**Audit Party No. 3**

**Duty List**

1. Adarsh Pandey,

1. Service Books and records

Auditor 2. Consultants’ records and fees

3.. Library / Tuition fee records

4.. TA/LTC files and registers

5. Advance- Long term/Short term & contingent

6.. Contract/AMC files

7.. Scheme files

8. Any other work allotted by Sr. AO/AAO

2. Sh. Jai Prakash, AAO

1. Pay Bill Register

2. Telephone records and Registers

3. Staff strength & deployment

4. Honorarium files and OTA

5. Electricity/water charges

6. Paid vouchers

7. Stock and store register

8.. Cash book with related record/Vouchers

9. Hiring of vehicles/ Vehicle records & log books

10. Any other work allotted by Sr. AO

4. Sh. Satish Kumar,AAo 1. Income Tax calculations

2. Pay fixation cases/MACP cases

3. Complaint cases& Project/Schemes

4. Purchase Files/Procurement files

5.. Renovation files

6. Assets/facilities provided to officers

7. Any other work allotted by Sr. AO

3.Smt. Bharti Rawat 1. Purchase files,

Sr. Audit Officer 2. Schemes files,

3. Supervision of the Party, preparation of

Inspection Report

.

Party has selected the vouchers for the month of October 2016 and March 2017 for detailed scrutiny.

**Sr. Audit officer**

**Office of the Director General of Audit,**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No.01 Date: 16.09.2016**

The Transaction Audit of Accounts of National Skill Development Agency, Ministry of Skill Development & Entrepreneurship for the period since inception of Office to 2015-16 is taken up w.e.f. 16.09.2016. It is, therefore, requested to extend full cooperation in terms of sitting arrangement for the audit party and timely supply of requisite records/information. Further, following records/information may be furnished to audit immediately:

1. Organizational Set-up and activities of the Department/Agency.
2. Incumbency details of Officers holding charge of respective post during the period since inception of office to 2015-16:

a) Name & designation of Head of the Department.

b) Name & designation of Head of Office.

c) Name & designation of Officer-in-charge of Admn. /Accounts.

d) Name of Cashier.

1. Delegation of financial powers of each officer.
2. Expenditure control register
3. Year-wise sanctioned strength and men-in-position in all the cadres.

5. Period and date of last Internal Audit along with copy of the report.

6. Copy of Annual Report/Administrative report.

7. A certificate to the effect that for the period since inception of Office to 2015-16, there was no loss due to theft, embezzlement, fire and/or natural calamity etc.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit,**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No:- 3 (AMG-V)**

**Audit Memo No.02 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. List of Total no. of service books being maintained by National Skill Development Agency, Ministry of Skill Development & Entrepreneurship and (100%) service books of each cadre may be furnished.

2. Cash book along with subsidiary records.

3. Fidelity Bond of Cashier.

4. All vouchers for the month of October 2014 and March 2016.

5. Record related to various registers viz LTC, Conveyance, PBR, TA, OTA, Tuition fee, Liveries etc.

6. Short & long term advance registers viz. HBA, MCA, Medical and Contingent, if any.

7. Assets Register and Valuable Register, if any.

8. Records relating to AMCs.

9. Income Tax Calculation Sheets and Form-16.

10. Details of bank a/c as per following proforma:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S.No.** | **Account No.** | **Type of A/c** | **Name of bank & address** | **Purpose of opening of a/c** |
| **1** | **2** | **3** | **4** | **5** |

11. Bank reconciliation statements relating to all the accounts.

12. Budget & Expenditure Control Register.

13. Details of purchases made during the period under audit as detailed below:

|  |  |  |
| --- | --- | --- |
| **S.No.** | **Name of Item** | **Amount** |
| **1** | **2** | **3** |

