

वार्षिक रिपोर्ट

2018-19

मद्रास विशेष आर्थिक क्षेत्र
वाणिज्य एवं उद्योग मंत्रालय
भारत सरकार

मेप्ल विशेष आर्थिक क्षेत्र प्राधिकारी सन् 2018-2019 के वार्षिक रपट

परिचय:-

सन् 1984 में भारत सरकार वाणिज्य एवं उद्योग मंत्रालय वाणिज्य विभाग मद्रास निर्यात संसाधन क्षेत्र की स्थापना की। प्रारंभ में इस क्षेत्र की स्थापना 97 एकड़ में हुई। बाद में आसपास के जगह 165 एकड़ को सम्मिलन करके मेप्ल का कुल क्षेत्रफल 262 एकड़ हुआ। यह क्षेत्र मेप्ल 1985-86 में शुरू हुआ और पहला निर्यात भी हुआ। 1-1-2003 से मेप्ल का नाम मेप्ल विशेष आर्थिक क्षेत्र के नाम से कहा गया। मेप्ल विशेष आर्थिक क्षेत्र में 125 इकाईयां हैं। यह क्षेत्र प्रत्यक्ष रूप में 40,000 व्यक्तियों को रोजगार प्रदान करता है।

मेप्ल विशेष आर्थिक क्षेत्र प्राधिकारी का स्थापना

विशेष आर्थिक क्षेत्र अधिनियम 2005 के अनुभाग 31 प्रावधान के तहत भारत सरकार वाणिज्य एवं उद्योग मंत्रालय वाणिज्य विभाग मद्रास विशेष आर्थिक क्षेत्र प्राधिकारी को अधिसूचित की और विशेष आर्थिक क्षेत्र की नियम को सन् 2009 नवंबर में अधिसूचित की। वाणिज्य विभाग द्वारा दिनांक 27-2-2009 अधिसूचना सं एस ओ 2320 (ई) के तहत पहला मेप्ल विशेष आर्थिक क्षेत्र का गठन हुआ। मेप्ल विशेष आर्थिक क्षेत्र की वर्तमान संरचना, भारत सरकार, वाणिज्य विभाग द्वारा जारी किये गये अधिसूचना सं एस ओ 2320(ई) दिनांक 26-7-2018 के मुताबिक निम्नानुसार है।

क्रम सं	सदस्यों	पदनाम
1	विकास आयुक्त, मेप्ल विशेष आर्थिक क्षेत्र	अध्यक्ष, पदेन
2	संयुक्त निदेशक विदेश व्यापार, चेन्नई, तमिलनाडु/या उनसे नामांकित व्यक्ति जो उप निदेशक विदेश व्यापार स्तर के कम न होते हैं	पदेन – सदस्य
3	संयुक्त विकास आयुक्त, मेप्ल विशेष आर्थिक क्षेत्र या संयुक्त विकास आयुक्त के अनुपस्थिति में उप विकास आयुक्त	पदेन– सदस्य
4	संयुक्त सचिव, वाणिज्य विभाग, जो विशेष आर्थिक क्षेत्र के संबंधित कार्य देख रहे हैं या उनके नामांकित व्यक्ति जो अवर सचिव स्तर के कम न होते हैं	पदेन– सदस्य
5	श्री आर चन्द्रसेकरन, निदेशक, मेसर्स अजैल इलक्ट्रीक सब अस्सम्ब्ली प्रैवेट लिमिटेड.	सदस्य
6	श्री मिलिंद मुग्गिकर, निदेशक, मेसर्स जेन लेनियन इंटरनेशनल प्रैवेट लिमिटेड	सदस्य

मेप्स विशेष आर्थिक क्षेत्र के निर्यात निष्पादन:-

वित्तीय वर्ष	निर्यात(रु करोड में)
2014-15	6037
2015-16	6604
2016-17	6556
2017-18	5531
2018-19	5930

सन् 2018-19 के कार्य क्षेत्र के निर्यात निष्पादन निम्न प्रकार हैं :-

क्रम सं	कार्य क्षेत्र का नाम	वर्ष 2018-2019 के दौरान निर्यात (रु करोड में)
1	रत्न व आभूषण	37.00
2	इलैक्ट्रानिक्स साफ्टवेयर (आईटी /आईटीईएस)	2628.75
3	इंजिनियरिंग उद्योग	598.00
4	वस्त्रों व वस्त्र तथा चमड़ा	643.00
5	इलैक्ट्रानिक्स हार्डवेयर	691.00
6	रसायन, प्लास्टिक और संबंध उद्योग	394.00
7	विविध	938.00
	कुल	5929.75

