

**2021**

**INTERNAL AUDIT DEPARTMENT**

**INFORMATION UNDER THE RIGHT TO INFORMATION ACT, 2005**

CHAPTER II (Right to Information and Obligations of Public Authorities)

4.(b)(i) : The particulars of its organization, functions and duties

The particulars of the Department :-

Name of the department : Internal Audit Department  
Address : 2<sup>nd</sup> Floor Parivahan Bhavan,  
S.B. Road, Colaba,  
Mumbai – 400 001  
Contact No. (Tel.) : 22856262, Ext. 377, 373, 379, 380

## **THE FUNCTIONS AND DUTIES OF DEPARTMENT :**

The duties and functions of the Internal Audit Department are to -

The Internal Audit Department discharges its functions of proprietary Audit of the accounts and financial transactions of the Undertaking. It carries out continuous audit programme on various activities of the Undertaking with a view to ensure that routine work is carried out according to set procedures, rules and instructions of the Management, the Books of Accounts are properly maintained and results tabulated in the prescribed forms; that financial proprieties are observed in all matters and that various transactions; approvals and payments made are strictly in conformity with the rules governing them.

A progressive expansion of the Undertaking over the years for both Transport & Electric Supply wings has necessarily entailed an increased administrative workload leading to a proportionate enlargement of the Undertaking's departmental establishments. The expanding activities of the Undertaking have its impact on the working of the Internal Audit Department also. There are 27 depots, 30 establishments/departments. The present staff strength of the Undertaking is 34000.

The Internal Audit Department is divided into various sections for administrative convenience as well as smooth and efficient working of the department. The detailed Organization Chart and allocation of Officers/staff to the various sections is shown in Annexure "A" & "B" respectively.

**4.(b) (ii) The powers and duties of its Officers and employees :**

**No. of Schedule Post as per Establishment Schedule.**

Sr No.	Designation	Grade	No. of Posts
1	Asst. General Manager (Audit)	A-1 SR	ABOLISHED
2	Deputy Chief Manager (Audit)	A-2	1
3	Senior Manager (Audit)	A-3	1
4	Deputy Manager (Audit)	A-4	1
5	Asst. Manager (Audit)	A-5	3
6	Asst. Depot Manager	A-5	ABOLISHED
7	Sr. Audit Officer	A/GX	2
8	Audit Officer	A/GIX	6
9	Audit Officer (Spot)	A/GIX	1
10	Audit Officer (Stock Verifier)	A/GIX	1
11	Asst. Audit Officer	A/GVIII	3
12	Asst. Audit Officer (Inspection)	A/GVIII	11
13	Supervisor	A/GVII	20
14	Clerk	A/GV	83
15	Stenographer	A/GV	2
16	Jamadar	A/GII	1
17	Sepoy	A/GII	4

**DEPUTY DY. CHIEF MANAGER AUDIT IN GRADE A-2 :- ( POST VACANT SINCE 1/11/2017)**

The incumbent of the post of Deputy Chief Manager (Audit) ensures that the work of the Internal Audit Department is carried out efficiently, expeditiously to set rules procedure and instructions and that audit programmes prescribed are followed.

- a) That routine work is carried out to set rules, procedures and instructions of Management issued from time to time;
- b) That Books of Accounts are properly maintained and results tabulated in the forms prescribed duly approved by the Committee;
- c) That men and materials of the Undertaking are used efficiently and economically;
- d) That financial proprieties are observed in all matters and overall expenditure incurred is within the budgetary provisions ;
- e) That various transactions, approvals and payments made are strictly in conformity with the rules governing them; and
- f) That generally all activities are carried out efficiently and economically.

In order to ensure compliance with the above objectives Asst. General Manager (Audit) sees that the Internal Audit Department carries out its continuous Audit Programmes on various activities of the Undertaking with a view to confirm that audit observations in respect of the above matters are made and remedial action is taken by the departments not only to set right the irregularities pointed out but also that all precautions are taken to avoid repetition of similar irregularities thereafter.

In addition to above to attend the various important and confidential meetings with GM/ Addl. G.M./ and / or other Heads & branches where he makes active participation in the discussion and gives independent opinion based on the various rules and regulations, looking to the larger interest of the Undertakings. Being one of the member of tender committee he also attends Tender committee meeting of bills transport & supply division, he also attends material management Reserve price committee to fix reserve prices of material to be auctioned thereafter attends along with AGM(M) and actual auction.

