**OFFICE OF THE DIRECTOR GENERAL OF AUDIT,**

**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No.01 Date: 27/11/2017**

**Subject: Delay in completion of project of “Recognition of Prior Learning (RPL)” and Outstanding Utilization Certificate of Rs. 32.73 Lakh.**

Recognition of Prior Learning (RPL) is a very important associated function of the NSQF, especially in the Indian context where majority of the workforce has not received formal training. The National Skill Qualification Framework (NSQF) will help individuals who have gained learning informally, such as through life, work and voluntary activities to have this learning recognized. This will include knowledge and skills gained:

* 1. Outside of formal learning situations
  2. Through informal learning and training in the workplace, the community and/or the voluntary sector
  3. From continuing professional development activities
  4. From independent learning

RPL will give an option for personal or career development or to gain credit towards other qualifications or learning programs to learners who have the skills but no certificate to prove it. It will help learners make clearer connections between the learning they have already achieved and future learning and/or career opportunities. Benchmarking an individual’s learning against the NSQF Level Descriptors will help them to identify the appropriate level of options for progression. This will improve career progression and skill up gradation of learners as well as facilitate the engagement of the experienced practitioners as resource persons.

NSDA along with NIOS organized a National Workshop on ‘Strategy Planning for Implementing RPL for Informal Sector Workers’ on 24th April 2014. One of the key objectives of the workshop was to identify and design pathways for implementation of Recognition of Prior Learning (RPL) under National Skills Qualification Framework (NSQF).

Scrutiny of records for the period of 2016-17, the following four sectors were selected by NSDA for funded to test assumptions pertaining to RPL certification in India as under:

1. Domestic Workers
2. Gems & Jewellery
3. Agriculture
4. Allied Healthcare

The details of particular Sector Skill Council/Organization selected for RPL Pilot and funds released for its objectives along with total numbers of candidates to be tested and selected job roles for the period of duration of 14 months to complete the project.

Scrutiny further revealed that the SSCs/Organisations did not submit the utilization certificates, progress report and candidate list to the NSDA as detailed below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Sector Skill Council /Organization selected** | **Total no of target of candidates** | **Total funds allocated for the project**  **(in Rs.)** | **Total funds released up-to 31st March 2016 (in Rs.)** | **Amount of UC not received**  **(in Rs.)** |
| Agriculture Sector Skill Council,  New Delhi | 1400 | Rs. 23,82,000/- | * Rs. 2,38,200/-   12-12-2014 | Rs. 2,38,200/- |
| Healthcare Sector Skill Council,  New Delhi | 1000 | Rs. 22,50,000/- | * Rs.2,25,000/- 18-12-2014 * Rs.13,40,220/-   06/04/2016 | Rs. 15,65,220/- |
| Gems & Jewellery Sector Skill Council,  Mumbai | 1500 | Rs. 28,20,000/- | * Rs.2,82,000 /- 24-04-2014 * Rs.11,28,000/- 23-10-2015 * Rs.8,46,000/-   13/04/2016 | NIL |
| Domestic Workers Consortium lead by B-Able  New Delhi | 1000 | Rs. 21,00,000/- | * Rs.4,20,000 /-   30-03-2015   * Rs.4,20,000/-   07-08-2015   * Rs.6,30,000/-   08/04/2016 | Rs. 14,70,000/- |

It is evident from above table that the Sector Skill Council’s has not furnished UCs and UCs remained outstanding against the guidelines of the project. This indicates huge delays in receipt of final UC/ Progress report and also candidates list, Audit observed that project is delayed for completion of project and no reminder was issued to SSC’s for completion of project timely.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency,**

**New Delhi.**

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT,**

**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No.02 Date: 27/11/2017**

**Subject: - Loss to the agency amounting to Rs. 1.38 Lakh due to non-obtaining of exemption certificate**

Under Section 10 (46) of the Income-tax Act, specified income arising to a body or authority or Board or Trust or Commission, established or constituted by or under a Central or State Act or by a Central or State Government with the object of regulating or administering any activity for the benefit of general public, would be exempt from tax subject to the condition that the said entity is not engaged in any commercial activity.

