

LOCAL AUDIT STANDARDS
PROVISION OF TRANSPORT FOR SCHOOL GOING
CHILDREN (LAS-1)

1. INTRODUCTION: The basic orders governing the detailment of transport for school going children is contained in A.I 15/87. Defence Accounts Department plays its role in this whole exercise in two parts. Firstly the proposal for detailment of transport for school going children has to be finalized only with the sanction of the Station commander or other higher prescribed authorities and also **with the prior concurrence of CDA**, for which there are certain parameters. Once the concurrence for CDA has been accorded, the LAO has to ensure that the transport which has been detailed for school going transport is strictly in accordance with the concurrence accorded by CDA. Our experience is witness to the fact that often the proposals are not forwarded with all requisite inputs for processing the concurrence of CsDA causing avoidable back references. Since the officers and staff of LAOs office are subjected to periodical transfer, it is sometimes inevitable that LAOs office staff are not properly trained in this work area. This exercise is therefore our endeavor to address these issues and provide a ready reference compilation for the Units and LAOs. We expect that this compilation would be effectively used not only by the present incumbents but also by future incumbents through a process of systematic dissemination of knowledge and handing over.

2. IDEAL TIME TO INITIATE THE PROPOSAL: CDA Chennai has issued instructions in the past that the proposals should be initiated sufficiently early as soon the schools open in June in a manner that the proposals are **processed to CDA's office invariably through LAO** in triplicate to reach the former by 15th of JULY each year. Station commanders may be able to ensure this by prescribing a time schedule to units by working backwards. The LAOs would be expected to ensure through personal liaison that the units are taking necessary action in accordance with the time schedule.

3. PRELIMINARY DOCUMENTATION REQUIRED FOR AUDIT SCRUTINY:

3(i) BOARD PROCEEDINGS: The following points should be covered in the audit of Board proceedings:-

- (a) The Board must have been duly covered through a covering order by the Station commander and must be presided by an Officer.

- (b) The Board should identify the Schools which are recognized and for which school going transport is proposed to be deployed. The same should be certified.
- (c) The strength of students required to be covered in respect of each recognized school with the timings should be brought out.
- (d) The Number of school busses required the type of transport that would be deployed and the number of children who would be travelling in each bus should be decided. The seating capacity of each transport should be specified.
- (e) The concession should be limited to one journey each way and there is no provision for bringing the children for meals etc.,. (LAOs may note that the availability of public transport or school busses should not be a bar to the provisions of transport for school going children)
- (f) The Board should certify that the indemnity bonds from the parents/guardians of school going children in the form prescribed in Appendix "B" to A.I 15/87 will be obtained and kept on record.
- (g) The board proceedings should be signed by the Presiding Officer and all the nominated members and should be countersigned on the same document by the Station Commander.

3(ii) ENCLOSURES TO THE BOARD PROCEEDINGS:-

- (a) A statement of list of holidays should be enclosed, for LAOs to audit car diaries with reference to the approved copy of Board proceedings.
- (b) Sanction of the Station Commander, which would spell out the year for which sanction is given the No. and type of vehicles sanctioned, the strength for which sanctioned and a certificate therein to the effect that the requirements stated in A.I 15/87 has been fulfilled.
- (c) Bus-wise Route chart for each detailment which should show the starting point the various pick up points the distance between them and the total distance covered by each bus from the starting point to the school and back.
- (d) Bus-wise nominal roll of students containing the name, age, class of study, name of the parent/guardian with rank, No. and unit and relationship with the student, pick up point.

3(iii) SCRUTINY OF BOARD PROCEEDINGS AND CONNECTED DOCUMENTS:

The following points should be seen during scrutiny of Board Proceedings and connected documents:-

