

MANUAL (ii)

The powers and duties of its officers and employees ;

Powers ;

Delegation of powers to the various categories are as under :-

The Inspectorial staff and officers of Test Audit and Vigilance Section working under

Hon. D.M.C.(Improvement) / Hon. Municipal Commissioner has been authorized to Act as under :-

- i) to inspect and collect any documents required in discharge of the duties entrusted to them.
- ii) to visit any site such as repairs works, dumping grounds, mustering office & Municipal Garages etc.
- iii) to take physical check up of different Municipal Stores, Dispensaries, Chowkies, Lorries / Vehicles , engages on Municipal duties etc.
- iv) to inspect the monsoon sheds and to record the measurements thereof and to check up correctness of the different types of permits issued by the respective wards.
- v) to conduct periodical / surprise raids at various Municipal Markets.
- vi) to prepare the observation notes on the above by recording the statement of dealing staff whenever required and put up reports/complaints received from Hon.Jt.DMC /Hon.DMC /Hon. Addl.Municipal Commissioner /Hon. Municipal Commissioner

Duties :

Duties of Test Audit & Vigilance Officer ;

- 1) Overall supervision and control over the staff working under him.
- 2) To arrange the inspection programmes of various Municipal Departments / Offices.
- 3) To carry out the investigations and submit the report to higher authority with suggestions / actions, if any.
- 4) To attend meeting with various authorities.
- 5) To inform the applications relating to the Right to Information Act, 2005 as an appellate officer.
- 6) The reports regarding policy matters put up by A.O. (Stock Verification) are being scrutinized and submitted to higher authority with his own remarks or suggestions whenever necessary.

Duties of the Accounts Officers ; (Vig I, II & III)

- 1) Marking of the papers / references to concerned Vigilance Inspector which are received by Dak.
- 2) All inspection programmes are chalked out by Accounts Officer Vig.I, II, III & Stock Verification as per guidance and instructions from T.A. & V.O.

- 3) The draft investigation reports and notes of Vigilance Inspector are being scrutinised by the respective Accounts Officer, who adds his own remarks or suggestions whenever necessary and submits to T.A. & V.O.
- 4) To Surprise visits at the places / offices where the inspectorial staff has been drafted for work whenever necessary.
- 5) To attend the Right of Information cases & sent R.T.I. report to various authorities & put up monthly report of cases attended to D.M.C. (GAD)

The duties of the Vigilance Inspector have already been explained at Manual (i) under functions & duties above -

Duties of Jr. A. & A.A. / Clerk working under A.O. (Vig.I, II & III)

- a) To receive the Dak from Record Section.
- b) To get the papers marked from A.O. (Vig.I, II & III) and to distribute them to concerned Vigilance Inspectors.
- c) To dispatch the papers.
- d) To prepare weekly report.
- e) To maintain the systematic record of office copies & circulars.
- f) To maintain the watch case Register / Await Register.
- g) Any other duties entrusted by the superiors.

Duties of Accounts Officer (Stock Verification Section I & II) –

The Accounts Officer (FSV) is fully responsible for the working of Stock Verification Section. He is to perform the following kinds of duties.

- i) To supervise the work of Stock Verifiers and Head Stock Verifiers by paying surprise visits to their working places.
- ii) To guide and give the necessary instructions to the Stock Verifiers and Head Stock Verifiers in their day-to-day work.
- iii) To finalize the proposals pertaining to the Stock Verification Section and put up the same to T. A. & V. O. to be submitted to concerned D. M. C.'s as the case may be.
- iv) To report the discrepancies/matters of serious nature to T.A.& V.O. & Jt. M.C. for their information and orders in the matter.
- v) To attend the work pertaining to Stock Verification as and when assigned by the higher authorities.

Duties of the Head Stock Verifier :

The Head Stock Verifier is overall responsible for the day-to-day working of the Stock Verification Section. He is, therefore, to carry out the following duties for smooth working of the section.

- i) To check the attendance of the stock verifier by paying surprise visits at the work places.
- ii) To supervise the work of all the Stock Verifiers working under him.
- iii) To guide the stock verifiers in their day-to-day work.
- iv) To scrutinize and dispose-off the papers attended by the stock verifiers.
- v) To attend the special duties as per instructions of Higher authority to attend the work assigned to them for time to time.

