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**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT.
I.P. ESTATE, NEW DELHI-110002**

Sub: S.E.Civil Building Maintenance, Circle M-33, Bawana Road, Delhi, for the year 2009-14.

INTRODUCTION:

The I.A.R. on the accounts of **S.E.Civil Building Maintenance, Circle M-33, Bawana Road, Delhi**, for the year 2009-14 was conducted by the field Audit Party No.II comprising of Sh. Rajesh Kumar, AAO and Sh Purushottam Lal, Grade III (DASS) headed by Sh. Piyush Taneja, IAO. The audit was conducted during 10 working days w.e.f. 08/07/2014 to 21/07/2014, this was the general audit.

AIMS AND OBJECTIVES

A circle office is an administrative office under the charge of a Superintending Engineer. It co-ordinates and supervises the activities of divisions under its controls.

List of HOO/DDO/Cashier

The following officers/officials have served as HOO/DDO/Cashier during the audit period 2008-14:

H.O.O./D.D.O.

HOD	Head of Office	
	Name and Designation	Period
Chief Engineer M-3	Er. M.Annamalai SE (Civil)	29.03.2007 to 09.09.2010
	Er. R.S.Rawat SE(Civil)	09.09.2010 to 27.12.2010
	Er. D.S.Sangwan SE(Civil)	27.12.2010 to 06.08.2012
	Er. D.C.Goyal SE(Civil)	06.08.2012 to 10.10.2013
	Er. N.K.Garg SE(Civil)	10.10.2013 to to till date

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DDO	Cashier – No cashier deputed in the circle office
Shri R.K.Thakur, EE(P) From 22.05.2008 to 16.11.2009	Bill Clerk Shri Shashi Bhushan, LDC From 03.03.2009 to 18.11.2010
Shri Ved Prakash 17.11.2009 to 31.10.2011	Shri Sandeep Thareja, UDC From 19.11.2010 to 26.10.2012
Sh. J.P.Singh till date CBMC M 32	1.Shri Sandeep Thareja, UDC (upto 26.10.2012) 2. Shri Kuldeep, LDC (from 27.10.2012 to 30.05.2013) 3. Smt. Suresh Kumari Dabas, UDC(from 01.05.2013 to till date)

Budget allocation and Expenditure for the year 2009-14:

Year	Plan			Non-Plan		
	Budget	Expenditure	Balance Left	Budget	Expenditure	Balance Left
2009-2010	4139.00	3648.62	490.38	820.25	600.96	219.29
2010-2011	4232.00	3896.32	335.68	682.50	667.78	14.72
2011-2012	4327.00	4270.09	56.91	446.50	412.64	33.86
2012-2013	3570.00	3097.84	472.16	111.45	15.59	95.86
2013-2014	6438.00	6209.98	228.02	15.00	15.00	-

Statutory Audit:


Statutory Audit of S.E.Civil Building Maintenance, Circle M-33, Bawana Road, Delhi, for the year 2009-14 has not conducted by AG (Audit), Delhi.

Vacancy statement:

Sl. No.	Name of post	No. of Posts sanctioned	Filled	Vacant
1.	Group A	2	2	0
2.	Group B	6	6	0
3.	Group C	14	12	2
4.	Group D	0	0	0
	Total	22	20	2

Maintenance of Records:

The maintenance of records S.E.Civil Building Maintenance, Circle M-33, Bawana Road, Delhi, was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.


(PIYUSH TANEJA)
IAO/ACCOUNTS OFFICER
AUDIT PARTY NO.2

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Part-I

Old Audit Report

Report for the period 2007-09

S. No	Start Year	End Year	Para No.	Subject	Status	Outstanding Amt.(Rs.) as per Old Report	Recovery/ Remarks	Balance Outstanding Amt.(Rs.) as per Current Report
1	2007	2009	1	Lack of Monitoring of the cases where prior approval of TS authority was not obtained for deviation (above 10% and extra items)	O/s	0	0	0
2	2007	2009	2	Payment of contingent bills divisions and non-maintenance of cash book in circle office	Settled Updated	0	0	0
3	2007	2009	3	Non-production of records	Settled Updated	0	0	0
TOTAL						00	00	00

