4.53
		Girls	5.7	5.98
	Muslim community	Boys	1.5	3.82
		Girls	2.6	5.68

Source : U-DISE for the year 2011-12 and 2013-14

As can be seen from **Table 2.2.4**, the dropout rate of children in the State in respect of primary schools has improved from 2.2 per cent in 2011-12 to 1.03 per cent in 2013-14. Whereas, in respect of upper primary schools, the dropout rate has improved from 2.6 per cent in 2011-12 to 1.83 per cent in 2013-14. However, the dropout rate among the Muslim community in primary and upper primary schools increased during 2013-14 as compared to 2011-12. The average dropout rate in primary schools in six selected districts⁵⁰ was more than the State average during 2013-14. In upper primary schools, the average dropout rate in three selected districts⁵¹ was more than the State average during 2013-14.

2.2.11 Equity

The equity component under SSA envisages bridging the gender and social

⁵⁰ Ahmednagar: 1.62 per cent; Jalgaon: 2.97 per cent; Latur: 1.33 per cent; Nagpur: 2.80 per cent; Parbhani: 1.28 per cent; Yavatmal: 2.34 per cent

⁵¹ Jalgaon: 2.84 per cent; Latur: 2.55 per cent and Yavatmal: 3.64 per cent

gaps in elementary education by addressing exclusion of girls and children belonging to weaker section and disadvantaged group, children with special needs (CWSN) etc. For this purpose, SSA supports various interventions like training, awareness and other innovative activities for gender and social inclusion, funding for establishment of dedicated residential upper primary schools for girls belonging predominantly to the SC, ST, Other Backward Class and minority community. The GoI approved an outlay of ₹ 635.47 crore under this component during the period 2010-14 of which, an expenditure of ₹ 441.55 crore was incurred. The *Meena Raju Manch* a best practice on gender sensitisation being followed in the State has been mentioned in this report at **paragraph 2.1.8**.

2.2.11.1 Interventions for children with special needs

The major thrust of SSA is on inclusion or mainstreaming CWSN into the fabric of formal elementary schooling. The SSA envisages inclusion of CWSN through physical access, social access and quality of access.

The GoM has provided inclusive education to all the identified CWSN during 2010-14 either through enrolment in general schools or through home-based education, as shown in **Table 2.2.5**.

Table 2.2.5 : Coverage of CWSN in the State (6 to 18 years)

Year	Total CWSN identified	CWSN enrolled in schools	CWSN provided home based education	Total coverage of CWSN (percentage)
2010-11	410377	118870	291507	410377 (100)
2011-12	386019	187124	198895	386019 (100)
2012-13	325783	240023	85760	325783 (100)
2013-14	342098	308034	34064	342098 (100)

Source: Data furnished by MPSP

However, there were shortfalls in providing barrier-free access (ramps) and toilet facilities to CWSN in 4,669 and 15,947 schools out of total 66,444 schools in the State as of September 2013. Further, joint physical verification of 138 schools by audit with departmental officials revealed non-availability of accessible toilets in 57 schools and ramps in five schools. The Joint Director, MPSP stated that construction of remaining CWSN toilets and ramps would be proposed in the AWP&B of 2015-16.

2.2.11.2 Construction of residential upper primary schools for girls

The special Scheme of Kasturba Gandhi Balika Vidyalaya (KGBV), a residential upper primary school for girls belonging predominantly to the SC, ST, Other Backward Class and minorities, was launched by the GoI in August 2004. The funding for the Scheme is done through SSA. Of the 43 KGBVs in the State as of May 2014, construction of 28 KGBVs had already been completed, while construction of eight KGBVs was in progress and construction of seven KGBVs was yet to commence. All the 15 KGBVs (construction of which were either in progress or not commenced) were functioning⁵² from other Government buildings or rented premises.

Audit analysis of these 15 KGBVs revealed the following:

⁵² Six from 2005-06; five from 2008-09; four from 2010-11

- Construction of eight KGBVs sanctioned between 2006-07 and 2011-12 at a cost of ₹ 3.75 crore remained incomplete as of May 2014 due to delay in possession of land. Due to cost escalation, additional funds of ₹ 3.26 crore was projected for completion of these eight KGBVs.
- Construction of seven KGBVs sanctioned between 2006-07 and 2011-12 at a cost of ₹ 4.34 crore could not be commenced as of May 2014 due to non-availability of land/delay in possession of land. Due to cost escalation, additional funds of ₹ 3.32 crore was projected for completion of these seven KGBVs.
- Of the total additional fund requirement of ₹ 6.58 crore (₹ 3.26 crore + ₹ 3.32 crore), ₹ 1.42 crore was received subsequently from the XIII Finance Commission and other sources (MP local area development fund), leaving a balance of ₹ 5.15 crore, which was not provisioned by GoM (May 2014).

The Joint Director MPSP stated that a proposal for additional fund requirement of ₹ 5.15 crore has been submitted to GoM.

Joint physical verification of KGBVs in two blocks⁵³ of Thane district revealed the following:

- In Dahanu block, the KGBV run by an NGO was functioning from an unplastered rented building from June 2013 while in Vikramgad block, KGBV was functioning in Government Rural Hospital building since May 2010. The Joint Director, MPSP stated that plaster work of KGBV Dahanu is being completed.



KGBV, Dahanu running from rented building

- Against the norm of 60 sqft per child (for hostels with 100 children) the actual area available to 146 girls residing in KGBV Dahanu was only 2,740 sqft against the requirement 8,760 sqft. Similarly, in KGBV, Vikramgad, against the requirement of 9,360 sqft for 156 girls, the area available was only 1,520 sqft. The Joint Director, MPSP stated that both the KGBVs are running in tribal area where it is difficult to get rented building as per the prescribed norms. Efforts are being made to acquire the land for construction of KGBVs.
- KGBV, Dahanu had only four toilets and two bathrooms for 146 girls

⁵³ Dahanu and Vikramgad

and there was no boundary wall. Two additional bathrooms were temporarily constructed in open space with tin barricade. In the absence of any computer room, five computers were kept in the veranda. The Joint Director MPSP stated that the NGO has agreed to construct two additional toilets and the computers have been shifted to an available room.

- Five solar water heating systems valuing ₹ 13.23 lakh were received (March 2012) in five⁵⁴ KGBVs of Thane district. Physical verification at Dahanu and Vikramgad KGBVs revealed that the solar water heating systems were not installed by the supplier as of January 2014. However, full payment of ₹ 5.28 lakh was made to the supplier despite the contract condition stipulating payment of 90 *per cent* after supply, installation and commissioning of the system and balance 10 *per cent* after submission of performance report by KGBVs. The Joint Director, MPSP stated that solar water heating systems would be immediately installed and an enquiry would be conducted for delay in installation.



Solar water heater system lying uninstalled in KGBV, Dahanu

2.2.12 Equitable quality

The SSA framework emphasises the need for equitable quality in elementary education and advocates a system that promotes equitable quality especially among the children from disadvantaged backgrounds who need greater attention and the best academic support. The GoI approved an outlay of ₹ 2,784.30 crore under this component during 2010-14 of which, an expenditure of ₹ 1,225.36 crore was incurred. The major reason for shortfall in expenditure (₹ 1,558.94 crore) was non-appointment of teachers (₹ 973.22 crore).

2.2.12.1 Shortage of teachers

The status of sanctioned posts of teachers, posts filled up and vacancies at the end of March 2014 is shown in **Table 2.2.6**.

⁵⁴ Dahanu, Talasari, Jawhar, Makhada and Vikramgad

Table 2.2.6: Posts of teachers sanctioned, filled up and vacancies as on March 2014

Type of school	No. of posts sanctioned by GoM			Posts filled up			Vacancies		
	Other than SSA	Under SSA	Total	Other than SSA	Under SSA	Total	Other than SSA	Under SSA	Total
Primary	191115	39418	230533	188198	14940	203138	2917	24478	27395
Upper primary	75328	2643	77971	74313	447	74760	1015	2196	3211
Total	266443	42061	308504	262511	15387	277898	3932	26674	30606

Source: AWP&B for the year 2014-15

As may be seen from **Table 2.2.6**, the overall shortfall of teachers at the end of March 2014 was 30,606 (9.91 *per cent*) while shortfall under SSA was 26,674 (63.42 *per cent*).

2.2.12.2 Pupil Teacher Ratio in each school

The RTE Act stipulates that within six months from the date of commencement of the Act, the appropriate Government and local authority shall ensure that the Pupil Teacher Ratio (PTR) is maintained in each school. The RTE Act stipulated the norm of PTR of at least one teacher to 30 children in primary schools and one teacher to 35 children in upper primary schools. The overall PTR⁵⁵ in the State during 2011-12, 2012-13 and 2013-14 was 1:30, 1:32 and 1:31 respectively which was well within the norm set out in the RTE Act. However, the PTR was adverse in a number of primary and upper primary schools during 2011-14, as shown in **Table 2.2.7**.

Table 2.2.7: Adverse PTR in primary and upper primary schools during 2011-14

Year	Type of school	Total no. of Government schools	No. of Govt schools having adverse PTR (<i>per cent to total</i>)	Total no. of aided schools	No. of aided schools having adverse PTR (<i>per cent to total</i>)	Total no. of unaided schools	No. of unaided schools having adverse PTR (<i>per cent to total</i>)
2011-12	Primary	66597	8302 (12.46)	6652	2305 (34.65)	7702	1761 (22.86)
	Upper primary	24015	5491 (22.86)	14307	7348 (51.35)	5777	2866 (49.61)
2012-13	Primary	66612	6632 (9.95)	6900	2000 (28.98)	8606	1717 (19.95)
	Upper primary	24787	1484 (5.98)	17679	4512 (25.52)	9265	1166 (12.58)
2013-14	Primary	66501	6114 (9.19)	7069	2033 (28.75)	9132	1687 (18.47)
	Upper primary	22439	1556 (6.93)	14374	4838 (33.65)	6214	1242 (19.98)

Source: U-DISE for the year 2011-12, 2012-13 and 2013-14. Data for 2010-11 was not available

As can be seen from **Table 2.2.7**, the number of Government, aided and unaided primary schools having adverse PTR during 2011-14 ranged between 9.19 *per cent* and 12.46 *per cent*; 28.75 *per cent* and 34.65 *per cent* and 18.47 *per cent* and 22.86 *per cent* respectively. Similarly, the number of Government, aided and unaided upper primary schools having adverse PTR during the same period ranged between 5.98 *per cent* and 22.86 *per cent*; 25.52 *per cent* and 51.35 *per cent* and 12.58 *per cent* and 49.61 *per cent* respectively.

⁵⁵ Total No. of children enrolled in schools ÷ Total No. of teachers in schools

The Joint Director, MPSP stated that the State has started a drive of school-wise rationalisation of teachers and the actual requirement of teachers would be worked out on the basis of rationalisation exercise and the norms prescribed in the RTE Act. The Joint Director added that the State has worked out the need for part time instructors in Government upper primary schools having enrolment more than 100 and a GR to this effect has been issued in August 2014.

As per Rule 15 of the RTE Rules, the academic authority notified by GoI shall prescribe the minimum qualification for a person to be eligible for appointment as a teacher in an elementary school. GoI notified (March 2010) National Council for Teachers Education (NCTE) as the academic authority which prescribed minimum qualification for the teachers.

The minimum qualification prescribed by NCTE for primary school teacher was senior secondary and two years diploma in elementary education and passing of Teachers Eligibility Test (TET). Audit observed that 5,070 Para Teachers⁵⁶ who acquired two years diploma in elementary education were absorbed by the Department though they did not pass TET.

2.2.13 Monitoring and grievance redressal

Under the SSA framework, monitoring is envisaged at the school level (by SMCs), at the block level (by BRCs/URCs), at the district level (by EO) and at the State level (by MPSP and MSCPCR). The RTE Act mandates the local authorities to be the grievance redressal agencies and the State Commission for Protection of Child Rights to be the appellate authority.

2.2.13.1 Monitoring at school level

As per Rule 13 (10) of RTE Rules, the SMC was to meet at least once a month and the minutes of the decisions taken in the meetings were to be recorded and made available to the public. The status of meetings conducted by SMCs in the State and nine selected districts during 2011-12 and 2012-13 is given in **Table 2.2.8**.

Table 2.2.8: Status of meetings conducted by SMCs during 2011-13

Particulars	Year	Total No. of Government and local authority schools	No. of schools in which SMCs constituted	No. of SMCs which did not hold requisite no. of 10 meetings in a year (percentage)	No. of SMCs which did not hold any meetings (percentage)
Whole State	2011-12	66803	66575	39732 (60)	12928 (19)
	2012-13	66444	66346	40800 (62)	4185 (6)
Nine selected districts	2011-12	19431	19338	12396 (64)	3576 (18)
	2012-13	19211	19183	12211 (64)	1038 (5)

Source: Compiled from U-DISE for the year 2012-13 and 2013-14. Data for 2010-11 was not available while data for 2013-14 (U-DISE 2014-15) was under preparation by the Department

It may be seen from **Table 2.2.8** that during 2011-12 and 2012-13, requisite number of 10 meetings was not held by the SMCs in around 60 and 64 *per cent* schools in the State and nine selected districts. Further, no meetings were held by the SMCs in six to 19 *per cent* and five to 18 *per cent* schools in the State and nine selected districts during the same period.

⁵⁶ The volunteers running Education Guarantee Scheme (EGS) centres were appointed as Para Teachers on contract basis by the State Government

As per SSA framework the SMCs had to monitor teachers' attendance and punctuality, children's enrolment and attendance, mental and physical harassment of children *etc.* Scrutiny of 305 minutes of SMC meetings in 36 schools of four⁵⁷ out of nine selected districts revealed that issues relating to teachers' attendance and regularity were not discussed in any of the meetings of SMCs except in one meeting of SMC in Parbhani district. Further, the issues of teachers' engagement in private tuitions and mental and physical harassment of children have not been discussed in any of the 305 meetings. Children's enrolment and attendance was discussed in only 66 out of 305 meetings.

2.2.13.2 Monitoring at block level

The SSA framework provides for at least two visits to every school by the EO or any other designated officer at the block level to ensure that the provisions of the RTE Act were being adhered to. The BRC staff, in addition to providing academic support to teachers, was to consult with the SMCs, community members and local authorities in formulating SDPs. The CRC staff were to make regular visits to schools (once in every two months) and hold meetings with members of the SMCs and other local bodies for school improvement, assist in preparation of SDPs and ensure that the special training programmes were adequately designed and implemented for out-of-school children so that they could be admitted to age appropriate classes. The status of visits made by Block Education Officers/BRC and CRC staff in the State during 2011-12 and 2012-13 is given in **Table 2.2.9**.

Table 2.2.9: Shortfall in inspection of schools by BEOs/BRC and CRC staff during 2011-13

Particulars	Number of Government and local authority schools	
	2011-12	2012-13
Total number of Government and local authority schools	66803	66,444
No visits by Block Education Officers and officials from BRCs and CRCs	1688	1149
No visits by Block Education Officers	4820	3070
Less than five visits by officials from BRCs and CRCs	8841	9998
<i>Source : Compiled from U-DISE for the year 2012-13 and 2013-14. Data for 2010-11 was not available while data for 2013-14 (U-DISE 2014-15) was under preparation by the Department</i>		

2.2.13.3 Monitoring at State level

The Governing Body (GB) of MPSP is responsible for reviewing the implementation of SSA and give overall policy guidance and directions while the Executive Committee (EC) exercises financial and administrative powers for furtherance of the objectives of the programme. As per Rule 15 of Memorandum of Association and Rules of MPSP, the meetings of the GB presided by Chief Minister shall be held at least twice a year while as per Rule 34, the EC under the chairmanship of the Chief Secretary shall meet at least once in each quarter of the year. The MSCPCR, being the appellate authority, was responsible for reviewing the safeguards for the rights provided under the RTE Act and recommend measures for their effective implementations. Further, all appeals preferred to MSCPCR regarding violation of rights of the children under the Act are to be decided by the Commission.

⁵⁷ Latur, Nagpur, Parbhani and Yavatmal

Audit observed that against eight meetings required to be held by GB during 2010-14, no meetings were conducted. Further, EC held only seven meetings against 16 meetings to be held during the same period.

The Joint Director, MPSP stated that due to busy schedule of the Chief Minister, the required number of meetings could not be held. Though there were shortfalls in meeting to be held by EC, the Additional Chief Secretary and the Vice Chairman of the EC conducted number of review meetings as well as video conferencing on almost all Fridays with the Chief Executive Officers and Education Officers of ZPs to review and monitor the programme.

The reply is not acceptable because by not holding regular meetings, approvals to AWP&Bs of the State for 2010-11 and 2011-12 estimated at ₹ 1,693.98 crore and ₹ 3,521.27 crore respectively had to be granted by the EC *post facto* (after these were dispatched to GoI). This also indicated that key management decisions were taken without due deliberations and scrutiny at the apex levels.

Audit further observed that a GR stipulating the mechanism for grievance redressal, manner of disposal of complaints, nomination of various members at the block, district and State level *etc.* was issued by GoM only in April 2014. As a result, 58 complaints were made directly to MSCPCR during 2011-14. Of the 58 complaints received, only 27 were disposed of and the remaining 31 were pending as of November 2014.

2.2.14 Conclusion and recommendations

The performance audit of 'Implementation of Sarva Shiksha Abhiyaan' for the period 2010-14 revealed inadequate institutional arrangements in the State for effective implementation of SSA-RTE Act. Though the RTE Act came into force with effect from April 2010, the RTE Rules and the Rules stipulating the manner of reservation of seats for the children belonging to weaker sections and disadvantaged groups in aided and unaided schools were notified by the State Government only in October 2011 and May 2012 respectively. The Chairperson and the members of the Maharashtra State Commission for Protection of Child Rights (MSCPCR) were not re-appointed by the State Government after expiry of their term in December 2011.

Since MSCPCR was responsible for examining and reviewing the safeguards of rights provided under the RTE Act and recommend measures for its effective implementation in the State, the Government should take necessary measures to make the functioning of the Commission effective.

There were deficiencies in preparation of annual work plan and budgets and school development plans were not prepared by significant number of schools during 2012-13 and 2013-14. As per RTE Act, though neighbourhood schools were to be established by March 2013, the State Government approved upgradation of 27,616 Government schools only in May 2014. Further, free transportation to children not having access to neighbourhood schools was also not provided.