4) क्षेत्र के अनुरक्षण:-

मेप्स एस ई जेड को मद्रास विशेष आर्थिक क्षेत्र प्राधिकरण अनुरक्षण करता है । इस क्षेत्र के नियमित देखभाल तथा अनुरक्षण मेसर्स केरला इन्डसट्रियल अण्ड टेक्निकल कन्सल्टन्स आरगनैसेशन (किटको) द्वारा किया जाता है । टेंडर प्रक्रिया के माध्यम से चुनी गई बाहरी एजेंसियों द्वारा गृह व्यवस्था, लैंड स्केपिंग, जलापूर्ति, सुरक्षा, कचरा संग्रहण, सीवेज ट्रीटमेंट प्लैंट का संरक्षण आदि कार्य किया जाता है । इसके अतिरिक्त, मेप्स विशेष आर्थिक क्षेत्र प्राधिकरण ने जोन के इकाईयों की आवश्यकताओं के अनुसार नागरिक बुनियादी ढांचे को भी अपनाया है ।

5) मेप्ल के अन्दर निम्न प्रकार के आधारिक संरचना के सुविधायें विकसित हुए हैं :-

- वर्षा जल के नालिकाओं तथा केबल रूटिंग के प्रावधान के साथ लंबा चौड़ा अच्छी तरह से ठोस सड़कें उपलब्ध हैं ।
- 2 इकाईयों की आवश्यकताओं की अनुसार जल पूर्ति हो रहा है ।
- इस क्षेत्र के अंदर 1 से 5 एकड़ में खूब विकसित भूखण्ड हैं । ऐसे 144 भूखण्डों में औद्योगिक इकाईयां अपनी उत्पादन सुविधाएं स्थापित की हैं ।
- इस क्षेत्र के अंदर अलग अलग आकारों में उच्च स्तर का डिजाइन कारखाने की इमारतों कुल 91,174 वर्गमीटर में 226 माड्यूल हैं ।
- जोन के भीतर उत्पन्न सीवेज के उपचार के लिए 1 एम एल डी की क्षमता वाली सीवेज ट्रीटमेंट प्लांट है । 2.5 एम एल डी क्षमतावाली और एक सीवेज ट्रीटमेंट प्लांट निर्माण करने का प्रस्ताव विचाराधीन है ।

क्षेत्र के अंदर सभी रास्ते पर एल ई डी स्ट्रीट लाइट्स हैं ।

90 किलोवाट क्षमतावाली सौर उर्जा संयंत्र स्थापित किया गया है ।

क्षेत्र की सुरक्षा के लिए तमिलनाडु राज्य सरकार के उपक्रम मेसर्स टेक्सको द्वारा सुरक्षा रक्षक नियुक्ति किये गये हैं ।

पैदलचलनेवालों के साथ वाहनों के लिए भी आरएफआइ डी आधारित अभिगम नियंत्रण प्रणाली है

इकाईयों में कार्यरत कर्मचारियों के बच्चों के लिए शिशु गृह सुविधा प्रैवेट एजेंसी द्वारा कार्यरत है ।

इसके अतिरिक्त मेप्ल के अंदर डाकघर, बैंक, एटीएम, एक टेलिफोन केंद्र तथा स्वास्थ्य केंद्र कार्यरत हैं ।

6 वित्त व राजस्व

मेप्ल विशेष आर्थिक क्षेत्र प्राधिकरण के लिए राजस्व के प्रमुख श्रोत वे हैं कि औद्योगिक इकाईयों से वसूल किये गये वार्षिक पट्टा किराया, सुरक्षा शुल्क, कचरा संग्रहण शुल्क, पानी की आपूर्ति शुल्क और एस ई जेड प्रवेश के लिए वसूली की गयी टोल शुल्क आदि । प्राधिकरण की सभी व्यय वसूली किये राजस्व से किया जाता है । प्राधिकरण का लेखाओं चार्टर्ड अककउण्ट फर्म से रखा जा रहा है और वे नियंत्रक व महालेखा परीक्षक के लेखा परीक्षा के अधीन हैं । वर्ष

2018-19 के लिए प्राधिकरण के लेखा परीक्षित परिणाम इस रपट के साथ संलग्न है । प्राधिकरण के अधिशेष निधियों को बैंक के सावधि जमा में निवेश किया जाता है ।