Test-check of records of NSDA revealed that tax of Rs. 1,37,758/- has been deducted at source by the Canara Bank on Interest of Income on Sweep Accounts during 2016-17. The income of the NSDA should be exempted from Income Tax u/s 10(46) of the Income Tax Act. The NSDA has not obtained exemption certificate from the Income Tax Department thereby resulting a loss to the agency of Rs. 1.38 lakh. Further, an amount of Rs. 26,387 is also receivable as income tax refund.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency,**

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**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No.:03 Date: 27/11/2017**

**Subject: Non-Adjustment of outstanding Advances amounting to Rs. 1.62 crore**

**As** per rule 292 of General Financial Rules 2005, the Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the conditions that:

1. He shall be responsible for timely recovery or adjustment of the advance and
2. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawl of advances, failing which the advance or balance shall be recovered from his next salary/salaries.

Scrutiny of the records revealed that an amount of Rs. 1.62 crore was outstanding for want of adjustment. These advances were paid during 2015-16 to 2016-17, but had not been adjusted till the time of audit. Details of such advances are as under:

(Fig. in ₹)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S.No** | **Date** | **To whom given** | **Purpose** | **Amount of Rs.** |
| 1 | 04.11.2015 | NICSI | Advance for LMIS | 100,00,000.00 |
| 2 | 30.03.2016 | NICSI | Advance for E-Kaushal Portal | 10,00,042.00 |
| 3 | 20.01.2017 & 24.03.2017 | NICSI and PGCIL | Advances for Lease Line | 50,83,144.00 |
| 4 | 04.11.2016 | CPWD | Advances for Conference | 13,335.00 |
| 5 | 01.12.2016 | Manoj Kumawat (Consultant) | TA Advance | 4,936.00 |
| 6 | 06.03.2017 | Mohd. Asad (AAO) | LTC Advance | 97,074.00 |
| **Total** | | | | **161,98,531.00** |

Similar other cases may also be reviewed and recovery may be made under intimation to audit.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

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**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No.04 Date: 27/11/2017**

**Subject: Avoidable payment of Rs. 30,466/- due to cancellation charges of Air tickets.**

Rule 21 of GFR, 2005 provides that every officer incurring or authorizing expenditure from public money should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all revenant financial rules and regulations are observed by the own office and by subordinate disbursing officers.

Scrutiny of records relating to travel bills during the period 2016-17 revealed that National Skill Development Agency (NSDA) paid amounting to Rs. 30,466/- cancellation charges of Air tickets to M/s Balmer Lawrie & Company on account of travel of the following officers deputed for official duties within India. as detailed in **Annexure 1**. Cancellation charges of Rs.30,466/- could have been avoided had the officer concerned planned their tour programme judiciously.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

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**Half Margin No.:05 Date: 27/11/2017**

**Wrong depiction of figures provided by the NSDA**

On comparing the reply furnished by the Agency vide Audit Memo No. 4(i to iv) for the year 2016-17 regarding the figures from the Previous IR (2014-16) it was found that the Agency had provided totally different figures in the following cases.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S.NO.** | **Subject** | **Year** | **As per Previous IR( 2014-16) figures submitted** | **As per Reply 2016-17** | **Difference in lakh** |
| 1. | Non-Establishment Expenditure | 2014-15 | 608.51lakh | 614 lakh | 5.49 lakh less shown |
| 2015-16 | 1328.10 lakh | 1522 lakh | 193.90 lakh less shown |
| 2. | Establishment Expenditure | 2014-15 | 48.26 lakh | 44 lakh | 4.26 lakh excess shown |
| 2015-16 | 43.90 lakh | 44 lakh | 10 lakh less shown |
| 3. | Total Non-tax receipt | 2014-15 | Nil | 700 lakh | 700 lakh excess shown |
| 2015-16 | Nil | 1615 lakh | 1615 lakh excess shown |

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

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**Half Margin No.06 Date: 27/11/2017**

**Non-conducting of Internal Audit**

As per Para 12 of the Civil Accounts Manual of the scheme of departmentalization of Union Government Account provision for setting up of an efficient internal audit organization to ensure both accuracy in accounts and efficiency in operation of the accounts was required to be set up. Accordingly, internal audit organization had been set up in most of the Ministries/ Departments. The office of the National Skill Development Agency, New Delhi is under the control of the Controller of Accounts, Ministry of Skill Development & Entrepreneurship. The details of Budget/Revised Estimates and Expenditure are as under:

(**₹ in Lakh**)

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Budget Estimate**  **(Non Plan)** | **Revised Estimate**  **(Non Plan)** | **Expenditure** |
| 2014-15 | 1802.00 | 700.00 | 658.00 |
| 2015-16 | 2000.00 | 1615.00 | 1567.00 |
| 2016-17 | 1466.00 | 1466.00 | 1612.00 |

The internal Audit has not been conducted since the inception of this office to 2016-17 to check day-to-day transactions, maintenance of proper records etc. by the department. In the absence of internal audit, the effectiveness of implementation of financial measures in accordance with norms of economy and propriety could not be checked.