The Government may establish neighbourhood schools in a time bound manner and consider providing free transportation to children till neighbourhood schools are established.

While infrastructural facilities were deficient in many schools, there were significant unspent balances at the end of each year. There were also delays in distribution/non-distribution of free textbooks and school uniforms to children attending Government, aided and unaided schools during 2010-14.

Since school uniforms, textbooks and adequate infrastructural facilities are important interventions to improve the retention rate of children, the Government may ensure that these norms of interventions are applied diligently.

There was delay in reservation of seats to children belonging to weaker sections and disadvantaged groups in private unaided schools under the RTE Act and admissions against reserved seats were also poor.

The Government may closely monitor the implementation of reservation of seats for children belonging to weaker sections and disadvantaged groups in private unaided schools, in order to ensure that provisions of the Act are followed scrupulously.

There was wide variation in the number of out-of-school children identified by Women and Child Development Department (2.30 lakh) and that identified by the School Education and Sports Department (0.20 lakh). The State Government did not have a child tracking system to monitor the children who were not attending schools or have dropped out.

The overall shortfall of teachers *vis-a-vis* sanctioned posts under SSA at the end of March 2014 was 63 *per cent*. The pupil teacher ratio was adverse in a number of primary and upper primary schools during 2011-14.

The Government may identify out-of-school children through surveys and coordination with other departments/agencies and institute a child tracking system to monitor the children who were not attending schools or have dropped out.

Audit noticed that the State Government has provided inclusive education to all the identified children with special needs (CWSN) during 2010-14 either through enrolment in general schools or through home-based education. But, there were shortfalls in providing barrier-free access and toilet facilities to CWSN in 4,669 and 15,947 schools respectively out of 66,444 schools in the State.

The Government may ensure adequate resource support to CWSN to further strengthen inclusive practices and make the environment for CWSN more conducive for receiving quality education in general schools.

Monitoring of SSA-RTE Act suffered from shortfall in holding meetings by School Management Committees at the school level, shortfall in inspections of schools by Block Education Officers at the block level and shortfall in holding meetings by the Governing Body (GC) and the Executive Committee (EC) of Maharashtra Prathamik Shikshan Parishad at the State level.

The monitoring mechanism may be improved through regular meetings at the school level, more field visits by the district officers-in-charge and holding of GC and EC meetings in order to give overall policy directions and guidance.

The matter was referred to the Government in August 2014 and was discussed in exit conference held in November 2014 with the Secretary, School Education and Sports Department. However, a formal written reply from the Government has not been received (December 2014).

Chapter III

Audit of Transactions

Audit of transactions of the Government Departments, their field formations as well as that of the autonomous bodies brought out instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

Urban Development Department

Mumbai Metropolitan Region Development Authority

3.1 Implementation of Monorail Project in Mumbai

3.1.1 Introduction

The monorail project was opened for public in Mumbai in February 2014. The Mumbai Metropolitan Region Development Authority (MMRDA) is the system administrator for the project. The monorail was conceived in September 2007 in view of its ability to manoeuvre through crowded and narrow congested areas and to ease the increasing traffic congestion and supplement various mass transit systems. The monorail runs on elevated concrete guideway structure.

The project was awarded (November 2008) to a consortium of Larsen & Toubro of India and Scomi Engineering of Malaysia (LTSE) on Design, Built, Operate and Maintain model at a total cost ₹ 2,716 crore (including taxes) for a stretch of 19.54 km. The project was to be implemented in two phases¹ and completed in 30 months² by May 2011. As of September 2014, an expenditure of ₹ 1,923.19 crore has been incurred on the project.

Audit examined the monorail project in MMRDA between March 2014 and August 2014. The replies furnished by MMRDA on the audit findings have been incorporated at suitable places. The audit findings are discussed in the succeeding paragraphs.

3.1.2 Audit findings

3.1.2.1 Inadequate legal framework for notification of monorail

The Mumbai monorail project, in the absence of any specific Act, was notified by Government of Maharashtra (GoM) in November 2008 under The Indian Tramways Act, 1886 (ITA) though ITA did not have any provision for construction and use of public transport at elevated level. The ITA under

¹ Phase I: Wadala to Chembur (8.94 km); Phase II: Sant Gadge Maharaj Chowk to Wadala (10.60 km);

² Phase I: 24 months by November 2010; Phase II: Further six months by May 2011 (Total 30 months)

Section 12 envisages safety certification only by an independent engineer appointed by the State Government. The Tramway because of its low speed does not require an elaborate safety certification prevalent in Indian Railways. More importantly, the issues of accountability or financial liabilities arising out of loss occasioned by the death or bodily injury to any person due to any unforeseen reason(s) are not addressed in the ITA.

The Metropolitan Commissioner (MC) stated (December 2014) that the construction and operations of monorail system was closest to ITA and was also under the jurisdiction of the State Government. The MC added that GoM has now recommended amending the ITA suitably to include monorail also.

3.1.2.2 Feasibility of project and contract finalisation

Scrutiny of records relating to project feasibility and selection of contractor revealed the following:

- The techno-economic and financial feasibility study and the bid process management for the project was awarded (January 2008) to Rail India Technical and Economic Service (RITES) without inviting global tender.
- RITES gave an initial estimate of ₹ 1,539 crore (including taxes) in March 2008 based on which, tenders for monorail project were invited in May 2008. After opening the financial bid of LTSE³ (the only technically compliant bidder) on 11 August 2008, the rates of LTSE at ₹ 2,970 crore (including taxes) was found to be 93 *per cent* higher than the initial estimates of RITES. At this stage, instead of cancelling the tendering process, MMRDA requested (26 August 2008) RITES to prepare a revised estimate by updating the prices from March 2008 to June 2008 level. Accordingly, RITES submitted (10 September 2008) a revised estimate of ₹ 1,777 crore (including taxes) but opined that the rates quoted by LTSE were unreasonable and heavily loaded by ₹ 1,210 crore. RITES therefore, recommended price negotiations with LTSE.
- MMRDA brought in another consultant⁴ (Louis Berger Group Inc) on 12 September 2008 to reassess the cost estimates of the project, arguing that RITES did not consider the prevailing rates of similar civil works under Mumbai conditions in its revised estimates of ₹ 1,777 crore. LBG estimated the cost of the project at ₹ 2,329 crore (including taxes), which was treated as benchmark by the bid evaluation committee of MMRDA for negotiating prices with LTSE. After price negotiations (October 2008), the final offer of LTSE at ₹ 2,716 crore (including taxes) was accepted by MMRDA.

Hiring of second consultant, after opening of the price bid, was irregular because the consultant was aware of the prices offered by LTSE and his

³ Of the three pre-qualified bidders to whom request for proposals were issued, only two bidders responded (LTSE and Reliance Infrastructure-Hitachi) with their technical and financial bids. The third bidder Bombardier Transportation (Holding), USA did not respond to request for proposal

⁴ Engaged for Mumbai Metro Line-1

assessment of the project cost at that stage might have suffered from confirmation bias. Incidentally, LBG did not visit the proposed corridor or evaluated the specific site conditions to determine the cost estimates for the project. The estimates were prepared by the second consultant in two weeks time (*vis-à-vis* four months⁵ taken by RITES before submitting the initial estimates) and based purely on the basis of assumptions made upon a desk review of the technical proposal of one of the participating bidders (LTSE and Reliance Infrastructure-Hitachi). The final contract amount, even after increase of estimates by RITES, was higher by ₹ 939 crore⁶ and by ₹ 387 crore⁷ with reference to the estimates worked out by the second consultant.

The MMRDA stated that there was no benchmark for costs as monorail was being constructed for the first time in India. It was only in the fitness of things that another opinion from a reputed consultant was obtained. Negotiations with LTSE yielded a reduction of more than ₹ 200 crore with reference to the approximate cost arrived at by the second consultant. The MMRDA added that the bid evaluation committee had considered all the options including retendering but there was no guarantee that retendering would have led to achievement of competitive prices. Besides, there was risk of delays in project implementation.

The contention of MMRDA that retendering may not have led to achievement of competitive rates, is only an assumption. The sequence of events clearly indicated that the appointment of consultants was not transparent and the benchmark price arrived at after opening of the price bid might have suffered from confirmation bias.

3.1.2.3 Selection of project management consultant

The Project Management Consultant (PMC) was responsible for reviewing the designs prepared by the selected contractor and supervise project execution as per best industry practices. The project management consultancy was awarded (November 2008) to a consortium⁸ led by SOWIL (India) for a fee of ₹ 35.52 crore. The second lowest bidder was a consortium led by LBG. The PMC contract was valid for 39 months (February 2012).

Audit observed that the PMC contract was rescinded (April 2009) by MMRDA within six months of commencement on the grounds that the PMC had concealed the fact that they had earlier been blacklisted (September 2008) by National Highway Authority of India and their claims regarding proficiency of their expatriate key professionals in English language were false. Despite these misrepresentations, MMRDA allowed the PMC to exit without punitive action. At this stage, instead of inviting fresh tenders, MMRDA appointed (May 2009) the same LBG (who had earlier assessed the

⁵ Letter of Intent was issued to RITES in November 2007 (December 2007 to March 2008)

⁶ ₹ 2,716 crore - ₹ 1,777 crore = ₹ 939 crore

⁷ ₹ 2,716 crore - ₹ 2,329 crore = ₹ 387 crore

⁸ China Railway Eryuan Engineering Group Co. Ltd (China), Sowil Ltd. (India), Chongqing Monorail Transit Engineering Co. Ltd. (China) and Team One Architect (India)

project cost) as PMC on the ground that it was the second lowest bidder in the original bidding, besides SOWIL led consortium. However, it is pertinent to note that LBG as the new PMC was a single entity and not the consortium which had initially participated in the first round of bidding. The technical competency of the key professionals proposed by LBG for the consultancy work was also not freshly evaluated by MMRDA though there was a change in key professionals.

The new PMC contract was awarded (June 2009) to LBG at a fee of ₹ 35.12 crore valid up to February 2012, which was further extended from time to time up to December 2015.

3.1.2.4 Design issues

Audit compared the various standards and specifications for civil works mentioned in the contract documents/technical proposal of LTSE with the design documents approved by MMRDA and PMC. The comparison revealed many inadequacies which are discussed below.

Guideway design not conforming to axle load of the rolling stock car

Axle load is an important design consideration in the engineering of roadways and railways. For instance, a two-axle vehicle weighing 30 tonnes would have an axle load of approximately 15 tonnes depending on how the weight was distributed. Exceeding the maximum axle load may cause damage to the roadways or rail tracks.

The monorail contract stipulated that the guideway should be designed to bear the maximum axle load of the rolling stock car⁹ (RSC). Audit observed that LTSE designed and constructed the guideway for an axle load of 11.72 tonnes against the load of 12.35 tonnes indicated in their technical proposal. While, the RSC actually supplied by LTSE had an axle load of 13.27 tonnes. In order to revalidate the design, MMRDA appointed a German consultant¹⁰ in June 2011 for validating the already approved designs of guideway structure. Incidentally, by the time the consultant was appointed, 25 to 97 per cent of guideway structure¹¹ under phase I and 11 to 28 per cent under phase II was already completed.

The consultant in its report (December 2011) opined that increased weight of RSC may result in excess stress on the guideway structure. In order to prevent potential damages to the guideway structure, the consultant *inter alia* recommended a dedicated maintenance plan and periodic inspections of the guideway structure and also a review of design criteria for future phases of the project. However, MMRDA/PMC did not conduct any such review(s).

The MMRDA stated that regular monitoring of the guideway structure would be ensured in future. The MC during the exit conference stated that the weight of RSC increased due to provision of additional features in the car.

⁹ Rolling stock means monorail coach(es) either single or train of coaches for carrying passengers by the system

¹⁰ K+S Ingenieur Consult GmbH & Co

¹¹ Guideway civil works comprising piles, pile caps, piers, guideway beam casting and their placement

Serious deviations between RSC and guideway indicated poor oversight by MMRDA and PMC, raising concerns over the structural stability of the guideway structure and public safety.

Depot building not conforming to earthquake-resistant designs

The monorail depot at Wadala houses the operations and control centre, workshop, stabling yard for RSCs, administrative building, washing lines *etc.* The monorail contract document specified Indian Standards 1893 as the criteria for earthquake resistant design of civil structures. As per this standard, all important services and community buildings and those required for emergency preparedness are to be designed with an Importance Factor (IF)¹² of 1.5.

Audit observed that LTSE initially commenced the construction of depot building using IF of 1.0 which was subsequently revised to 1.5, after the deviation was pointed out by the PMC. But by then, 70 per cent of the piles for the depot building had already been constructed. LTSE subsequently corrected the IF from 1.0 to 1.5 by simultaneous reduction of various loads in the depot building by revising the designs of the depot building as shown in **Table 3.1.1.**

Table 3.1.1: Reduction of loads in depot building
Reduction in thickness of all internal walls from 230 mm to 150 mm.
Only mass of the empty train considered in the seismic analysis instead of fully loaded train.
Size of the guideway beam was reduced from 800 mm X 2,200 mm to 800 mm X 1,600 mm.
Filling material of toilet to be of cinder ¹³ instead of brick bat.
Live load of parking area was reduced from 1,000 kg per sq metre to 500 kg per sq metre.
Seismic mass generation of the entire driveway loaded with trucks considered earlier during the event of an earthquake was substantially reduced.
Live load under the foot print was deducted when train loads were considered.

Thus, the desired IF was achieved in the depot building by reduction of seismic loads.

MMRDA stated that seismic loads for zone 4 (high damage risk zone) were considered while designing the depot building whereas, Mumbai falls in Zone 3. The design of structure for Zone 4 with IF of 1.0 is equivalent to designing the structure in Zone 3 with IF of 1.5.

The reply is not acceptable as the contract itself provided that the depot building would be designed for Zone 4 intensity with a view to achieving the

¹² It is a factor used to obtain the design seismic force depending on the functional use of the structure, characterised by hazardous consequences of its failure, its post-earthquake functional need, historic value, or economic importance

¹³ Light weight cinder is used for filling empty space in building, lobby, toilet deck, roof garden and other filling areas

required design life¹⁴ of the structures. Therefore, IF of 1.5 should have been considered *ab initio* for Zone 4 loads.

Work of beam joints of guideway not as per standard

The contract document specified Indian Railway Standards Concrete Bridge Code (IRS CBC), 1997 for end-to-end joining of guideway beams in any section. As per IRS CBC, not more than 50 *per cent* of the reinforced bars¹⁵ of the beams should be connected by screwed couplers. Audit observed that LTSE had joined reinforcement bars in 11 beams in phase I of the project between Wadala and Bhakti Park with 100 *per cent* screwed couplers. The PMC had initially rejected (March 2010) all the 11 beams on the ground that such an arrangement may render the joints very stiff thereby reducing the ductility required for seismic Zone 4. But, upon recommendations of the PMC (June 2010), MMRDA accepted the deviation as an exception and no penalty was levied on LTSE.

The MMRDA stated that the codal provisions of IRS CBC were not violated as this was not applicable to this case and added that the accepted beams were found to be safe. Therefore, no penalty was levied on LTSE.

The reply is not acceptable because had there been no deviations the PMC would not have rejected the beams in the first instance.

Expansion joints of guideway designed in violation of contract specifications

Expansion Joints (EJs) are provided in the guideway to allow for thermal expansion due to variations in temperature. The thickness of the plates of EJs depends on the design life of the plates and cyclic loads felt by the plates due to crossing of rolling stock over it. Hercules Engineering of Malaysia designed the EJs for the monorail project.

Audit observed that 514 EJs were fixed by LTSE on the guideway under both the phases, with reduced plate thickness¹⁶ than that designed by Hercules, for which prior approval of PMC/MMRDA was obtained. The service life of these 514 EJs with reduced plate thickness was only 20 years against 50 years specified in the contract. While obtaining approval of PMC/MMRDA for this deviation, LTSE opined that by increasing headway¹⁷ from three to four minutes, the number of crossing per day by the rolling stock would decrease from 400 to 300. This was finally accepted by PMC/MMRDA. But, this arrangement violated the contract conditions which provided for designing of monorail system with headway of three minutes and 400 crossing and accordingly, EJs were to be designed and fixed.

The MMRDA stated that the reduced thickness of EJ plates would be adequate even for three minutes headway as Hercules had designed the plates for axle load of 16.5 tonnes instead of actual axle load of 13.27 tonnes of the rolling stock.

¹⁴ The design life of a structure is that period for which it is designed to fulfil its intended function when inspected and maintained in accordance with agreed procedures

¹⁵ A common steel bar that hold the concrete in a compressed state

¹⁶ For top plate: from 75 mm to 60 mm; For side plate: from 60 mm to 45 mm

¹⁷ The time gap between the movement of two rolling stock in the same direction

The reply is not acceptable as Hercules had adopted the British Standard 5400 where an impact allowance of 25 *per cent* was factored in while designing the EJs. Accordingly, the EJs were designed by Hercules for an axle load of 13.27 tonnes only and after considering the impact allowance of 25 *per cent*, the axle load of 16.58 tonnes (13.27 tonnes plus 25 *per cent*) was arrived at. Therefore, EJs of appropriate thickness of 75 mm/60 mm and service life of 50 years, to support headway of three minutes, should have been ensured by PMC/MMRDA.

Thus, while technical concession granted by reduction in plate thickness not only extended undue financial gains to LTSE, which was yet to be assessed, the MMRDA also did not eventually get what was contemplated in the contract. The EJs with reduced service life coupled with operation of the rolling stock at the designed capacity of three minutes headway and 400 crossings per day would lead to early deterioration of the EJs and also entail additional financial burden to MMRDA at some stage.

Inadequacies in electric traction system

The electric traction system provides power to the rolling stock train. The contract stipulated that the monorail system including the traction system be designed for headway of three minutes. Further, the traction transformer rectifier sets, beside their normal loads, should be capable of meeting 150 *per cent*, 300 *per cent* and 450 *per cent* overload for two hours, one minute and 15 seconds respectively to cater for abnormal situations.