14. Physical Verification Report of Store & Stock.

15. Stock Register of consumable & non-consumable items.

16. List of condemned/unserviceable store/stock.

17. Files relating to telephone, electricity and water charges etc.

18. Total expenditure incurred on repair & maintenance of office premises.

19. GPF Ledger and Broad Sheets, if any.

20. Pay fixation/MACP Cases.

21. Bill Register.

22. List of officials going to retire within next five years.

23. Total no. of Provident Fund Accounts (100 %).

24 Total number of final payment cases of GPF and pension.

25. Any other auditable record.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit,**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No.- 3 (AMG-V)**

**Audit Memo No.03 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. Head-wise Budget Expenditure / Revised Expenditure & Actual Expenditure for the last three years as per pro-forma given below:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Year** | **Plan** | | | **Non-Plan** | | |
| **Budget Estimate** | **Revised Estimate** | **Actual Expenditure** | **Budget Estimate** | **Revised Estimate** | **Actual Expenditure** |
| 2013-14 |  |  |  |  |  |  |
| 2014-15 |  |  |  |  |  |  |
| 2015-16 |  |  |  |  |  |  |

1. Details of object head wise Budget and Expenditure for the period 2013-14 to 2015-16.
2. Actual expenditure incurred under the heads Pay, TA, Contingencies and others as per pro-forma given below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S.No.** | **Head of A/c** | **2013-14** | **2014-15** | **2015-16** |
| 1 | Pay |  |  |  |
| 2 | T.A. |  |  |  |
| 3 | Contingencies |  |  |  |
| 4 | Others |  |  |  |
|  | **Total** |  |  |  |

4. List of total no. of vouchers for the month of October 2014 and March 2016 under the heads Pay, TA, Contingencies and others.

5. Expenditure in schemes, if any, incurred through treasury including amount drawn

from treasury in lump-sum and spent through bank a/c.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

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**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 04 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 related to librarymay be furnished to audit immediately:

1. Accession Register.

2. Latest physical verification report of library books.

3. List of books lost/stolen along with their value.

4. No. of books purchased along with their value and purchase records.

5. File relating to sale of raddi.

6. Books Issue Register

7. Details of books issued but not received back as per proforma given

below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sl No.** | **Name of Book** | **Issued to** | **Date of issue** | **Value of Book** |
| **1** | **2** | **3** | **4** | **5** |

**Inspecting Officer**

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**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3(AMG-V)**

**Audit Memo No. 05 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 related to vehiclemay be furnished to audit immediately:

1. Total no. of vehicles being maintained along with their history sheets.
2. Log books of vehicle(s).
3. Year-wise & vehicle-wise detail of expenditure incurred on repair & maintenance of vehicles.
4. Expenditure incurred on petrol/diesel etc.
5. No. of vehicle(s) purchased during the period under audit along with relevant files.
6. No. of vehicle(s) declared condemned and/or disposed of during the year along with relevant files
7. Expenditure incurred on insurance of vehicles along with relevant files.
8. Expenditure incurred on hiring of vehicle(s) along with relevant files.
9. Detail of vehicle(s) lying unused along with relevant file(s) as per the following proforma :

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **S.No.** | **Vehile No.** | **Make** | **Date of purchase** | **Distance covered** | **Lying**  **unserviceable since** | **Remarks, if any** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** |

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

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**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 06 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. List of officers along with their designation, issued with telephone and cell phone facility at their residence.

2. List of officers provided with laptop facility.

3 List of officers provided with computer facility at residence.

4. List of officers provided with mobile phone facility.

5. List of officers provided with residential telephone/mobile facility on functional basis.

6. List of officers provided with pick and drop facility / staff car facility from residence to office and back.

7. List of officials provided with rent free accommodation as per pro-forma given below:

|  |  |  |
| --- | --- | --- |
| **S.No.** | **Name & Designation** | **Pay Scale** |
| **(1)** | **(2)** | **(3)** |

**Inspecting Officer**

**The Director General,**

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**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 07 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. Details of services outsourced as per the pro-forma given below:

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No.** | **Name of service outsourced** | **Name of Agency** | **Total amount paid during** |
| **1** | **2** | **3** | **4** |

Concerned files/records may also be furnished to audit.