It is proposed that steps should be taken to conduct the internal audit at regular intervals, so as to ensure greater transparency and accountability.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

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**National Skill Development Agency,**

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**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No.07 Date: 27/11/2017**

1. **Awarding Contract without Performance Security/Bank Guarantee amounting to Rs.7.33 lakh**

As per Rule 158 (i) of General Financial Rules, 2005, to ensure due Performance of the Contract, Performance Security is to be obtained from the successful bidder awarded the contract. Performance Security is to be obtained from every successful bidder irrespective of its registration status etc. Performance Security should be for an amount of **five to ten per cent** of the value of the contract. Performance Security may be furnished in the form of an Account payee, Demand Draft, Fixed Deposit Receipt from a Commercial Bank, and Bank Guarantee from a Commercial bank in an acceptable form safeguarding the purchasers in all respects.

Scrutiny of records related to NICSI for the year 2016-17 revealed that the NSDA awarded the contract amounting to ₹1,46,63,143/- to NICSI for the development and implementation of National Labour Market Information System (LMIS) without getting any Bank Guarantee/Performance Security. If the Bank Guarantee is equal to five percent of ₹1,46,63,143/- then it will come ₹7,33,157/-.

1. **Outstanding utilization certificate and Pending Progress/Brief report for finalization of the project.**

As per Rule 212(1) of General Financial Rules, the Institutions/organizations receiving grants-in-aid should submit the Utilization Certificate of actual utilization of grants received for the purpose for which they were sanctioned within twelve months of the closure of the financial year and the receipt of such certificate shall be monitored by the Ministry or Department concerned. Where such certificate is not received from the grantee within the prescribed time the Ministry or Department will be at liberty to black-list such Institute or organization from any future grant subsidy or other type of financial aid from the Government.

However, audit scrutiny of records of the National Skill Development Agency revealed that the utilization certificate amounting to ₹ 1.463/- crore was outstanding from NICSI.

1. **Outstanding interest due to Extra Payment to NICSI**

NSDA released the amount of ₹1,46,63,143/- to NICSI for the development and implementation of LMIS in two instalments amounting to Rs.46,63,143/- and 1,00,00,000/- on dated 30.06.2015 and dt.30.11.2015 respectively. However in the said amount ₹31, 02,994/- remained unspent. The NSDA requested NICSI to refund the extra amount with interest for 18 months i.e., from 30.06.2015 to 09.01.2017 but NICSI refunded amount of ₹31,02,994/-on 09.01.2017 without interest.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

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**Half Margin No.:08 Date: 28/11/2017**

1. **Irregularities in hiring of Consultants**

During the Scrutiny of records related to hiring and remuneration/payment to consultants it was found that the Rules/Norms of the guidelines for hiring of Consultants was not followed. It is stated in the Terms and Conditions of hiring Consultants that the candidate should have minimum qualification and at least work experience of **three years**. While going through the files it was found that in some candidate’s neither period of work experience is given nor is it mentioned in their Experience Certificate which is issued by the firm where they have worked.

Names of Such candidates given below:

1. Ms. Pooja Johari (Joined on18.07.2016)

In the file of Ms. Pooja Johari work experience certificate where she had worked earlier was also not found which shows negligence of terms and conditions of hiring of consultants.

1. Ms. Vasundhara Bhargava (Joined on 02.06.2016)

In the application form she mentioned that she had work experience of 02 years from 2010 to 2012 with NOMURA but in the Relieving/Experience letter issued by NOMURA it was stated that she had worked in the organization from 28 Nov 2011 to 07 Sep 2012 i.e., approx. 10 months only.

1. **Non adherence of recommendation for Remuneration/Salary to the Consultants by the Interview Committee.**

Scrutiny of records revealed that during the Interview of Candidates for the Post of Consultants, the Interview Committee had suggested Remuneration/Salary for the selected and waitlisted candidates keeping in view of their performance and marks in interview. But their suggestions were neglected and paid higher Remuneration/Salary as recommended by the Interview Committee.