R. Kumar
A.A.O.

Discussed
21.7.14
(D.P. Singh)
EAO Supdg. Engr.
C.B.M.C. M-33, P.W.D. (GNCTD)
DTU Campus, Bawana Road
Delhi-110042

Piyush Taneja
(PIYUSH TANEJA)
IAO/ ACCOUNTS OFFICER
AUDIT PARTY NO. 2

OLD REPORT

NIL

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**CURRENT AUDIT REPORT
(2007-08 & 2008-09)**

Para 1

Lack of monitoring of the cases where prior approval of TS authority was not obtained for deviations (above $\pm 10\%$) and extra items
(Audit Memo No.2 dated 26.10.2009)

Para 23.1.2. of CPWD Works Manual 2007 provides that Deviations beyond the limit of $\pm 10\%$ of agreement quantities should not be made at site without the approval of TS authority. Once approval is obtained, the total deviations shall be sanctioned by officers as per delegation of powers. Para 23.2.3 further provides that no extra item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction.

Information in this regard was sought from the divisions which revealed that no formal approval of TS authority i.e. S.E. was obtained for deviations (above $\pm 10\%$) and extra items and only the verbal approval was taken at the time of site inspection by S.E.

The practice of obtaining verbal approval is not acceptable as in principal approval of TS authority is required under the rules and that should be taken in writing. In case for the urgent requirement the verbal approval is taken from TS authority, the same should be obtained in writing before sanctioning the amount of deviations and extra items as per delegation of powers by AE/EE.

Circle office should review all such cases periodically in future and necessary directions be issued to the divisions for strict adherence of the rule provisions.

Para 2

Payment of contingent bills from divisions and non maintenance of cash book in circle office
(Audit Memo No.3 dated 29.10.2009)

Test check of the record revealed that the circle office is not making any expenditure on contingent items i.e. stationery, misc. office items, computer consumables, newspaper bills of office/officers, telephone bills etc. at own. All the bills/requests for the above items are being sent to different divisions of the circle. A nominal budget for O.E. is allocated to the divisions to book expenditure to meet the requirements of circle office. The following information in this regard was sought vide memo No.3 dated 29.10.2009:-

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PART-II**Current Audit Report:**

During the course of current audit, 10 audit memo's highlighting various irregularities were issued out of which one outstanding memo, 04 Audit PARAS and 04 TAN including one record memos.

Details of Current Recovery (Audit Period 2009-14):

Para No. / Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
Para 1	4,375	Nil	4,375
Para 2	16,421	Nil	16,421
Total	20,796		20,796

The internal audit report has been prepared on the basis of information furnished and made available by S.E.Civil Building Maintenance, Circle M-33, Bawana Road, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any mis-information and of non- information on the part of auditee.

DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
DELHI SECRETARIAT, NEW DELHI – 110002

Para No. 01

Audit Memo. No. 04
Date: 11.07.2014
(Audit Period 2009-14)

Sub: Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs.4,375/-.

As per office memo dt. 28-07-2010 and further clarification issued vide office Order No. F. 25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08-10 the subscription of DGEHS has been w.e.f.1st August, 2010 on the basis of grade pay as per given below:

Grade pay to the beneficiary	Subscription under CGHS per month now applicable in DGEHS scheme
Uptp Rs. 1650 Rs.	Rs. 50
Rs. 1800,1900,2000,2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs.4600,4800,5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

During the test check of PBR for the period 2009-14, it has been noticed that subscription of the DGEHS was not deducted as per revised rates for the month of August, 2010 for the following employees as detailed below-

PBR(2010-11) (Gazetted)

Sr. No	Name of Official Sh.Smt.	Designation	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs .
1	Jagdeesh Prasad	EE	6600	325	150	175
2	Rajiv Lochan	EE	6600	325	100	225
3	Ved Prakash	EE	6600	325	100	225

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4	Mukesh Chand	AE	4600	325	75	250
5	Suresh Kumar Batra	AE	6600	325	100	225
TOTAL						1100

PBR(2010-11) (Non-Gazetted)