2. Details of outstanding/un-adjusted contingent/other advances as on 31.03.16 as per pro-forma given below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S.No.** | **Advance given to** | **Purpose of advance** | **Date of advance** | **Amount of advance** |
| **1** | **2** | **3** | **4** | **5** |

1. List of honorarium paid to the staffs/officers.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 08 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. Average Non-Establishment Expenditure in last 3 years.

(Rs in Lakh)

|  |  |
| --- | --- |
| Year | Expenditure |
| 2013-14 |  |
| 2014-15 |  |
| 2015-16 |  |

2. Average Establishment Expenditure in last three years.

(Rs in Lakh)

|  |  |
| --- | --- |
| Year | Expenditure |
| 2013-14 |  |
| 2014-15 |  |
| 2015-16 |  |

3. Average Capital Expenditure in last three years.

(Rs in Lakh)

|  |  |
| --- | --- |
| Year | Expenditure |
| 2013-14 |  |
| 2014-15 |  |
| 2015-16 |  |

4. Average cash retained in chest on the last date of the month of each year’s for the period since inception of Office to 2015-16.

5. Expenditure on scheme not incurred through treasury. Include amounts drawn from treasury in lump sum and spend through bank account.

6. Average expenditure on procurement in last 3 years.

(Rs in Lakh)

|  |  |
| --- | --- |
| Year | Expenditure |
| 2013-14 |  |
| 2014-15 |  |
| 2015-16 |  |

7. Average total non-tax receipt in last 3 years.

(Rs in Lakh)

|  |  |
| --- | --- |
| Year | Expenditure |
| 2013-14 |  |
| 2014-15 |  |
| 2015-16 |  |

8. Short falls against sanctioned strength. (Average in last three years)

9. The following Special Points information i.e. (a) RTI, (b) Complaint Cases, (c) Media Coverage, (d) Public visibility and (e) Request from Auditee’s Department may also be furnished in the format:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Year | Opening balance of no. of RTI/Complaints etc. | Above the points a,b,c,d&e received during the year | Disposal of during the year | Closing balance as at end of year |
| 2013-14 |  |  |  |  |
| 2014-15 |  |  |  |  |
| 2015-16 |  |  |  |  |

10. View of experienced staff of Office/Agency.

This may be accorded top priority

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 09 Date: 16.09.2016**

Whether any consultant has been appointed by the office/agency for the period since inception of Office to 2015-16, if yes, the information along with relevant records/files in respect of appointment of consultant may be furnished to audit as per following pro-forma:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Name of consultant** | **Nature of assignment** | **Date of appointment** | **Total remuneration being paid** | **Date of retirement from previous organization** | **Last pay drawn by the consultant at the time of retirement** | **Amount of basic pension** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** |

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 10 Date: 16.09.2016**

The following information regarding expenditure incurred for the period since inception of Office to 2015-16 on foreign visits made by Ministers/officers and other staff members of the Ministry/Department may be furnished to audit immediately:

1. Dates and duration of foreign visit.
2. Names of places visited.
3. Reasons/objectives for such visit and to what extent these objectives have been fulfilled.
4. Achievements in terms of investment received or collaboration with foreign companies.
5. Details of persons accompanying the Ministers/officers on these tours. Details of accompanying personal staff may be separately indicated with designation. In case of others, their category may be indicated (Journalist, goodwill ambassador etc.)
6. Names of accompanying family members, their age and their relationship with the govt. servant.
7. Expenditure incurred on the Govt. servant (and family) by Govt. of India.
8. Expenditure incurred on other members of delegations by govt. of India/PSUs

This may be accorded TOP PRIORITY.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 11 Date: 16.09.2016**

Any service outsourced by the Agency/Office for the period since inception of Office to 2015-16 of Audit. If yes, Please furnished the following information in the format along with files.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Categories** | **Skilled/Unskilled** | **No. of Employees/Workers** | **Amount to be paid as per norms fixed by the**  **Govt. from time to time** | **Amount actually paid** |
| **Group ‘C’** | **Skilled** |  |  |  |
|  | **Unskilled** |  |  |  |
| **Group ‘D’** | **Skilled** |  |  |  |
|  | **Unskilled** |  |  |  |
|  | **Total** |  |  |  |