7) वर्ष 2018-19 के लिए शुल्कों के दर

ए) भूखण्डों के लिए पट्टा किराया	: - ₹ 160 प्रति वर्ग मीटर प्रति वर्ष
बी) एस डी एफ माड्यूल के लिए पट्टा किराया	: - ₹ 1,771/ प्रति वर्ग मीटर प्रति वर्ष
सी) पानी की शुल्क	- ₹ 90 प्रति किलो लीटर।
डी) सुरक्षा शुल्क	- पट्टा किराया पर @5% ।
ई) कचरा शुल्क	-: स्लेब दर औद्योगिक इकाईयों द्वारा जब्त किये गये क्षेत्र क्षेत्र के आधार पर।

8) मेपज़ विशेष आर्थिक क्षेत्र ने रिक्त भूखंडों तथा एस डी एफ इकाईयों का ई - नीलामी धातु स्क्राप ट्रेडिंग निगम जो भारत सरकार का उपक्रम है उनसे किया जाता है । ई-नीलामी में सबसे अधिक बोली लगनेवाले को रिक्त भूखंड /एस डी एफ माड्यूल आबंटन होता है। सुरक्षा जमा और प्रवेश शुल्क भूखंड/एस डी एफ माड्यूल आबंटन करने के पहले आबंटियों से वसूल किया जाता है ।

9) मेपज़ विशेष आर्थिक क्षेत्र प्राधिकरण बैठक :-

वर्ष 2018-19 के दौरान निम्न लिखित तारीख में मद्रास विशेष आर्थिक क्षेत्र प्राधिकरण के बैठकों हुई :-

ए) दिनांक 21.08. 2018 को विशेष आर्थिक क्षेत्र प्राधिकरण के 19 वां बैठक हुई ।

बी) दिनांक 13.12.2018 को विशेष आर्थिक क्षेत्र प्राधिकरण के 20 वां बैठक हुई ।

10) सन् 2018-2019 के दौरान कार्यान्वयन किये अन्य कार्यो :-

- 1 मेपज़ मनुफेक्चर्स असोसियेशन मेपज़मा 3 मार्च 2019 को हरियाली के लिए मेप्स रन 2019 का अयोजन किया । उक्त रन में मेपज़ विशेष आर्थिक क्षेत्र के वरिष्ठ अधिकारियों तथा कर्मचारियों के साथ लगभग 3000 लोगों ने भाग लिया ।
- 2 मेपज़ के अंदर कार्यरत इकाईयों को साथ लेकर स्वच्छ भारत अभियान कार्यान्वयन किया गया ।

3 21-6-2019 को अंतरराष्ट्रीय योग दिवस मनाया गया ।

4 30-10-2018 से 04 -11-2018 तक के दौरान सर्तकता जागरूकता सप्ताह मनाया गया ।

5 26-09-2018 से 30-09-2018 तक के हिंदी सप्ताह मनाया गया ।

6 भारतीय संवैधानिक दिन भी दिनांक 26-11-2018 को मनाया गया ।

11) वर्ष 2018-19 के दौरान निम्न लिखित कार्यों के लिए प्रशासनिक अनुमोदन दिया गया है ।

ए) स्टार्ट अप के प्लग एंड प्ले सुविधा के लिए एस डी एफ 1 बिल्डिंग के दो एस डी एफ मॉड्यूल्स (1000 वर्ग मीटर) का नवीनीकरण ।

बी) क्षेत्र के रियर गेट/कडप्पेरी गेट के लिए आर एफ आई डी अभिगम नियंत्रण प्रणाली का विस्तार ।

सी) एस डी एफ 2 और 3 भवनों में शौचालय ब्लॉकों का नवीनीकरण ।

डी) प्रवेश द्वार पर एस डी एफ 3 इमारत से बस की खाड़ी तक पैदल चलनेवालों के लिए पैदल मार्ग ।

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MADRAS SPECIAL ECONOMIC ZONE Authority मद्रास विशेष आर्थिक क्षेत्र प्राधिकरण
Madras Special Economic Zone Authority मद्रास विशेष आर्थिक क्षेत्र
राष्ट्रीय राजपथ-45 ताम्बरम 600 045 National Highway - 45, Tambaram 600045