Sr. No	Name of Official Sh.Smt.	Designation	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs.
1	Dewan Chand	AAO	4800	325	75	250
2	Praveen Kr. Gupta	AAO	4800	325	75	250
3	Anand Singh	JE	4200	225	50	175
4	Kumar Pal	JE	4600	325	75	250
5	Hemraj	DM-GR-II	4200	225	50	175
6	Sajjan Kumar	DM-GR-III	4200	225	50	175
7	Deepak Ahuja	HC	4200	225	50	175
8	Subhash Chander	Jr. Hindi Translator	4200	225	50	175
9	Santosh Khosk	Steno-III	4200	225	50	175
10	Mamta	Steno-III	4200	225	50	175
11	Ajay Kumar	Steno-III	4200	225	50	175
12	Sandeep Kumar	UDC	2400	125	50	75
13	Kiran Bala	UDC	4200	225	50	175
14	Baldev Raj	UDC	4200	225	50	175
15	Neena Ratan	UDC	2400	125	50	75
16	Kiran Pruthi	LDC	2400	125	50	75
17	Ram Kumar	LDC	2400	125	50	75
18	Savita Rawat	LDC	2400	125	50	75

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19	Kuldeep	LDC	2400	125	50	75
20	Mahesh Chand	LDC	1900	125	50	75
21	S.R.Sharma	AAO	4800	325	75	250
TOTAL						3275

Recovery of Rs.4,375/- on account of short deduction of DGEHS from the above said employees may be made after due verification of record and compliance be shown to audit.

Similar cases may also be checked and recovery, if any, towards short deduction of DGEHS may be made for the audit period.

Para No. 02

Audit Memo No. 06
Dated: 15/07/2014
(Audit Period 2009-2014)

Subject: Income Tax recovery Rs.16,421/- for the financial year 2009-14.

During the test check of the Income tax record provided by department, the following discrepancies have been noticed as under:-

Shri Sunit Singh, JE-(2010-11)

	TDS as per calculation sheet Amount (Rs.)	As per audit Calculation Amount Rs.	Remarks
Gross total income	79,898	3,13,460	Salary as per PBR
Less:-CPF		26631	
Total Taxable Income	00	286829	
Uptp Rs.160000	00	nil	
Total Income Tax	00	12683	
Add Cess 3%	00	380	
TOTAL INCOME TAX	00	13063	
TAX DEDUCTED	5,369	5,369	
RECOVERY	00	7694	

Shri R.Satish Kumar, JE-(2013-14)

	TDS as per calculation sheet Amount (Rs.)	As per audit Calculation Amount Rs.	Remarks
Gross Salary	399955	399955	
TA	9600	9600	
HRA	<u>49584</u>	<u>41770</u>	
	(-)		
	59184	<u>(-)51370</u>	DA has not been included as part of salary
Gross Income	340771	348585	
Less 17(2)	(-) 560	(-) 560	
Gross total income	340221	348025	
Total Taxable Income	140211	148025	
Total Income Tax	14021	14803	
Rebate	2000	2000	
Net Tax	12021	12803	

Add Cess 3%	361	384	
TOTAL INCOME TAX	12382	13187	
TAX DEDUCTED		12382	
RECOVERY		805	

Shri Arvind Kumar, JE-(Civil) (2013-14)

	TDS as per calculation sheet Amount (Rs.)	As per audit Calculation Amount Rs.	Remarks
Gross Salary	307313	307313	
HRA	39324	35730	DA has not been included as part of salary
Gross Income	267989	271583	
Gross total income	267989	271583	
Less :U/s 80C	30355	6840	
Income	237624	264743	
Total Taxable Income	37624	64743	
Total Income Tax	3763	6474	
Rebate	2000	2000	
Net Tax	1763	4474	
Add Cess 3%	53	134	
TOTAL INCOME TAX	1816	4608	
TAX DEDUCTED		1816	
RECOVERY		2792	

Shri Narendra Kumar , JE-(Civil) (2013-14)

	TDS as per calculation sheet Amount (Rs.)	As per audit Calculation Amount Rs.	Remarks
Gross Salary	399926	399926	
TA	9600	9600	
HRA	33872-----	20170-----	DA has not been included as part of salary
	-----	---	
	43472	29770	

Gross Income	356454	370156	
Less :U/s 80C	75075	75075	
Gross total income	281380	295081	
Total Taxable Income	81380	95081	
Total Income Tax	8138	9508	
Rebate	2000	2000	
Net Tax	6138	7508	
Add Cess 3%	184	225	
TOTAL INCOME TAX	6322	7733	
TAX DEDUCTED		6322	
RECOVERY		1411	