**Inspecting Officer**

**The Director General,**

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**Kaushal Bhawan,**

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**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 12 Date: 16.09.2016**

Please find enclosed herewith the Updated proformas of Survey Questionnaire for I.T. Application. The desired information duly filled in the enclosed proformas may be furnished to audit immediately.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 13 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. Name of the officials/officers who had drawn leave encashment against the LTC.

|  |  |  |
| --- | --- | --- |
| **Name & Designation (S/Sh)** | **Period of LTC availed & Kind of leave availed** | **Amount of leave encashment (in Rs.)** |
|  |  |  |

2. List of the officials/officers who were on leave (any kind) for more than thirty days.

|  |  |  |
| --- | --- | --- |
| **Name & Designation (S/Sh)** | **Kind of Leave** | **Period of Leave availed** |
|  |  |  |

3. Name of the officials/officers who are residing in Govt. accommodation along with address and date of allotment.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

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**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3**

**Audit Memo No. 14 Date: 16.09.2016**

Details of total no. of contracts entered into by the Agency for the period since inception of Office to 2015-16 in the format given below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sl. No. | Contract No. and Date | Name of the agency /firm/vendor/supplier | Name of the items and quantity | Amount |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3**

**Audit Memo No. 15 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name & Designation of the officer/official on deputation** | **Date of joining deputation** | **Tenure of deputation** | **Whether absorption or not** | **Date of absorption** |
| **1** | **2** | **3** | **4 (2+3)** | **5** |

The above information may be furnished to audit party at the earliest.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

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**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 16 Date: 16.09.2016**

The following information relating to Service Tax for the period since inception of Office to 2015-16 may please be furnished to audit immediately:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name & address of service provider | PAN No. | Service Tax registration no. | Name of the service provider | Period of service provided | Value of service provided by service provider | Amount of Service Tax including cess,  If any, paid by the Deptt./Organization to the service provider |
|  |  |  |  |  |  |  |

**Inspecting Officer**

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**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3**

**Audit Memo No.17 Date: 16.09.2016**

The following information/ records may be furnished for the period since inception of Office to 2015-16 to audit immediately:

1. Expenditure on hiring of vehicles.

|  |  |
| --- | --- |
| Year | Expenditure on hiring of vehicle |
| 2013-14 |  |
| 2014-15 |  |
| 2015-16 |  |

1. Name of agencies/individuals from whom vehicles hired during the above period
2. All contract and payment files relating to “hiring of vehicles for Meetings, Conference/Seminars etc.” for above period may also be furnished.
3. Records relating to deployment of these vehicles may also be furnished.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

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**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 2**

**Audit Memo No.18 Date: 16.09.2016**

The following information/ records may be furnished for the period since inception of Office to 2015-16 to audit immediately:

1. Total expenditure under the head Professional Services in the following format:

|  |  |
| --- | --- |
| Year | Expenditure (in Rs.) |
| 2013-14 |  |
| 2014-15 |  |
| 2015-16 |  |

1. All vouchers/receipts pertaining to expenditure under the head Professional services during the above period may be furnished urgently.
2. A list along with vouchers details year wise of expenditures more than Rs. 2 Lacs for the period since inception of Office to 2015-16 may also be furnished to audit.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

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**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3**

**Audit Memo No.19 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. Upto date details pending Utilisation certificates in respect of grant-in-aid released by National Skill Development Agency under the Skill Development Project/ Schemes and for Advertisement etc.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sl.No. | Name of Institution | Year of Grant-in Aid released | Sanction no. and date | Amt. of grant released | Amt. of UC’s pending |
|  |  |  |  |  |  |

1. Whether the grantee institutions have surrendered the unspent balance of grants released to them. If no, the details of pending amount may be furnished as per the following proforma:-