Dy. Chief Manager (Audit) is required to attend various meetings called by Tender Committees, Reserve Price Fixation Committee, Auctions, etc. Dy. Chief Manager (Audit) is also responsible for preparation of Annual Internal Audit

Report, which is to be submitted to General Manager as well as Municipal Chief Auditor.

**SENIOR MANAGER AUDIT IN GRADE A-3:- (POST VACANT )**

The incumbent of the post of Senior Manager (Audit) ensures that as per responsibilities delegated by the Asst. General Manager (Audit) to Sectional Officers, the work is carried out efficiently, expeditiously to set rules, procedures and instructions and that Audit programmes prescribed are followed :-

The Senior Manager (Audit) performs the following duties under the direct supervision of Asst. General Manager (Audit)/Dy. Chief Manager (Audit).

- a) The Senior Manager (Audit) is responsible for the routine day-to-day working of the Internal Audit Department especially of the following sections :-
  - i) Establishment Audit Section,
  - ii) Payment Audit Section,
  - iii) Revenue Audit & Assessment Sections,
  - iv) Materials Management Audit Section
  - v) Accounts Audit & Interest Subsidy Section,
  - vi) Ticket & Cash Audit.
- b) It is the responsibility of the Senior Manager (Audit) to ensure that the Sectional Officers maintain records properly and the discrepancies noticed in the course of continuous audit are duly rectified and noted to enable the Asst. General Manger/Dy. Chief Manager (Audit) to report to the General Manager all cases of major irregularities and financial improprieties.
- c) The Senior Manager (Audit) scrutinizes various proposals including staff proposals; Materials Management proposals for disposal of obsolete/scrap items, to ensure that they are correct in all respects.
- d) The proposal put up by the Heads of Departments to the General Manager are scrutinized with a view to apprise the Asst. General Manger/General Manager of any lacunae, shortcomings, financial implications, etc. before final decisions are taken by the Management.
- e) The Senior Manager (Audit) scrutinizes proposals for the payment of Special Allowances/Meal Allowances to ensure that they are payable as per rules and have the sanction of the competent authorities.
- f) Senior Manager (Audit) visits from time to time various departments and depots to ensure that the routine work is carried out to set rules,

- procedures, instructions of the Management and exercises vigilance over the various activities of the Undertaking.
- g) The Senior Manager (Audit) examines daily, weekly, fortnightly, monthly or quarterly programmes / reports of the various Audit Sections /Departments to ascertain that the work is done within the set time, etc.
  - h) The Senior Manager (Audit) attends to all administrative work, correspondence and references from and to various departments, looks after staff matters of Internal Audit Department, which include sanctioning of leave to Audit staff and dealing with disciplinary action etc. as per the powers delegated to him from time to time.
  - i) The Senior Manager (Audit) scrutinizes the various records of the departments to ensure that routine work is being carried out according to set Procedures/Rules.
  - j) In the absence of the Asst. General Manger (Audit)/Dy. Chief Manager (Audit) on leave, deputation, etc. the Senior Manager (Audit) is required to attend Tender Committee Meetings, Reserve Price Committee to Fix Reserve prices of Materials to be auctioned and supervised the actual auctions. He is also member of Telephone Committee
  - k) In the absence of the Asst. General Manager (Audit)/Dy. Chief Manager (Audit) on leave, deputation, etc. Senior Manager (Audit) will work as member of the Management Audit unit which takes up special assignments, schemes, investigations, etc. as may be
  - l) entrusted by the General Manager. He will also carry out any other duties assigned to him by the AGM(A)/ Dy. CM(A) from time to time.

**Powers and duties of Deputy Manager Audit in Grade A-4 :-**

The incumbent of the post of the Deputy Manager (Audit) ensures that as per responsibilities delegated by the Asst. General Manager / Dy. Chief Manager (Audit) /Senior Manager (Audit) to Sectional Officers, the work is carried out efficiently and expeditiously to set rules, procedures and instructions and that Audit programmes prescribed are followed :-

Deputy Manager (Audit) performs the following duties under the direct supervision of Asst. General Manager (Audit)/Dy. Chief Manager (Audit) /Senior Manager (Audit).