Names of Such Candidates are given below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S.NO.** | **Name** | **Date of Joining** | **Salary Recommended** | **Salary Paid** |
| 1. | Ms. Pooja Johari | 18.07.2016 | 40000/-+1500 Local conveyance PM | 50000/-+1500 L.C PM |
| 2. | Mr.Ramesh Kumar Yadav | 16.05.2016 | -do- | 50000/-+1500 L.C PM (after 2 months of Joining i.e., from 18.07.2016) |
| 3. | Shri Manoj Kumawat | 01.07.2016 | -do- | 50000/-+1500 L.C PM (after 17 days of Joining i.e., from 18.07.2016) |

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

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**Half Margin No.:09 Date: 28/11/2017.**

**Inadmissible Recruitment and hike in Remuneration/Salary of Consultants**

According to the guidelines for engagement of Consultants in NSDA which was issued by MoSDE vide L.No. B-12016/08/2015-SDE dated 03rd june 2015, the amount of fee in the case of retired Government officials shall not exceed the ceiling of **(Last Pay + DA drawn) – (Basic Pension)** and it will have to be within the remuneration band.

Further “Consultants: Professionals having Master Degree or Bachelor degree in relevant subject with minimum post-qualification experience of three years in the requisite field, retired Govt. Employee with (i) Grade pay of Rs**. 5400** in PB-3 and above would also be eligible for this position.”

Scrutiny of records revealed that Shri. Dharam vir Singh now working as a Consultant in this agency who has been retired from Ministry of Commerce and Industry from the post of Section Officer on 31.05.2014 with a Grade Pay of ₹ 4800/-. It is clearly mentioned in the guidelines that retired Govt. Employee with Grade pay of ₹5400 and above would be eligible for the post of Consultant instead of this he was appointed as Consultant in NSDA. Also according to his pay slip for the month of 05-2014 his last pay was ₹24340/- and DA was ₹24340, total ₹48680/- . In the file, records related to his Basic pension is not found but it is evident that his Basic Pension must be more than ₹20000/- . that means acc. to the guidelines his salary should not exceed ₹48680-₹20000 = ₹28000. But he was given Remuneration/Salary of ₹30,000/- till Dec-2016 and from Jan-2017 his salary was increased to ₹10,000/- i.e., total ₹40, 000/- which is clear violation of the guidelines.

Further it was found that Consultants who get 9.0 and above in APR will be given increment of 10% that means his salary should be increased maximum upto ₹3000/- but he has been given increment of ₹10,000/- i.e., approx. 33% of increment.

This is an illustrative and it is proposed that all such cases be reviewed in this regard. Reasons for and action taken be intimated to audit.

This is brought to notice of the higher authorities for a suitable action be intimated to Audit accordingly.

**Inspecting Officer**

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**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No. 10 Date: 24/11/2017**

**Stock-entry of the items not made purchased by the Govt. money for ₹ 6.79 lakh.**

In a test-check of contingent vouchers, it was seen that some items were purchased but entry of the same items had not been made in the concerned Stock Registers. The details are given below:-

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Vr. No. & date** | **Name of the item** | **Qty.** | **Name of the firm/Sub.Vr.No.** | **Bill No. & date of the party** | **Amount** |
| J-1/16-17  dt. 27.04.2016 | Water Box  Glass | 2  1000 | M/s Lakshmi Store (3)  -do- (9) | Nil dt. 1.4.16  Nil dt. 19.4.16 | 200/-    500/- |
| J-5/16-17  dt. 13.07.2016 | Glass  Tumbler  Cable 2.5 mm.  MCB  3 Core Wire Drain pipe  Kinley water | 10  15 Mtrs.  1  15 Mtrs.  13 Mtrs.  02Pkt. | M/s Lakshmi Store (8)  M/s SB Electro (17)  M/s Kaul Engineers  (19)  --------- (20) | Nil dt.20.5.16  2606 dt. 24.5.16  23 dt.. 21.5.2016  Nil dt.21.5.16 | 50/-    892/-  2,384/-    400/ |
| J-9/16-17  dt. 26.7.16 | Wi-Fi USB Dongle  Cord Holder  Water Bottle | 1  10  07 | M/s Ezee Mktg. (5)  --- (6)  -- (11) | Nil dt. 9.7.16  Nil dt. 5.7.16  Nil dt. 21 .7.16 | 375/-  390/-  1,050/- |
| J-12/16-17  dt. | Bisleri Box 500 ml. | 06 | ---- (11) | -----Nil dt. 29.8.16 | 900/- |
| J-13/16-17  dt.12.9.16 | Power Core  Leather folder | 1  5 | ----- (6)  M/s Parkash Elect. ---- (8) | Nil dt. 31.8.16  CM-3012  dt.2.9.16 | 200/-  1,750/- |
| J-14/16-17  dt.19.9,16 | Wi-fi Router | 1 | M/s Bharti Power (6) | Inv.No. 8312 dt.12.9.16 | 1,050/- |
| J-15A/16-17  dt.3.9.16 | Desk Top | 15 | NICSI | Inv. No. 934 dt.  30.9.16 | 6,63,189/- |
| J-16/16-17 dt. 17.10.16 | Ext. Board  Short Hand  Leather folders  Back Rest | 3  10  2  1 | M/s Rochak Ent. (5)  -do- (13)  New Delhi Ltd. (18) | CM-944 dt.  27.9.16.  CM-1134 dt.  7.10.16  CM-55550  dt.14.10.16 | 1,200/-  600/  1,453/- |
| J-18/16-17 | Foot Rest | 2 | M/s Bala Pritam Enterprises (2) | CM No. 1953 dt.14.10.16 | 2,250/- |
|  |  |  |  | **Total** | **6,78,883/-** |