- (a) The proposal for obtaining concurrence has been initiated immediately after the re-opening of schools. LAOs are expected to place all detailements of school going transport under objection, which have not been concurred by CDA specifically for the year.
- (b) The proposal has been supported all necessary documents as detailed above.
- (c) The Board proceedings have been countersigned by the Station Commander below the signature of the Presiding Officer and members. The Board proceedings must have considered all the points as stated above.
- (d) The Board Proceeding must be supported by a Sanction. Para 4 of A.I stipulates that in regard to the stations including their suburbs and nearby towns where one way distance from central point to schools does not exceed 20 kms, provision of transport for children of officers, JCOs/Ors inclusive of war widows and civilians paid from the Defence Services Estimates and DAD staff, will be sanctioned by the Station Commander in consultation with CDA concerned, so long as other conditions are filled. As per para 5 of A.I 15/87, where one way distance from a central point and schools exceeds 20 Kms but does not exceed 30 kms, approval of Army HQRs is required to be obtained for authorization of service transport to the school going children of officers, JCOs/Ors, War Widows of JCOs/Ors, civilians paid from the Defence Service Estimates and DAD staff. However, for distance exceeding 30 kms the case will be referred to the Govt. for sanction for sanction before detailment of the transport. It is important to note that the distance factor is to be reckoned one way. Even though Para 4 ibid stipulates that the sanction will be accorded by the Station Commander in consultation with CDA concerned, so long as other conditions are fulfilled, for avoiding process delays, the sanction of the competent authority is obtained first before the concurrence of CDA is obtained. Once the concurrence of CDA is conveyed the Station HQRs publishes the Station Order for the detailment of transport. The sanction must specify inter-alia the period covered by the sanction, the No. and type of vehicles sanctioned and should certify that all conditions specified in A.I 15/87 has been fulfilled.
- (e) The Board proceedings should specify the carrying capacity of each of the vehicles recommended.
- (f) The total number of school going children at stations mentioned in Appendix "A" to A.I 15/87 must not be less than 10 and in respect of other stations it must not be less than 5 irrespective of the category of service personnel.

4. POINTS TO BE OBSERVED REGARDING DETAILMENT OF VEHICLES:-

- (i) The transport will be provided from the existing establishment of vehicles and personnel. (PARA 3(e) OF A.I 15/87)
- (ii) The Service transport belonging to a particular arm of service viz., Army, Navy or Air Force, detailed for conveying school going children of personnel of that Arm of service is also to be utilized by school going children of personnel of other arms of Service, if otherwise admissible as if these personnel belonged to the same Arm of Service provided that the central point is the same and no deviation of route is involved and no additional vehicles are demanded. (PARA 6 OF A.I 15/87).
- (iii) As per AHQ QMG Branch letter NO.B/55079/Q/ST-11/Q1(B) dt. 20/8/76, due to limited carrying capacity and high cost of petrol, staff cars, jeeps one ton vehicles should not be used for conveyance of school going children of Officers JCOs/Ors. **Only 3 ton vehicles running on diesel fuel should be used for this purpose.**
- (iv) As per A.O 24 of 80 the personnel carrying capacity (without equipment) of Lorry 3 ton 4X4/4X2 GS TMB is 25 and that of Lorry 3 ton 4X4 GS Shaktiman is 30. Para 2 of the above A.O provides that the carrying capacity as shown above does not include the driver and one more person in the front seat, and will not normally be exceeded. Any increase/decrease may however, be made if operational or other conditions so dictate.
- (v) Use of School going transport for more than 1 trip is generally not permitted. However where the school going transport is detailed for two trips, the necessity for the same must be justified

5. NOMINAL ROLL TO THE BOARD PROCEEDINGS:-

The following points will be seen in the audit of Nominal Roll of school children attached to Board Proceedings.

I. ELIGIBILITY: Para 1 of A.I 15/87 clearly lays down the eligibility of those entitled for School going transport:-

- (a) Officers posted at the station who have been provided with married residential accommodation or permitted to make their own arrangements for residence.

- (b) JCOs/Ors borne on the authorized married establishment and provided with married accommodation or permitted to reside under their own arrangements.
- (c) JCOs/Ors not borne on the authorized married establishment but permitted to make their own arrangements for residence.
- (d) Officers, JCOs/Ors posted to concessional areas when they have been allowed to retain Government accommodation at the old duty station.
- (e) Officers, JCOs/Ors posted to field/operational areas and allowed to keep their families at those stations provided with married accommodation or permitted to make their own arrangements for residence.
- (f) Children of separated families of officers, JCOs/Ors posted to operational areas who though not allotted Govt. Accommodation reside at the particular stations under their own arrangements as selected place of residence provided that (I) Their number is not taken into account in arriving at the minimum number of children required for authorizing use of transport in that particular station ; and (II) Accommodation is available in the transport already detailed for children otherwise eligible.
- (g) School going children of war widows of JCOs/Ors residing under their own arrangements, subject to the conditions as mentioned in Para (f) (I) and (II) above.
- (h) School going children of civilians paid from the Defence Service estimates and DAD staff, on payment basis subject to availability of space in the service vehicles already detailed for children otherwise available. The hire rates per month/per child as revised vide Govt. of India MOD letter NO. 76218/3/Q/ST-II/985/C/D/(QS) dt. 13/3/2007 is as under:-

UPTO 12 KMS ONE WAY	RS.179-00
FROM 12 KMS TO 20 KMS ONE WAY	RS.234-00
20 KMS NOT EXCEEDING 50 KMS	RS.290-00

In case the schools remain closed for more than 15 days continuously in a calendar month or transport is used for less than 15 days continuously in a month, the charges will be recovered at half the prescribed rates mentioned above.