Deputy Manager (Audit) is responsible for the routine day-to-day working of the Internal Audit department specially of the following sections :-

- i) Spot Audit Section
  - ii) Stock Verification Section
  - iii) Consumer Audit (South & North) Section
  - iv) Supply Vigilance Cell
- a) He assists the Senior Manager (Audit) to ensure that the Officers working under him maintain records properly and ensure that discrepancies noted in the course of continuous audit are duly rectified and noted to enable the Asst. General Manager (Audit) to report to the General Manager all cases of major irregularities or financial improprieties detected by Audit. He is required to report through the Senior Manager (Audit) to the Asst. General Manager (Audit) when the important cases require the latter's attention.
  - b) The Deputy Manager (Audit) examines draft audit queries put up by the Officers working under him, discusses the subject matter with the staff, finalizes and forwards them to the various heads of departments for comments or remedial action as the case may be. Similarly, he examines relies and gives instructions as to further course of action or orders closing the case if reply or remedial action is satisfactory, subject to the approval of the Senior Manager (Audit) / Dy. Chief Manager (Audit) / Asst. General Manager (Audit) when necessary.
  - c) He scrutinizes and releases payment vouchers after verifying that financial proprieties observed in all matters, that overall expenditure is within the budgetary provisions and that various transactions, approval and payments are strictly in conformity with the rules governing them.
  - d) He scrutinizes proposals of extension of delivery period and other proposal put up to Additional G.M., proposal for committee as per rules and to have the sanctions of Competent Authority.
  - e) The Deputy Manager (Audit) visits various departments in all depots to ensure that Audit staffs carry out their audit programmes as also to exercise vigilance over the various activities of the Undertaking.
  - f) He scrutinizes various records to ensure that the work is being carried out according to procedural rules frames from time to time.
  - g) He deals with complicated cases and also gives guidance to the Sectional Officers working under him in various aspects.
  - h) He ensures that the work is carried out by the Sectional Officers working under him within the set time.

- i) He assists the Senior Manager (Audit) / Dy. Chief Manager (Audit) / Asst. General Manager (Audit) in the matter of co-ordination between Internal Audit Department and various other departments, of the Undertaking.
- j) Performs any other duties that may be assigned by the Senior Manager (Audit)/Dy. Chief Manager (Audit) / Asst. General Manger (Audit) from time to time.

**Powers and duties of Assistant Manager (Audit) in Grade A-5 :-**

- a) He attends to / supervises the work of Spot Auditor, Stock Verifier, Supply cell, and vigilance Cell. He reports to Senior Manager (Audit) / Dy. Chief Manager (Audit) / Asst. General Manager (Audit) through Dy. Manager (Audit).
- b) He allocates the work among the staff of Spot Audit Section on equal basis. For this purpose Register is maintained and work allocated to the staff is shown therein and is signed by the respective officer. Senior Manager (Audit) follows up with the various officers as regards timely disposal of various proposals of Civil Engineering Works and purchases of Capital / Dead stock items received from various departments.
- c) He submits the monthly report to Senior Manager (Audit)/Deputy Chief Manager (Audit) about the various sections / Cells under him pertaining to pending cases, staff matters, etc.
- d) He carries out any other work assigned to him by /Deputy Manager (Audit) / Senior Manager (Audit) / Asst. General Manager (Audit)
- e) He is the panel member of the Review Committee meeting, which reviews Electric Supply Amendment bills, arising out of the Stopped Meter, Tempered Meter, Theft of Energy, etc. and where the claim amount is more than Rs. 1,00,000/-

**Powers and duties of Assistant Manager in Grade A-5:-**

- a) He attends and supervised the work of Payment Audit Section, Establishment Audit Section, Material Management Audit Section, revenue Audit and Ticket & Cash for releasing payment to the Contractors. He reports to Senior Manager (Audit) directly.
- b) He distributes various proposals, etc. received in audit to concerned sections



- c) He submits the monthly report about pending proposals / staff matters in respect of various sections under him to Senior Manager (Audit) / Asst. General Manger (Audit).
- d) He Checks and releases the bill vouchers of payment upto Rs. 5,00,000/- which are scrutinized by the staff in the Payment Section.
- e) He attends various meetings, such as recruitment committee meetings and sometimes if Senior Manager/DY. Manager is not available, also attends Good Housekeeping visits.
- f) He complies and submits Annual Audit Report every year to the General Manager through Deputy Manager (Audit) / Senior Manager (Audit) / Dy. Chief Manager (Audit) / Asst. General Manager (Audit)
- g) Any other work assigned by Deputy Manager (Audit) / Senior Manager (Audit) / Dy. Chief Manager (Audit) / Asst. General Manager (Audit)

**Powers and duties of Sr. Audit Officer (Revenue) in Grade A/GX :-**

The incumbent of the post of Sr. Audit Officer in grade A/GX is the overall incharge of Revenue Audit Section and Ticket & Cash Audit Section. He supervises major activities carried out in these two sections. In addition to this he carries out the following activities :-

- a) Checking of all Incentive Bonus Scheme of Transp. Engg. Department as well as Ticket & Cash Department and Traffic Department.
- b)** Checking of liquidated Damages cases of M.M. Department, where liquidation amount is more than Rs.10,000/- and report the same to Senior Manager (AUDIT) / A.G.M.(A).