BALANCE SHEET AS ON 31 MARCH ,2019 दिनांक 31 मार्च के तुलना पत्र

विवरण PARTICULARS	SCHEDULE NUMBERअधिसूची सं	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
Corpus/ Capital Fund and Liabilities कार्पस/ पूंजीनिधि			
Corpus / Capital Fundकार्पस / पूंजीगत निधि	1	23283,32,529.29	19852,52,810.11
Reserves and Surplus आरक्षित और अधिशेष	2	553,51,435.43	265,67,509.43
Earmarked/Endowment Funds निर्धारित /अक्षय निधि	3	-	-
Secured Loans and Borrowings सुरक्षित ऋण	4	-	-
Unsecured Loans and Borrowingsअसुरक्षित ऋण	5	-	-
Deferred Credit Liabilitiesअस्थगित उधार दायित्व	6	-	-
Current Liabilities and Provisions चालू दायित्व/प्रावधान	7	620,21,360.05	574,48,976.94
Total कुल		24457,05,324.77	20692,69,296.48
Assets परिसंपत्ति			
Fixed Assets निश्चित आस्तियां	8	1784,74,908.63	1982,61,946.00
Investment - From Earmarked/Endowment Funds	9	-	-
Investment - Othersनिवेश अन्य	10	-	-
Current Assets, Loans and Advances etcचालू आस्तियां	11	22672,30,416.14	18710,07,350.48
Miscellaneous Expenditure (to the extent not written off of adjusted)विविध व्यय		-	
Total कुल		24457,05,324.77	20692,69,296.48
Significant Accounting Policies महत्व पूर्ण नीतियां	25		
Contingent Liabilities and Notes on Account आकस्मिक देयता तथा लेखा पर टिप्पणी	26		

Note: नोट

This statement is prepared based on informations/explanations given to us more detailed in our letter dated 7th June 2019
यह विवरण दिया गया जानकारी के तहत तैयार किया गया है ।

वैधीश्वरण अण्ड कंपनी
For VAITHISVARAN & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. 004494S/S200037

Place: Chennai स्थान - चेन्नई
Date: - 7th June 2019 दिनांक - 7 जून 2019

sd/-
R.Venkatesh आर वेंकटेश
(PARTNER)भागीदारी
M.No. 203816 स सं 203816

MADRAS SPECIAL ECONOMIC ZONE Authority मद्रास विशेष आर्थिक क्षेत्र प्राधिकारी
Madras Special Economic Zone मद्रास विशेष आर्थिक क्षेत्र
National Highway - 45, Tambaram 600045 राष्ट्रीय राजपथ -45 ताम्बरम 600 045
31 मार्च 2019 के लिए आय व व्यय लेखा
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2019

PARTICULARS विवरण	अधिसूची सं SCHEDULE NUMBER	चाहू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
Income आय			
Income from Lease Rent पट्टा किराया से आय	12	3791,47,625.79	3273,73,125.85
Grants/Subsidies अनुदान/ सहायता	13		-
Fees/Subscriptions शुल्क/चंदा	14	7,80,045.00	57,86,850.00
Income from Investments (Income on Invest. from Earmarked/Endowment Funds Trf to Funds निवेश से आय	15	-	-
Income from Royalty, Publications etc., रॉयल्टी , प्रकाशन से आय	16	-	-
Interest Earned अर्जित ब्याज	17	1409,15,557.21	1020,89,528.96
Other Income अन्य आय	18	184,28,150.00	136,09,190.00
Increase/Decrease in Stock of Finished Goods and WIP	19	-	-
निर्मित मालों स्टॉक से वृद्धि व कटौतियां			
Total (A) कुल (ए)		5392,71,378.00	4488,58,694.81
Expenditure व्यय			
Establishment Expenses संस्थापित व्यय	20	67,24,933.00	68,86,290.00
Other Administrative Expenses Etc अन्य प्रशासनिक व्यय	21	1564,24,861.29	587,05,118.00
Expenditure on Grants, Subsidies etc., अनुदान, सहायता से व्यय	22	-	-
Bank Charges, Interest बैंक शुल्क , ब्याज	23	1,301.00	6,957.00
Prior Period items पूर्व अवधि का आइटम	24	14,94,324.53	(51,54,200.00)
Depreciation : मूल्य ह्रास			
For the Year वर्ष के लिए		315,46,239.00	201,35,050.00
Prior Period पूर्व अवधि के लिए		-	88,91,963.00
Total (B) कुल (बी)		1961,91,658.82	894,71,178.00
अधिक आय से समस्त व्यय के बाद शेष			
Balance being excess of Income over Expenditure (A-B)		3430,79,719.18	3593,87,516.81
Transfer to Special Reserve विशेष भंडार के लिए अंतरण			-
Transfer to/From General Reserve सामान्य सुरक्षा से अंतरण			-
Balance being Surplus (Deficit) carried to Corpus / Capital Fund		3430,79,719.18	3593,87,516.81
कार्पस / पूंजी निधि को लेकर की गयी अधिक व्यय			
Significant Accounting Policies महत्वपूर्ण लेखा काम नीतियां	25		
Contingent Liabilities and Notes on Accounts आकस्मिक और लेखा पर	26		