This may please be looked into thoroughly as the Govt. money had been spent on the purchase of the items and without stock-entry the items may be in the private use. This is a loss of Govt. money. The reasons and action be taken in this regard be intimated to Audit. It is proposed that all such cases be reviewed and position be explained to Audit.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

**The Director General,**

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**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No. 11 Date: 28/11/2017**

**Non-execution of fidelity bond/security bond.**

Scrutiny of records revealed that no one cashier has been deployed in this office. The AAO is handling the cash since inception of this office to date i.e. (1.4.2014 to 30.9.2017). He is handling the cash without execution of fidelity bond during the period as he remained the Cashier as stated earlier,

As per provisions of DoP&T OM No. 6/31/86-Estt.(Pay-II) dt 29.09.86 and OM No. 4/6/2008-Estt.(Pay-II) dt. 01.10.2008, Cash handling allowance is paid to LDCs, UDCs, Assistants appointed at the discretion of the competent authority to perform the duties of Cashier. The amount of cash handling allowance depends on average monthly cash disbursements (excluding by Cheques, RTRs/Drafts etc.). Receipts should not be accounted. The Head of department concerned should certify the amount of cash disbursed and the sanction the rate of cash handling allowance. The allowance is to be granted from the date of appointment as Cashier or the date of risk covered by an accepted form of security, whichever is later.

It was found that NSDA has deputed an AAO to perform to duties as Cashier without any appointment letter and also non-execution of fidelity bond/security bond since inception of this office to date i.e. (01.04.2014 to 30.09.2017) which is highly objectionable.

This needs clarification as in case of any risk occurred then whose responsibility is to be fixed without appointment of cashier and without execution of fidelity bond/security bond. This is a serious lapse on the part of the DDO and the office/agency.

The competent authority may please be look into the matter personally and the results be intimated to Audit.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency,**

**New Delhi.**

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT,**

**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No. 12 Date: 28/11/2017**

**Irregular Hiring of Vehicles amounting to ₹ 41.53 lakh.**

As per provisions of Rule -151 of General Financial Rules-2005 that Limited Tender Enquiry may be adopted when estimated value is up to Rs. 25 lakh. The number of suppliers in limited tender enquiry should be more than three. Efforts should be made to identify a higher no. of approved suppliers to obtain more responsive bids on competitive basis.

Audit observed that NSDA was frequently hiring of vehicles and found that the agency had incurred a sum of ₹ 41,52,690/- ( w e f 10/2015 to 3/2017) for hiring of vehicles from M/s New Punjab Tourist Transport Pvt. Ltd. The first contract/agreement was awardedto the above Transport Co. for one year on 1.10.2014. The agreement was to be expired on 30.09.2015. As per agreement, contract shall automatically expire after one year from the commencement of the contract unless extended further by the mutual consent of the agency and the contractor. The contract was extended for two months i.e. 30.11.2015. The mutual consent was not found/ record anywhere in the file.

Thus, the hiring of the vehicles frequently and incurred expenditure as stated above is also irregular. Further, the agency is having official two vehicles for DG and Chairman bearing No. DL-2 CAT-2786 and DL-2C AT-2788 purchased in the year 2014. The necessity of hiring the vehicles is not understood in Audit as the vehicle No. DL-2C AT-2788 remained out off –road from 29.09.2015 to 7.10.2016 ( 1 year ). The vehicles are hiring for O/o the Secretary, Minister of State, Review Committee, Skill Day and for Admn. and Protocol officials and spent a sum of ₹41,52,690/- (**details in the Annexure)**. This is a over-burden on the budget allocation of the Agency which is highly objectionable.

