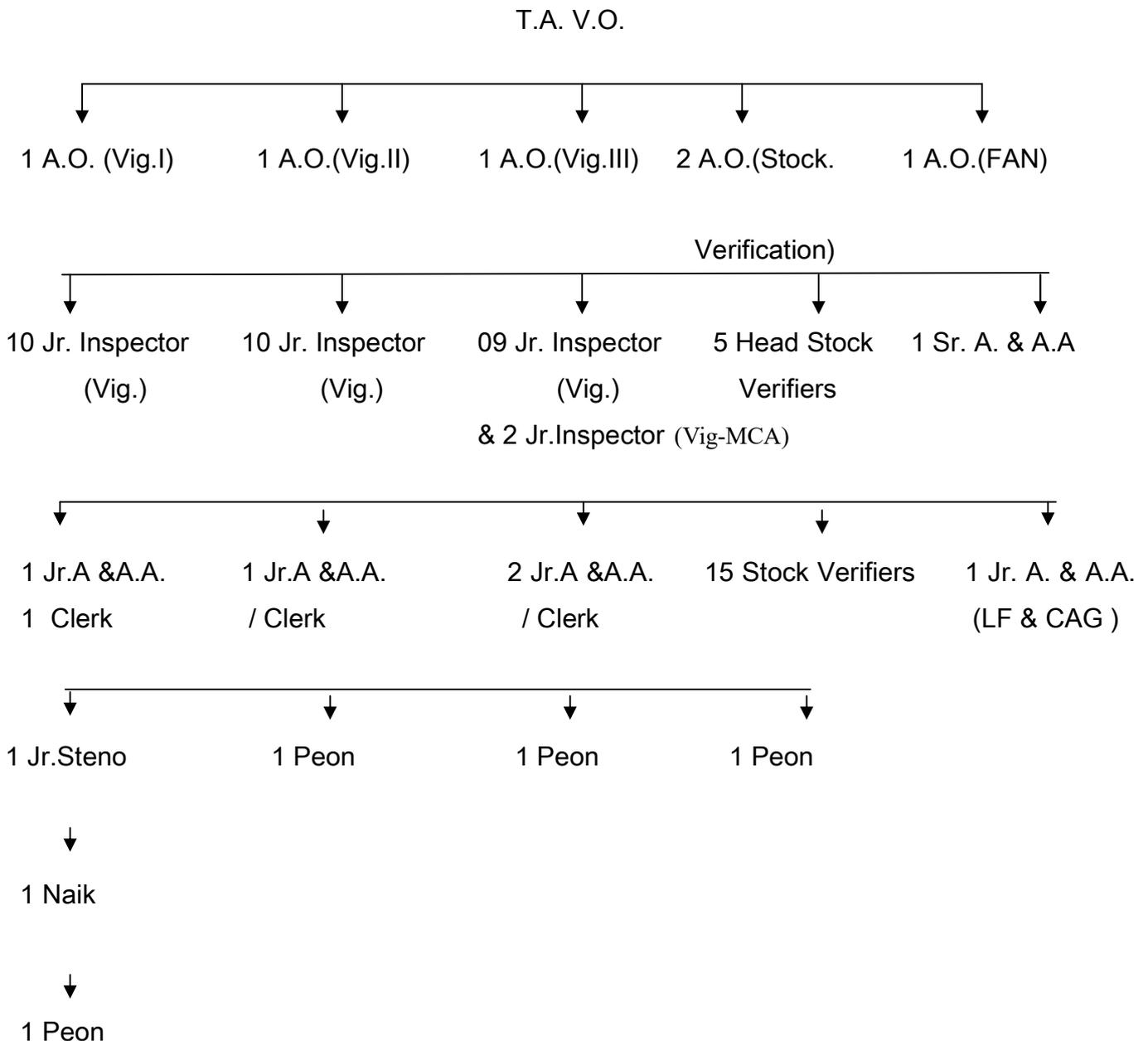


MANUAL (i)

(i) The particulars of its organisation, functions and duties :

A post of Test Audit & Vigilance Officer has been created vide the Corporation Resolution No.626 dated 21.1.86 to assist Chief Accountant in carrying out and to co-ordinate vigilance activities of all the C.A.'s vigilance cells. Thereafter, in December 1989 it was decided to place Test Audit & Vigilance Officer under the direct control of Municipal Commissioner and since then, he continued to be under Hon. Jt.M.C.(I) / Hon. Municipal Commissioner direct control.

Organization set up and details of personnel of Test Audit and Vigilance Sections, I, II , III & Stock Verification Section is as under :



<u>Total No. of Staff :</u>	Actual Post	Present Post (as on 25.02.2025)
T.A. & V.O.	01	01
Accounts Officer	06	06
Jr. Inspector (Vig.)	31	14
Head Stock Verifiers	05	03
Sr.A.&A.A.	01	00
Jr. A. & A.A.	05	05
Executive Assistant	01	01
Stock Verifiers	15	08
Jr. Steno	01	00
Naik	01	01
Peon	04	03

LOCATION :-

The office of the T.A. & V.O. is located in the premises of BrihanMumbai Municipal Head Office, New Bldg., Ground Floor Out of 6 Accounts Officers working under T.A. & V.O., 1 Accounts Officer (FAN) along with their staff is housed in Head Office as stated above, and Accounts Officer (Vig-1 & 2) alongwith their staff is temporary housed in BrihanMumbai Municipal Head Office, Old Bldg., First Floor, Room No.63 & Accounts Officers (Vig-III, FSV-I & FSV-II) alongwith their staff are housed / sitting in the Room No.325, 3rd floor of G/North Ward Office Bldg., at Dadar .