टिप्पणी

Note: टिप्पणी

This statement is prepared based on informations/explanations given to us more detailed in our letter dated 7th यह विवरण दिया गया जानकारी के तहत तैयार किया गया है ।

वैधीश्वरण अण्ड कंपनी

For VAITHISVARAN & CO LLP

CHARTERED ACCOUNTANTS

Firm Reg. No. 0044945/S200037

sd/-

R.Venkatesh आर वैकटेश

(PARTNER) भागीदारी

Place: Chennai स्थान - चेन्नई

Date: 7th June 2019 दिनांक : 7 जून 2019

MADRAS SPECIAL ECONOMIC ZONE Authority मद्रास विशेष आर्थिक क्षेत्र प्राधिकरण
Madras Special Economic Zone Authority मद्रास विशेष आर्थिक क्षेत्र
राष्ट्रीय राजपथ-45 ताम्बरम 600 045 National Highway - 45, Tambaram 600045

दिनांक 31 मार्च के तुलना पत्र के हिस्सा बनाने के अधिसूची
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
Schedule 1 - CORPUS / CAPITAL FUND अधिसूची 1 कार्पस/पूँजीनिधि		
Balance at the beginning of the year वर्ष के शुरूआत में शेष	19852,52,810.11	16258,65,293.30
जोड़/घटौती -नैट आय में शेष /व्यय आय और व्यय लेखा से स्थानांतरण		
Add / (Deduct) : Balance of net Income / (Expenditure) transferred from Income and Expenditure Account	3430,79,719.18	3593,87,516.81
जोड़ बटटा खाता में डाला पूँजीगत व्यय		
Add: Capital Expenditure written off now capitalised		
से कम - बटटे खाते में डाला पूँजीगत निवेश		
Less: Capital Investment written off		
BALANCE AT THE YEAR END वर्ष के अंत में शेष	23283,32,529.29	19852,52,810.11
अधिसूची 2 Schedule 2 - RESERVES AND SURPLUS रिजर्व और अधिशेष	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. CAPITAL RESERVE पूँजीगत आरक्षण		
As per last Account पूर्व लेखा के अनुसार	265,67,509.43	369,39,449.43
Additions during the year वर्ष के दौरान जोड़	384,00,000.00	-
से कम Less: Deductions during the year (Proportionate depreciation on Fixed Assets procured from Capital grants from Government) वर्ष के दौरान घटौतियां	96,16,074.00	38,71,940.00
से कम Less: During the year (For Previous Year) वर्ष के दौरान		65,00,000.00
SUB-TOTAL उप कुल	553,51,435.43	265,67,509.43
*Addition during the year Rs. 384 lakhs includes an amount of Rs. 62 lakhs, being balance grants receivable as of 31st March 2019 from Ministry of Commerce and Industry, towards "Revamping of 1 MLD Sewerage Treatment plant" at Madras EPZ SEZ under Trade Infrastructure For Export Scheme (TIES).		
2. REVALUATION RESERVE पुनर्मूल्यण रिजर्व		
As per last Account पूर्व लेखा के अनुसार	-	-
Additions during the year वर्ष के दौरान जोड़	-	-
Less: Deductions during the year वर्ष के दौरान घटौतियां	-	-
SUB-TOTAL उप कुल	-	-
3. GENERAL RESERVE सामान्य आरक्षित		
As per last Account पूर्व लेखा के अनुसार	-	-
Additions during the year वर्ष के दौरान जोड़	-	-
Less: Deductions during the year वर्ष के दौरान घटौतियां	-	-
SUB-TOTAL उप कुल	-	-
TOTAL: कुल	553,51,435.43	265,67,509.43