This needs thorough investigation and is brought to notice of higher authorities for a suitable action in this regard under intimation to audit.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency,**

**New Delhi.**

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**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No. 13 Date: 28/11/2017**

**Non-duty journeys performed by the Govt. Vehicles--Recovery thereof for ₹ 8.09 lakh**

As per provisions of Staff Car Rule 33, officers using staff cars should note in the Log Book in their handwriting the mileage covered and to give sufficient particulars to indicate that the journeys were on ‘Official’ business but it was noticed that the Staff Car No. DL 2C AT-2786 covered 10000 Kms. (appx.) but no signature of the officer had been recorded in the Log Book. The details are given below:-

It is stated that the above journeys were performed but no signature had been recorded in the Log Book of the Vehicle. It is proposed at the rates prevalent be recovered from the concerned officers/officials of the office as the journeys were performed as “Non-duty” purposes. The details are given below:-

|  |  |  |
| --- | --- | --- |
| **Period/ Month** | **Total Kms. Covered** | **Page No. of Log Book** |
| 01.12.2014 to 28.04.2015 | 9312 Kms. (105 – 9417) | P-1 to 35 |
| 01.05.2015 to 04.05.2015 | 252 Kms. (9540-9792 ) | P- 37 |
| 12.05.2015 | 20 Kms. (10838 - 10858) | P- 39 |
| 19.04.2016 | 106 Kms. (42010 - 42116) | P-143 |
| 23.06.2016 | 24 Kms. (46840 - 46864) | P-163 |
| 20.08.2016 | 78 Kms. (50783 - 50861) | P-182 |
| 02.10.2016 to 31.12.2016 | 2213 Kms. (54003 – 56216) | II- - |
| 05.01.2017 | 32 Kms, (56275 – 56307) | II- - |
| 06.01.2017 | 18 Kms. (56379- 56397) | II- - |
| 12.01.2017 | 21 Kms. (56551 -56572) | II- - |
| 17.01.2017 | 82 Kms. (56735 – 56817) | II- - |
| 04.03.2017 | 38 Kms. (57937 - 57915) | II - - |
| 28.03.2017 | 62 Kms, (58346 - 59284) | II- - |
| **Total** | **12258 Kms.** |  |

Total Kms. covered = 12258 Kms.

Petrol @ ₹ 66.00/- (approx.) per litre

Total = 12258 x 66 = ₹ 8,09,028/- .

This may please be looked into thoroughly and it is proposed that recovery be made from the concerned officers/officials under intimation to audit.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency,**

**New Delhi.**

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT,**

**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No. 14 Date: 24/11/2017**

Excess consumption of petrol 143 litres amounting to ₹ 9,438/-.

As per Government of India’s decisions (4) (ii) below Staff Car Rule 3, the maximum consumption of petrol by the staff car should not exceed 600 litres per quarter per vehicle. Scrutiny of records pertaining to purchase of petrol revealed that the vehicle no. DL 2C AT 2786 i.e. staff car of National Skill Development Agency consumption the petrol in excess of prescribed limit as per details given below:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| S. No. | Quarter wise details of Petrol Consumption | Consumption of Petrol in the quarter | Prescribed limit in the quarter  (in Litre) | Excess consumption of Petrol | Rate of petrol (average) @ Rs. 60 Per Litre (in Rs.) |
| 1 | Apr 2016 to June 2016 | 668 | 600 | 068 |  |
| 2 | July 2016 to Sep 2016 | 675 | 600 | 075 |  |
| Total | | | | 143 |  |

Total excess of Petrol consumption = 143 litres

Average rate of Petrol = ₹ 66.00/- Per litre

Total excess expenditure incurred = ₹ 9,438/-

It could be seen from the above table that an amount of ₹ 9,438/- was incurred in excess of the prescribed limit during the period under audit i.e. 2016-17 due to excess consumption of petrol by 143 litres as detailed above. Consumption of petrol over and above the permissible limit was irregular and should be discontinued forthwith. Besides, excess consumption of petrol may be regularized by competent authority under intimation to audit.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency,**

**New Delhi.**

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT,**

**CENTRAL EXPENDITURE, I.P. ESTATE, NEW DELHI-02**

**Half Margin No. 15 Date: 28/11/2017**

**Non-conducting of Physical Verification of Stores and Dead Stock**

As per Rule 192 (1) & (2) of the General Financial Rules (GFR), physical verification of all stores/stocks should be undertaken at least once in a year by the official/ officer nominated by the Head of the Department other than the custodian of Stores/ Stocks. Discrepancies, if any, should be recorded in the Stock Registers for appropriate action by the competent authority.