Audit observed that contrary to the contract provisions, the traction system for monorail was designed for headway of 4.5 minutes. Resultantly, the traction system may not withstand the loads when the services are run for headway of three minutes. Further, the traction transformer rectifier sets were not tested for critical overload cycle up to 450 *per cent* for 15 seconds. Consequently, MMRDA was unaware of the implications of overloading. Besides, the quantum of savings accrued to LTSE on account of these deviations has not been assessed by MMRDA.

The MMRDA accepted the facts and stated that the traction system can be upgraded in future to cater to the requirement of three minute headway. The MMRDA added that overload cycle up to 450 *per cent* for 15 seconds is not followed by International Standards.

The reply is not acceptable because (a) the traction system was to be designed *ab initio* for headway of three minutes as per contract stipulation. Further, upgradation of the system would only entail additional financial burden to MMRDA, and (b) while clarifying the query raised by the bidder, in the pre-bid meeting held before the award of contract, MMRDA had unequivocally stated that 450 *per cent* overload capacity was a practical requirement and cannot be changed and will remain part of the tender conditions.

3.1.2.5 Durability issues

As per monorail contract, all civil structures were to be designed for a life of 120 years. Audit observed that works having a bearing on the life of the civil structures were not carried out by LTSE as per contract conditions, as discussed in succeeding paragraphs.

Non-application of anti-carbonation paint

The contract provided for application of protective coating on the concrete structures for protection against extreme weather conditions. The situation in Mumbai is even worse due to high penetration of carbon dioxide due to pollution resulting in corrosion of reinforcement bars. Audit observed that protective coating (anti-carbonation paint) was not done by LTSE (November 2014) though phase I had already been commissioned from February 2014.

The MMRDA stated that initially payment was withheld for non-execution of anti-carbonation paint by LTSE but it was released subsequently after an assurance was given by LTSE that they would apply anti-carbonation paint. The MMRDA added that protective coating on the concrete surfaces would be taken up shortly.

Improper application of anti-corrosive treatment

The LTSE had been carrying out the work of anti-corrosive treatment (ACT) to reinforcement bars without cleaning the steel by sandblasting, as provided for in the contract, till March 2011. Consequently, MMRDA deducted ₹ 6.42 crore from the running account bills of LTSE paid till May 2011. However, 1,046 piles, 286 pier caps and 271 piers have already been constructed without proper ACT and the situation is irretrievable now.

Standard methodology not used in construction of guideway

The guideway structure of monorail was to be designed as pre-cast pre-stressed made continuous structure. The IRS CBC, 1997 was included in the outline specifications of monorail contract as code of practice for plain, reinforced and pre-stressed concrete for general bridge construction. As per IRS CBC, 1997 Portland Pozzolana Cement (PPC) shall not be used for Pre-Stressed Concrete (PSC) works. When PPC is used in plain and reinforced concrete, it is to be ensured that proper damp curing of concrete is done at least for 14 days and supporting form work¹⁸ shall not be removed till concrete attains at least 75 per cent of the design strength. Further, stage of pre-stressing, period of removal of form work and period of curing *etc.* should be suitably increased.

Audit observed that after award of contract in November 2008, LTSE submitted (March 2009) and PMC approved (November 2009) the design criteria for guideway structure comprising of guideway beams using M-60 concrete grade. The concrete grade was achieved by blending Ordinary Portland Cement (OPC) with fly ash thus, making it PPC which was used for PSC superstructure of guideway, in violation of IRS CBC, 1997. It is also pertinent to note that LTSE used M-60 grade concrete without fly ash in the railway portion of monorail works as the Central Railway authorities did not permit usage of fly ash in concrete mix.

The construction schedule of LTSE further revealed that the cycle time for construction of one pre-cast pre-stressed guideway frame was reduced from 60

¹⁸ Complete system of temporary structure built to contain fresh concrete so as to form it to the required shape and dimensions and to support it until it hardens sufficiently to become self-supporting

days to seven days for concreting, curing and first stage stressing of pre-cast beam, instead of stipulated 14 days for curing of concrete alone in case of usage of PPC. However, MMRDA/PMC did not assess the impact of use of PPC and reduced period for concreting and curing, on the overall long term behaviour of the guideway structure. Thus, the durability and stability of the guideway structure remained a matter of concern.

The Director (Monorail) stated in February 2015 that Clause 3.1.1 of the outline specifications included in the monorail contract was only an indicative list of applicable codes for general reference and guidance of the contractor, without any particular order of precedence. The list does not include IRS-code for plain, reinforced and PSC for bridges. The audit observation pertained to the construction methodology, as distinct from design and loading requirements. The Director (Monorail) further stated that LTSE was instructed to use OPC without fly ash in the railway portion of the monorail works as the Central Railway authorities insisted on this methodology as per railway practice. The Director (Monorail) added that the cycle time of 60 days was reduced to seven days keeping in view the quantum of guideway beams and the timelines.

The reply furnished by the Director (Monorail) is not convincing for the following reasons:

- Among other codes (IRC, IS, BS and AASHTO) referred to in the outline specifications, the IRS code was first in the order of precedence for plain, reinforced and PSC for general bridge construction and therefore, should have been adopted. More importantly, if selection and use of a particular code was discretionary, then inclusion of IRS code as the first priority in the outline specifications lacked justification. Further, the design and loading requirements cannot be viewed in isolation as both are integral to construction methodology.
- Significant reduction in construction schedule from 60 days to seven days, in order to cope up with the workload and stringent timelines, not only violated the IRS code but also demonstrated lacunae in planning for construction of guideway structure.

High chloride content in sub-soil

Chloride content in the soil leads to corrosion of reinforcement bars in the concrete structure. Appropriate steps needs to be taken to prevent chloride from reaching the reinforcement bars during the designed life of structure. The contract refers to *Report No.BS-14, January 2001 - Durability of concrete structures* from Ministry of Railways, Government of India, as the relevant publication recommending various concrete strengths based on the cover¹⁹ and the design life of the civil structures which are within one km of coast line. For civil structures with 120 years design life and 75 mm cover, the report prescribes²⁰ minimum concrete strength of M-50.

¹⁹ Thickness (in mm) of concrete cover over the reinforced bar

²⁰ As per Chloride Penetration Curves depicted in the report

The soil investigation report submitted (January 2011) by LTSE to MMRDA pointed to high chloride content ranging between 20,050 and 89,000 Part Per Million (PPM) in 22 out of 31 locations on a portion of the monorail alignment (Wadala depot to Bhakti Park under phase I) which was within one km of Mahul creek and adjacent to Wadala salt pans. The chloride content in these locations was significantly higher than 19,400 PPM usually found in sea water. Audit however, observed that the foundations of piles and pile caps of guideway structure from Wadala depot to Bhakti Park station (stretch of 1.773 km) was constructed with concrete strength of M-35 with 75 mm cover instead of M-50 with 75 mm cover.

The MMRDA stated that at the time of commencement of the project, there was no provision available in any of codes/standards including IRS, IRC, IS or National Building Code on measures to be adopted in design and construction of structures for ensuring durability of 120 years. Further, the *Report No.BS-14, January 2001 - Durability of concrete structures* was not binding on the subject contract. The MMRDA added that since all the piles and pile caps were constructed using blend of OPC with fly ash thus, effectively making it PPC, the need for using M-50 may not be applicable as long as M-35 meets the structural design requirements.

The reply is not convincing because *Report No.BS-14* referred to above was part of the contract which clearly recommended use of M-50 for attaining the optimum design life of 120 years for civil structures. Further, the piles and pile caps were constructed with only concrete strength of M-35 despite use of PPC.

The use of concrete of reduced strength may lead to corrosion of reinforcement bars during the designed life of concrete structures in this section thus, resulting in their early deterioration.

3.1.2.6 Violation of contract conditions

The major violations of the contract conditions by LTSE are indicated below.

Use of lower grade of concrete for guideway foundation works

The LTSE mentioned use of concrete grade M-40 for piles and piles caps in its technical package. PMC approved (November 2009) the design criteria for guideway structure with concrete grade M-35. A total of 2,580 piles and 637 pile caps had already been constructed by LTSE using M-35 grade concrete as per the progress report of April 2014.

The MMRDA stated that this was being treated as value engineering²¹ and the savings generated from this deviation would be recovered from LTSE.

Violations in depot works

- As per clause 2.4.3.12 of contract conditions, LTSE was to provide a waste water treatment plant in the depot for treating waste water of the workshop after cleaning of trains, bogies, bearings, traction motors,

²¹ Any proposal of the contractor which would accelerate completion, reduce costs to the employer, improve efficiency or value to the employer shall constitute value engineering and is to be treated as variation to contract. Any savings generated due to value engineering is to be passed on to the employer

filters *etc.* so as to limit the effluents and discharge of environmental pollutants as per applicable rules/guidelines. However, this facility was not established by LTSE as of November 2014. The MMRDA is discharging foul water into the adjacent municipal sewerage system without treatment.

- A simulator, vital for training of train drivers in virtual reality, has not been supplied by LTSE in the depot, though provided for in the contract. Due to non-compliance to contract conditions, ₹ two crore has been withheld by MMRDA from the running account bills of LTSE.
- Housing of essential staff (station masters, maintenance staff, train captains and other operating staff in depot) though provided for in the contract, was yet to be established by LTSE though phase I of the project was operational from February 2014. Due to non-compliance to contract conditions, ₹ two crore was withheld by MMRDA from the running account bills of LTSE.
- Only two platforms were provided by LTSE in the depot, against three to be provided between four tracks of stabling yard. The MMRDA withheld ₹ 50 lakh from the running account bills of LTSE.

Non-establishment of essential facilities in the depot may adversely affect the training and operations and maintenance activities, apart from the regulatory issues on pollution which would continue to chase MMRDA.

Non-renewal of performance bank guarantees

As per the contract conditions, LTSE was required to furnish performance security in the form of bank guarantees (BG) equivalent to 10 *per cent* of the contract value²² (₹ 246 crore). Audit scrutiny revealed that LTSE furnished six BGs amounting to ₹ 246 crore from State Bank of India of which, four BGs amounting ₹ 196.80 crore were not renewed by MMRDA through LTSE for a period ranging from one to 24 months. Thus, MMRDA did not safeguard its own financial interests due to sheer oversight.

The contract conditions further stipulated furnishing of additional BG by LTSE for *pro-rata* increase in contract value. Audit observed that though there was variations in contract value of ₹ 145.26 crore up to November 2014, BG equivalent to ₹ 14.53 crore was not obtained from LTSE.

MMRDA stated that all the lapsed BGs have since been revalidated and LTSE has been requested to submit the additional BG of ₹ 14.53 crore.

Non-recovery of payment made to RITES from LTSE

As per contract, LTSE was to quote lump sum price for supply of all materials (including all taxes and duties), testing, inspection *etc.* including fees payable to the inspecting authorities. The MMRDA entered into an agreement (January 2012) with railway administration laying down the modalities for implementation of monorail works passing over various railway crossings. As per agreement, all steel girders to be launched by MMRDA on railway

²² Contract value was ₹ 2460 crore (excluding taxes of ₹ 256 crore)

crossings were to be tested by RITES and cost of testing and supervision of works were to be borne by MMRDA.

Audit observed that MMRDA made a payment of ₹ 1.81 crore to RITES up to October 2014 for testing, inspection of steel girders (procured by LTSE) for two railway crossing works, including supervision charges. However, payment made to RITES by MMRDA was not recovered from LTSE thus, violating the contract conditions.

3.1.2.7 Operation and maintenance cost of monorail system

As per contract, the monorail project was to be operated and maintained by LTSE for a period of three years from the date of commissioning at per trip²³ cost of ₹ 2,546, ₹ 3,131 and ₹ 3,790 for the first, second and third year of operations (for both the phases), subject to fixed lump sum cost of ₹ 179.21 crore towards Operation and Maintenance (O&M) cost. This O&M cost was in addition to the main monorail contract for ₹ 2,716 crore.

In its bid evaluation report of September 2008, RITES had pointed out that LTSE had included unexplained factors in benchmarking the O&M cost with Delhi Metro Rail Corporation (DMRC) such as, additional provision of 100 *per cent* on demand charges, extra provision of 35 *per cent* on energy charges, 75 *per cent* and 25 *per cent* extra on wages of technical staff and general staff respectively, 10-15 *per cent* extra due to higher living cost in Mumbai and 15 *per cent* extra on training/induction/overseas visits *etc.* RITES therefore, concluded that O&M offer of LTSE was on the higher side. However, during negotiations with MMRDA in October 2008, LTSE did not offer any reduction in the O&M cost.

Audit noted that 13 train sets proposed by LTSE were expected to run an estimated 5,148 km every day and the resultant O&M cost worked out to ₹ 258 per train km per day, ₹ 315 per train km per day and ₹ 381 per train km per day for the first, second and third year of operations respectively. On the other hand, the O&M cost of DMRC at 2007-08 level was merely ₹ 152 per train km per day.

Audit further observed that based on the proposal (June 2012 and March 2013) of LTSE, MMRDA agreed (October 2013) to increase the per trip cost of first year from ₹ 2,564 to ₹ 3,498 on the premise that there was likely to be a gap of six months between starting of commercial operations under phase I and phase II and therefore, LTSE would incur the entire fixed cost on manpower, material, electricity, depot expenses *etc.* in phase I of operations alone, which otherwise would have been spread out for both the phases of operations.

The action of MMRDA to grant higher trip rates for the first year of operations by ₹ 934 was irregular and rendered an undue financial benefit of ₹ 1.58 crore²⁴ to LTSE because the project implementation schedule and contract key dates as indicated under Section C; Appendix-2 of the contract

²³ End-to-end journey by one train from Wadala depot to Chembur station under phase I comprises one trip

²⁴ Based on 16,898 trips actually made during first six months of operations (February to July 2014) under phase I (₹ 934 * 16,898 trips)

clearly indicated a staggered commissioning of both the phases by six months which was known to all the signatories to the contract.

3.1.2.8 Other issues

Procurement of escalators without tendering

The contract for monorail project did not include provision for escalators and was to be taken up separately. Audit observed that based on three quotations procured by LTSE in August 2012, MMRDA accorded (September 2012) an administrative approval for procurement of 66 escalators for 17 stations at a cost of ₹ 200 crore including installation, commissioning, civil works, operations and maintenance *etc.* The supply orders for procurement of these 66 escalators were placed with LTSE between January 2013 and June 2014 at a total cost of ₹ 140.04 crore, without competitive bidding.

The MMRDA justified the direct procurement stating that tendering for escalators would have led to the possibility of induction of new agency, apart from LTSE, in the monorail project premises while the work at stations was in progress. Under these circumstances tendering would not have ensured competitive rates.

The reply is not acceptable because reasonability of rates could have been assessed only after open tendering which would have also ensured probity and transparency in procurement.

Wasteful expenditure

The Executive Engineer engaged for supervision of works of Anik Panjarpole Link Road (APLR), a part of Eastern Freeway project of MMRDA, informed the monorail authorities in January 2009 that while planning for the monorail alignment, the monorail authorities did not appear to have taken cognizance of the existing APLR alignment because certain stretch of monorail alignment was coming in the right of way of APLR alignment. However, the monorail authorities did not consider the issue flagged by the Executive Engineer.

During actual execution of the works in this stretch between Mysore colony and Bharat Petroleum stations under phase I, apart from APLR alignment, Tata power lines and many houses of Mysore colony were also found to be falling in the right of way of monorail, necessitating realignment of monorail path by extra 700 metres. However, by then 12 piles had already been constructed by LTSE in the foundation of which, nine piles valuing ₹ 4.89 crore eventually proved to be wasteful. The realignment in this stretch also delayed the works by 535 days.

Non-levy of liquidated damages

The stipulated date of completion of phase I and II was November 2010 and May 2011 respectively. While phase I was completed after a delay of 38 months in December 2013, phase II was extended up to September 2015 thus, registering a delay of 52 months. Audit observed that on account of failure of LTSE to achieve a number of key milestones by stipulated dates, PMC had worked out liquidated damages of ₹ 153.15 crore up to August 2011 purely attributable to LTSE. However, as of November 2014 liquidated damages had not been levied on LTSE.

The MMRDA stated that LTSE has submitted its explanation/justification which was being examined and decision would be taken in due course. Once the matter is decided and the exact amount of penalty is arrived at, it will be recovered from the dues payable to LTSE.

Non-compliance to quality inspection reports

As per contract conditions, PMC was responsible for monitoring the works being executed by LTSE. Any deviations or deficiencies in the works, with reference to contract conditions, were to be reported by PMC through issue of Non-Conformance Reports (NCR) to LTSE. Audit observed that up to October 2014, PMC issued 426 NCR of which, 21 NCR raised between May 2010 and January 2014 were pending compliance by LTSE as of November 2014. The non-conformance pointed out by PMC related to (i) large bug holes on several guideway beams at wheel location; (ii) major cracks formed on the bottom portion of platforms slabs at various stations; (iii) many cracks in station track level slabs and leakages through these cracks; (iv) leakages in the wall of operation and communication centre and light maintenance area in depot building; (v) 22 KV cables buried in depot area was neither as per drawing nor on a better route maintenance; (vi) no arrangement to differentiate between untreated bars, bars with one coat, bars with two coats, bars ready for transportation *etc.*

Delay in ensuring timely remedial action by LTSE may aggravate the defects and deficiencies highlighted in the NCR.

3.1.3 Conclusion and recommendations

The monorail project was notified under Indian Tramways Act, 1886, though this Act did not have provision for construction and use of public transport at elevated level. The selection of consultants and benchmark prices arrived at for the project was not transparent. The designs for various system of monorail did not conform to the approved technical/contract specifications. The major deviations were observed in the guideway design which did not conform to the axle load of the rolling stock car, the plate thickness and service life of expansion joints of guideway was reduced, traction system was not designed for headway of three minutes, methodology for construction of guideway did not conform to the standards specified in the contract, improper application of anti-corrosive treatment in civil structures *etc.* However, the implications of these technical deviations granted to the contractor were not assessed by the project management consultant or the MMRDA. Various facilities and equipment to be provided by the contractor in the depot building were not provided in breach of contract. There were significant delays in renewal of performance bank guarantees and additional guarantees were not obtained from the contractor despite increase in contract cost. Liquidated damages were not levied despite failure of the contractor to achieve a number of key milestones by the stipulated dates.