**Powers and duties of Senior Audit Officer (General) in Grade A/GX :-**

The incumbent of the post of Sr. Audit Officer (General) in grade A/GX is the overall incharge of payment Audit Section. He supervises major activities of the said section. The detail activities carried out by him are as under :-

- a) Checking of bills for recouperment of Imprest Cash of all the department.
- b) Checking and releasing of bills for Telephone charges which are scrutinized by the Audit staff.
- c) Checking of Bills for payment of hiring of Water Pumps and Tempo / Delivery Van.

- d) Checking of Bills of remittance of Income Tax to the Government which is deducted through Paysheet from the Staff and Officers of the Undertaking.
- e) He check & ensure timely release of payment bill, in respect of Property Taxes, Water Charges, Electricity Bill within the prescribed time limit.
- f) Checking of delegation proposal & bills there off.
- g) Checking and releasing bills received towards advertisement from P.R.O.
- h) Checking and releasing of bills in respect of payment of lease rent of Sub Stations.
- i) Checking and releasing of bills in respect of refund of excess charges paid by Passengers.
- j) Checking and releasing of bills in respect of payment of fees to Electrical Inspectors for inspecting Sub Station, premises, etc.
- k) Checking and releasing of statement of renewal of licences of Bus Conductors.
- l) Checking and releasing of bills in respect of payment of Officers for setting question papers and delivering lectures.
- m) Checking and releasing of bills in respect of recovery of amount through Paysheet of the employees and remittance thereof to the Court as per Court Orders (salary attachment).
- n) Checking and releasing of bills in respect of amount of subscription to BEST Employees Association, BEST Staff Benefit Fund, BEST Officers Association, BEST Arts & Sport Club, BEST Welfare Fund and BEST Staff Family Welfare Fund, etc. recovered through paysheet from the members of the staff of the Undertaking.
- o) Checking and releasing of bills in respect of payment of Legal Fees to Retainer Advocate.

## **SECTIONWISE DETAILS**

### **1) ESTABLISHMENT AUDIT SECTION :-**

Establishment Audit Section is very important section of the Internal Audit Department. It deals with two types of work viz. (1) Routine & (2) involving references to past procedures, rulings and interpretations of various rules. The earlier types of work viz, routine covers checking and Gratuity bills, Employees Welfare Fund, Loan bills, maintaining Leave Records of A & B Grade Officers of the Undertaking, Grading Records of the Undertaking of all the staff, Test Audit of Payment, Employees Welfare Fund Accounts, Checking of LTA/Encashment Forms, Checking of Leave Records of all the staff of the Undertaking, Checking of Motor Car Advance bills, Maintenance of Motor Car Advance account, Checking of Promotion Forms, etc. and the other part of the work pertains to guidance to establishment of various department as regards past rulings, procedures, interpretation of rules, etc., scrutiny of various types of proposals, Committee Notes, etc., in respect of establishment matters such as creation of posts, appointment proposals, of acting / combination of appointment, overtime proposals, etc.

In addition to the above, there are many important proposals such as proposals of revision of allowance, introduction of various staff benefit schemes, proposals for reorganization of certain documents etc. For scrutiny of these proposals large volume of information/data is required to be collected such as norms prescribed, rules, procedures, etc., verification of data furnished, interpretation of rules. Most of these proposals are confidential in nature and are required to be scrutinized thoroughly by the officers of this Section. This section is also scrutinizes interest subsidy housing Loan application of all the staff member of the Undertaking.

## **2) SPOT AUDIT SECTION**

The Spot Audit Section is headed by Spot Auditor in grade A/GIX. This section has to carry out a large volume of work such as verification of the proposals for inviting tenders for civil works and obtaining administrative sanction, scrutinizing the tenders, 100% checking of payment bills to Contractors after visiting various construction sites and taking actual measurement of work, carried out by Contractor and related extension cases, extra items cases, rebate cases, price escalation cases, etc. In addition to this Spot Audit staff is required to carry out the duties specifically assigned by Asst. General Manager (Audit) /Deputy Chief Manager (Audit) / Senior Manager (Audit) beyond normal working duty hours on many occasions.