Test-check of Non-Consumable and Consumable Stock Registers revealed that the system of periodic physical verification of Stores/Stocks had not been instituted. In the absence of which the actual status regarding custody of Stores, position of condemned and unserviceable items and losses, if any, due to theft, mis-appropriation etc. could not be ascertained in audit.

This may be conducted immediately under intimation to Audit to rule out the possibility of fraud/mis-appropriation.

The facts and figures may be confirmed. Reasons/comments, if any, may be furnished to audit.

Fact and figures may be confirmed and discrepancy, if any, may be pointed out.

**Inspecting Officer**

**The Director General,**

**National Skill Development Agency,**

**New Delhi.**

**Annexure – 1**

**Details of Ticket Cancellation during the period 2016-17**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S. No.** | **Name & Designation of the Officer**  **S/Shri** | **Credit Note No. & Date** | **Purpose** | **Amount of cancellation charge (in Rs.** |
| 1 | Subramanian Ramadorai (Chairman) | C1116001038 dt. 08/04/2016 | Official | 2,000 |
| 2 | -do- | C1116015971 dt.04/08/2016 | -do- | 2,000 |
| 3 | -do- | C1116002498 dt.22/04/2016 | -do- | 2,000 |
| 4 | -do- | C1116000879 dt.04/04/2016 | -do- | 2,000 |
| 5 | -do- | C1116015972 dt.04/08/2016 | -do- | 2,000 |
|  |  |  |  |  |
|  |  |  |  |  |
| 6 | Anant Prakash Pandey  (PS to Chafirman) | C1116007567 dt.01/06/2016 | -do- | 424 |
| 7 | -do- | C1116007579 dt.01/06/2016 | -do- | 3,809 |
| 8. | Ms.Pangkhuri Borgohain | C1116007571 dt.01/06/2016 | -do- | 424 |
| 9. | -do- | C1116007572 dt.01/06/2016 | -do- | 3,809 |
| 10. | Ms. Anupama Tripathi | C1115043937 dt. 15/03/2016 | -do- | 2,000 |
|  | | | |  |
|  | | | |  |
| 11 | Dr. Sunita Chhibba | C1116035978 dt.05/01/2017 | -do- | 2,000 |
| 12 | Ms. Yogita Daulatani | C1116036529 dt.09/01/2017 | -do- | 2,000 |
| 13. | -do- | C1116036527 dt.09/01/2017 | -do- | 2,000 |
| 14. | Sh. Manoj Kumawat | C1116036530 dt.09/01/2017 | -do- | 2,000 |
| 15. | -do- | C1116036528 dt.09/01/2017 | -do- | 2,000 |
|  |  |  | Total | 30,466 |
|  | | | |  |
|  | | | |  |

**Annexure-II**

|  |  |  |
| --- | --- | --- |
| **Hiring vehicle for O/o the Secretary** | | |
| **Dates on which vehicle hired** | **Amount paid** | **Page No. of Noting** |
| 1.10.15 to 30.10.15 | 49,188/- | P-2 |
| 1.11.15 to 30.11.15 | 47,138/- | P-8 |
| 1.12.15 to 31.12.15 | 47,852/- | P-13 |
| 1.1.16 to 31.1.16 | 49,357/- | P-20 |
| 1.2.16 to 29.2.16 | 49,628/- | P-27 |
| 1.3.16 to 31.3.16 | 53,448/- | P-33 |
| 1.4.16 to 30.4.16 | 50,192/- | P-39 |
| 2.5.16 to 31.5.16 | 51,455/- | P-44 |
| 1.6.16 to 30.6.16 | 57,421/- | P-49 |
| 1.7.16 to 29.7.16 | 48,339/- | P-57 |
| 1.8.16 to 31.8.16 | 50,080/- | P-65 |
| 1.9.16 to 30.9.16 | 47,834/- | P-70 |
| 2.10.16 to 31.10.16 | 51,709/- | P-75 |
| 1.11.16 to 30.11.16 | 54,089/- | P-81 |
| 1.12.16 to 31.12.16 | 51,500/- | P-87 |
| 1.1.17 to 31.1.17 | 60,249/- | P-93 |
| 1.2.17 to 28.2.17 | 58,225/=- | P-98 |
| **Total** | **8,97,696/-** |  |