The Government may ensure that projects are taken up only after establishing appropriate legal framework. In view of various deviations in the contract having direct bearing on the structural stability, design life of the structures and public safety, Government needs to review the design

issues, institute stringent inspection protocols and put in place a comprehensive maintenance regime.

The matter was referred to the Government in September 2014; their reply was awaited as of December 2014.

Home Department

3.2 Implementation of Coastal Security Scheme

3.2.1 Introduction

Maharashtra has a coastline of 720 kms spread over five districts of Greater Mumbai, Raigad, Ratnagiri, Sindhudurg and Thane. The coastal security is a three tier arrangement *i.e.* 0-12 Nautical Miles²⁵ are protected by the Coastal Police of the States whereas, beyond 12 Nautical Miles up to the high seas, the Coast Guard and the Indian Navy are responsible for protection.

With a view to strengthen the capabilities of the State police forces to secure the coasts from illegal cross border and criminal activities, Government of India (GoI) formulated (February 2005) a Coastal Security Scheme for implementation by the State Governments. The Scheme envisaged 100 *per cent* assistance from GoI for non-recurring expenditure on creation of capital assets and full reimbursement of recurring expenditure incurred on fuel, maintenance and repairs and training of staff. The cost of establishment of manpower for running the Scheme was to be borne by the State Governments.

The Government of Maharashtra (GoM) submitted (June 2005) a Perspective Plan for coastal security to GoI at a cost of ₹ 39.29 crore (non-recurring element only) which was subsequently revised in October 2010 to ₹ 45.55 crore. The GoI approved (December 2005 and November 2010) a total outlay of ₹ 104.05 crore (non-recurring element only) for implementation of the Scheme in two phases²⁶. The GoI approval included construction of coastal police stations (CPS), construction of check posts, jetties, operational barracks, purchase of vehicles, patrolling boats *etc.* as indicated in **Table 3.2.1**.

Table 3.2.1 : Items approved by GoI under Coastal Security Scheme under Phase I and II
(₹ in crore)

Sr. No.	Items approved by GoI	Phase I		Phase II		Total	
		Units	Amount	Units	Amount	Units	Amount
1.	2.	3.	4.	5.	6.	7.	8.
1.	Coastal Police Stations	12	2.96	7	3.36	19	6.32
2.	Vessels	28	34.00	14	56.00	42	90.00
3.	Jeeps	25	1.00	7	0.49	32	1.49
4.	Motor Cycles	57	0.34	14	0.08	71	0.42
5.	Lump sum assistance for Police Stations	12	1.20	7	1.05	19	2.25
6.	Check posts	32	0.64	0	0	32	0.64

²⁵ One Nautical Mile =1.852 km

²⁶ Phase I (₹ 40.92 crore) was to be implemented during 2005-10 and Phase II (₹ 63.13 crore) was to be implemented during 2011-16

1.	2.	3.	4.	5.	6.	7.	8.
7.	Barracks	24	0.78	0	0	24	0.78
8.	Jetties	0	0	3	1.50	3	1.50
9.	Operational rooms for jetties	0	0	14	0.65	14	0.65
	Total		40.92		63.13		104.05

Source: Information furnished by Home Department, GoM

The Director General of Police (DGP) is the overall in-charge for implementation of the Scheme in the State. The Commissioner of Police, State Intelligence Department is the nodal agency for implementation of the Scheme in the State.

Audit findings

3.2.2 Deficiency in planning for Coastal Security Scheme

While approving the Coastal Security Scheme of GoM in December 2005, vital components such as upgradation of 24 existing coastal police stations, setting up 72 watch towers and 24 new coastal outposts and intelligence equipment²⁷ were not considered by GoI. The estimated cost of these components was ₹ 6.65 crore. In addition, procurement of one reconnaissance helicopter (estimated cost was not assessed by GoM) proposed by GoM in its initial plan of June 2005 was also not approved by GoI. It was noticed that GoM also did not take any action to make good the shortfalls through its own budgetary resources indicating deficiency in planning for coastal security.

3.2.3 Non-utilisation of funds

The details of funds sanctioned by GoI, expenditure incurred by GoM and unspent balances at the end of November 2014 is shown in **Table 3.2.2**.

Table 3.2.2: Unspent balances as on November 2014 (₹ in crore)

Components	Phase I	Phase II	Total
Amount sanctioned by GoI	40.92	63.13	104.05
Less: Cost of boats to be supplied by GoI	34.00	56.00	90.00
Funds available with GoM for other components ²⁸	6.92	7.13	14.05
Total expenditure incurred	6.54	0.46	7.00
Unspent balance	0.38	6.67	7.05

Source : Information furnished by the Home Department

The unspent balance of ₹ 0.38 crore under Phase I was being held by GoM for construction of barracks (January 2006) and procurement of equipment and furniture for CPS (October 2007). Under Phase II, GoM was holding ₹ 6.67 crore for construction of seven CPS and operational rooms on jetties, procurement of equipment and furniture for CPS since March 2012 (₹ 2.43 crore) and March 2014 (₹ 4.24 crore).

3.2.4 Non-submission of utilisation certificates

As per the Scheme guidelines formulated by GoI in February 2005, Petrol, Oil and Lubricants (POL) for patrolling boats, maintenance and repairs of

²⁷ Voice logger unit; Digital voice pen recorder; Cellular interception system

²⁸ Construction of CPS, Equipment and furniture for CPS, Construction of Jetties, Vehicles, Barracks, Check posts etc.

patrolling boats and training of manpower were reimbursable by GoI for a period of five years from the commencement of the Scheme.

The GoI released (December 2009) ₹ 1.45 crore towards fuel expenses in advance to GoM for utilisation up to March 2010. Assistance for the subsequent months was payable by GoI only on submission of Utilization Certificates (UC) along with details of number of hours of patrolling carried out, areas patrolled with dates, mileage logged, seizures/arrests *etc.* Audit observed that GoM did not submit UCs for ₹ 1.45 crore. Further, reimbursement of expenditure incurred on fuel (₹ 7.16 crore²⁹) and repairs and maintenance of boats (₹ 60.70 lakh³⁰) during the period 2009-14 was also not claimed from GoI.

The Government stated that action is being taken to compile the data for reimbursement of expenditure incurred.

3.2.5 Delay in creation of infrastructure

The objective of creating adequate infrastructure for coastal security, as set out in the coastal security plan of GoM, by construction of CPS, jetties, check posts *etc.* remained unachieved even after lapse of three to nine years, as discussed below.

3.2.5.1 Delay in construction of coastal police stations

There were 25 CPS in the State prior to the implementation of the Scheme. The GoI approved 19 CPS³¹ under the Scheme at a total cost of ₹ 6.32 crore under Phase I and II. The status of delay and excess expenditure incurred on construction of 12 CPS under Phase I as of November 2014 is given in **Table 3.2.3.**

Table 3.2.3: Delay in construction and excess expenditure incurred in respect of 12 CPS under Phase I
(₹ in lakh)

Sr. No.	Name of the CPS/ District	Stipulated date of completion as per the work order	Actual date of completion	Delay in months	Actual expenditure incurred	Excess expenditure
1.	2.	3.	4.	5.	6.	7.
1.	Dighi/ Raigad	November 2011	March 2012	05	40.96	16.26
2.	Mandva/ Raigad	December 2011	December 2012	13	71.21	46.51
3.	Nate/ Ratnagiri	July 2010	August 2011	13	51.18	26.48
4.	Jaigad/ Ratnagiri	February 2010	July 2011	18	51.56	26.86
5.	Vijaydurg/ Sindhudurg	April 2012	April 2013	13	49.70	25.00
6.	Nivti/ Sindhudurg	September 2011	May 2013	21	59.50	34.80
7.	Bankot/ Ratnagiri	July 2008	August 2011	38	49.70	25.00

²⁹ Greater Mumbai: ₹ 1.62 crore, Thane: ₹ 2.25 crore, Raigad: ₹ 1.54 crore, Sindhudurg: ₹ 0.96 crore, Ratnagiri: ₹ 0.79 crore

³⁰ Greater Mumbai: ₹ 8.64 lakh, Thane: ₹ 39.72 lakh, Raigad: ₹ 8.78 lakh, Sindhudurg: ₹ 1.77 lakh; Ratnagiri: ₹ 1.79 lakh

³¹ Phase I – 12 CPS and Phase II – seven CPS

1.	2.	3.	4.	5.	6.	7.
8.	Satpati/ Thane	June 2008	June 2012	48	46.18	21.48
Total					419.99	222.39
9.	Achra/ Sindhudurg	September 2011	In progress	38	49.70	25.00
10.	NRI/ Navi Mumbai, Thane	December 2014	In progress	Being constructed by the City and Industrial Development Corporation, Mumbai free of cost		
11.	Sagari-I /Greater Mumbai	Not commenced due to non-availability of land and pending no objection certificate from Environment Department, GoM				
12.	Mora/Navi Mumbai, Thane					
<i>Source: Information furnished by the Home Department</i>						

As may be seen from **Table 3.2.3** above, construction of eight out of 12 CPS was delayed by five to 48 months with an excess expenditure of ₹ 2.22 crore (Sr. No. 1 to 8). Of the remaining four CPS, construction of two CPS was in progress (Sr. No. 9 and 10) and construction of two CPS had not commenced (Sr. No. 11 and 12) as of November 2014. One CPS under construction has already registered an escalation of ₹ 25 lakh (Sr. No. 9).

As regards seven CPS under Phase II, architects and designers for four CPS have been appointed; administrative approvals for two CPS have been granted belatedly in November 2014 due to change of locations; and proposal for one CPS was pending with the Urban Development Department, GoM for coastal regulatory clearance.

The Government stated that even after frequent follow-up and regular correspondence with concerned District Collectors as well as Salt Commissioners, the identified lands were not handed over to the Police Department for construction of CPS. As a result, construction of CPS could not commence on time and led to increase in construction cost.

3.2.5.2 Delay in construction of check posts

Check posts are established to keep vigil on the movement of men and materials from and to the coastal areas. Of the 32 check posts approved by GoI under Phase I, 26 check posts were completed within the time schedule at a cost of ₹ 67.90 lakh as against the sanctioned cost of ₹ 52 lakh. Of the remaining six check posts, five check posts were incomplete as of November 2014 due to non-availability of land (three check posts); GoM has called for revised proposal for administrative approval (one check post); non-receipt of no objection certificate from Maharashtra Coastal Zone Management Authority (one check post). The sixth check post though constructed in June 2012 at a cost of ₹ 7.98 lakh was not being used due to non-availability of basic facilities such as, water and electricity. Incidentally, construction cost of two check posts had already escalated from ₹ two lakh per unit approved by GoI to ₹ 22.70 lakh and ₹ 32.35 lakh as of December 2014.

3.2.5.3 Non-availability of dedicated exclusive jetties

Jetty is a landing point or small pier at which boats can dock. The coastal police does not have jetties of its own in any of the five districts. Consequently, the patrolling boats are anchored either at jetties owned by

Maharashtra Maritime Board³² (MMB) or the jetties owned by the private operators. As such, there remained the risk of breach of confidentiality of police operations and its further misuse, by virtue of using common jetties.

Further, while the coastal police continued to be deprived of dedicated jetties for its exclusive use, a proposal for construction of operational rooms³³ in the jetties belonging to MMB was belatedly submitted by GoM in October 2013 which was approved by GoI in March 2014 at a cost of ₹ 2.15 crore. However, construction of operational rooms had not commenced as of December 2014.

3.2.6 Functioning of Coastal Police

For efficient functioning of the coastal police, deployment of adequate and trained manpower, patrolling boats and equipment assumes vital importance. Audit observed shortages in manpower, shortfalls in training to non-technical staff and non-fitment/short-supply of equipment.

3.2.6.1 Manpower shortage

The position of manpower sanctioned, posted and vacancies as of November 2014 is shown in Table 3.2.4.

Table 3.2.4: Staff sanctioned, posted and vacant as on November 2014

District	Technical posts			Non-technical posts			Total posts		
	Sanctioned	Men-in-position	Percentage shortfall	Sanctioned	Men-in-position	Percentage shortfall	Sanctioned	Men-in-position	Percentage shortfall
Ratnagiri	88	54	38.64	457	374	18.16	545	428	21.47
Greater Mumbai	464	196	57.76	1451	494	65.95	1915	690	63.97
Raigad	102	51	50.00	356	319	10.39	458	370	19.21
Sindhudurg	69	44	36.23	230	304	Nil	299	348	Nil
Thane	187	99	47.05	894	643	28.08	1081	742	31.36
Total	910	444	51.21	3388	2134	37.01	4298	2578	40.02

Source: Information furnished by Home Department, GoM

The shortfall in deployment of technical staff³⁴ for boat operations was 51.21 per cent while the shortfall in non-technical staff was 37.01 per cent. The shortfall of non-technical staff was highest at 65.95 per cent in Greater Mumbai.

The Home Department, GoM decided (October 2009) to recruit 154 technical staff³⁵ for deployment in the five coastal districts. However, only 10 qualified persons could be recruited during the period February 2011 to December 2011 as sufficient eligible candidates were not available. The GoM granted (October 2011) permission to fill up the remaining posts on contract basis by relaxing the eligibility criteria like educational qualifications, experience etc. Accordingly, 116 technical staff were hired on contract basis during 2012-13 and 2013-14. The revised recruitment rules relaxing the eligibility

³² An autonomous body functioning under the Home Department, GoM

³³ In lieu of construction of three new jetties

³⁴ Police Sub-Inspector (Second Class Master Driver), Police Sub-Inspector (First Class Engine Drivers), Assistant Police Inspector (Sarang), Assistant Police Inspector (Engine Driver) etc.

³⁵ 77 Police Sub-Inspectors (Second Class Master Driver) and 77 Police Sub-Inspectors (First Class Engine Drivers)

criteria were submitted by Special Inspector General, Motor Transport, Pune to GoM for approval in February and April 2013, which was pending with GoM as of November 2014. Due to delay in finalisation of recruitment rules, the Home Department continues to hire technical manpower on contract basis. The desirability of engaging contract staff for such sensitive operations needs to be reassessed by the Government as it is fraught with certain obvious risks.

3.2.6.2 Shortfall in training

Out of 2,134 staff posted in the coastal police stations, only 916 officials (43 *per cent*) were trained by the Coast Guard as of November 2014 in marine operations. Also, 1,225 out of 2,134 non-technical staff (57 *per cent*) posted in the coastal police stations did not possess swimming skills.

The Government stated that a circular, making swimming skills compulsory for staff deployed for coastal security, has been issued in November 2014.

3.2.6.3 Non-fitness/short-supply of equipment

Global Positioning System (GPS) helps the crew to understand the navigational channels and location of the boats in the sea at any given time. Audit observed that GPS was not fitted in 34 out of the 69 operational boats³⁶. Further, against the total requirement of 426 bulletproof jackets in five coastal districts, only 170 jackets were supplied by the Home Department to the CPS.

The Government stated that proposal for installation of GPS on 22 boats supplied by GoI through Goa Shipyard was submitted to GoI in September 2012, which was pending.

3.2.7 Operational activities

Audit scrutiny revealed that the patrolling boats were grossly underutilised and not maintained adequately. No joint patrolling was being done by the coastal police with other Services/agencies indicating the probability of critical gaps in coastal patrolling. The issues are discussed below:

3.2.7.1 Sub-optimal patrolling

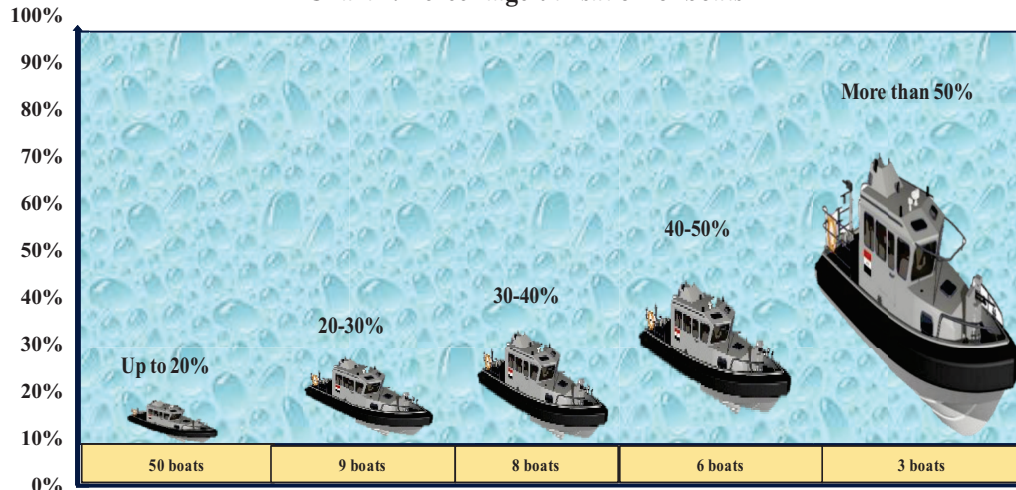
Prior to introduction of the Coastal Security Scheme, GoM had 15 boats. Twenty eight boats were subsequently procured under Phase I between June 2009 and September 2010. In addition, 29 speed boats and four Sealegs amphibious marine boats were procured between May 2009 and February 2012 by GoM from its own resources. In all, GoM had 76 patrolling boats during 2009-14.

The GoI issued guidelines (September 2009) stipulating the norms for annual patrolling by the boats for their optimal utilisation. As per the guidelines, each boat was to be used by the coastal police for a minimum of 120 hours in a month with a minimum 1,400 hours *per annum*. The norm regarding number of patrolling hours was revised upwards (October 2010) to 150 per month with a minimum of 1,800 hours *per annum*. An additional 40 hours per year, over and above the yearly patrolling task, was to be utilized for special operations/exercise/training.

³⁶ Total 76 boats were available

Audit scrutiny revealed that against the norm of minimum 1,400/1,800 hours *per annum*, 76 boats had logged only 90,812 hours (18.48 *per cent*) during 2009-14 against the stipulated 4,91,520 hours, as per the norm. The average utilization of boats decreased from 29.40 *per cent* in 2009-10 to 17.12 *per cent* in 2013-14. Analysis of the utilisation data further revealed that 50 boats were utilized only up to 20 *per cent* during the year 2009-14 as shown in **Chart 1**.