In addition to the above, the Spot Audit staff is required to ensure that –

- a) The various department carry out routine work as per set rules, procedures and instructions issued by Management from time to time
- b) Visit to various depots, bus stations, chowkies of the Undertaking to ensure that.
  - 1) Men and materials of the Undertaking are used efficiently and economically;
  - 2) Generally all activities are carried out efficiently and economically;
- c) Investigations of matters of special or confidential nature arising out of complaints, reports, etc. entrusted by Management to the Senior Manager (Audit) are carried out carefully for necessary action;
- d) Special assignment such as study of the working of departments / sections as entrusted by Management are carried out promptly and reports on findings submitted for Management's decisions;
- e) Surprise visits to and checks at the various premises of the Undertaking are made during and outside normal duty hours to check
  - 1) Attendance;
  - 2) Utilization of men, materials and vehicles.

### **3) STOCK VERIFICATION SECTION :-**

The Section is headed by Stock Verifier in grade A/G-IX & Audit Assistant (Inspection) in grade A/G-VIII. The various duties to be performed by these staff are as under :-

- i) Annual Stock Verification of various Stores Materials including Stock Verification of HSD Oil and Cement.
- ii) Delivery of auctioned materials at Oshiwara Scrap Yard, Anik Depot, Dharavi, etc.
- iii) Scrutiny of various proposals for purchase of furniture, tools and equipments, other Dead Stock and Capital items.
- iv) Scrutiny of proposals for scrapping of Capital / Dead Stock and other miscellaneous items.
- v) Verification of non moving and obsolete items at various Stores of Materials Management Department.
- vi) Verification of proposals for scrapping of Tyres.
- vii) Spot visit to Undertaking's various premises, Chowkies, etc.
- viii) Inspection of buses at various Depots which are due for scrapping and verification of Bus History Cards, etc.
- ix) Other Misc. Verification / Inspections as assigned by Asst. General Manager (Audit) /Deputy Chief Manager (Audit) / Senior Manager (Audit)

### **4) TICKET & CASH AUDIT SECTION :-**

This section is headed by Audit Officer in grade A/G-IX and is assisted by Asst. Audit Officer (Inspection) in grade A/G-VIII.

The Audit Officer and his staff are responsible for verification of Traffic earnings, verification of the deposit of earnings in the State Bank of India, Verification of the A.P.F. (Avoiding Payment of Fare) and other receipts passed by the Traffic, Ticket and Cash and other departments situated at depots, verification of ticket block issues register and balance book, verification and proper accounting of blocks issued to Conductors by Chowkey Starters, verification of the Imprest Register of the Ticket and Cash department with vouchers and bills, surprise verification of cash with the Ticket and Cash Department, periodical stock verification of ticket blocks and verification of Incentive Bonus paid to Ticket & Cash, Traffic and Transportation Engg. staff.

**5) PAYMENT AUDIT SECTION :-**

Payment Section is headed by Sr. Audit Officer (General) in grade A/GX.

The Payment Audit Section of the Internal Audit Department is responsible for pre-audit of all payment vouchers as detailed below except bills for purchase of Stores and Civil work materials.

- a) Motor Accident Claims Tribunal Bills (MACT)
- b) Medical Reimbursement Bills.
- c) Advance bills in the names of Officers / Third parties, J.E. Bills.
- d) Refund of Security Deposit, Earnest Money Deposit, Outward Bill Deposit, Quarters Deposit Refund bills.
- e) Cleaning Contractor's bills, Servicing Contractor's bills.
- f) Lease payment bills.
- g) Tata Electricity bills, Electricity Service charges.
- h) Retainer Advocate's Bills
- i) Scholarship payment advices.
- j) Housing loan interest subsidy bills.
- k) Final bills of separated staff viz. Gratuity, P.F., N.C.P.F., final dues, etc.
- l) Non-Refundable P.F. loan bills and Refundable P.F. loan bills.
- m) Verification of monetary Education Assistance – payment advices.
- n) Salary wages bills.
- o) Miscellaneous bills.

In addition to above, the officers of this Section are required to verify various proposals such as Deputation proposals, Casual labourer contractor's proposals, hiring of tempos, enhancement of Imprest Cash proposals, Medical reimbursement proposals, Accident Compensation proposals, telephone proposals.