Schedule 3 - EARMARKED / ENDOWMENT FUNDS अधिसूची 3 निर्धारित / अक्षय निधि	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
a. Opening balance of the fundsनिधियों के रोकड जमा	-	-
b. Addition to the fundsनिधियों से जोड	-	-
i. Grants / donation अनुदान/ दान	-	-
ii. Income from investment made from funds आय से निवेश	-	-
iii. Other additions अन्य जोड	-	-
TOTAL (a + b) कुल (ए बी)	-	-
c. Utilisation / Expenditure towards objectives of funds उपयोग	-	-
i. Addition to funds:निधियों के जोड	-	-
- Fixed Assets निश्चित आस्तियां	-	-
- Grants released for projects परियोजना के लिए दिये अनुदान	-	-
- Proportionate Depreciation transferred to Income & Expenditure Account आय व व्यय लेखा से अस्थानंतरितआनुपातिक मूल्य ह्रास	-	-
Total कुल	-	-
ii. Revenue Expenditure: राजस्व व्यय	-	-
- Salaries, Wages and allowances etc., वेतन, कूली व भत्ता आदि	-	-
- Rent किराया	-	-
- Other Administrative expenses अन्य प्रशासनिक व्यय	-	-
Total कुल	-	-
TOTAL (c) कुल (सी)	-	-
NET BALANCE AS AT THE YEAR END (a + b - c) वर्ष के अंत निवल शेष (ए + बी - सी)	-	-
Schedule 4 - SECURED LOANS AND BORROWINGS अधिसूची 4 सुरक्षित ऋण व उधार	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Central Governmentकेंद्रीय सरकार	-	-
2. State Government राज्य सरकार	-	-
3. Financial Institutions वित्तीय संस्थाएं	-	-
a. Term Loanअवधि ऋण	-	-
b. Interest Acrued and due अर्जित ब्याज व देय	-	-
4. Banks बैंक	-	-
a. Term Loan आवधिक ऋण	-	-
- Interest Acrued and dueअर्जित ब्याज व देय	-	-
b. Other Loans (specify) अन्य ऋण	-	-
- Interest Acrued and due अर्जित ब्याज व देय	-	-
5. Other Institutions and agencies अन्य संस्थाएं व एजेंसी	-	-
6. Debentures and Bondsऋण पत्र व उधार पत्र	-	-
7. Other (Specify) अन्य (विनिर्दिष्ट)	-	-
TOTAL: कुल	-	-

अधिसूची 5 Schedule 5 - UNSECURED LOANS असुरक्षित ऋण	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Central Government केंद्रीय सरकार	-	-
2. State Government राज्य सरकार	-	-
3. Financial Institutions वित्तीय संस्थाएं	-	-
a. Term Loan आवधि ऋण	-	-
b. Interest Accrued and due अर्जित ब्याज व देय	-	-
4. Banks बैंक	-	-
a. Term Loan आवधि ऋण	-	-
- Interest Accrued and due अर्जित ब्याज व देय	-	-
b. Other Loans (specify) अन्य ऋण (विनिर्दिष्ट)	-	-
- Interest Accrued and due अर्जित ब्याज व देय	-	-
5. Other Institutions and agencies अन्य संस्थाएं व एजेंसी	-	-
6. Debentures and Bonds ऋण पत्र व उधार पत्र	-	-
7. Other (Specify) अन्य (विनिर्दिष्ट)	-	-
TOTAL: कुल	-	-
अधिसूची 6 स्थगित जमा दायित्व Schedule 6 - DEFERRED CREDIT LIABILITIES	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
a. Acceptances secured by hypothecation of capital equipment and other assets पूंजीगत उपकरण व अन्य संपत्तियों से सुरक्षित स्वीकृत	-	-
b. Other अन्य	-	-
TOTAL: कुल	-	-
Note: Amount due within one year टिप्पणी एक साल के अंदर देय रकम		
अधिसूची 7 चालू दायित्व व प्रावधानों Schedule 7 - CURRENT LIABILITIES AND PROVISIONS	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
A. CURRENT LIABILITIES चालू दायित्व		
1. Acceptances स्वीकृतियां	-	-
2. Sundry Creditors : विविध जमा कर्ता		
a. For Goods मालों के लिए	-	-
b. Others अन्य	596,27,281.00	552,90,680.00
3. Advances Received प्राप्त अग्रिम	18,34,067.05	20,75,711.94
4. Interest accrued but not due on: अर्जित ब्याज लेकिन न देय		
a. Secured loans / borrowing सुरक्षित ऋण / उधार	-	-
b. Unsecured loans / borrowing असुरक्षित ऋण / उधार	-	-
5. Statutory Liabilities: कानूनी दायित्व		
a. Duties and taxes शुल्क व कर	65,688.00	82,585.00
b. Other अन्य	-	-
6. Provision for depreciation ह्रास के लिए प्रावधानों	-	-
7. Liability to DC, Madras SEZ वि आ मद्रास वि आ क्षेत्र के दायित्व	4,94,324.00	-
TOTAL: कुल	620,21,360.05	574,48,976.94