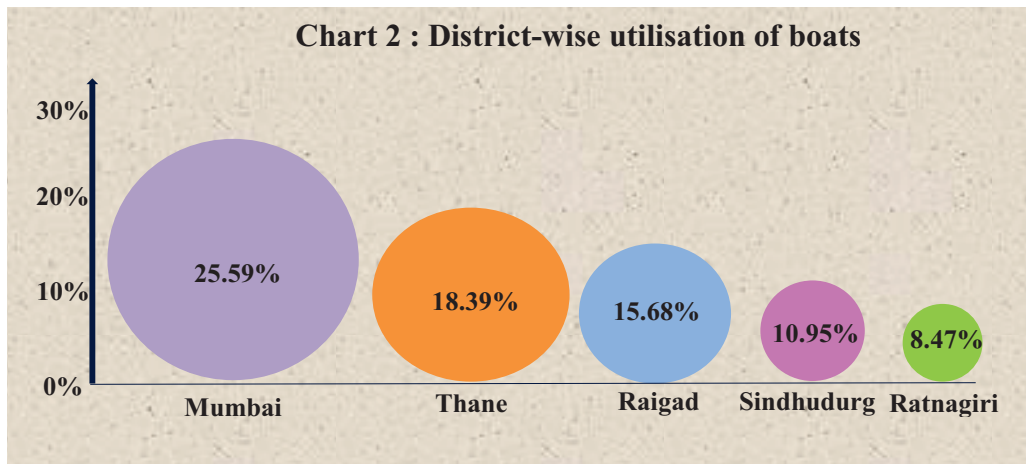
Chart 1: Percentage utilisation of boats



Source: Data furnished by Home Department

District-wise analysis of usage of boats revealed that the average utilization ranged between 8.47 *per cent* (Ratnagiri) and 25.59 *per cent* (Greater Mumbai) during 2009-14, as shown in **Chart 2**.

Chart 2 : District-wise utilisation of boats



Source : Data furnished by Home Department

Further, Home Department did not prescribe Management Information System to obtain periodical reports regarding hours of patrolling lost, from the districts for taking corrective action. Major reasons for non-utilisation of boats were shortage of manpower as already discussed in **paragraph 3.2.6.1** and delay in repair and maintenance of boats which is discussed below.

The Government stated that the norms laid down in GoI letter of September 2009 are not related to patrolling hours to be put by each boat but relates to determining the cost implications of POL expenses on running the boats for the purpose of reimbursement of fuel expenses. The Government added that after accounting for the breakdown period of about 250 to 270 days (including

150 days of monsoon period when no patrolling is done), the average hours available to each boat for patrolling during a year works out to 95 to 115 days.

The reply is not acceptable because (a) annual task for boats was laid down by GoI for optimal use of these assets in close coordination with other agencies for achieving the principal objective of coastal security and (b) considering the lost period of 250 to 270 days on account of monsoon and breakdown, the effective time available for patrolling, as per the Government's own admission, works out to merely 29 per cent³⁷, which is insignificant and is a pointer to serious gaps in coastal security.

3.2.7.2 Delays in repair and maintenance of boats

In the aftermath of the 26/11 terror attack, GoM procured (November 2009) four Sealegs amphibious marine boats³⁸ from M/s Sealegs International Limited, New Zealand (Supplier) at a cost of ₹ 1.94 crore, with a warranty period of one year. After expiry of warranty period in September 2010, the supplier stopped maintenance of boats. Though, the Commissioner of Police, Mumbai submitted (September 2010) a proposal to Home Department for Annual Maintenance Contract (AMC) with the Indian Agent of the supplier at a cost of ₹ 25.42 lakh, the same was approved by Home Department only in November 2013. However, the agent refused to execute the AMC due to increase in cost of spares to be sourced from its principals abroad, on account of huge variation in foreign exchange rate. In the meantime, a quotation from the Indian Agent (February 2011) for repair of Sealegs at a cost of ₹ 28.50 lakh was also approved belatedly by the Home Department in July 2013. But by then, the agent expressed its inability to repair the boats due to price escalation on account of variation in foreign exchange rate. Due to non-availability of spares and maintenance services, three Sealegs stand grounded since January 2011 and one since March 2011. The Deputy Commissioner of Police submitted (April 2014) a proposal to the Additional Chief Secretary, GoM for condemnation of these boats, being beyond economical repairs. However, approval to condemnation proposal was awaited (December 2014).

The Government accepted the facts and stated that the Finance Department, GoM has raised certain queries on the condemnation proposal and accordingly, information was called for from the Deputy Commissioner of Police.

Mention was made in paragraph 3.4.3 of the Report of the Comptroller and Auditor General of India (2008-09) regarding delay in taking timely and appropriate action for repair of speed boats. The State Public Accounts Committee in its 17th Report (2012-13) had recommended (February 2014) to fix responsibility for delay in repair of boats and also delegate sufficient financial powers to the Police Department to cut the procedural delays in seeking approvals for repairs.

³⁷ Average time lost in a year due to monsoon and breakdown: $(250+270) \div 2 = 260$ days
No. of days available for patrolling in a year: $365 - 260 = 105$ days
Percentage of effective patrolling that can be done during a year = $(105 \div 365) \times 100 = 29$ per cent

³⁸ Capable of operation on both land and water

Scrutiny of records in Thane, Raigad, Sindhudurg and Ratnagiri districts revealed that time taken for repair of 28 boats (both existing and new boats) during the period 2009-14 ranged between four and 46 months due to undue delay in defect inspection³⁹ and submission of repair estimates by the suppliers of boats, delay in granting approvals by the DGP/Home Department *etc.* In Ratnagiri, Greater Mumbai, Raigad and Thane districts, 15 boats were lying unrepared since October 2012 and July 2013, as approval to repair proposals were pending with the DGP/Home Department for eight to 32 months.

The Government stated that the Police Department has been delegated sufficient financial powers for repair and maintenance of boats in November 2013 and since then the percentage of non-operational boats and the time required for their repair and maintenance had drastically decreased.

However, audit did not find any perceptible improvement in the situation even after delegating substantial financial powers to the Police Department. The downtime of boats continues to be significantly high thus, affecting the patrolling operations.

3.2.7.3 Joint patrolling

Coastal patrolling is an essential element of costal defense for stoppage of infiltrators and prevention of unlawful activities like smuggling. The coastal patrolling is undertaken jointly by the Indian Coast Guard, Indian Navy and Coastal Police and Customs. During joint patrolling, all the agencies support and supplement each other's efforts in the overlapping jurisdiction.

Audit scrutiny revealed that the Naval Officers stopped joint patrolling with coastal police from April 2012 as the boats belonging to GoM were not insured and there was no insurance for the men who go into the deep sea for patrolling. Moreover, the basic amenities/facilities in police boats are lacking. The Coast Guard also stopped joint patrolling with the coastal police from April 2012 due to space constraints in the police boats. Joint patrolling with Customs was being done only in three⁴⁰ out of five districts.

The Government did not furnish any specific reply to the audit observation.

3.2.8 Fishermen related security concerns

3.2.8.1 Issue of biometric identity cards to fishermen

The GoI sanctioned (March 2010) ₹ 88.25 lakh to GoM for implementation of Central Scheme on 'Issuance of Biometric Identity Cards to the coastal fishers'. The Scheme envisaged issue of biometric cards to coastal fishermen for strengthening security along the coastal area and for facilitating identification of fishermen in case of accidents/death in the sea or for identification of strangers in the sea.

The GoI signed a contract agreement (May 2010) with a consortium of three Central Public Sector Undertakings⁴¹ (CPSU) for data digitization, capturing of digital photographs and biometric details of individual fishers, in

³⁹ Inspection carried out to identify the defects in the boats for its repairs

⁴⁰ Greater Mumbai, Raigad and Thane

⁴¹ Consortium comprising of Bharat Electronics Limited, Bangalore; Electronic Corporation of India Limited, Hyderabad; and Indian Telephone Industries, Bangalore

association with National Informatics Centre (NIC). The consortium of CPSU was to complete the entire project of issuance of biometric cards to about three million coastal fishermen along with supply of card readers to the respective implementing agencies of the State Governments, within a period of six months from the date of signing of agreement (May 2010).

In Maharashtra, the responsibility for scheduling of biometric camps, collection of information in paper-based data entry forms in respect of each fisherman *etc.* was entrusted to Fisheries Department of GoM. Indian Telephone Industries (ITI), Palakkad was the designated CPSU for Maharashtra and Goa.

Audit scrutiny revealed that of the 1.87 lakh applications received up to August 2014 from the fishermen, the Fisheries Department handed over 1.83 lakh applications to ITI, Palakkad for further processing of which, 1.28 lakh biometric cards were supplied up to August 2014. The remaining 0.59 lakh applications were under various stages of processing in the Fisheries Department (0.04 lakh) and ITI, Palakkad (0.55 lakh). Of the 1.28 lakh cards supplied by ITI, Palakkad, the Fisheries Department issued 1.27 lakh cards to the fishermen up to August 2014. As of November 2014, ₹ 71.41 lakh has been spent on the Scheme by the Fisheries Department.

Audit scrutiny further revealed that 100 card readers received from ITI, Palakkad up to October 2014 by the Fisheries Department failed to verify the actual finger prints of the fishermen during demonstration/training session held in September 2014. Consequently, the Home Department (the implementing agency) refused (September 2014) to accept the card readers. As of November 2014, none of the 1.27 lakh biometric cards issued to the fishermen up to August 2014 could be put to any effective use and the objective of easy identification of *bona fide* fishermen or strangers venturing into/from the sea remained unachieved.

The Government accepted the facts and stated that the issue of card readers has been referred to ITI, Palakkad for remedial action.

3.2.8.2 *Non-implementation of boat movement token system and uniform colour coding system*

Boat movement token system is an important initiative to keep an eye over the incoming/outgoing fishing vessels venturing into sea from sensitive/vulnerable landing points⁴². The system allows the coastal authorities (Coastal Police, Coast Guard and Customs) to monitor whether the same fishermen with necessary documents have returned to that landing point. Besides, the system also renders an unbroken surveillance and guarding to these landing points by virtue of their close proximity to vital installations/infrastructural assets and road/rail *etc.*

The boat movement token system is functional in Gujarat since September 2009. Audit observed that the Commissioner of Fisheries submitted a proposal to GoM in March 2013 for setting up the boat movement token system at 173

⁴² A point where loading and unloading of cargo and/or boarding and alighting of passengers takes place

landing points at a total cost of ₹ 4.87 crore⁴³. While no action was taken by GoM on this proposal, the Commissioner of Fisheries submitted a revised proposal, after a time lag of one year, in April 2014 to GoM seeking approval for setting up boat movement token system at 91 most sensitive/vulnerable landing points (65 fish landing points and 26 non-fishing landing points), out of total 525 landing points, at a total cost of ₹ 2.83 crore⁴⁴. The revised proposal of the Fisheries Department, as observed by audit, was based on the assessment of threat perception made by the Indian Navy in June 2013 where 91 out of 525 landing were categorised as most vulnerable. However, as of November 2014, the revised proposal was pending with GoM.

Thus, even after a time lag of 20 months, the sensitive/vulnerable landing points continue to be exposed to infiltration and other illegal activities.

The Government accepted the facts and stated that the proposal for issuance of token to fishing boats was submitted to the Finance Department (FD) of GoM. The FD had raised certain queries, which are being looked into.

Audit further observed that the need for implementing the system of colour coding for fishing boats in Maharashtra was recognised way back in April 2010 by the MMB and reiterated by the Coast Guard in May 2010 for easy identification and tracking of fishing vessels by the maritime security agencies. Subsequently, the Chief Secretary, GoM during a coastal security meeting held in July 2012 also emphasised the need for uniform colour codes for the fishing boats. However, the system was not implemented as of November 2014.

The Government stated that colour code has been decided for fishing vessels in five marine districts but, did not state the probable date of implementation of the system.

3.2.9 Conclusion and recommendations

The implementation of Coastal Security Scheme in the State suffered as full complement of equipment and other capital assets initially planned for but not approved by Government of India were not procured or constructed by Government of Maharashtra from its own resources.

The Government may review the need for equipment and other capital assets initially planned for and fulfill the requirements through State funding.

The objective of creating adequate infrastructure by construction of coastal police stations, check posts and jetties could not be achieved despite a lapse of three to nine years.

In order to ensure that the coastline does not remain porous for long, construction of remaining coastal police stations and check posts as well as operational rooms in the jetties should be completed without further delays.

⁴³ ₹ 1.07 crore non-recurring expenditure on infrastructure and recurring expenditure of ₹ 3.80 crore on electricity, establishment cost etc.

⁴⁴ ₹ 0.46 crore non-recurring expenditure on infrastructure and recurring expenditure of ₹ 2.37 crore on electricity, establishment cost etc.

The shortfall in deployment of technical and non-technical staff was 51.21 *per cent* and 37.01 *per cent* respectively. The Home Department continued to hire technical manpower on contract basis due to delay in finalizing the recruitment rules. Of the total staff posted in coastal police stations, only 43 *per cent* were trained by the Coast Guard in marine operations while 57 *per cent* did not possess swimming skills. The patrolling boats were grossly underutilised due to shortage of manpower and delay in repair of boats.

The system of hiring of manpower on contract basis may be reviewed by the Government to eliminate the possible threats to coastal security. The Government may also address the critical gaps in coastal patrolling by improving the downtime of boats.

The Scheme for issue of biometric identity cards to fishermen for facilitating their identification could not be implemented due problem in card readers. The sensitive/vulnerable landing points continued to be exposed to infiltration and other illegal activities due to non-implementation of boat movement token system.

The Government may sort out the issues involving the card readers with ITI, Palakkad so that the Scheme of biometric identity cards for the fishermen could be implemented expeditiously. Further, for safeguarding the sensitive/vulnerable landing points from infiltration and illegal activities, Government may implement boat movement token system without delay.

Tribal Development Department

3.3 Functioning of Tribal Research and Training Institute

3.3.1 Introduction

The Government of Maharashtra (GoM) established the Tribal Research and Training Institute (TRTI) at Pune in 1962 to (i) conduct research into the traits, characteristics, customs, traditions and culture of the various tribal communities, (ii) carry out survey of socio-economic problems affecting the tribals, either under its own aegis or through well organized reputed agencies, (iii) arrange for the training of workers in tribal welfare, and (iv) give technical guidance and assistance to various Departments in implementing their schemes for tribal welfare. A Governing Council (GC) comprising of six officials and seven non-official members headed by the Minister, Tribal Development Department (TDD) keeps a constant watch on the progress of the work of TRTI. The Commissioner, TRTI is the Member Secretary of the GC. The Commissioner is assisted by a Joint Director and a Deputy Director (Statistics).

The activities of TRTI include evaluation of different welfare schemes, preparation of books on tribals, tribal sports, establishment of tribal museum, library and imparting trainings/workshops to the tribal youths and employees of Tribal Development Department. Further, there are eight Tribe Verification Committees⁴⁵ (TVC) functioning in the State for implementation of

⁴⁵ Thane, Pune, Nashik, Aurangabad, Amravati, Nagpur, Gadchiroli and Nandurbar

Maharashtra Scheduled Castes, Scheduled Tribes, De-notified Tribes (Vimukta Jatis), Nomadic Tribes, Other Backward Classes and Special Backward Category (Regulation of Issuance and Verification of) Caste Certificate Act, 2000. The TRTI exercises administrative control over the working of TVC and coordinates its activities. The Commissioner, TRTI is the Chairman of TVC.

The State has 45 Scheduled Tribes spread over 21 districts which constitutes 9.35⁴⁶ per cent of the total population.

A review of the functioning of TRTI for the period 2009-10 to 2013-14 revealed the following:

Audit findings

3.3.2 Allocation of funds and expenditure

The funds received and expenditure incurred during 2009-10 to 2013-14 by TRTI and TVCs is indicated in **Table 3.3.1**.

Table 3.3.1: Budget allocation and expenditure incurred by TRTI and TVCs

(₹ in crore)

Period	Budget provision		Expenditure			Percentage to total expenditure	
	TRTI	TVC	TRTI	TVC	Total	TRTI	TVC
2009-10	9.89	7.24	9.87	7.24	17.11	57.69	42.31
2010-11	16.74	7.98	16.34	8.60	24.94	65.52	34.48
2011-12	4.22	9.53	4.22	9.48	13.70	30.80	69.20
2012-13	2.72	10.22	2.82	10.78	13.60	20.74	79.26
2013-14	3.29	15.03	3.15	15.05	18.20	17.31	82.69

Source: Appropriation Accounts

The expenditure under TRTI was high during 2009-10 due to appointment of special staff for publication of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006, which was enacted by the Government of India (GoI) in December 2009. However, the staff was transferred thereafter to the Commissioner, Tribal Development, Nashik resulting in decline in expenditure by TRTI. Further, the expenditure under TVC increased due to the increase in pay and allowances of the staff on implementation of the Sixth Pay commission.

3.3.3 Non-formation of Governing Council

The term of GC was for a period of three years to be reconstituted thereafter. However, the GC was not reconstituted by GoM after October 2004, due to non-appointment of non-official members.

The Commissioner, TRTI stated (March 2014) that the GoM granted (December 2013) autonomous status to TRTI with a view to augmenting its working capacity and the GC as well as the Working Committee was reconstituted with nine and 12 official members respectively. The composition of the Working Committee was subsequently modified (September 2014) by the GoM to seven official and 10 non-official members.

⁴⁶ As per census of 2011

In the absence of GC from October 2004 till December 2013, the work of research, training and survey could not be conducted effectively and efficiently, as discussed in the succeeding paragraphs.

3.3.4 Poor performance in conducting research studies

TRTI conducts research on subjects communicated by GoI or GoM or on subjects decided by the GC. Audit observed that TRTI conducted 12 research studies in the past 28 years since its inception in 1962 till 1990 while in the next 23 years up to December 2013, it conducted only six research studies. In the last five years (2009-14), based on the subjects communicated by GoI and GoM, TRTI conducted only two research studies⁴⁷ and submitted the reports during 2009-13 while the research work on one subject⁴⁸ communicated by GoM in December 2012 was in progress as of September 2014, though the initial timeline was one month.