**6. MATERIALS MANAGEMENT AUDIT SECTION :-**

This Section is headed by Audit Officer in grade A/GIX.

Material Management Audit Section verifies the activities carried out by Materials Management Department for the purchase of materials which are as under :-

- 1) Tender scrutiny
  - a. Verification of Committee notes.
- 2) Verification of Purchase Orders

- 3) Verification of Supplier's Bills
- 4) Liquidation of advance payment, Journal Entries.
- 5) Verification of Purchase proposals.
- 6) Verification of various Misc. proposals such as extension in delivery period, cancellation of orders, variation in rate or other commercial conditions, etc

## **7. ACCOUNTS AUDIT SECTION & INTEREST SUBSIDY SECTIONS :-**

This Section is headed by Assistant Audit Officer (Account) in grade A/GVIII.

The Assistant Audit Officer (Account) and his staff ensure that (i) the Books of Accounts are properly maintain and the results are tabulated in the forms prescribed and duly approved by the BEST Committee; (ii) Financial proprieties are observed in all matters; (iii) Overall expenditure is within the budgetary provisions.

The details of work carried out by the staff of the Accounts Audit Section is as under : -

- a) Checking of paid voucher with Payment day book
- b) Remittance files with Receipt Day Book.
- c) Checking of Income Tax deducted from Contractor's bill with Account Register.
- d) Dishonored cheque entries with Payment Day Book.
- e) Debenture interest arrant entries with Payment Day Book.
- f) Journal Entries with relevant supporting papers.
- g) Checking of Monthly abstract of Receipt and Expenditure.
- h) Taking entries in Register for Investment of withdrawal in respect of Deposit of Loan transaction.
- i) Checking of Bill Voucher of committee claimed by Bank transactions in respect of loan transaction.
- j) Checking of Draft Committee Notes.
- k) Checking of Appendices E1 to E13 and E25with Annexure i.e. Statement of Final Accounts.
- l) Physical check of P.F. and General Investment made by Cash Department.
- m) Recoupment bill of Family Welfare Fund.

- n) Investment proposals and regular short terms and long term investment bills

The Assistant Audit Officer of this section supervises and controls the staff working under him while carrying out the above stated work. In addition to this, he scrutinizes investment proposals, bills of advance payment, J.E. advices, penalty statement purchase forms initiated by different department, etc. Audit Assistant of this section also looking after the payment of Interest Subsidy, which is scrutinized by the Internal Audit staff on monthly basis.

### **8. ASSESSMENT AUDIT SECTIONS :-**

This Section is headed by one Assistant Audit Officer in grade A/GVIII, who is under control and supervision of the Senior Manager (Audit).

Details of work carried out in Assessment Section is as under :-

1. To look after the assessment of the Undertaking's properties throughout Greater Mumbai (Municipal limits).
2. Visit all Ward offices of the M.M.C. (23 Wards + H.O.)
  - a) To bring tax work reports;
  - b) To identify properties;
  - c) To bring all information necessary for assessment and miscellaneous.
  - d) To attend hearing of Undertaking's complaints in case of dispute and to arrange for joint survey, etc.
3. To lodge complaints with Assessor & collector in respect of Ratable Values under Section 163 (2) of the M.M.C. Act, if Ratable Value fixed by the M.M.C. is very much on higher side.
4. To call for all information from AGM(C), CWO, DEMS, DEM(CS) DEMN, DEM(CN) AND DEPL-1, Sr. AOT regarding Undertaking's properties, Officers quarters, staff quarters, shops, Sub Stations and Bus Queue Shelters.
5. Advise AGM(C)/CA/CSVO/DEMS/DEM(CS)DEMN/DEM(CN) and Sr. AOT regarding assessment.
6. Maintain a Register in respect of assessed properties.
7. Advise OAOB regarding recovery of taxes from outside parties, in respect of let out premises in our property.
8. Every six months call for information from AGM(C)/CWO regarding vacancy and register notice of vacancy with the M.M.C.
9. Deal with all miscellaneous work pertaining to property taxes.



## **9. REVENUE AUDIT SECTION :-**

The Revenue Audit Section is headed by Assistant Audit Officer in grade A/GVIII.

Revenue Audit Section is divided into two Sub Section i.e. Bills Section and Cash Section.