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sl.No. | Name of Institution | Year of Grant-in Aid released | Amt. of grant released | Actual expenditure | Balance amount pending for surrender |
|  |  |  |  |  |  |

1. All files/records relating to Skill Development Project/ Schemes and for Advertisement etc.
2. Any other files/records relating to pilot project run through by National Skill Development Agency.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

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**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3**

**Audit Memo No.20 Date: 16.09.2016**

The following information/ records for the period since inception of Office to 2015-16 may be furnished to audit immediately:

1. Guidelines relating to grievance redressal system
2. Nature of complaints entertained by Grievance cell of NSDA.
3. Total number of RTI/ Complaints received and disposed off in the following format:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Year | Opening balance of no. of complaints as on 01.04.2013 | RTI/Complaints received during the year | Disposal of during the year | Closing balance as at end of year |
| 2013-14 |  |  |  |  |
| 2014-15 |  |  |  |  |
| 2015-16 |  |  |  |  |

1. Complaint disposal/receipt register alongwith disposal files
2. Time schedule fixed for redressal of complaint at various levels.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

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**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3**

**Audit Memo No.21 Date: 16.09.2016**

The information in respect of Plan Scheme/Projects being implemented /funded by the NSDA for the period since inception of Office to 2015-16 may be provided to audit in the following format:-

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Name of scheme | 2013-14 | | | 2014-15 | | | 2015-16 | | |
| Budget Estimate | Revised Estimate | Expenditure | Budget Estimate | Revised Estimate | Expenditure | Budget Estimate | Revised Estimate | Expenditure |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No.22 Date: 16.09.2016**

The following information relating to “Financial assistance to State/UTs for documentation of good governance practices” may be furnished to audit.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name of project  (for the period since inception of Office to 2015-16) | Amount sanctioned | Whether Project/Schemes completed or ongoing | For ongoing project | | |
| Date of sanction/release of first installment | Whether first draft received (Yes/No) | Date of sanctioned/release of final installment |
|  |  |  |  |  |  |

1. A list of projects for which financial assistances was given and which have been completed for the period since inception of Office to 2015-16 may be furnished indicating against each whether the evaluation of the projects has been carried out by the Office/Agency.

**Inspecting Officer**

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**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No.23 Date: 16.09.2016**

Please arrange to furnish the details of foreign training/domestic training for the period since inception of Office to 2015-16 in the following format:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| SL. No. | Name of the officer | Name of training | Sanctioned No. and date | Amount involved |
|  |  |  |  |  |

Copies of along with sanction may also be furnished to audit.

**Inspecting Officer**

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**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No.24 Date: 16.09.2016.**

Please arrange to furnish the following records/information to audit paty for the period since inception of Office to 2015-16 urgently.

1. Functions of the Office/Agency.
2. Objectives of the Office/Agency.
3. Please find enclosed herewith the proformas regarding Apex Entity and Organisation Chart of the Office/Agency. The desired information duly filled in the enclosed proformas may be furnished to Audit immediately.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Apex Entity**

**(Ministry/Department)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Mandate of the Ministry/Department (Apex Entity)  (Please Quantify the Mandate) | 1 |  | | | | | | | | | | | | | | |
| 2 |  | | | | | | | | | | | | | | |
| 3 |  | | | | | | | | | | | | | | |
| 4 |  | | | | | | | | | | | | | | |
| Budget(including RE)/Expdr. of the Ministry/Department for the last three years | **Budget Estimates** | | | | | | | **Revised Estimates** | | | | | **Actual Expenditure**\* | | | |
| **13-14** | | | | **14-15** | | **15-16** | **13-14** | | **14-15** | **15-16** | | **13-14** | **14-15** | | **15-16** |
|  | | | |  | |  |  | |  |  | |  |  | |  |
| Levels of Administrative & Financial Powers | **Name of Authority** | | | | | **Administrative Power** | | | **Financial Powers** | | **If there is any delegation to subordinate authority within Apex Entity or outside apex entity(mention name of authority)** | | | | | |
|  | | | | |  | | |  | |  | | | | | |
| Identified risk areas in Apex Entity  (Pl Quantity risks) | 1 | |  | | | | | | | | | | | | | |
| 2 | |  | | | | | | | | | | | | | |
| 3 | |  | | | | | | | | | | | | | |
| Programmes/Schemes launched by Apex Entity | **Sl No** | | | **Name of Programme/**  **Scheme** | | | | | | **No of implementing States** | | **Expenditure of the Prog/Scheme since beginning to date#**  (State-wise & Year-wise information may be given) | | | **Name of implementing agencies upto lowest level (including private bodies also)** | |
| 1 | | |  | | | | | |  | |  | | |  | |
| 2 | | |  | | | | | |  | |  | | |  | |