In one case, TRTI undertook a study (September 2006) at the behest of GoI on reservation provided to tribes in Central and State Government offices and other Government Undertakings. Though the study was to be completed in 40 weeks (July 2007), it remained incomplete as of September 2014. The Commissioner, TRTI stated (September 2014) that due to huge scope of work, insufficient staff and poor response from the Government offices and Undertakings, the study could not be completed. The reply of the Commissioner is not acceptable as audit scrutiny revealed that TRTI, except for issuing questionnaires to 23 State Government offices in June 2007, did not conduct any field study and analysis.

Audit scrutiny further revealed that due to non-reconstitution of GC, no subject(s) could be chosen by TRTI for research studies on its own during October 2004 to March 2014.

3.3.5 Non- conducting of benchmark survey

One of the objectives of TRTI was to carry out socio-economic survey for determining the problems affecting the tribals, either under its own aegis or through well organized reputed agencies. In this regard, TRTI was collecting statistical information covering various aspects of socio-economic conditions, details of education, occupation *etc* of the tribal communities. The survey report is used by GoM for planning various schemes for the development of tribal communities.

The last benchmark survey was conducted by TRTI between 1996-97 and 1999-2000. In view of increase in population, changes in the socio-economic conditions of tribals since the last survey, GoM submitted a proposal in July 2007 to GoI to share 50 *per cent* of the estimated expenditure of ₹ 4.63 crore to be incurred on benchmark survey. The proposal was further revised in July 2008 and August 2009 showing the estimated expenditure to be ₹ 7.51 crore. In the absence of any response from GoI, GoM resubmitted the proposal in February 2012 to GoI for 100 *per cent* financial assistance with an estimated

⁴⁷ (a) Human development indicators among the Scheduled Tribes of Maharashtra (GoI)
(b) Gavkor system in Gadchiroli district (GoM)

⁴⁸ In depth study on Bhilala and Pawra tribes in Buldhana district

expenditure of ₹ 36.74 crore. However, GoI expressed its inability (September 2012) to grant any financial assistance due to limited budgetary resources. No further action was taken by TRTI/GoM to conduct the benchmark survey out of its own funds.

In effect, only one benchmark survey was conducted by TRTI in 1999-2000, which has since lost its relevance as the tribal population of the State has increased from 85.77 lakh in 2001 to 1.05 crore in 2011 (an increase of 22.42 *per cent*). Further, non-conducting of benchmark survey detailing the current demographic and socio-economical profile of the tribal population deprived the GoM of the vital inputs, essentially required for planning for various schemes benefiting the tribal population.

3.3.6 Impact assessment of schemes

The TRTI conducts surveys and assesses the impact of various schemes being executed by the TDD and other line departments⁴⁹ for tribal communities based on which, reports are prepared and submitted to GoM for improved implementation of the schemes.

Audit scrutiny revealed that TRTI did not formulate any guidelines regarding the number of schemes to be evaluated each year and the frequency of such evaluations. Further, TRTI could evaluate only 11⁵⁰ out of 171 schemes⁵¹ during 2009-12 thus, indicating poor coverage of schemes for impact assessment. Based on the limited evaluation of the schemes, TRTI gave a number of recommendations but these were not implemented/acted by the TDD.

The Principal Secretary accepted (September 2014) that selection of schemes for evaluation was limited as TRTI was understaffed to do such studies and that the capacities of TRTI were required to be augmented which may not be necessarily in numbers but in expertise at the higher levels. The Principal Secretary added that the studies conducted by TRTI lacked analysis which affected the quality of evaluation studies and such studies should be conducted with appropriate sampling and other techniques. For this purpose, steps were being taken to rope in outside agencies which would provide the framework and methodology while the studies would be conducted through TRTI.

The General Administrative Department, GoM, took a policy decision in September 2011 to entrust the work of research and evaluation of schemes of various departments to Yashwantrao Chavan Academy of Development Administration (YASHADA). Accordingly, TDD allotted (November 2011)

⁴⁹ Agriculture, Animal Husbandry, Dairy Development and Fisheries; Water Supply and Sanitation; Public Health; Revenue and Forest; Education

⁵⁰ Report on Implementation of Gharkul Yojana for Tribals, Report on Sanjeevan Vidyalaya, Water supply to Ashram Schools, Family Planning, Providing Oil Pumps/HDPE pipes, Supply of Gas Kits, Implementation of Schemes for development of Pardhi Community, Payment of Khavati loan to tribal People through Maharashtra State Tribal Development Corporation, Tribal Village level governance strategies for sustainable development in the Bhimashankar area, Study on Katkari Tribe in Mulshi Taluka and Evaluation of Schemes provided to Primitive Tribe Group Schedule Tribes

⁵¹ 99 schemes implemented by TDD and 72 schemes implemented under Tribal Sub Plan

evaluation work of 16 schemes being implemented by it in four regions⁵² of the State to YASHADA and accorded (March 2012) administrative approval of ₹ 2.44 crore. The TRTI released ₹ 52 lakh in March 2012 to YASHADA for completion of the evaluation work by March 2014.

Audit observed that TRTI did not execute any Memorandum of Understanding with YASHADA which was in breach of its own directives issued to YASHADA in April 2012. As of May 2014, YASHADA submitted an interim report in respect of only Nashik region on which ₹ 40.43 lakh was spent (out of total release of ₹ 52 lakh). The objective of timely evaluation of schemes for impact assessment thus, remained unachieved.

3.3.7 Shortfalls in training

The TRTI is responsible for conducting training programmes for the officers/staff of various cadres of TDD. Since 1970, the institute is conducting training programs according to the changing time and need, aims and objectives. The training is planned on an annual basis by the Commissioner, TRTI. The following training programs are conducted as detailed below:

In-service training

The Institute conducts various training programmes for employees of Tribal Development Department which includes training for Junior and Senior Clerks; Tribal Development Inspectors, Head Masters, Teachers and Superintendents of Ashram Schools, Wardens of hostels; Lecturers of newly established Junior Colleges *etc.*

Pre- service training

With a view to helping fill up backlog of posts reserved for Scheduled Tribes in various Government/Semi Government organisations, special training programmes are arranged by TRTI to guide the tribal students appearing in various competitive examinations.

Youth Leadership Programmes

The TRTI conducts Youth Leadership Programmes to provide information on the schemes being implemented by TDD for economic upliftment of tribal people and to discuss difficulties faced by tribals in implementation of various schemes.

Audit scrutiny revealed that during 2009-14, TRTI planned 1,049 number of pre-service and in-service training programmes for 35,950 participants from tribal communities for which a provision of ₹ 4.29 crore was made. Of the 1,049 training programmes planned, only 638 training programmes were conducted which was attended by 18,409 participants out of 35,950 planned. An expenditure of ₹ 1.32 crore was incurred against the provision of ₹ 4.29 crore.

The Commissioner, TRTI, stated (May 2014) that shortage of participants during 2011-12 and 2012-13 and non-receipt of central grants during 2013-14 resulted in shortfalls in training.

⁵² Amravati, Nagpur, Nashik and Thane

The TRTI has one training hall with capacity to accommodate 40 participants and residential arrangement for 30 participants. The feedback given by the trainees after completion of a course held for Head Masters on School Management during July-August 2012 revealed inadequacies in basic facilities such as, provision of drinking water, cleanliness of rooms and toilets, inadequate bedding materials, *etc.* It was also seen that TRTI disbursed ₹ 1.16 crore during 2009-11 to Ashram school teachers through eight training centres⁵³, under the Custodial Care Training Programme. However, utilisation certificates for expenditure of ₹ 0.82 crore were not furnished by the Kendra Pramukhs (Head) of the Ashram schools to TRTI, despite a lapse of more than three years.

Further, the General Administration Department formulated a training policy (September 2011) for which YASHADA was designated as an apex body. As per policy, a Training, Planning and Monitoring Cell (TPMC) was required to be established by TRTI for planning the training programmes, assess the impact of training; prepare training modules and list of employees to whom training was to be imparted. However, TPMC was not established as of May 2014.

The Commissioner, TRTI stated (May 2014) that the details of the pending utilisation certificates would be obtained and the TPMC would be established at the earliest. Information on staff to be trained were being obtained and the training modules would be prepared at the earliest. The Principal Secretary admitted (September 2014) that there were shortcomings in conducting the training programmes.

3.3.8 Issuance of Scheduled Tribe Validity Certificates

The Maharashtra State Legislature passed (May 2001) the Scheduled Castes, Scheduled Tribes, De-notified Tribes (Vimukta Jatis), Nomadic Tribes, Other Backward Classes and Special Backward Category (Regulation of Issuance and Verification of) Caste Certificate Act, 2000. The Rules were notified in June 2003. Eight TVCs were established in the State to verify the Scheduled Tribe certificates issued by the competent authority and issue validity certificates.

The GoM established (August 2010) a High Level Caste Certificate Verification Committee to recommend ways to clear the pending scrutiny cases with eight TVCs. The Committee in its third meeting (February 2012) *inter alia* recommended creation of 148 additional posts to strengthen the eight TVCs. However, based on the recommendations of another High Level Expert Committee constituted under the chairmanship of the Chief Secretary, the GoM sanctioned (March 2012) 87 new posts for eight TVCs.

Audit scrutiny revealed that only 29 posts (33.33 *per cent*) of the 87 posts sanctioned were filled. Further, though the Act stipulated a time limit to be set for verification and grant of validity certificates by the TVC, the Rules notified by GoM in June 2003 did not prescribe any time limit. Consequently,

⁵³ Loy (Nandurbar); Pali (Thane); Vadeshwar (Pune); Asarbari (Nashik); Tembhusoda (Amravati); Kapra Babhalgaon (Yavatmal); Borgaon Bajar (Gondia); Khamancheru (Chandrapur)

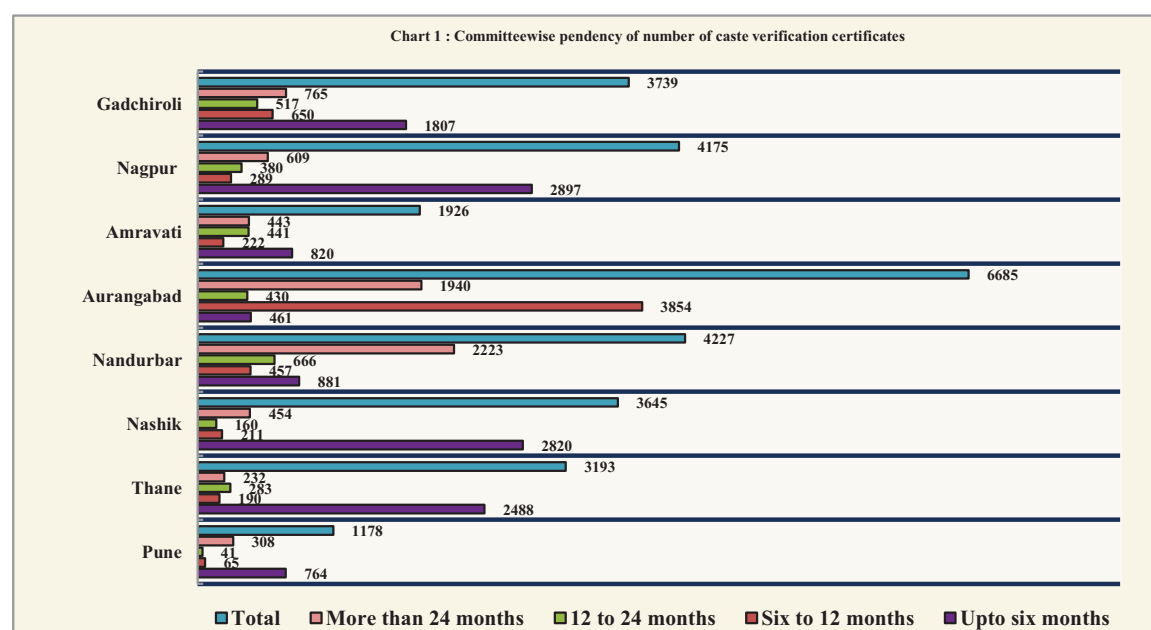
there was a large pendency in the number of cases to be verified which stood at 28,768 as on June 2014. The details of cases received, verified and pending are given **Table 3.3.2**.

Table 3.3.2: Number of cases pending for verification by TVCs

Year	Opening Balance	Number of cases received	Total cases	Number of cases verified	Closing balance	Percentage of cases verified vis-a-vis total cases
2009	26975	36270	65254	35193	28052	53.93
2010	28052	49116	79178	41214	35954	52.05
2011	35954	62283	100248	82389	15848	82.19
2012	15848	44154	62014	39664	20338	63.96
2013	20338	57714	80065	44088	33964	55.07
2014 (upto June 2014)	33964	13512	47476	18708	28768	39.41

Source: Figures as on June 2014 furnished by TRTI

The age-wise pendency of cases in eight regions is shown in **Chart 1**.



Source: Figures as on June 2014 furnished by TRTI

Chart 1 shows that the number of cases pending was highest in Aurangabad region which stood at 6,685 out of total 28,768 cases. Further, the number of cases pending for more than 24 months out of the total cases was in Nandurbar which stood at 2,223 cases.

Thus, huge pendencies in verification and issue of caste validity certificates deprived the eligible persons of the benefits under various tribal schemes, public employment, purchase or transfer of land from a tribal land owner, etc.

3.3.9 Delay in implementation of an application software

The TRTI decided (August 2003) to implement an application software namely Tribe Certificate Verification Information System (TCVIS) through National Informatics Centre for speedy disposal of tribe verification cases as per e-governance policy of GoM of October 2001. Under this project, NIC was to develop the software (TCVIS) to connect all the eight TVCs through

computer network, in order to exchange information relating to caste verification work. The software was to take care of previously decided cases, indicate pendency at various levels, back reference to decided cases, documents required from candidates, dates of hearing, etc. At the same time, website containing caste data was also required to be prepared and uploaded. The TCVIS application software was developed by NIC in 2008 without any charge. However, the software developed by NIC could not be used optimally due to non-availability of trained manpower, internet connectivity, etc. Consequently, YASHADA was tasked (January 2012) to carry out requisite modifications and additional software development, provide required hardware, manpower and connectivity for smooth functioning of TCVIS, training for officers and staff, etc. at an estimated cost of ₹ 3.43 crore for completion by 2014-15.

Due to limited use of the application software developed by NIC, only 1.56 lakh cases could be entered in the TCVIS database, out of total 3.8 lakh cases received by eight TVCs as of December 2012. Further, in view of additional software development/modifications carried out in the existing software by YASHADA, the hardware initially procured by TRTI in 2007 at a cost of ₹ 1.05 crore was rendered incompatible thus, necessitating procurement of new hardware. The hardware were not procured as of September 2014.

The Principal Secretary stated (September 2014) that the current TCVIS application required some modifications so that the outputs are system generated. He further added that in addition to system generated output, the turnaround time/predictability of the service given to clients were important aspects of the system and the TDD had requested YASHADA to carry out the modifications at the earliest.

3.3.10 Conclusion and recommendations

The Tribal Research and Training Institute (TRTI) conducted 12 research studies in the past 28 years since its inception in 1962 till 1990 while in the next 23 years up to December 2013 it conducted only six research studies. The TRTI conducted only one benchmark survey in 1999-2000 which has also lost its relevance due to significant increase in tribal population since then.

The TRTI may conduct benchmark survey for demographic and socio-economic profiling of the tribal population and supply the vital inputs to the State Government for effective planning of tribal welfare schemes.

The TRTI evaluated only 11 out of 171 schemes during 2009-12 and thus, largely failed to assess the impact of developmental programmes/schemes on the life of tribal people in the State.

The TRTI needs to augment its capacities and expertise in order to ensure that all the important schemes are evaluated for effective impact assessment.

There were significant shortfalls in conducting training programmes. Of the 1,049 training programmes planned by TRTI during 2009-14, only 638 training programmes were conducted which was attended by 18,409 participants out of 35,950 planned.

The TRTI may establish the training, planning and monitoring cell without delay for effective planning of training programmes, preparation of training modules and assessing the impact of training.

In the absence of any prescribed time limit, there were huge pendencies in verification and issue of caste validity certificates. The application software developed for speedy disposal of tribe verification cases could not be used optimally even after lapse of six years.

Timelines may be fixed for verification and issue of caste validity certificates which should be adhered to by the Tribe Verification Committees.

The matter was referred to the Government in August 2014; their reply was awaited as of December 2014.

Medical Education and Drugs Department

3.4 Avoidable expenditure

Failure of Sir J. J. Group of Hospitals, Mumbai to install capacitors to maintain the power factor resulted in avoidable expenditure of ₹ 85.12 lakh.

According to electricity tariffs of Brihan Mumbai Electric Supply and Transport Undertaking (BEST), whenever the average power factor⁵⁴ (PF) in a monthly bill is less than 0.90, penal charges shall be levied by the BEST on the consumer at the rate of two to 10 *per cent* of the amount of monthly bill. If the PF is more than 0.95, then incentive at the rate of one to seven *per cent* would be admissible to the consumer. Installation of capacitor⁵⁵ helps in improving/maintaining the PF above 90 *per cent* (0.90).

Scrutiny of records (May 2014) of the Dean, Sir J. J. Group of Hospitals, (Hospital) Mumbai revealed that the Hospital was a Low Tension consumer of BEST. The BEST levied a penalty of ₹ 85.12 lakh for the period January 2010 to February 2014 in respect of three electric supply connections as the PF during this period ranged between 0.63 and 0.89. Despite levy of PF penalty by BEST for more than four years, the Hospital did not take any action to install capacitors for maintaining the PF at 0.90 or above in order to avoid PF penalty.

Thus, non-installation of capacitors to maintain PF resulted in avoidable expenditure of ₹ 85.12 lakh.

The matter was referred to the Government in July 2014; their reply was awaited as of December 2014.

⁵⁴ Power Factor is the ratio between the voltage and current. If the PF is less than one, the supply of current will be more with accompanying transmission losses

⁵⁵ Capacitor is a device used to store electric charge, consisting of one or more pairs of conductors separated by an insulator

Higher and Technical Education Department

3.5 Award of contracts without tendering

Eight Government organizations awarded contracts for information technology enabled services to Maharashtra Knowledge Corporation Limited, a non-Government entity, at a total cost of ₹ 18.47 crore without inviting tenders.