B. PROVISIONS प्रावधानों				
1. For Taxation (FBT) कराधान के लिए		-	-	
2. Gratuity उपदान		-	-	
3. Superannuation / Pension सेवानिवृत्त / पेंशन		-	-	
4. Accumulated Leave Encashment जमा हुए छुट्टी नकदीकरण		-	-	
5. Trade Warranties / Claims व्यापार अधिपत्र / दावाएं		-	-	
6. Others अन्य		-	-	
TOTAL: कुल			-	
अधिसूची 8 आवधिक संपत्तियां	आवधिक संपत्तियां	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछला वर्ष PREVIOUS YEAR 2017-18 Rs. P	
Schedule 8 - Fixed Assets				
1. Tangible Assets मूर्त संपत्ति		1776,83,768.63	1756,69,962.00	
2. Intangible Assets अमूर्त संपत्ति		7,91,140.00	13,18,567.00	
3. Capital Work In Progress पूंजी कार्य पर प्रगति		-	212,73,417.00	
TOTAL: कुल		1784,74,908.63	1982,61,946.00	
अधिसूची 9 निर्धारित / बंदोबस्ती निधियों से निवेश		चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछला वर्ष PREVIOUS YEAR 2017-18 Rs. P	
Schedule 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS				
1. Government Securities सरकारी प्रतिभूतियां		-	-	
2. Other Approved Securities अन्य अनुमोदित प्रतिभूतियां		-	-	
3. Shares शेयरें		-	-	
4. Debenture and Bonds ऋण पत्र व बाण्ड		-	-	
5. Subsidiaries and Joint Ventures सहायक व संयुक्त उपक्रम		-	-	
6. Others (to be specified) अन्य		-	-	
TOTAL: कुल		-	-	
अधिसूची 10 अन्य निवेश		चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछला वर्ष PREVIOUS YEAR 2017-18 Rs. P	
Schedule 10 - INVESTMENTS OTHERS				
1. Government Securities सरकारी प्रतिभूतियां		-	-	
2. Other approved Securities अन्य अनुमोदित प्रतिभूतियां		-	-	
3. Shares शेयरें		-	-	
4. Debentures and Bonds ऋण पत्र व बाण्ड		-	-	
5. Subsidiaries and Joint Ventures सहायक व संयुक्त उपक्रम		-	-	
6. Others (to be specified) अन्य (विनिर्दिष्ट)		-	-	
TOTAL: कुल		-	-	

MSEZ Authority एमएसई जेड प्राधिकरण
Madras Special Economic Zone मद्रास विशेष आर्थिक क्षेत्र
National Highway - 45, Tambaram 600045राष्ट्रीय राजपथ, ताम्बरम 600 045

31 मार्च, 2019 के तुलना पत्र बनाने के अधिसूचियां SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2019

