

EDUCATION AND PUBLIC HEALTH.

(194 9) Department.

MS SERIES.

G.O. NO. . .

2115 Edn.

Dated

2-7-1949.

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[Despatch Abstract.]

GRANT - Equipment - Certain irregularities - Action of the Director of Public Instruction

Approved.

Back Papers.

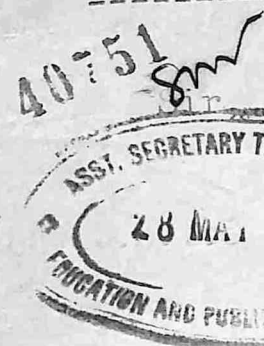
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

EDUCATION DEPARTMENT
TO
The Director of Public Instruction, Madras.
The Secretary to Government, Education & Public Health Department, Madras.

R.O.C.No.286 F/49 Dated 24-5-49.



Equipment Grant - Audit of Grant-in-Aid sanctioned by the Director - Objection of the Accountant-General, Madras.

The audit object to the payment of grant to the following Institutions on the purchase of articles made before the Schemes were actually included in the approved list.

- (i) Dhone S.K.P.High School - Rs.720/-
- (ii) Allagadda Ryot's High School - Rs.812/8/-
- (iii) Attur Ramakrishna School - Rs.1100/- and
- (iv) Dhulipudi Taduvarthi Bapaiah High School, Dhulipudi - Rs.485/- 2

At first all the Institutions were assessed for grant after disallowing the cost of articles purchased without my previous approval. But on a representation of the Dhulipudi school the whole matter was reviewed and all the four schools were paid supplemental grants in view of the fact that not only all the items were approved ones but also they were of urgent necessity for the schools. Such admission of articles purchased before the sanction for purpose of grant is not general though in a few deserving cases they used to be admitted in the past. Even recently Government have condoned the irregularity in the case of Lucy Perry Noble Institute, Rachanyapuram and the Deyanga High School, Coimbatore. In both these cases, the Correspondents submitted the applications only after making the purchases. I therefore request Government may be pleased to ratify my action in respect of these institutions as well.

(B)

(Q)

p12 of Bk No 40

Rule 58 (b) (iv) of the G.I.A.C does not appear to give me any discretionary powers in the matter but it will be a great convenience and saving of time if I am allowed some discretion to relax the rule in deserving cases. I therefore request that Government may be pleased to empower me to relax this rule in case there are sufficient reasons to warrant it. This would remove the

hardship to a few managements who either through ignorance of the rules or out of sheer urgency, are obliged to place the order before they obtain my approval of the items included in the application.

p12 of Bk 1040 this suggestion is approved amendment to Rule 58(b) 4 of the G.I.A.C. will be submitted to Government for approval.

p12 of Bk 1040. 3. With reference to Rule 58(b) (iii) of the G.I.A.C. the audit object to the payment of grant on the purchase of typewriters by schools which have typewriting as an optional subject on the ground that these are used by pupils. The objection appears to be pointless. So long as Commercial subjects form part of the S.S.L.C. course there is no point in refusing to admit typewriters under the G.I.A.C. for Government grant. If the audit ^{position} objection is valid, the purchase of Manual Training tools, games materials and sewing machines should be inadmissible for grant which they are not. Further in view of the introduction of bifurcated courses of studies the purchase of typewriters has become quite essential. Since the audit require the formal orders of Government notifying the payment of equipment towards the purchase of typewriters to the Institution, I request that Government may pass early orders in the matter.

4. The Maharajah's College, Vizianagaram has been submitting only the Estate contingent bills duly authorised for payment by the Estate authorities owing to the difficulty in obtaining the original vouchers from the Estate Authorities who retain them for their own audit. There was no need to question the bona fide of the transaction as the contingent bills have marks of scrutiny and check than any original receipts could have. As the audit require the specific exemption of Government in this regard, I request that Government may kindly ratify my action as a special case. The College has this year, however, found it possible to submit the original receipts and this will be insisted upon in future.

5. Full grant upto a maximum of Rs.1000/- was sanctioned in G.O.No.738 Education dated 15-4-47 for additional emergency training sections opened in secondary training schools to train teachers under

Post-war Scheme. As the additional sections opened have now been closed, the audit consider that the articles purchased should be treated as Government property and therefore the orders of Government should be obtained regarding the disposal of furniture or in the alternative orders should be issued to the Institutions to refund in cash a suitable amount representing the cost of the articles taken over by them. The audit objection does not appear to be reasonable as the grant was sanctioned unconditionally. ~~Further~~ It cannot also be argued that the equipment is superfluous. ~~The~~ ^{putting them} schools are ~~fully therein~~ to good use. In the circumstances, I request that Government may order to waive the audit objection in this regard.

Yours faithfully,

Theristuram

for Director of Public Instruction.

26/5/47

KT.26/5.