|  |  |  |
| --- | --- | --- |
| **Hiring vehicle for MOS (Minister of State)** | | |
| **Dates on which vehicle hired** | **Amount paid** | **Page No. of Noting** |
| 1.10.15 to 30.10.15 | 61,561/ | P-5 |
| 2.11.15 to 30.11.15 | 46,690/- | P-11 |
| 1.12.15 to 31.12.15 | 60.340/- | P-16 |
| 1.1.16 to 29.1.16 | 68,611/- | P-25 |
| 1.2.16 to 29.2.16 | 70,655/- | P-30 |
| 1.3.16 to 31.3.16 | 61,509/- | P-36 |
| 1.4.16 to 30.4.16 | 61,965/- | P-42 |
| 2.5.16 to 31.5.16 | 55,515/- | P-46 |
| 1.6.16 to 30.6.16 | 56,252/- | P-53 |
| 1.7.16 to 30.7.16 | 65,056/- | P-59 |
| 1.8.16 to 31.8.16 | 64,829/- | P-68 |
| 1.9.16 to 30.9.16 | 65,243/- | P-72 |
| 1.10.16 to 31.10.16 | 63,137/- | P-77 |
| 1.11.16 to 30.11.16 | 67,728/- | P-84 |
| 1.12.16 to 30.12.16 | 67,101/- | P-90 |
| 1.1.17 to 31.1.17 | 63,459/- | P-95 |
| 1.2.17 to 28.2.17 | 61,670/- | P- 99 |
| **Total** | **9,47,389/-** |  |

|  |  |  |
| --- | --- | --- |
| **Hiring vehicle for Review Committee** | | |
| **Dates on which vehicle hired** | **Amount paid** | **Page No. of Noting** |
| 16.6.16 to 30.6.16 | 26,780/- | P-54 |
| 1.7.16 to 29.7.16 | 46,633/- | P-62 |
| 1.8.16 to 31.8.16 | 39,726/- | P-66 |
| 1.9.16 to 30.9.16 | 42,247/- | P-71 |
| 3.10.16 to 31.10.16 | 31,147/- | P-76 |
| 1.11.16 to 30.11.16 | 41,278/- | P-82 |
| 1.12.16 to 27.12.16 | 63,908/- | P-88 |
| **Total** | **2,18,630/-** |  |

|  |  |  |
| --- | --- | --- |
| **Hiring vehicle for Skill Day** | | |
| **Dates on which vehicle hired** | **Amount paid** | **Page No. of Noting** |
| 11.7.16 to 17.7.16 | **64,118/-** | P-63 |

|  |  |  |
| --- | --- | --- |
| **Hiring vehicle for Admn. Protocol & Official Duty etc.** | | |
| **Dates on which vehicle hired** | **Amount paid** | **Page No. of Noting** |
| 2.10.15 to 30.10.15 | 35,644/- | P-2 |
| 2.11.15 to 30.11.15 | 62,097/- | P- 9 |
| -do- | 39,110/- | P-9 |
| 1.12.15 to 29.12.15 | 55,414/- | P-14 |
| -do- (31.12.15) | 50,490/- | P-15 |
| 1.1.16 to 31.1.16 | 81,297/- | P-21 |
| -do- (29.1.16) | 65,958/- | P-23 |
| 1.2.16 to 29.2.16 | 89,686/- | P-29 |
| 1.3.16 to 31.3.16 | 87,995/- | P-35 |
| 1.4.16 to 29.4.16 | 1,46,024/- | P-41 |
| 1.5.16 to 31.5.16 | 1,11,528/- | P-45 |
| 1.6.16 to 30.6.16 | 1,50,780/- | P-52 |
| 1.8.16 to 31.8.16 | 1,40,483/- | P-59 |
| 1.9.16 to 30.9.16 | 1,29,038/- | P-71 |
| 1.10.16 to 31.10.16 | 1,22,603/- | P-76 |
| 1.11.16 to 30.11.16 | 1,33,370/- | P-82 |
| 1.12.16 to 5.12.16 | 1,33,629/- | P-89 |
| 1.1.17 to 31.1.17 | 1,28,507/- | P-93 |
| 1.2.17 to 28.2.17 | 1,22,346/- | P-98 |
| **Total** | **20,24,857/-** |  |

**Total= 8,97,696/- + 9,47,389/- + 2,18,630/- + 64,118/- + 20,24,857/- = Rs.41,52,690/-.**