As per Rule 107 of Bombay Financial Rules, 1959, contracts should be placed only after inviting open tenders whenever practical and advantageous. The General Administration Department (GAD), Government of Maharashtra (GoM) also issued (October 2001) detailed guidelines for the Government departments regarding entrustment of information technology (IT) enabled works to empanelled Information Technology Solution Providers (ITSPs). The guidelines further provided that bids shall be invited from ITSPs based on the users' requirement documents.

The Higher and Technical Education Department (HTED), GoM decided (June 2001) to establish and operate Maharashtra Knowledge Corporation Limited (MKCL) under the Companies Act, 1956 with the primary objective of promoting IT enabled education programmes in the State of Maharashtra. MKCL was registered (August 2001) as a Public Limited Company under the Companies Act, 1956. As of August 2014, 80.80 lakh⁵⁶ shares (face value of ₹ 10 each) of MKCL were subscribed of which, 30 lakh shares (37.13 *per cent*) were held by GoM. The Directorate of Information Technology (DIT) under GAD included MKCL in the list of empanelled ITSPs in April 2003 which was valid till 30 June 2006. The DIT did not empanel any ITSPs including MKCL after June 2006.

Test check of records of eight Government departments/offices/autonomous bodies revealed that these Government departments/offices/autonomous bodies directly entered into 17 Memoranda of Understanding (MoU) with MKCL between June 2003 and May 2013 for providing various IT enabled solutions without inviting tenders, in violation of Bombay Financial Rules and Government's guidelines of October 2001. Total payments made to MKCL during April 2009 to March 2014 worked out to ₹ 18.47 crore. The details are given in **Table 3.4.2.1**.

⁵⁶ Shares subscribed by Universities: 27.40 lakh shares (33.91 *per cent*); Educational institutions 0.21 lakh (0.26 *per cent*); Directors and their relatives: 0.31 lakh (0.38 *per cent*); and others including individuals: 22.88 lakh (28.32 *per cent*)

Table 3.4.2.1: Details of works awarded to MKCL without inviting tenders

Sr. No.	Name of Government department/office/autonomous body	Type of work awarded (Number of MoUs signed and date)	Payment made to MKCL (2009-14)	Reasons for selection of MKCL as indicated in the records of Government department/office/autonomous body	Clarification given by the Government department/office/autonomous body
1.	2.	3.	4.	5.	6.
1.	Directorate of Technical Education (DTE), GoM	Provision of web-based application framework for admission to various courses. (Two MoUs in September 2009 & June 2011)	₹ 5.73 crore	(i) MKCL was empanelled as ITSP by GAD. (ii) MKCL provided similar services to University of Pune (UoP).	The DTE stated (March 2014) that MKCL was engaged as it was established by GoM and empanelled as ITSP by DIT.
2.	Maharashtra Council of Agricultural Education and Research (MCAER) (Autonomous Body)	Facilitation of admission process for various courses offered by MCAER in Maharashtra State. (One MoU in January 2008 valid till March 2013)	₹ 2.68 crore	(i) MKCL was empanelled as ITSP by DIT. (ii) It provided similar services to UoP. (iii) It has more than 3,500 centres all over the State and can provide services for admission at Taluka level.	Director General, MCAER stated (March 2014) that the work was awarded under the impression that the MKCL was a Government organization.
3.	University of Pune (Autonomous Body)	Provision of web-based application framework for registration and admission of external candidates to various graduate and post graduate courses and recruitment to various posts in UoP. (Three MoUs for admission process: June 2003 extended till 2012-13, February 2011 and April 2012 and one MoU for recruitment process in March 2013)	₹ 6.85 crore	It provided similar services to DTE, GoM for admission to engineering students.	The Registrar stated (April 2014) that the works were entrusted to MKCL as it had proven experience in the field of recruitment in various departments.
4.	Maharashtra Labour Welfare Board (MLWB), (Autonomous Body)	Facilitation of recruitment process for staff in the office of Commissioner, MLWB. (One MoU in February 2012)	₹ 0.08 crore	(i) MKCL was established by HTED. (ii) It had successfully carried out works related to recruitment for about 25 Government departments.	The Welfare Commissioner, MLWB stated (April 2014) that the work was awarded under the impression that the MKCL was a Government organization.
5.	Deputy Director of School Education (DDSE), GoM	Provision of web-based application framework for admission to Junior Colleges. (Four MoUs in April 2010, May 2011, May 2012 and May 2013)	₹ 2.13 crore	Work was awarded to MKCL as per the Government Resolution (GR) of 28 May 2009 wherein the School Education and Sports Department had issued instructions to award IT related works to MKCL.	DDSE stated (July 2013) that the work was awarded as per GR of May 2009.

1.	2.	3.	4.	5.	6.
6.	Directorate of Medical Education and Research (DMER), GoM	Facilitation of recruitment process for various posts in DMER. (One MoU in February 2009)	₹ 0.35 crore	MKCL was a high-tech initiative of GoM in design, development and delivery of e-Learning, e-Governance, e-Empowerment solutions and services.	The Director, DMER stated (February 2014) that the work was awarded under the impression that the MKCL was a Government organisation.
7.	Public Works Department (PWD), Nashik, GoM	Facilitation of recruitment process for staff in Public Works Department, Nashik. (One MoU in February 2012)	Information awaited	MKCL was a high-tech initiative of GoM in design, development and delivery of e-Learning, e-Governance, e-Empowerment solutions and services.	Reply awaited.
8.	Collector, Solapur, GoM	Facilitation of recruitment process for various posts in the offices under the District Collector. (Three MoUs in September 2011, April 2012 and May 2013)	₹ 0.65 crore	MKCL was a high-tech initiative of GoM in design, development and delivery of e-Learning, e-Governance, e-Empowerment solutions and services	The office of the District Collector stated (March 2014) that the matter was being examined.

As can be seen from **Table 3.4.2.1**, except for one MoU signed by UoP in June 2003 (Sr. No. 3 of Table 3.4.2.1) which was within the validity of empanelment of MKCL, the remaining 16 MoUs were signed after the expiry of the validity of empanelment (June 2006) without inviting tenders. Further, three out of eight Government organisations mentioned above were under the impression that MKCL was a Government entity. Audit also observed deficiencies in MoUs and services rendered by MKCL as indicated below:

- Selection of 27 candidates for recruitment in the post of Engineering Assistant in PWD, Nashik was to be done on the basis of written and practical examinations followed by interviews, as per GR of October 2007 issued by GAD. However, while publishing list of eligible candidates for interview, MKCL also declared the marks secured by the candidates in written examination, which was otherwise to be kept confidential. Subsequently, based on the advice (October 2012) of the Government Pleader, PWD recruited the candidates on the basis of marks secured in written examination, without conducting interviews (Sr. No. 7 of Table 3.4.2.1). The MoU did not contain penalty clause for deficiency in services provided by MKCL.
- For appointment in the post of Accounts and Audit Officer in MLWB, second class commerce graduates with subject Advanced Accountancy and Auditing were eligible to apply. However, the statement of marks of the appointed candidate for Bachelor of Commerce (Part III) did not indicate Advanced Accountancy and Auditing as one of the subjects having been opted by him. Similarly, for the post of Assistant Accounts Officers, the two candidates recruited were not first class commerce graduates as per criteria. The MLWB accepted (April 2014) the

irregularities and stated that appropriate action would be taken after proper verification (Sr. No. 4 of Table 3.4.2.1). The MoU did not contain penalty clause for deficiency in services provided by MKCL.

- As per GR of October 2001 issued by GAD, the software codes and Intellectual Property Rights (IPR) should be transferred by the ITSPs to the Government after completion of services. In 15 out of 17 MoUs (except DTE; Sr. No. 1), there was no provision for transfer of software codes and IPRs to Government.

As a number of Government organisations are awarding IT enabled contracts to MKCL on nomination basis, GoM needs to issue fresh instructions to all the departments explicitly defining the status of MKCL and also re-emphasise the validity of competitive bidding in public procurement and services for transparency and probity in public expenditure.

The matter was referred to the Government in August 2014; their reply was awaited as of December 2014.

Housing Department

Maharashtra Housing and Area Development Authority

3.6 Heavy financial burden due to non-revision of service charges

The Mumbai Housing and Area Development Board incurred a financial burden of ₹ 262.65 crore due to non-revision of service charges for providing common services to the tenants.

The Mumbai Housing and Area Development Board (Board), an autonomous body, recovers from its tenants in various housing colonies charges for common services, such as, water supply, electricity, sweeping, repairs and maintenance, in addition to recovery towards non-agricultural assessment charges, lease rent and municipal taxes, in the form of service charges.

Mention was made in paragraph No. 6.17 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2000 (Civil), Government of Maharashtra regarding non-revision of service charges resulting in extra expenditure of ₹ 7.97 crore during the period 1994-95 to 1996-97. Audit observed that the Board continued to assess the service charges at the rates fixed in 1993-94 (pre-revised rates) and incurred heavy financial burden due to non-revision of rates, as discussed in the succeeding paragraphs.

The Board decided (May 1998) to revise the service charges with effect from April 1998 based on the actual payment made by the Board to the service providers⁵⁷ during the year 1997-98 after adding 15 per cent towards

⁵⁷ Municipal Corporation of Greater Mumbai (MCGM) and Bombay Suburban Electric Supply

establishment cost. In view of the protests from the people's representatives and representatives of tenants, the Government stayed (December 1998) the revision for three months and constituted (February 1999) a study group⁵⁸ to take a final decision on the matter of increase in the rates of service charges. The study group recommended (November 1999) recovery of service charges at the old rates of 1993-94, except for water and electricity charges which were to be recovered at the rates charged by the respective service providers.

The recommendation of the first study group was also opposed by the people's representatives and representatives of tenants. As a result, the Chief Minister in a meeting held in August 2002 recommended the constitution of another study group to assess the proposed increase in the service charges and finalize the rates of service charges. Accordingly, the Government constituted (November 2002) the second study group which recommended (December 2002) service charges to be reduced by 50 *per cent* of the revised rates proposed from April 1998 in respect of services exclusively provided by the Board *viz.*, maintenance of pump house, salary of pump operator, emergency repairs of tankers, salary of sanitation staff, material required for sanitation, *etc.* Though, the Board reduced (February 2003) the rate of these services by 50 *per cent*, the Chief Minister directed (December 2003) the Board to continue collecting service charges at pre-revised rates till reduction of municipal taxes by 50 *per cent* by the MCGM and imposed a stay on recovery of service charges and taxes at higher rates.

However, MCGM neither reduced the rates of municipal taxes nor did the Government revoke the stay despite request by the Board from time to time⁵⁹ in view of recurring losses incurred by it. Consequently, the Board continued to recover the service charges from 1997-98 onwards at the pre-revised rates fixed in 1993-94. Audit observed that during 1997-98 to 2013-14, the Board incurred an expenditure of ₹ 646.37 crore in providing common services to the tenants. However, it billed the tenants to the extent of only ₹ 383.72 crore thus, leaving a deficit of ₹ 262.65 crore which had to be paid by the Board to the service providers.

Thus, non-revision of services charges by the Board from April 1998 in effect led to granting of implicit subsidy to the tenants and consequent financial burden of ₹ 262.65 crore on the Board.

The matter was referred to the Government in June 2014; their reply was awaited as of December 2014.

⁵⁸ Consisted of 15 members with Minister of Housing as Chairman, 13 members and one invitee

⁵⁹ February 2005, January 2010 and January 2012

Home Department

3.7 Avoidable payment of interest

Failure of Maharashtra Maritime Board to pay the statutory dues as per the consent terms within the prescribed period resulted in an avoidable payment of interest of ₹ 84.44 lakh.

The Maharashtra Maritime Board (MMB), an autonomous body of Government of Maharashtra, took on lease (December 1996) an area of 5,000 sqft in the Indian Mercantile Chambers building in Mumbai (property) from the Oriental Insurance Company Ltd. (OICL) for a period of 15 years. The building was constructed by OICL on a plot of land leased from the Mumbai Port Trust (MbPT) and was occupied by eight occupants including MMB. The said premises was occupied by MMB as per the consent terms dated 20 September 2005 made before the Bombay High Court. Clause 3 of the consent terms stipulated payment of monthly compensation at the agreed terms besides payment of present and future taxes, electricity, water charges, cess, *etc.* to the Municipal Corporation, Government and/or other authorities.

Scrutiny of records (February 2014) of Chief Executive Officer, MMB revealed that OICL raised a demand (May 2006) of ₹ 5.04 lakh on MMB on account of arrears of lease rent⁶⁰ paid by it to MbPT. The OICL also demanded (December 2006) the share of property tax⁶¹ (₹ 22.95 lakh *per annum*) due to increase in rateable value of the property for the period from April 2005 to September 2006 and service tax⁶² of ₹ 1.25 lakh in May 2008 due to introduction of service tax by Government of India from June 2007. However, MMB did not pay the statutory dues despite issue of repeated reminders by OICL between August 2006 and June 2008. The MMB objected (November 2006) to the demand of arrears of lease rent raised by OICL on the ground that the same was not payable as per the consent terms.

Upon failure of MMB to pay the dues, the Estate Officer⁶³, OICL issued (May 2009) a show cause notice to MMB seeking justification as to why an order to pay the arrears of dues along with simple interest should not be made. The MMB contested (September 2009) the exorbitant demand of property tax amounting to ₹ 22.48 lakh raised by OICL on the plea that it was occupying an area of 5,000 sqft only, of the total available area of 65,095.96 sqft. As of 31 March 2009, the outstanding amount payable by MMB to OICL on account of

⁶⁰ Of the total arrears of ₹ 65.61 lakh paid by OICL to MbPT (May 2006), proportionate arrears of lease rent of ₹ 5.04 lakh for the period 01 November 1990 to 30 September 2004 pertained to MMB

⁶¹ Original property tax of ₹ 35.68 lakh *per annum* demanded (December 2006) by the Municipal Corporation of Greater Mumbai (MCGM) from OICL for the entire building was under dispute with regard to fixation of rateable value of the property for calculating property tax. The dispute was resolved in January 2008, resulting in the reduction of demand of property tax to ₹ 24.74 lakh *per annum* with proportionate reduction in the demand from ₹ 22.95 lakh to ₹ 22.48 lakh *per annum* from MMB (April 2008)

⁶² For the period June 2007 to March 2008

⁶³ Appointed under Section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1971

property tax, lease rent and service tax (principal plus interest) stood at ₹ 1.18 crore⁶⁴.

After obtaining legal advice in February 2011, MMB agreed (November 2011) to pay the dues and requested OICL to waive off the interest on the outstanding amount. MMB also requested OICL to extend the lease period expiring in November 2011, by 15 years. The OICL, however, did not accede to the request of MMB and demanded (03 May 2012) the outstanding statutory dues of ₹ 2.69 crore including interest of ₹ 83.38 lakh up to 30 April 2012. The MMB cleared the dues only on 09 May 2012 as a result, additional interest of ₹ 1.06 lakh for eight days (01 May 2012 to 08 May 2012) was also paid. The MMB could have avoided the interest liability by making payment under protest pending resolution of the dispute.

Thus, despite having a clear clause in the consent terms, MMB failed to pay the dues within the prescribed period, resulting in avoidable payment of interest of ₹ 84.44 lakh⁶⁵.

The matter was referred to the Government in July 2014; their reply was awaited as of December 2014.

Water Supply and Sanitation Department

Maharashtra Jeevan Pradhikaran (MJP)

3.8 Unfruitful expenditure on a water supply scheme

Maharashtra Jeevan Pradhikaran failed to commission a water supply scheme even after 13 years and an expenditure of ₹ 25.39 crore due to faulty design of the balancing tank thus, depriving piped drinking water supply to the beneficiaries of 10 villages in Ahmednagar district.

The Water Supply and Sanitation Department (Department), Government of Maharashtra accorded (November 1998) administrative approval for construction of a regional rural water supply scheme (Scheme) in Ahmednagar district at a cost of ₹ 15.03 crore⁶⁶. The Scheme envisaged supply of piped drinking water to a population of 17,574 in 10 villages⁶⁷ from Pravara Right Bank Canal (Pravara RBC). The work was awarded (January 1999) to M/s V.M. Matere, Pune (contractor) at ₹ 9.51 crore (10.10 per cent below the estimated cost of ₹ 10.58 crore). The work was to be completed within 30 months (July 2001). The scope of the work *inter alia* included construction of a balancing tank (BT) of 309 million litre capacity which was to serve as a

⁶⁴ Principal amount - ₹ 96.88 lakh (property tax: ₹ 89.91 lakh; lease rent: ₹ 5.04 lakh; service tax: ₹ 1.93 lakh) and Interest - ₹ 20.65 lakh (property tax: ₹ 18.83 lakh; lease rent: ₹ 1.56 lakh; service tax: ₹ 0.26 lakh)

⁶⁵ ₹ 83.38 lakh + ₹ 1.06 lakh

⁶⁶ (i) First Revised Administrative Approval (RAA) was granted in August 2003 for ₹ 22.86 crore and (ii) Second RAA was granted in November 2010 for ₹ 25.04 crore

⁶⁷ Panodi, Pimparne, Ambhore, Digruss, Malunje, Hangewadi, Shedgaon, Khali, Zarekathi and Jakhori

primary storage point to store the water drawn from Pravara RBC for supply to the villagers, after purification.