Duties of the Stock Verifier :

The prime and foremost duty of the stock verifier is to pay visit periodically to all the Municipal deptts. where the account of the stock of material is maintained and to carry out the test check of the store articles, as such the stock verifier is expected to perform the following types of duties :

- i) To verify physically the actual balance of articles in the stores with the ledger balances/z-stock statement in the presence of the concerned store Clerk and certify the excesses/shortages in the ledger/ z-stock noticed at the time of checking under proper attestation of both i.e. S.V. & Store Clerk.
- ii) To issue audit notes for discrepancies noticed and take follow up of the same until they are finally closed.
- iii) To check the receipt of the material shown in the ledger/z-stock with the indents, purchase order, challans, gate passes etc.
- iv) To check the posting of issue of material shown in the ledger/z-stock with the requisition slips.
- v) To check the Minimum/Maximum/Re-order level as shown for store items shown in the ledger/z-stock.
- vi) To check the purchase of non-schedule items along with the sanction papers etc.
- vii) To take an inventory of the store articles and Dead Stock articles, etc. when the posting is not up-to-date at the time of checking.
- viii) To check the Dead Stock, P. & M., stationery, expiry date, (in case of medicine) and various store ledgers/z-stock maintained by the Deptt.
- ix) To check the charge report of Head Teachers of the schools and check the Dead Stock. Lib. Books and Maps and Charts register etc.
- x) To check the stock of Petrol and Diesel twice in a year i. e. on 30th Sept. and 31st March.

- xi) To check the balances carried forward in the new ledger from old ledgers.
- xii) To check the unit, of the material issued in the ledger is similar to that of the receipt.
- xiii) To attend the deliveries of scrap materials.
- xiv) To carry out' the work of stock verification as per the procedure laid down in the computerized system (z-stock statement).
- xv) To dispose off the papers pertaining to the stock verification, received from the all Municipal deptts./Schools, by paying visits to the concerned Deptts./Schools/Hospitals/Stores etc.
- xvi) To attend the special duties as per instructions of Higher authority to attend the work assigned to them for time to time.

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.

Duties of Jr. Vig. Insp. working under A.O. (FAN) for M.C.A's Audit Note.

- 1) To take review of outstanding MCA Audit note & Spot objection visit to various ward offices, Hospitals & Deptt. of BMC.
- 2) To Attend meeting regarding MCA Audit Note.
- 3) To take follow up of outstanding Audit note pertaining to concerned ward offices, Hospitals & Deptt. of BMC by issuing D. O. letter etc.

Duties of Sr. A & AA working under the Accounts officer (FAN)

- 1) Jr. A & AA Overseeing work between them
- 2) To monitor the emails received daily and take prompt action thereon.
- 3) Audit Para received through dak may be Transfer to the concerned departments
- 4) Half yearly audit para's of the Principal Accountant General office received from Municipal Commissioner office and Local Fund office Audit para immediate transfer to concerned departments for action and follow up on them.

Duties of Jr. A & A.A. / Clerk working under A.O. (FAN) for M.C.A's Audit Note.

- a) To prepare consolidated statement of M.C.A. Audit Notes and send to concerned A.O.'s for to effect recovery.
- b) To take follow up action as regards to 'a' above.
- c) To prepare monthly departmentwise list of Outstanding Notes to be submitted to competent authorities.
- d) Any work assign by supervisor

Duties of Jr. A. & A.A. / Clerk working under A.O. (FAN)

- 1) To receive papers from Record Section & maintain inward outward register.
- 2) To get the papers marked from A.O. (FAN) and distribute them.
- 3) Prepare computerized record of audit para received from Principal Accountant General (Audit)-I, Directorate of Maharashtra Local Funds, Navi Mumbai.
- 4) To display the information of audit para time to time received Principal Accountant General (Audit)-I, Directorate of Maharashtra Local Funds, Navi Mumbai, on the website of the Brihanmumbai Municipal Corporation under the Right to Information Act, 2005.
- 5) To prepare weekly report.
- 6) To maintain the systematic record of office copies & circulars.
- 7) Any work assign by superiors.