Shri Mahesh Chand,LDC (2013-14)

	TDS as per calculation sheet Amount (Rs.)	As per audit Calculation Amount Rs.	Reamarks
Gross Salary	359276	359276	
HRA	45312	37979	DA has not been included as part of salary
Gross Income	313964	321297	
Less :U/s 80C	92836	64065	
Gross total income	221130	257232	
Total Taxable Income	21130	57232	
Total Income Tax	2113	5723	
Rebate	2000	2000	
Net Tax	113	3723	
Add Cess 3%	3	112	
TOTAL INCOME TAX	116	3835	
TAX DEDUCTED		116	
RECOVERY		3719	

Similar cases may also be reviewed and the recovery of Rs.16,421/- may be recovered from the above official and deposited in govt. account, under intimation to the audit.

Para No. 03

Audit Memo. No. 07

Date: 15.07.2014

(Audit Period 2009-14)

Subject: Non-Maintenance of Cash Book.

During the course of Audit it has been observed that Circle Office M-33 is not maintaining the Cash Book of the Circle Office. The pay bills of the divisions and circle office under the supervision of Superintending Engineer and Pay, TA, LTC, Medical Bills have been drawn from the PAO. Other contingency bills of stationery, misc office items, computer consumables, newspaper bills of office/officers, telephone bills etc. are being paid by the divisions under the supervision of the Superintending Engineer.

Cash Book is a mandatory document for maintenance in the offices where full fledged DDO has been appointed for financial transactions.

Department is advised to maintain the Cash Book of the circle office.

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Para No.04

Audit Memo. No. 05

Date: 14.07.2014

(Audit Period 2009-14)

Sub: Monitoring of cases where prior approval of Technical Sanction is required.

Para 23.1.2 of CPWD Works Manual 2007 provides that deviation beyond the limit of $\pm 10\%$ of agreement quantities should not be made at site without the approval of T.S. authority. Once approval is obtained, the total deviations shall be sanctioned by officers as per delegation of powers. Para 23.2.3 further provides that no extra item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction.

In the reply the circle office has furnished the report in the proforma ^(Annexure I & II enclosed) which shows that in some of the cases the amount has been increased more than the A/A & E/S which requires revision of technical sanctions. In such cases the divisions should obtain in writing before sanctioning of amount of deviation and extra items as per delegation of powers of AE/EE.

The department is advised to review all such cases periodically in future and necessary directions may be issued to the divisions for strict compliance of rules.



(PIYUSH TANEJA)

INSPECTING AUDIT OFFICER

PARTY NO. 02

INFORMATION REGARDING EXECUTION OF DEVIATIONS AND EXTRA ITEMS OF WORKS FOR WHICH TECHNICAL SANCTIONING AUTHORITY IS SUPERINTENDING ENGINEER FOR THE YEAR 2009-2014

Sl. No.	Agreement No./Year	Tendered Amount (Rs.)	Amount of A/A & E/S (Rs.)	Technical Sanction Amount (Rs.)	% & Amount of deviation (In case deviations above +10%	Whether Approval of TS Authority was obtained for deviations above +10% (Yes/No)		% & Amount of Extra Items executed (Rs.)	Whether approval of TS Authority was obtained for execution of extra items (Yes/No)		Whether final bill paid. If yes, date of payment	Remarks, if any
						Before Execution	Before Sanctioning the deviations as per delegation of financial powers of AE/EE.		Before execution	Before Sanctioning the deviations as per delegation of financial powers of AE/EE.		
1	36/2012-13	11634279	12164789	13725900	4.06% & 472521	No	No					
2	153/2012-14	177000672	27858900	15185860	14.78% & 1414010			17% & 3018570				
3	30/EE/RS35 12-14	14657742	16398000	15800000	29.36% & 4301140							
4	153/355/12-13	70900000	14800000	10000000	29.08% & 1924200							


 21/11/14
 AE/EE
 2014

ANNEXURE-II

ATTENTION REGARDING EXECUTION OF DEVIATION AND EXTRA ITEMS OF WORKS FOR WHICH TECHNICAL SANCTIONING AUTHORITY IS SUPERINTENDING ENGINEER FOR THE YEAR 2009-2014