C.No. 40751B, /49

141-3 of

A/20% 56/2/3

para 1 on p1 of

para 3 on p2 of

para 4 on p2 of

para 5 on 142-3 of

E & P.H. (B) Grant - Equipment - certain irregularities -
Action of the D.P.G. - Approved
From the D.P.G. Rec. No. 286 F/49 d/24.5.49
Order No. 2115 Edn. dated 2.7.49
Ms.

In the circumstances stated, the Govt approve the action of the D.P.G. in having:-

(i) Sanctioned the ~~an~~ payment of grant to the following institutions towards the cost of purchase of certain articles of equipment purchased without his previous approval:-

- (a) S.K.P. High School, Dhone,
- (b) Ryots High School, Allagadda,
- (c) Ramakrishna School, Attur, and
- (d) Taduvarthi Bahaiiah High School

Dhulipud;

(ii) Sanctioned the payment of grants on the purchase of typewriters by schools in which ~~the~~ ^{was taught} typewriting has an optional subject;

(iii) Sanctioned grants to the Maharajah's College ^(Vizianagaram) on the strength of the contingent bills passed for payment by the Revenue estate authorities due to the difficulty in the production of the original vouchers; and

(iv) allowed the Secondary training Schools, for which equipment grant was sanctioned in G.O. No 738 Edn d/15.4.47 towards the opening of additional training sections, to make use of the equipment thus sanctioned even after the closure of the additional training sections.

272/ The Director is informed that in

respect of schools where typewriting forms part of the course of studies, the typewriter may be included in the list of items of equipment approved for purposes of grant. The Director is also informed that in future the production of the original vouchers should be insisted upon before equi grants towards the purchase of equipment are sanctioned to the Maharajah's College, Vizianagaram.

3) The D.P.G. is informed that ~~the Govt~~ see no reason to delegate to the Director their powers of ~~existing practice of Govt.~~ condoning irregularities committed by certain managements of ~~schools~~ equipment, continued as such cases are likely to be very few and that the powers of ~~del condonation~~ will not be delegated to him.

25/6/49.
25.6.49

30/6

To

The D.P.G.

The A.G. Thro Finance

Copies to G₂ and C₁ Sections

S/es 2.

18/7

E & P.H(B.)
Grant - Equipment - certain objections in audit.

From the D.P.G. Roc. No. 286 F/49 d/24.5.49.

Grants for the equipment of Secondary Schools under private managements are sanctioned under the provisions of chapter IX of the Grant-in-Aid code. Schemes eligible for grants exceeding Rs 2,500 are sanctioned by the Govt. for inclusion in the approved list; Schemes eligible for a grant of Rs 2,500 and less are sanctioned by the D.P.G.; but in the case of Secondary Schools for boys and Training Schools for masters, schemes for which the grant payable does not exceed Rs 500 are sanctioned by the Divisional Inspectors of Schools. The grants are disbursed after the articles are purchased and the necessary vouchers produced.

2. The D.P.G. has reported that an objection has been raised in Audit to the payment of grant to the undermentioned schools towards the cost of certain articles of equipment purchased before the ~~prior~~ approval of the Director was obtained to their purchase.

i) S.K.P. High School, Dhone

ii) Ryoti's High School, Allagadda

iii) Ramakrishna High School, Attur and

iv) ~~Ran~~ Dhulipudi Taduvarthi Bapaiah High School

The Director has stated that the grant towards the purchase of these items of equipment was ^{first} withheld as the action of the managements concerned in having purchased these articles without the prior approval of the Director was irregular. However as the articles purchased were subsequently approved by the D.P.G. and as the institutions concerned were urgently in need of the equipment the Director sanctioned grant in respect of these items.

ET

items of equipment approved for purposes of grant deemed to be technical at schools for purposes of rule 58 b (iii) of the Grant-in-aid code.

p12 of BK No 40

9/6/49
11/6/49
9.6.49

6

E+PH (C2)

The Director states that the payment of grants due to the Maharajah's College, Vizianagaram was till now made by him on the strength of the contingent bills passed for payment by the Estate authorities, due to the difficulty in the production of the original vouchers. As the audit now require the specific exemption of Govt in this regard, he requests that his action may be ratified as a special case. In the special circumstances, explained by the D.P.I., the D.P.I.'s request may be complied with. He should, however, insist on production of original vouchers, hereafter, as stated by him.

10/6/49
106/49

E+PH
C1

The Director's proposal for waiving the audit objection in respect of the equipment grants paid to the newly opened training sections sanctioned in S.O. No 738 Edu dated 15-4-47 may be accepted.

A.S.I. / Fin
13/6/49
Zincua



E & P.H. D.O. No.
40751 B, /49-12dm.
13-6-49

also

of equipment ~~para~~ even though they were purchased without his prior approval. In the circumstances stated the action of the D.P.I. in having admitted ^{to aid} these articles of equipment purchased without his prior approval may be approved as a special case. It may be mentioned that such irregularity was condoned in the case of the Lucy Perry Noble Institute, Rachanya puram and the Devanga High School Coimbatore.

