

3.5 Regularity issues and others

BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT

3.5.1 Delayed distribution of special guides to students

Delayed distribution of special guides to students studying in classes X and XII during the academic year 2012-13 resulted in unfruitful expenditure of ₹ 2.45 crore as the purpose of enabling them to perform better in the examinations was not achieved. Funds sanctioned belatedly for 2013-14 were surrendered resulting in non-distribution of the special guides.

Based on the proposal (May 2012) of the Commissioner of Most Backward Classes and Denotified Communities Welfare (CMBCDCW), Government sanctioned (December 2012) ₹ 2.47 crore for distribution of special guides free of cost to 2,21,400 students belonging to backward classes, most backward classes and denotified communities in eight most backward districts³³ of the State and studying in classes X and XII through Tamil medium in Government and Government aided schools during the academic year 2012-13 so as to enable the students to perform better in X and XII examinations.

Scrutiny of records (January and June 2014) revealed that the CMBCDCW furnished (December 2012) the particulars of special guides required for distribution during 2012-13 to the Managing Director (MD), Tamil Nadu Text Book Corporation (TNTBC) requesting him to take action for printing and supply of special guides before 31 January 2013, so that all the students belonging to the above categories could perform better in the examinations which were to commence in March 2013.

TNTBC informed (January 2013) CMBCDCW that they would not be able to print and supply the special guides, as they were pre-occupied with other printing jobs. The CMBCDCW, however, insisted (January and February 2013) that the guides were to be issued to the students in the current year itself and requested them to print before 10 February 2013 and distribute guides to Chief Educational Officers (CEOs) of the districts. The special guides were printed and distributed (February and March 2013) by TNTBC to its regional offices. As against a claim of ₹ 2.92 crore preferred by TNTBC for supply of special guides including transportation charges, ₹ 2.47 crore were paid (March 2013) by the CMBCDCW and Commissioner of Backward classes to TNTBC, restricting the payments to budget provisions for the year.

It was noticed from the information obtained from the districts that the special guides costing ₹ 2.45 crore³⁴ (X Standard: ₹ 1.24 crore; XII Standard: ₹ 1.21 crore) were distributed to schools/students during 20 February 2013 to

³³ Cuddalore, Dharmapuri, Dindigul, Krishnagiri, Perambalur, Sivaganga, Thiruvannamalai and Villupuram

³⁴ This along with the value of undistributed/guides distributed in the subsequent year works out to ₹ 2.89 crore (₹ 2.45 crore + ₹ 0.44 crore). These were worked out by Audit from the information furnished by the CEOs/DEO's of districts concerned. Hence, the figure varies slightly from the claim of ₹ 2.92 crore, which was preferred by TNTBC

08 April 2013, whereas XII and X Standard examinations commenced on 1 and 27 March 2013 respectively and that special guides costing ₹ 0.44 crore were either kept undistributed with the District Educational Officers (DEOs) or were distributed to schools/students during 2013-14.

It was, further, noticed that Government sanctioned ₹ three crore for distribution of special guides to 2,25,000 students of the eight districts during the academic year 2013-14 only in January 2014, though proposals were submitted to Government by the CMBCDCW as early as in April 2013. As the TNTBC had already indicated (November 2013) to CMBCDCW that two months time would be required for printing of the special guides and only short time was available before the commencement of the examinations, CMBCDCW surrendered (March 2014) the budget provisions and the special guides were not distributed to the students during 2013-14.

Thus, delay in according administrative approval and expenditure sanction by Government for the scheme during 2012-13 and 2013-14 resulted in delayed distribution of special guides for a value of ₹ 2.45 crore to students during 2012-13 and non-distribution of special guides to students during 2013-14. The expenditure incurred during 2012-13 proved unfruitful, as the special guides were issued just before or after commencement of the examinations besides non-achievement of the objective of enabling the students belonging to backward communities in the eight most backward districts to perform better in the examinations.

On this being pointed out in Audit, the Principal Secretary to Government, Backward Classes, Most Backward Classes and Minorities Department stated (October 2014) that delay in supply of guides during 2012-13 occurred, as this was a new scheme. However, the scheme of supply of special guides to hostel students of backward classes, most backward classes and denotified communities in the State and students of Kallar Reclamation schools in three districts of Madurai, Dindigul and Theni was already in existence from 1996-97. Further, the Principal Secretary replied that special guides were supplied to students in March 2013, before commencement of the public examinations.

HEALTH AND FAMILY WELFARE DEPARTMENT

3.5.2 Retention of Government receipts outside Government account

Government receipts of ₹ 10.13 crore collected from patients of pay ward of the Rajiv Gandhi Government General Hospital, Chennai were kept outside Government account and expenditure of ₹ 4.84 crore incurred in contravention of the Constitutional provisions and the Tamil Nadu Treasury Rules.

Article 266 of the Constitution of India provides that all revenues received by the Government of a State shall form part of the Consolidated Fund of the