The work on Test & Vigilance point of view of this Cell are being carried out through 6 sub sections as mentioned here under -

I) Accounts Officer (Vig.I)

To carry out Surprise / Test checking of work pertaining to expenditure and Revenue Matters of Wards / offices on the Western Railway line.

II) Accounts Officer (Vig.II)

To carry out Surprise / Test checking of work pertaining to expenditure and Revenue Matters of Wards / Offices on Central Railway line.

III) Accounts Officer (Vig.III)

To carry out test audit and the surprise checking of work carried out by the Solid Waste Management Department in the entire City and Suburbs Area.

IV) Accounts Officer (Stock Verification Section I & II)

The main function of this branch is to check up the stock of materials received, issued / used and the balance of all the Engineering, Medical, Conservancy, Schools etc. stores of the Corporation.

V) Accounts Officer (FAN)

To take proper follow up of, Indian Audit and Accounts Department, Office of The Principal Accountant General (Audit) – I Maharashtra's Audit Paras, Director of Local Fund's Audit Paras & MCA Audit Notes.

Functions & duties -

The Section wise Functions of the staff of Test Audit & Vigilance Officer are as under :-

i) Accounts Officer (Vig.I)

The work pertaining to the Wards / offices on Western Railway line.

As per Sr. Officer order, Test Audit of following works including spot inspection of :-

- a) Road repairs works including construction of Roads, adding set backs, reinstatement of trenches undertaken at Central Agency as well as Ward level.
- b) Repair works carried out through annual E-tendering /C.W.C's viz. repairs to Municipal Properties, Schools, hospitals, gardens etc. including repairs works in slum area.
- c) Works undertaken by Slum Improvement Department.
- d) To check up various permits/permissions/licences granted by different authorities under Assistant Commissioners.
- e) Periodical surprise raids at various Municipal Markets, etc.

ii) Accounts Officer (Vig.II)

Works pertaining to the wards / offices on Central Railway Line.

As per Sr. Officer order, Test Audit of following works including spot inspection of :-

- a) Road repairs works including construction of Roads, adding set backs, reinstatement of trenches undertaken at Central Agency as well as Ward level.
- b) Repair works carried out through annual E-tendering /C.W.C's viz. repairs to Municipal Properties, Schools, hospitals, gardens etc. including repairs works in slum area.
- c) Works undertaken by Slum Improvement Department.
- d) To check up various permits/permissions/licences granted by different authorities under Assistant Commissioners.
- e) Periodical surprise raids at various Municipal Markets, etc.

iii) **Accounts Officer (Vig.III)**

Test Audit of work of S.W.M. Deptt. including it's offices at all wards.

- 1) Test Audit of vehicles hired for removal of refuse and debris at motor loading chowkies.
- 2) Test Audit of loaded hired refuse vehicles at check posts & test audit of Labour deployed on them, also to check whether deodorant are sprayed on vehicle or not.
- 3) Test Audit of loaded hired refuse vehicles at dumping grounds.
- 4) Spot inspesction at mustring chowkies and test audit of physical attendance of labour staff deployed at concerned workplace.
- 5) Test Audit of NGO Labours & work done by them under Raste Swachhata Yojana.
- 6) Test Audit of work done by NGO under Swachha Mumbai Prabodhan.

(iv) **Account Officer (Stock Verification Section I).**

The work pertaining to the Wards / offices on Western Railway line, The Mumbai Municipal Corporation purchases the different kind of materials Plant and Machinery, other Dead Stock articles etc., costing crores of rupees every year required by its various departments for their use and for providing services. After the purchase of the required materials, the same is stocked in the different stores, big or small, of the Corporation and the person in charge of the store, maintains the accounts of the materials received, issued and the balance, in the Store. Considering the importance of materials, the main work of the stock Verification Section of the Test Audit & Vigilance Officer is to check up the stock of materials received, issued / used and the balance of all the Engineering, Medical, Conservancy, Schools etc. stores of the corporation by paying the periodical visits for inspection and counting the actual physical stock of materials in the stores. Since, the materials play a vital role in the functioning of the various departments of the Corporation, by providing one of the major input required for rendering services to the public, the work of the Stock Verification Section is to verify and satisfy that the accounts of the materials are properly maintained by the concerned persons and not misused by anyone under any circumstances. This is necessary to safeguard the financial interest of the Corporation.

Functions & Duties :

- i) To check the physical balances of stock of materials with the respective ledgers/ Z-Stock statement.
- ii) To scrutinize and verify the receipt of the materials shown on the receipt side of ledgers/ Z-Stock statement.
- iii) To check the postings of the issue of the material shown in the ledger / cardex/ Z-Stock statement .