5. No.	Agreement No. / Year	Tendered Amount (Rs.)	Amount of A/A & E/S (Rs.)	Technical Sanction Amount (Rs.)	% & Amount of Case deviations above $\pm 10\%$	Whether Approval of TS Authority was obtained for deviations above $\pm 10\%$ (Yes/No)		% & Amount of Extra Items executed (Rs.)	Whether Approval of TS Authority was obtained for execution of extra items (Yes/No)		Whether final bill yes, dated of payment	Remarks if any
						Before Execution	Before Sanctioning the deviations as per delegation of financial powers of AE/EE.		Before Execution	Before Sanctioning the deviations as per delegation of financial powers of AE/EE.		
1	20/EE/M-331/A-III(N)/2012-13	79,04,972	91,02,285/-	87,76,900/-	11.46358/-	No	No	845286/-	No	No	Yes	
2	26/EE/M-331/A-III(N)/2012-13	1,23,71,081	1,38,90,200/-	1,31,89,100/-	19.62978/-	No	No	14,30,654/-	No	No	Yes	
3	72/EE/M-331/2012-13	99,87,150	1,33,98,200/-	1,09,07,600/-	16.00,204/-	No	No	13,68,072/-	No	No	Yes	
4	34/EE/M-331/A-III(N)/2012-13	1,13,39,634	1,01,87,383/-	1,34,27,100/-	47,84,543/-	No	No	17,32,00/-	No	No	Yes	
5	36/EE/M-331/A-III(N)/2012-13	1,13,39,634	1,21,64,789/-	1,37,75,900/-	22.62,505/-	No	No	13,61,113/-	No	No	Yes	
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Copy of Report received from

EE/M-331

21/7/14

AE (D) / M-331

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TEST AUDIT NOTE

TAN No. 01

Audit Memo. No. 2

Date: 09.07.2014

(Audit Period 2009-14)

Subject: Irregularities in maintenance of PBR.

During the test check of PBRs for the audit period, the following short comings have been observed for the years 2009-2014:-

1. Prescribed Columns in the PBR i.e. Scale of Pay, DNI, Date of Birth, GPF No., Date of Joining, Address of Govt. accommodation etc. have not been completed.
2. Totaling of the Heads (3 to 24) was not done.
3. No details of Computer Advance, Sanction Amount, Date, Installments etc.
4. Overwriting/Cutting not attended by DDO.
5. Paging Certificate has not been completed on the first page of the PBRs.

TAN No. 02

④

Audit Memo. No. 09
Date: 17.07.2014
(Audit Period 2009-14)

Subject : Stock Registers

During test-check of Stock Registers, following irregularities were noticed :

1. **No specifications** – No details of the make, size, specifications, etc were recorded for the articles purchased, which is highly irregular. Elucidate reasons.
2. **No bill details** – The Amount of the items purchased have not recorded in the stock registers.
3. **Physical verification of stock not done** – Contrary to Rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken and certificate thereafter has also not been recorded in the stock registers, ever for the past. As per GFR-116, annual physical verification of all stores shall be carried-out atleast once in every year. Hence, needful may be done now and shown to audit.
4. **Non-obtaining of recipient's signatures** – Signatures of the receipt of the items by the recipient's have also not been obtained in the prescribed columns of the stock registers, which is irregular. Elucidate reasons.
5. **Paging counting Certificate :-**The page counting certificate was not given on the first page of the consumable stock register.
6. **Stock entries not certified** – Contrary to Rule 187(3) of GFR 2005, the officer-in-charge of stores have not certified the details of the actually received materials. The stock registers do not bear any signatures of the Store Officer anywhere (neither on receipt of items or at the time of issue of items), which is irregular. Elucidate reasons.

Tan No. 03

Audit Memo. No. 08

Date: 16.07.2014

(Audit Period 2009-14)

Subject: Payment of contingent bills from divisions.

During the course of Audit it has been observed that Circle Office M-33 is not making any expenditure on contingencies items i.e. stationery, misc. office items, computer consumables, newspaper bills of office/officers, telephone bills etc. inspite of Circle Office having a full fledge non-cheque drawing DDO.