\**transfer of funds should be shown separately by footnote with specific amount*

**#** Wherever *necessary break-up must be given*

**Audit Units**

**(Subordinate/Attached offices/autonomous bodies)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name of entities(with separate DDOs) implementing mandate/policy of the Apex Entity and their functions ***(This includes Autonomous Bodies & NGOs covered u/s 19,20 & 14 of CAG’s (DPCS) Act, 1971*** | **Sl No** | **Name of Implementing Entity** | **Functions** | **Actual Expenditure (last three years)$** | | |
| **2013-14** | **2014-15** | **2015-16** |
| 1 |  |  |  | | |
| 2 |  |  |  | | |
| Brief note on functional autonomy of the implementing entities |  | | | | | |
| Identified Risk Areas in implementing entities (Pl Quantity risks) | Sl No | Name of the Entity | | Identified risk area/activity | | |
| 1 |  | |  | | |
| 2 |  | |  | | |
| Proposed Thrust Areas on which audit may be focused | Sl No | Name of the Entity | | Proposed Thrust Area | | |
| 2 |  | |  | | |
| 3 |  | |  | | |

**$ transfer of funds if any should be shown separately. For autonomous bodies grant received from the Government must also be shown within brackets.**

**Implementing Entities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Regional Units of the above policy/mandate implementing entities | Sl No | **Name of Regional Unit^^** | **Functions** | **Jurisdictional Audit Office** |
| 1 |  |  |  |
| 2 |  |  |  |
| 1 |  |  |  |
| 2 |  |  |  |

**^^ if the entity has further units beyond regional ones these may also be mentioned separately**

**Note:** **Before preparation of above profile/information the audit parties may study the Compliance Audit Guidelines issued by the Hqr a copy of which has already been made available to all the audit parties.**

**Office of the Director General of Audit,**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No. 25 Date: 16.09.2016**

The following information/records for the period since inception of Office to 2015-16 relating to Voluntary Organisations/Non Government Organisation to whom fund released by the National Skill Development Agency may please be furnished to Audit immediately.

1. copy of the sanctioned letter & details of schemes under which funds were released to Voluntary Organisation/NGO’s in the following proforma:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sl. No. | Name of the scheme | No. of NGO”s covered with names | Sanction letter no. | Amount released  (Rs. in lakh) |
|  |  |  |  |  |