- iv) To test check of the original requisition slips, gate passes with their duplicate copies.
 - v) To issue audit notes in respect of the discrepancies noticed during the course of checking & To scrutinize the replies given by the deptts. to the audit notes issued.
 - vi) To check the Minimum / Maximum / Re-order level prescribed in the store ledger / cardex.
 - vii) To scrutinize the purchases made by the deptts. as per the schedule specifications.
 - Viii) To check the stock of Petrol & Diesel.
 - ix) To check the Plant & Machinery statements submitted by BMC's various Departments.
 - x) To check the balance carried forward from old ledgers to new ledgers / cardex.
 - xi) To check the Dead Stock Registers and Stationery articles registers, and the expiry date registers, in case of medicine only.
 - xii) To dispose off all the papers relating to the stock verification.
 - xiii) To take inventory, if found necessary and essential when the posting of the receipt and issue is in arrears for longer period.
 - xiv) To carry out the work of stock verification as per procedure laid down in the Computerized system (Z-Stock statement).
 - xv) To verify recoveries proposed by education department to be made through P.F. / Pension Claims.
 - xvi) To be present at Deonar abattoir during the EID Festival and to get daily information and report on the total number of goats coming to the abattoir and the revenue to be collected according, as well as to control illegal sale of goats.
 - xvii) To attend the deliveries of scrap materials.
- v) **Account Officer (Stock Verification Section II).**

The work pertaining to the Wards / offices on Central Railway line, The Mumbai Municipal Corporation purchases the different kind of materials Plant and Machinery, other Dead Stock articles etc., costing crores of rupees every year required by its various departments for their use and for providing services. After the purchase of the required materials, the same is stocked in the different stores, big or small, of the Corporation and the person in charge of the store, maintains the accounts of the materials received, issued and the balance, in the Store. Considering the importance of materials, the main work of the stock Verification Section of the Test Audit & Vigilance Officer is to check up the stock of materials received, issued / used and the balance of all the Engineering, Medical, Conservancy, Schools

etc. stores of the corporation by paying the periodical visits for inspection and counting the actual physical stock of materials in the stores. Since, the materials play a vital role in the functioning of the various departments of the Corporation, by providing one of the major input required for rendering services to the public, the work of the Stock Verification Section is to verify and satisfy that the accounts of the materials are properly maintained by the concerned persons and not misused by anyone under any circumstances. This is necessary to safeguard the financial interest of the Corporation.

Functions & Duties :

- i) To check the physical balances of stock of materials with the respective ledgers/ Z-Stock statement.
- ii) To scrutinize and verify the receipt of the materials shown on the receipt side of ledgers/ Z-Stock statement.
- iii) To check the postings of the issue of the material shown in the ledger / cardex/ Z-Stock statement .
- iv) To test check of the original requisition slips, gate passes with their duplicate copies.
- v) To issue audit notes in respect of the discrepancies noticed during the course of checking & To scrutinize the replies given by the deptts. to the audit notes issued.
- vi) To check the Minimum / Maximum / Re-order level prescribed in the store ledger / cardex.
- vii) To scrutinize the purchases made by the deptts. as per the schedule specifications.
- Viii) To check the stock of Petrol & Diesel.
- ix) To check the Plant & Machinery statements submitted by BMC's various Departments.
- x) To check the balance carried forward from old ledgers to new ledgers / cardex.
- xi) To check the Dead Stock Registers and Stationery articles registers, and the expiry date registers, in case of medicine only.
- xii) To dispose off all the papers relating to the stock verification.
- xiii) To take inventory, if found necessary and essential when the posting of the receipt and issue is in arrears for longer period.
- xiv) To carry out the work of stock verification as per procedure laid down in the Computerized system (Z-Stock statement).
- xv) To verify recoveries proposed by education department to be made through P.F. / Pension Claims.

- xvi) To be present at Deonar abattoir during the EID Festival and to get daily information and report on the total number of goats coming to the abattoir and the revenue to be collected according, as well as to control illegal sale of goats.
- xvii) To attend the deliveries of scrap materials.

vi) Accouts Officer (FAN)

1) To follow up :

- a) To take follow up action of Audit paras received from Indian Audit and Accounts Department, Office of The Principal Accountant General (Audit) – I Maharashtra issued against BMC's various departments.
- b) To take follow up action of Audit paras received from Director of Local fund & M.C.A. Audit Notes against BMC's various departments.
- c) The Urban Development Department is grateful to act on the recommendation of the Report of the Public Accounts Committee regarding the audit of the Principal Accountant General concerned with the Brihanmumbai Municipal Corporation. Informs the Municipal Commissioner. According to that, the honor. To inform the concerned departments of The Brihanmumbai Municipal Corporation (BMC) in the coordinating role on behalf of the Municipal Commissioner.
- d) References received from Hon. D.M.C.'s / Hon. A.M.C. / Hon. M.C.'s.

2) Supervision over the work of Jr. A.&A.A. & staff working under him.

3) Arranging the meeting of Head of the Dept. regarding pending audit notes as & when required.