The details of few bills which were sent to Division Office for pass and payment:

S.No.	Name of the Dealer	Bill No./ Date	Items Purchased	Amount of Bill (Rs.)	Division to which bills forwarded
1	Advance Info distributors Pvt.Ltd.	PITM/13-14/3471 25/2/2014	Computer items	41,100	AE-331
2	Star Computer systems	7/7/2013	HDD 500GB (WD)SATA	4200	M-331
3	Star Computer systems	24/6/2013	Battery –Luminous UPS	850	M-331
4	Star Computer systems	6/7/2013	HP-12A Tonner	8600	M-331
5	P.S.Enterprises	8/8/2013	Antivirus-Quick Heal	5440	M-333
6	Kendra Bhandar	20/3/2014	Stationery Items	20863	M-333
7	Kendra Bhandar	20/3/2014	Stationery Items	5544	M-333

After scrutiny of the stock register it has been observed that so many stationery items were purchased from the various agencies and the payment s are being made by the divisions under the supervision of the Circle M-33.

In the reply, the department has given in writing that the observation of the audit have been noticed for future guidance and efforts are being made to take up the matter with higher authorities to appoint their own DDO.

Audit Memo. No. 10
Date: 18.07.2014
(Audit Period 2009-14)

Subject : Service Book.

1. **Attestation of Photo**:- Passport photographs should be pasted on the right hand side of the service books of the employees duly attested by the HOO/DDO but it was observed that attested photographs has not been affixed/attested in the service book of following officer/ employees:

Name Sh./Smt.	Designation
Dev raj Sharma	AE
K.G.Bansal	AE
Jagdish Chander	JE
A.K.Aggarwal	AE
Rajkumar Mehta	UDC
Ramesh Kumari Rana	UDC
Anita Sarin	UDC
Lalit Pal	LDC
Suresh Kumar	UDC
Sunil Chopra	AE
A.K.Sangal	AE
Mahinder Ram	EE

2. **Reattestation of particulars** – Particulars recorded on the 1st page of the service-book are required to be reattested after every five years. Particulars/documents have not been reattested of the following officers/employees.

Name Sh./Smt.	Designation
K.G.Bansal	AE
Jagdish Chander	JE
Lalit Pal	JE
Suresh Kumari	UDC
A.K.Sangal	AE
Pratap Singh	LDC

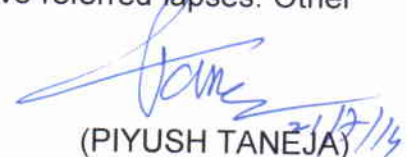
3. **No GPF Account numbers** – It mandatory to record the allotted GPF number of the official on the 1st page of his service book. But in some of the cases, such GPF numbers were not found recorded, which is irregular.

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Name	Designation
Sh./Smt.	
Ramesh Kumari	UDC
Devraj Sharma	AE
K.G.Bansal	AE
Pratap Singh	LDC
Mahendra Ram	EE

Remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.



(PIYUSH TANÉJA)
INSPECTING AUDIT OFFICER
PARTY NO. 02

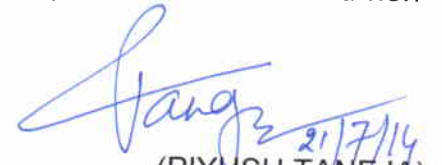
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**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P. ESTATE: NEW DELHI**


General

The general condition of accounts of **S.E. Civil Building Maintenance, Circle M-33, Bawana Road, Delhi**. The period from year 2009-14 were found to be satisfactory, subject to the remarks made in the Inspection Report. The Inspection Report for the year 2009-14 has been prepared on the basis of information furnished and records made available by the **S.E. Civil Building Maintenance, Circle M-33, Bawana Road, Delhi**. The office of the Directorate of Audit, New Delhi disclaims any responsibility for any mis-information and non-information on the part of the auditee.


(PIYUSH TANEJA)
IAO/ACCOUNTS OFFICER
AUDIT PARTY NO.2

Acknowledgement

Seen and discussed all the remarks, audit memos, old outstanding paras & draft audit report pertaining to the Internal audit of Accounts for the F.Y, 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14.


21.7.14
(D. P. Singh)
EA to Supdg. Engr.
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