1. Whether a transparent system has been developed in the Office/Agency for processing release of grant of NGO’s.
2. Whether the scheme guidelines are adequate in all respect and contain all the facts of release of funds screening of proposals of NGO’s and monitoring mechanism.
3. Whether matching contribution by the NGO’s if required under the scheme, has been ensured by the Ministry before releasing subsequent funds.
4. Whether there are norms for releasing recurring/non-recurring funds to an NGO’s.
5. Whether user charges has been fixed to be recovered by NGO’s from beneficiaries and accountal thereof.
6. Whether utilization of funds, released by the Office/Agency is ensured through periodical reports from the assisted organization and field inspections by representatives of independent agency/State Government/Others.
7. Whether management information system (MIS) is developed to regulate the flow of funds to NGO’s and achievement of deliverables.
8. Whether releases are time bound and progress determined.
9. Whether release of funds made by the Office/Agency to NGO’s is adequately publicized so that the general public is aware of the activities of the NGO’s in the area and periodic feedback is available to the Office/Agency.
10. Whether Utilisation Certificates as prescribed under General Financial Rules (GFR) have been ensured and pendency therof.
11. Whether there are adequate provisions to handles the defaulter NGO’s and the recovery mechanism of the unutilized amount of GIA.
12. Whether annual reports have been submitted by NGO’s to the Office/Agency including per-capita expenditure incurred on the beneficiaries as it would be one of the key instruments to measure the efficiency of the organization.
13. Whether certificate has been obtained from the NGO’s stating that no benefits/grants under the same scheme were extended to the NGO’s.
14. Whether NGO’ s received any Foreign funding, if yes,
15. Whether Associations registered under FCRA.
16. Whether annual report accompanied by an income and expenditure statement, receipt and payment account, balance sheet etc. submitting for every financial year.
17. Whether funds received as foreign contribution invested in the Mutual funds.
18. Whether funds received as foreign contribution transferred to an NGO which is not registered under FCRA.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**Audit Memo No.26 Date: 20.09.2016**

The audit of Annual Accounts for the year 2014-15 and transaction audit up to 2015-16 of National Skill Development Agency has been assigned to audit party of Office of the Director General of Audit Central Expenditure, New Delhi w.e.f 08.09.2016. The audit party has completed the audit of annual accounts up to 15.09.2016 as reply furnished by the NSDA of 1 – 14 audit memo(s).

2. Further, the Transaction Audit of National Skill Development Agency, Ministry of Skill Development & Entrepreneurship, Government of India for the period since inception of Office to 2015-16 is taken up w.e.f. 16.09.2016. In this regards as the audit party have been issued 25 audit memos till date for supply of requisite records/information. However, even after a lapse of 3 working days and several verbal requests to concerned officers, dealing assistants, but no information/records provided to audit.

3. It may be mentioned here that the audit work is required to be completed within the stipulated time frame and hence slow flow of requisite records/information is hampering the progress of audit. It is, therefore, requested to provide requisite information/records at the earliest.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

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**New Delhi - 110005**

**Office of the Director General of Audit**

**Central Expenditure, I.P. Estate, New Delhi-110002**

**Audit Party No. 3 (AMG-V)**

**No: AMG-V/Audit Fee/2015-16/ Audit Memo No.27 Date: 05.10.2016**

**Subject: Audit Fee of Certification of Audit for the year 2014-15 and Transaction Audit up to 2015-16.**

Sir/Madam,

The certification audit of the accounts for the year 2014-15 and Transaction audit up to 2015-16 of National Skill Development Agency, Ministry of Skill Development and Entrepreneurship was conducted by an audit party of the Director General of Audit, Central Expenditure, New Delhi from 08.09.2016 to 05.10.2016 (**19 working days**). The audit fee amounting to Rs. 1,14,270/- (One lakh forteen thousand two hundred and seventy rupees only) as detailed below may please be deposited by cheque/demand draft in favour of **PAO (Audit), Office of the Pr. Accountant General (Audit), Delhi, I.P. Estate, New Delhi – 110002**, under intimation to Dy. Director (AMG-V), Office of Director General of Audit, Central Expenditure, AGCR Building, I.P. Estate. New Delhi–110002.

**(Amount in Rs.)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sl. No.** | **Name & Designation** | **Rate of Audit Fee** | **No. of working days** | **Total Amount** |
| 1. | Sh. Lal Singh Thakur,  Supervisor | 5,525 | 06 | 33,150 |
| 2. | Jai Prakash,  Asstt. Audit Officer | 6,240 | 13 | 81,120 |
|  | **Total** | | | **1,14,270** |

Rates are subjected to revision. The revised rate and demand will be charged separately in due course.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency**

**Kaushal Bhawan,**

**B-2, Pusa Road**

**New Delhi - 110005**

**Copy to:**

**PAO (Audit), O/o the Pr. Accountant General (Audit), Delhi, AGCR Building,**

**I.P. Estate, New Delhi – 110002**