Scrutiny of records (April 2014) of the Executive Engineer (EE), MJP, Urban and Rural Scheme Division, Sangamner, District Ahmednagar revealed the following:

- The Scheme though stipulated for completion by July 2001 remained incomplete as of November 2014 mainly due to change in location of BT, design problems with BT, delay in supply of electricity by MSEB⁶⁸, diversion of water from Pravara RBC by the Water Resources Department for other schemes as per rotation schedule, paucity of funds, delay in receipt of pipes for distribution network, delay in testing of BT *etc.* This led to increase in cost of work for which two revised administrative approvals were accorded in August 2003 (₹ 22.86 crore) and November 2010 (₹ 25.04 crore). Besides, MJP granted nine extensions to the contractor from time to time up to September 2012. An expenditure of ₹ 23.59 crore was incurred on the Scheme as of July 2014 including ₹ 18.16 crore paid to the contractor.
- As per the tender, the design of BT was to be supplied by MJP. However, the design of BT was prepared and submitted (October 1999) by the contractor at the request of MJP which was approved by MJP in November 1999. The construction of BT was completed in March 2005. However, BT could not be tested as MSEB did not provide electricity due to arrears in payment of electricity charges by the Gram Panchayat. Meanwhile, in view of failure of similar BTs constructed under other schemes in the Ahmednagar district, the Member Secretary, MJP instructed (December 2007) the MJP Division, Sangamner to get the design of the existing BT checked from National Institute of Technology, Nagpur (VNIT). Accordingly, MJP consulted (December 2007) VNIT for checking the RCC design of the BT for stability. The VNIT, considering the stability of BT, recommended (July 2008) safe depth of water up to 1.90 meters only against the design depth of five metres. However, no action could be taken against the contractor for the faulty design of BT as the same was approved by MJP.
- During testing of BT in January 2009, MJP observed heavy leakage at the rate of 18 lakh litres per day on filling the BT only up to 1.70 metres. Subsequently, a technical consultant appointed (April 2010) by MJP noted that the type of rock in the adjoining area of the BT was not useful for foundation of water retaining structures and the rock below the foundation of the base slab was porous. The consultant concluded that the BT was structurally unstable and recommended water proofing to arrest the leakages. Accordingly, MJP awarded (March 2011) water proofing work to the same contractor at a cost of ₹ 1.08 crore as an extra item. The work was completed in March 2012 at a cost of ₹ 0.92 crore. However, leakage at the rate of 15 lakh litres per day continued even after water proofing work.

⁶⁸ Maharashtra State Electricity Board

Thus, a water supply scheme which was initially envisaged to be commissioned in July 2001 at an estimated cost of ₹ 15.03 crore remained incomplete even after 13 years and an expenditure of ₹ 25.39 crore, due to faulty design of BT. Due to delay in implementation of the Scheme, the beneficiaries of 10 villages were deprived of piped drinking water and had to remain dependent on bore wells, water tankers and existing water supply schemes to fulfil their drinking water needs.

The EE, MJP, Sangamner Division stated (September 2014) that in order to complete the Scheme including repairs to the BT, an additional amount of ₹ 2.75 crore would be required for which revised sanction will be necessary.

The matter was referred to the Government in July 2014; their reply was awaited as of December 2014.

Mumbai,
The 25 March, 2015



(MALA SINHA)

Principal Accountant General (Audit)-I,
Maharashtra

Countersigned



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

New Delhi,
The 30 March, 2015

Appendix 1.1 (Paragraph : 1.7.1; Page 9)																	
Department wise outstanding Inspection Reports/paragraphs issued up to December 2013 but outstanding as on 30 June 2014																	
Sr No	Name of Deptt	Mumbai/ Nagpur		2008-09		2009-10		2010-11		2011-12		2012-13		2013-14		Total	
		3.	4.	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR
1.	2.	General Sector															
1.	Environment	Mumbai	8	18	5	15	4	26	4	23	6	54	1	17	28	153	
		Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	8	18	5	15	4	26	4	23	6	54	1	17	28	153	
2.	Finance	Mumbai	16	28	5	8	2	3	4	18	0	0	0	0	27	57	
		Nagpur	19	30	2	4	0	0	0	0	0	0	0	0	21	34	
		Total	35	58	7	12	2	3	4	18	0	0	0	0	48	91	
3.	General Administration	Mumbai	17	23	4	6	9	19	8	28	7	17	2	11	47	103	
		Nagpur	6	8	3	5	0	0	0	0	0	0	6	7	15	20	
		Total	23	31	7	11	9	19	8	28	7	17	8	18	62	123	
4.	Home	Mumbai	119	212	25	80	36	116	11	52	17	50	14	115	222	625	
		Nagpur	81	162	27	60	28	81	11	40	5	18	29	179	181	540	
		Total	200	374	52	140	64	197	22	92	22	68	43	294	403	1165	
5.	Law and Judiciary	Mumbai	28	49	7	27	1	6	0	0	0	0	1	9	37	91	
		Nagpur	55	97	20	33	16	33	1	1	1	3	0	0	93	167	
		Total	83	146	27	60	17	39	1	1	1	3	1	9	130	258	
6.	Maharashtra Legislature Secretariat & Parliamentary Affairs	Mumbai	2	8	1	2	0	0	0	3	0	0	0	0	4	13	
		Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	2	8	1	2	0	0	0	1	3	0	0	0	4	13	
7.	Planning	Mumbai	0	0	0	0	1	2	1	2	2	3	0	0	4	7	
		Nagpur	0	0	0	1	1	0	0	0	0	0	0	0	1	1	
		Total	0	0	0	1	2	2	2	1	2	2	3	0	5	8	
Social Sector																	
8.	Maharashtra State Language	Mumbai	0	0	0	0	0	0	0	1	9	0	0	0	1	9	
		Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	0	1	9	0	0	0	1	9	
9.	Employment and Self Employment	Mumbai	9	10	0	0	1	2	0	0	0	0	0	0	10	12	
		Nagpur	8	12	4	4	5	7	0	0	0	0	0	0	17	23	
		Total	17	22	4	4	6	9	0	0	0	0	0	0	27	35	

Appendix 1.1 (contd.)																
Social Sector																
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
10.	Higher and Technical Education	Mumbai	154	314	50	168	56	289	43	195	27	178	7	93	337	1237
		Nagpur	130	237	47	113	49	103	20	42	10	22	24	85	280	602
		Total	284	551	97	281	105	392	63	237	37	200	31	178	617	1839
11.	Housing	Mumbai	97	311	14	43	13	57	18	81	18	102	18	114	178	708
		Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	97	311	14	43	13	57	18	81	18	102	18	114	178	708
12.	Medical Education and Drugs	Mumbai	37	65	12	29	2	9	12	31	5	27	4	105	72	266
		Nagpur	45	100	10	28	10	42	9	56	6	41	25	160	105	427
		Total	82	165	22	57	12	51	21	87	11	68	29	265	177	693
13.	Public Health	Mumbai	96	177	15	48	19	63	10	44	16	88	7	54	163	474
		Nagpur	174	371	48	141	44	146	21	57	15	151	36	233	338	1099
		Total	270	548	63	189	63	209	31	101	31	239	43	287	501	1573
14.	Social Justice and Special Assistance	Mumbai	110	205	15	46	29	114	2	12	2	12	8	36	166	425
		Nagpur	93	163	31	64	26	51	31	83	5	37	24	165	210	563
		Total	203	368	46	110	55	165	33	95	7	49	32	201	376	988
15.	School Education and Sports	Mumbai	79	152	17	57	21	55	15	16	73	369	4	18	209	692
		Nagpur	45	58	12	29	8	19	3	6	14	129	0	0	82	241
		Total	124	210	29	86	29	74	18	22	87	498	4	18	291	933
16.	Tribal Development	Mumbai	36	82	5	22	22	101	15	78	0	0	0	0	78	283
		Nagpur	61	146	33	97	37	87	16	65	11	65	19	87	177	547
		Total	97	228	38	119	59	188	31	143	11	65	19	87	255	830
17.	Women and Child Development	Mumbai	87	141	40	77	9	17	6	28	3	18	0	0	145	281
		Nagpur	15	19	4	5	2	5	1	2	12	32	0	0	34	63
		Total	102	160	44	82	11	22	7	30	15	50	0	0	179	344
18.	Water supply and Sanitation	Mumbai	34	45	21	46	15	38	16	83	10	60	2	27	98	299
		Nagpur	8	10	2	7	6	9	5	6	1	1	15	49	37	82
		Total	42	55	23	53	21	47	21	89	11	61	17	76	135	381

Appendix 1.1 (concl.)																	
Social Sector																	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	
19.	Minorities Development	Mumbai	1	3	0	0	1	4	1	14	0	0	0	0	3	21	
		Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	1	3	0	0	1	4	4	1	14	0	0	0	0	3	21
20.	Food, Civil Supplies and Consumer Protection	Mumbai	2	2	1	2	0	0	0	0	0	0	0	0	3	4	
		Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	2	2	1	2	0	0	0	0	0	0	0	0	0	3	4
21.	Revenue	Mumbai	319	672	36	120	36	114	23	118	5	43	22	249	441	1316	
		Nagpur	346	792	30	112	49	230	30	193	10	104	18	153	483	1584	
		Total	665	1464	66	232	85	344	53	311	5	147	40	402	924	2900	
Rural Development and Water Conservation																	
22.	(a) District Rural Development Agency	Mumbai	17	31	10	33	3	11	6	44	2	23	6	37	44	179	
		Nagpur	41	86	8	25	8	37	17	94	5	37	7	59	86	338	
		Total	58	117	18	58	11	48	23	138	7	60	13	96	130	517	
	(b) Minor Irrigation (Local Sector)	Mumbai	16	29	3	9	4	20	2	15	0	0	4	29	29	102	
		Nagpur	43	124	12	50	7	31	9	39	1	2	0	0	72	246	
		Total	59	153	15	59	11	51	11	54	1	2	4	29	101	348	
	(c) Social Forestry	Mumbai	9	9	2	4	0	0	8	39	3	13	3	5	25	70	
		Nagpur	41	96	3	7	4	21	2	8	6	37	0	0	56	169	
		Total	50	105	5	11	4	21	10	47	9	50	3	5	81	239	
Urban Development																	
23.	(a) Mumbai Metropolitan Regional Development Authority	Mumbai	7	23	1	11	2	20	1	13	0	0	1	15	12	82	
		Nagpur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	7	23	1	11	2	20	1	13	0	0	1	15	12	82	
	(b) District Urban Development Agency	Mumbai	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Nagpur	57	167	6	34	6	34	2	7	1	5	0	0	72	247	
		Total	57	167	6	34	6	34	2	7	1	5	0	0	72	247	
	(c) Nagpur Improvement Trust	Mumbai	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Nagpur	2	27	0	0	1	22	1	15	0	0	0	0	4	64	
		Total	2	27	0	0	1	22	1	15	0	0	0	0	4	64	
Grand Total			4593	9239	879	2330	1008	3364	458	2303	344	1519	440	3191	7722	21939	

Appendix 1.2									
<i>(Paragraph : 1.7.3; Page 10)</i>									
Statement showing no. of paragraphs/reviews in respect of which Government explanatory memoranda (UORs) had not been received									
Sr. No.	Name of Department	Up to 2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Total
	General Sector								
1.	Environment	1	--	--	--	2	--	--	3
2.	Finance	--	--	--	--	--	--	--	--
3.	General Administration	--	--	--	--	--	--	--	--
4.	Home	2	1	--	--	2	2	1	8
5.	Maharashtra Legislature Secretariat & Parliamentary Affairs	--	1	--	--	--	--	--	1
6.	Planning	1	--	1	--	1	--	--	3
	Social Sector								
7.	Food, Civil Supplies and Consumer Protection	--	--	--	--	--	--	--	--
8.	Higher and Technical Education	1	--	--	--	2	--	--	3
9.	Housing	3	--	--	--	1	1	4	9
10.	Medical Education & Drugs	1	--	--	1	--	2	1	5
11.	Public Health	3	--	--	--	--	--	2	5
12.	Revenue	4	--	--	--	--	--	--	4
13.	School Education and Sports	--	--	--	--	--	1	2	3
14.	Social Justice and Special Assistance	7	--	--	--	--	--	1	8
15.	Urban Development	4	1	--	3	1	--	1	10
16.	Water Supply and Sanitation	--	--	--	--	--	--	1	1
17.	Rural Development and Water Conservation	2	--	--	--	1	--	--	3
	Total	29	3	1	4	10	6	13	66

Appendix 1.3

(Paragraph : 1.7.3; Page 10)

Department-wise position of PAC recommendations on which Action Taken Notes were awaited

Sr. No.	Name of Department	1985-86 to 2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Total
1.	General Administration	1	0	0	0	11	0	0	0	0	0	0	0	12
2.	Home	16	0	3	0	1	4	0	7	0	0	0	0	31
3.	Urban Development	20	11	0	0	0	0	0	0	0	0	0	0	31
4.	Planning	6	0	0	0	0	8	4	0	0	0	0	0	18
5.	Housing	14	0	0	0	9	0	5	3	0	0	0	0	31
6.	Social Justice and Special Assistance	22	0	0	0	0	17	0	0	0	0	0	0	39
7.	Medical Education and Drugs	7	0	0	0	0	0	3	0	0	0	0	0	10
8.	Rural Development and Water Conservation	11	0	0	1	0	0	0	0	0	0	0	0	12
9.	Revenue and Forests	2	0	0	0	0	20	0	0	0	0	0	0	22
10.	School Education & Sports	5	0	0	0	31	0	0	0	7	0	0	0	43
11.	Public Health	9	0	0	0	0	0	0	0	0	0	0	0	9
12.	Water Supply & Sanitation	9	0	0	0	0	0	0	0	0	0	0	0	9
13.	Higher & Technical Education	1	0	0	0	9	0	0	4	0	0	0	0	14
14.	Tribal Development	2	0	0	0	2	0	0	0	0	0	0	0	4
15.	Finance	0	0	0	0	2	0	0	0	0	0	0	0	2
16.	Employment & Self Employment	0	0	0	0	15	0	0	0	0	0	0	0	15
17.	Women & Child Development	0	0	0	0	0	16	0	0	0	0	0	0	16
18.	Food, Civil Supplies and Consumer Protection	0	0	0	0	12	0	0	0	0	0	0	0	12
19.	Environment	0	0	0	0	0	0	10	0	0	0	0	0	10
	Total	125	11	3	1	92	65	22	14	7	0	0	0	340

Appendix 2.1.1 (Reference: Paragraph 2.1.2; Page: 13) Names of the Departments/Commission/Society test-checked, their organizational set up and broad objectives				
Sr. No.	Name of the units test-checked	Organisational set-up	Broad objectives	Major Schemes and Acts test-checked
1.	2.	3.	4.	5.
1.	The Women and Child Development Department	The Principal Secretary, W&CD is the Head of the Department. The Commissioner, W&CD is the overall in-charge for the implementation of schemes for the welfare of women and children who is assisted by two Joint Commissioners viz. Joint Commissioner W&CD and Joint Commissioner ICDS. The Joint Commissioner, W&CD is assisted at the district level by District Women and Child Development Officers. The Joint Commissioner, ICDS is assisted by Child Development Project Officers in rural and urban areas.	Reduce mortality and morbidity of children in the age group up to six years (<i>i.e.</i> survival and development) and protection and welfare of the girls in age group of 11 to 18 years.	(i) SABLA (ii) Sukanya (iii) Integrated Child Development Services Scheme (iv) Integrated Child Protection Scheme (v) PACE-IIT (vi) Manodhairya Scheme (vii) Prohibition of Child Marriage Act, 2006
2.	The Maharashtra State Commission for Protection of Child Rights	Established (July 2007) under the Commissions for Protection of Child Rights Act, 2005. The Commission consists of a (i) Chairperson, who is a person of eminence and has done outstanding work for promoting the welfare of children; (ii) six members with experience in the field of education, child health, care, welfare, development, juvenile justice <i>etc</i> and (iii) an officer not below the rank of Secretary to the State Government as the Secretary of the Commission.	Inquire into the complaints of violations of child rights and to take <i>suo moto</i> cognizance of serious cases of violations of child rights and to examine factors that inhibit the enjoyment of rights of children.	(i) The Commissions for Protection of Child Rights Act, 2005 (ii) Right to Education Act, 2009 (iii) The Protection of Children from Sexual Offences Act, 2012
3.	Public Health Department	The Principal Secretary, Public Health Department is the head of the Department. The health schemes/programmes are implemented through the Director of Health Services. The Additional Director, State Family Welfare Bureau at Pune is nodal officer for implementation of The Pre-Conception and Pre-Natal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994 (PCPNDT) Act, Adolescent Reproductive and Sexual Health (ARSH) Programme and Weekly Iron and Folic Acid Supplementation (WIFS) programme.	Planning, implementation and evaluation of health schemes/programmes in the State.	(i) PCPNDT Act, 1994 (ii) ARSH programme of GoI (iii) WIFS Programme of GoI

1.	2.	3.	4.	5.
4.	School Education and Sports Department	The Secretary, Education is the head of the Department. The educational programmes are implemented through the Director of Education (Secondary and Higher Secondary), Pune; Director of Education (Primary), Pune; Director of Education (Adult Education and Minorities), Pune; Director, State Council of Educational Research and Training, Pune. The Commissioner (Education) at Pune monitors and coordinates the work of all the Directors. Maharashtra Prathamik Shikshan Parishad functions under the administrative control of the School Education and Sports Department.	Planning, implementation and evaluation of educational programmes at State level.	(i) Self defence training for girls (ii) Incentive to Girls for Secondary Education
5.	Maharashtra State Child Protection Society	Principal Secretary, W&CD is the President and the Commissioner, W&CD is the Member Secretary.	Implementation, supervision and monitoring of Integrated Child Protection Scheme.	Integrated Child Protection Scheme
6.	Industries, Energy and Labour Department	The Principal Secretary is the head of the Department. The Commissioner of Labour at Mumbai is the nodal officer for implementation of Child Labour Act, 1986 and is assisted by the Additional Commissioners at Mumbai, Nagpur and Pune and Deputy Commissioners at Aurangabad and Nashik.	Ban employment of all children below the age of 14 years in factories, mines and hazardous occupations and rehabilitate them through education and vocational training.	The Child Labour (Prohibition and Regulation) Act, 1986
7.	Home Department	Additional Chief Secretary (Home) is the head of the department. He is assisted by Principal Secretary (Special). The Director General of Police is the executive and administrative head of the Police Department who is assisted by Additional Director General of Police and Special Inspector General of Police. The Special Inspector General of Police (Prevention of Atrocity against Women) is the nodal officer for implementation of The Immoral Traffic (Prevention) Act, 1956.	Strengthen inter-State cooperation on rescue, rehabilitation, safe return, transfer, reintegration of victims of trafficking, prosecution of offenders and to solve the various problems of victims of Anti Human Trafficking.	The Immoral Traffic (Prevention) Act, 1956