3) In this connection the Director requests that he may be vested with discretionary powers to condone cases of such irregular action on the part of managements that may purchase or order for equipment without obtaining his prior approval either due to the ignorance of rules or due to the urgent necessity for equipment. As such cases will be only very rare it is submitted that there is no strong case for the delegation of the power of condonation of such irregularities. The D.P.I. may be informed that the existing practice may continue.

4) The Director has also reported that the Audit object to the payment of grant on the purchase of typewriters by schools which have typewriting as an optional subject on the ground that these are used by pupils. The objection has been made with reference to Rule 58 b (iii) of the Grant-in-aid code. It may be pointed out that the use of typewriters by students taking typewriting as optionals is analogous to that of the use of a physical balance or any other apparatus by students of Physics. While ~~ga~~ apparatus are admitted to aid ~~it~~ without raising any objection in audit, it would appear that the cost of purchase of typewriters in schools where typewriting is taught as optionals should be admitted for aid even though Rule 58 b (iii) prohibits sanction of grants towards purchase of articles that are handled by students. It is therefore submitted that purchase of typewriters in schools teaching typewriting may be admitted for aid. ^{It may be included in the approved} ~~such schools may be~~

p12 of BK No 40

11/6/49 A

B
Q

para 2 on p1-2 of in deserving
* Irregular under rule 58 b (iv) of Grant in aid code (p 12 of BK No 40)

11/6/49 B

para 3 on p2 of

p12 of BK No 40

p11 of BK No 40

11/6/49 C

Through

G2 with ref to para 3
C, with ref to para 5

Para 4 of D.P.I.'s letter in p. 2 of

11/6/49 D

The proposals of E.P.H. at A, B, C, D & E on pages 2-3 above may be accepted

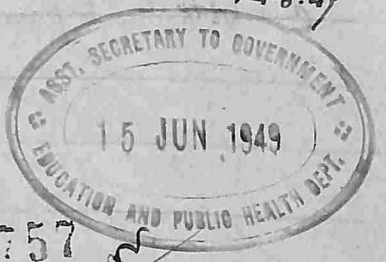
Tuf

Alis
14.6.49

EPH

Fin. no. 39740/EP-1
14.6.49

E.P.H. (B,).



The file relates to certain objections raised in audit to the payment of equipment grant to certain institutions. It is proposed to ratify the action of the D.P.S in having:-

45757

SUR

- (i) admitted to aid certain articles of equipment purchased by the managements of the four schools specified on p4 of. without his prior approval;
- (ii) sanctioned the payment of grant on the purchase of typewriters by schools teaching typewriting;
- (iii) sanctioned grants to the Maharajah's College Vizianagaram, on the strength of the contingent bills passed for payment by the estate authorities due to the difficulty in the production of the original vouchers; (It is proposed to insist on the production of the original vouchers in future) and
- (iv) sanctioned equipment grant to the newly opened training sections sanctioned in G.O. No. 738 Edm d/15.4.49.

A' on p2 ante
p1 of.

C' on p 2 ante
para 3 on p2 of

D' on p3 ante
para 4 on p 2 of

E' para 5 on p2-3 of
on p3 ante

(I)

2) It is proposed to inform the D.P.S that the existing practice of Govt. may condoning condoning ~~certain~~ irregularities committed by certain managements as such cases are likely to be very few as may be continued and that the powers of condonation need not be delegated to him.

B' on p2 ante
para 2 on p1-2 of



3). The Finance Dept. have agreed to the proposals of this Dept. The file may now be circulated to H.M. (Edm) for orders on paras 1 and 2 above.

Scd
16/6/49
16/6/49

17-6-49

✓ S

20
16/6/49

12.7 (E+L)

NM

With reference to the orders in circulation at p4 ante, a draft order is submitted below for approval.

Scd
25/6/49
25.6.49

27/6/49

ASD
29/6/49
S 30/6

5/4/49

The file relates to certain objections raised in audit to the payment of equipment grant to certain institutions. It is proposed to ratify the action of the D.P.S in having:-

(i) admitted to aid certain articles of equipment purchased by the managements of the four schools specified on p4 of. without his prior approval;

(ii) sanctioned the payment of grant on the purchase of typewriters by schools teaching typewriting;

(iii) sanctioned grants to the Maharajah's College Vizianagaram, on the strength of the contingent bills passed for payment by the estate authorities due to the difficulty in the production of the original vouchers; (It is proposed to insist on the production of the original vouchers in future) and

(iv) sanctioned equipment grant to the newly opened training sections sanctioned in G.O. No. 738 Edm d/15.4.49.

2) It is proposed to inform the D.P.S that the existing practice of Govt. may condoning condoning ~~certain~~ irregularities committed by certain managements as such cases are likely to be very few as may be continued and that the powers of condonation need not be delegated to him.

3). The Finance Dept. have agreed to the proposals of this Dept. The file may now be circulated to H.M. (Edm) for orders on paras 1 and 2 above.

With reference to the order in circulation at 4 o'clock
a draft order is submitted below for approval

10/12/22
10/12/22
10/12/22
10/12/22