The staff of this section ensure that –

- a) Proper receipts are passed by Head of the Department for every amount received.
- b) All earning collected by departments (except Traffic earnings) are forwarded to the Cash Department on the following day through remittance slips as required in term of DL No.IA/74052/71-72 dt. 15.03.72
- c) All earnings collected by the Supdt. Cash are deposited in the State Bank of India (on the third working day of collection as stipulated in 460 AA the amended MMC Act, 1999
- d) Entries in Deposit Registers maintained by the various departments are properly made.
- e) Outward bill Memos are initiated by Departments for recoveries to be made from the outside parties.
- f) Refund bills in respect of Domestic Electrical Appliance (DEA) deposits are checked and released within two days of receipt of the same in the department.

## **10. CONSUMER AUDIT SECTION (SOUTH & NORTH)**

The Consumers Department is divided into two zones i.e. South and North. Accordingly to carry out the work of verification of the various activities of Consumers Department (South & North) the Consumers Audit Section is also bifurcated into two wings viz. Consumers Audit Section (South) and Consumers Audit Section (North). Both these wings are placed under the charge of 2 Deputy Managers and 4 Audit Officers .

### **Duties & Responsibilities of Consumers Audit Section (South & North):-**

- 1) Daily Machine reading is taken at all the Cash Collection centers situated at various place in South and North in the city. There are

total 112 Cash Counters at various Cash Collection Centers in city at North & South zone (56 Cash Counters in South and 56 in North zone). The amounts collected by the Cash Counter Clerks at each Cash Counter is certified by the Audit Clerk on remittance challans and it is also ensured that continuity of several number of receipts is maintained.

- 2) It is ensured that –
  - a) Banks authorized to collect electricity bills submit receipt and audit rolls daily for verification and that continuity of Serial Nos. of receipt is maintained (100%) (14 Banks in South Zone and 13 Banks in North Zone)
  - b) Bill collectors sent for collection of outstanding bills submit receipt books and challans daily for verifications, continuity of Receipt Nos. is checked (100%), approximately 40 per month;
  - c) Bills of commission in favour of banks making collections of Electricity bills and Revenue Stamps recoupment bills in respect of banks are checked 100%, approximately 25 bills per months;
  - d) Bills in respect of refund of Consumer Deposit, (approximately 225 bills per month), Payment of Electricity Duty to Government (3 bills per month); Recoupment of Imprest on Account used on Revenue Stamps are in order (100%) (3 bills per month);
  - e) Electricity duty collected on behalf of Government is paid within the stipulated period as per statutory provision to avoid penal interest.
  
- 3) 100% checking is done in the following activities, which include checking of –
  - a) The proposals/bills of amendment cases of defective meter, tampered meter, theft of energy and direct supply. If claim exceeds Rs.10,000/- the amendment cases are pre-audited;
  - b) Change in tariff cases. If claim exceeds Rs.10,000/-, the change in tariff cases are pre-audited;
  - c) Change of name receipt books as well as dishonored cheques;
  - d) Meter connection slips with reading folio;
  - e) Monthly cash summary, grand cash summary (South & North) and 3 bill vouchers of electricity duty paid to the Government very month;
  - f) Delayed payment charges;

- g) Consumer Deposit Registers with duplicate copies of receipts;
- h) Agreemental accounts and Temporary Accounts;
- i) Outstanding, Outstanding Credit, bad debts entries and closing of entries in the particular Registers / Ledgers;
- j) Net arrears of payment over Rs. 10,000/- and the account which are in arrears for more than three months are highlighted in the statement for the purpose of recovery of outstanding of the consumer;
- k) Bills in respect of refund consumer deposits;
- l) The Imprest Cash of Head of Department periodically;
- m) Statement of Current Transformer Operated (CTO) meters installation / replacement / reconnection;
- n) And reporting of shortage / excess amount of the Cash Counter Clerk, if found, to SCS/SCN and also verification of amount deposited for the same.

Audit Officer in grade A/GIX and Asst. Audit Officer in grade A/GVIII and their staff working in the Consumers Audit Section (South & North) carry out their work of verification / check as under :-

**Daily items :-**

- a) Hand written receipts.
- b) Reading as registered on the National Register at various Cash Counters. These are certified on Remittance Challans of each respective Cash Counter Clerk and it is ensured that the continuity of serial numbers of the receipts is maintained.
- c) Completed Hand Receipt Books.
- d) Differencing and comparing of units consumed.
- e) Checking of Receipts posted in ledgers.