- (i) Defence Service Personnel who are on deputation to civil departments and are drawing service rates of pay will also be entitled to free service transport for the conveyance of their school going children. The expenditure at the above rates will be borne by the respective borrowing departments.

It may be noted that a clear distinction has to be retained between cases not eligible for free transport (like DAD employees) and cases not eligible for school going transport even on payment (EX: Children of bank staff of

Extension counters). As per Army HQRs letter NO. 800509/Q/ST-11/Q1(B) DT. 29/10/90 Addressed to HQRs Southern Command, **provision of service transport facility to the school going children of ex-servicemen even on payment is not authorized.**

5.1 POINTS TO BE SEEN IN SCRUTINY OF THE NOMINAL ROLL:

1. The Bus wise nominal roll should contain the details of name and age of the child, name of its parent/guardian with rank, and Unit and relationship with the child, the school and class attended, the pick up point and the distance between the pick up point to the school. The central Points will be fixed by the Station commander for each station.
2. The type of Army vehicles detailed in each route is to be indicated on the top of the nominal roll and it will be seen that only the most economical type of vehicles depending upon the total number of children using the transport to a particular recognized school in the same direction is detailed and no hiring of vehicle from civil sources is done for this purpose.
3. It must be seen that the names of schools indicated in the Nominal matches with the list of recognized schools certified by the Station Commander.
4. The total number of children as per the nominal roll in respect of each bus should be compared with the seating capacity of the vehicle. As per Appendix "A" to Para 2 of D.O letter No. B15703/WC/APS-1/AWES dated 9/3/03 from AG Branch Army HQRs to all Army Commanders, **the Supreme Court has directed in the context of the safety of the school going Children that the no. of children inside the transport should not exceed 1.5 times the seating capacity**
5. Transport will be provided only when the distance between the central point in the area, where married residential accommodation is provided and the suitable school exceeds one kilometer in respect of children attending recognized elementary, primary including Montessori and secondary schools and three kilometers in the case of children attending recognized High/Higher Secondary schools.
6. Use of Service transport beyond higher secondary school level is not possible under the rules.
7. There should not be repetition of names.

6.0 ACTION POINTS FOR LAOs/RAO:

Once the concurrence of CDA for the proposal has been obtained, the same will be communicated to the Station Commander for publication of Station order, a copy of which is to be endorsed to

CDA and LAO. One copy of the approved Board proceedings along with the nominal roll will be forwarded by FA Section of CDA to the LAO/RAO. The duties of LAOs/RAO in this area are as under:-

- (a) They will verify that the approved copy of the Station Board proceedings for the total number and type of Army Vehicles detailed for school duty during the academic year, with reference to entries in the Car diaries. Detailment of Vehicles not approved will be placed under objection and will be considered for inclusion in the Major Financial and Accounting Irregularities Report.
- (b) In respect of cases approved on payment basis it must be seen that recoveries have been effected at the rates in force and the amount remitted into Treasury without delay. Acknowledgements for TRs would be obtained from CDA by pursuit if necessary.
- (c) The LAO/RAO should take into account the position regarding detailment of transport for school going children clarified in Para 3 and 4 of A.O 388/73 (reproduced below) and should place under objection all detailments of transport for concurrence of CDA has not been accorded for eventual inclusion in the MFAI Report.

EXTRACT OF PARA 3 & 4 OF A.O 388/73.

3. Attention is drawn to Rule 4(iii) of Travel Regulations, according to which an officer who sanctions the provision of conveyance at Govt. expense is personally responsible to ensure that his action is authorized under the rules and any extra expenditure caused to the State by the unauthorized provision of conveyance may be recovered from the individual who benefits by the grant of conveyance or from the officer responsible for detailing it. Under no circumstances, whatsoever, will the provision of Govt. Transport therefore be authorized without obtaining the prior concurrence of the CDA.
4. If due to changed circumstances, any prescribed conditions for authorization of Govt. transport cease to be fulfilled, the sanctioning authority should take cognizance of any changes in circumstances and order discontinuance of transport whenever he is satisfied that it is no longer permitted under the rules. Where, however the sanctioning authority is satisfied that any changes in circumstances do not affect the necessity for or validity of provision of transport, he should then inform the CDA of the changed circumstances along with the reasons for non-discontinuance of the use of transport.

5. Where necessary cases of irregular use of Govt. Transport will be investigated by a Court of Inquiry with a view to fixing responsibility for the misuse and assessing the loss.

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