**Weekly items :-**

- a) Temporary Illumination cases.
- b) Outstanding Debits Slips.
- c) Unposted Receipts Register.
- d) Test check of number of months shown as arrears in the ledgers.

**Monthly items :-**

- a) Deposit Register
- b) Deposit Adjustment Register.

- c) Adjustment and allowance Registers and Credit Notes.
- d) Outstanding Credit slips
- e) Disconnected Consumers Ledger Receipt Books
- f) Disconnected Consumers Ledger to Current Books
- g) Disconnected Consumer Ledger Register.
- h) Disconnection Book for non-payment.
- i) Disconnection Books for non- occupation
- j) Meter installed but not connected advice.
- k) Connection slip Register of the Consumers and Distribution and Commercial Department.
- l) Connection slip with Reading Folios.
- m) Agreemental Bills
- n) Contra Accounts.
- o) Electricity Duty Exemptions
- p) Garrison Engineer's Accounts.
- q) Monthly summaries;
- r) Electricity Duty Statement.

**Every Ten days :-**

Revenue Stamp bills of the Consumers Department.

**Fortnightly :-**

Test check of dishonored cheque, delay in realization.

**Items checked as and when submitted :-**

- a) Cancelled Receipt Register.
- b) Wrong Receipt Register
- c) Consumers Department Refund Bills.
- d) Amendment claim papers Pre-audit & Post Audit.
- e) Review Committee cases (35 cases per month approximately)
- f) Credit Notes (200 cases per month approx)

**Annual items :-**

- a) Reconciliation of Electric Suppliers Debtors Accounts.
- b) Reconciliation of Balance of consumers Deposit.
- c) Interest accrued on deposits.
- d) Adjustment of Consumers Deposit.
- e) Adjustment of interest.
- f) Balance in respect of Outstanding Credit Interest.

- g) Outstanding Credit Interest transferred to Revenue.
- h) Deposit Interest Reconciliation
- i) Electricity Duty Reconciliation.
- j) Closing Balance as per the Outstanding Credit Register.
- k) Closing Balance of Unposted Receipts Register.
- l) Reconciliation Statement of Bank Receivers Excess.
- m) Journal Entry regarding Bad Debts.
- n) Journal Entry regarding Law Charges.
- o) Reconciliation of Balances with Banks authorized to receive cost.

4.(b) (iii) Procedure to be followed in the decision making process, including channels of supervision and accountability :  
: Not Applicable.

4.(b)(iv) Norms set by it for the discharge of its functions :-  
  
Circulars, Procedure Orders, Administrative Orders, Standing Orders, Service Regulations & Orders issued by Management from time to time.

4.(b) (v) Rules, regulations, manuals and records held by it or order its controls or used by its employees for discharging functions :-  
  
Same As 4.b(iv)

4.(b)(vi) Statement of categories of documents that are held by it or under its controls :  
  
Grading of all the Staff of the Undertaking, Leave Records of A & B Grade Officers.

4.(b)(vii) Particulars of any arrangement that exists for consultation with or representation by the members of the public in relation to the formulation of its policy or implementation thereof.  
Not Applicable.

4.(b)(viii) Statement of the board, councils, committee and other bodies consisting of two or more persons constituted as its part of for the purpose of its advise and to whether meeting of those boards,

councils, committee and other bodies are open to the public or the minutes of such meeting are accessible for public :-

: Not Applicable.

4.(b)(xii) : The manner of execution of subsidy program including the amounts allocated and the details of beneficiaries of such program

: Not Applicable.

4.(b)(xiii) : Particulars of recipients of concessions, permits or authorization granted by it :

: Not Applicable.

4.(b)(xiv) : Details in respect of the information available to or held by it, reduced in an electronic form :

Leave Records of A & B Grade Officers, Grading Position of all the Staff Members & records in respect of E-Office of Tenders.

4.(b)(xv) : The particulars of facilities available to citizen for obtaining information including the working hours or a library or reading room it maintained for public use :

: Not Applicable.

**4.(b)(xvi) : Names, designations and other particulars of the Public Information Officers as may be prescribed and thereafter updated these publications every year :**

The name of the Public Information Officer for Internal Audit Department is as below :-

Smt.Sonal Sudhakar Medhekar

Public Information Officer,

Asst. Manager,

B.E.S & T Undertaking,

Audit Department,

2<sup>nd</sup> Floor, Parivahan Bhavan, Colaba, Mumbai 400 001.

**4.(b)(xvii) : Such other information as may be prescribed :**

Nil