SCHEDULE 8: FIXED ASSETS अधिसूच 8 नियत आस्तियां												
Assets आस्तियां	GROSS BLOCK सकल ब्लॉक						DEPRECIATION मूल्य ह्रास				NET BLOCK निवल ब्लॉक	
	Cost / Valuation as at beginning of the year/आरंभ के मूल्य/आंकन	Addition more than 180 days/180 दिनों से अधिक जोड़	Additions less than 180 days/180 दिनों से कम जोड़	Deduction during the year/साल के दौरान घटाई	Cost / Valuation as at year end/साल के अंत मूल्य/आंकन	Depreciation upto 31-03-2017 मूल्य ह्रास	Depreciation during the year/साल के दौरान मूल्य ह्रास	Depreciation on deduction / adjustment during the year/साल के दौरान समायोजन	Total Depreciation for the year/साल के लिए कुल मूल्य ह्रास	Depreciation as at year end/साल के अंत मूल्य ह्रास	as at current year end/वर्ष के अंत से	as at previous year end/पिछले साल के अंत से
INTANGIBLE ASSETS अमूर्त आस्तियां	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rc. Rs.
SOFTWARE साफ्टवेयर	17,55,750.00	-	-	-	17,55,750.00	4,37,183.00	5,27,427.00	-	5,27,427.00	9,64,610.00	7,91,140.00	13,11,567.00
TANGIBLE ASSETS/मूर्त आस्तियां												
BUILDING इमारत												
a. On Freehold Land/मुक्त भूमि	21,71,03,293.66	8,63,605.00	10,02,522.63	-	21,89,69,421.29	8,26,69,912.66	1,35,79,824.00	-	1,35,79,824.00	9,62,49,736.66	12,27,19,684.63	13,44,33,381.00
PLANT MACHINERY & EQUIPMENTSम प्लांट मशीनरी व उपकरण	27,80,951.00	2,57,33,798.00	-	-	2,85,14,749.00	15,65,237.00	1,00,68,572.00	-	1,00,68,572.00	1,16,33,809.00	1,68,80,940.00	12,15,714.00
VEHICLESवाहन	63,225.00	45,871.00	-	-	1,09,096.00	37,275.00	10,774.00	-	10,774.00	48,049.00	61,047.00	25,950.00
FURNITURE & FIXTURES फर्निचर	18,80,173.00	1,27,561.00	-	-	20,07,734.00	7,50,678.00	1,25,706.00	-	1,25,706.00	8,76,384.00	11,31,350.00	11,73,495.00
OFFICE EQUIPMENTS कार्यालय उपकरण	9,21,446.00	46,463.00	11,07,827.00	-	20,75,736.00	4,80,440.00	1,56,208.00	-	1,56,208.00	6,36,648.00	14,39,088.00	4,41,006.00
COMPUTER PERIPHERALS कम्प्यूटर उपकरण	1,39,09,134.00	-	-	-	1,39,09,134.00	29,09,769.00	43,99,745.00	-	43,99,745.00	73,09,514.00	65,99,620.00	1,09,93,365.00
ELECTRIC INSTALLATIONS बिजली नियुक्ति	3,14,56,920.00	81,822.00	11,08,073.00	-	3,26,46,815.00	1,75,44,206.00	26,74,247.00	-	26,74,247.00	2,02,18,453.00	1,24,28,362.00	1,39,12,714.00
OTHER FIXED ASSETS अन्य निश्चित	58,520.00	-	-	-	58,520.00	33,619.00	3,736.00	-	3,736.00	37,355.00	21,165.00	2,901.00
LAND ENHANCED COMPENSATION कूल मूर्त संपत्ति	1,34,87,436.00	29,15,076.00	-	-	1,64,02,512.00	-	-	-	-	-	1,64,02,512.00	1,34,87,436.00
TOTAL - TANGIBLE ASSETS + INTANGIBLE ASSETS	28,34,16,848.66	2,98,14,196.00	32,18,422.63	-	31,64,49,467.29	10,64,28,319.66	3,15,46,239.00	-	3,15,46,239.00	13,79,74,558.66	17,84,74,908.63	17,69,85,529.00
अमूर्त संपत्तियां												
पूरा होत काम से भवित												
CAPITAL WORK IN PROGRESS	2,12,73,417.00	-	-	2,12,73,417.00	-	-	-	-	-	-	-	2,12,73,417.00
GRAND TOTAL ग्राण्ड कुल (including Capital Work in progress)	30,46,90,265.66	2,98,14,196.00	32,18,422.63	-	31,64,49,467.29	10,64,28,319.66	3,15,46,239.00	-	3,15,46,239.00	13,79,74,558.66	17,84,74,908.63	19,82,61,946.00
PREVIOUS YEAR पूर्व वर्ष	24,09,24,262.66	26,91,618.00	6,10,74,385.00	-	30,46,90,265.66	7,74,01,306.66	2,90,27,013.00	-	2,90,27,013.00	10,64,28,319.66	19,82,61,946.00	16,35,23,556.00

Note: Depreciation for the previous year Rs. 29027013 includes prior period depreciation of Rs. 8891963

Note: Depreciation for the previous year Rs. 29027013 includes prior period depreciation of Rs. 8891963

अधिसूची 11 वर्तमान संपत्तियां, ऋण व अग्रिम Schedule 11 - CURRENT ASSETS, LOANS AND ADVANCES	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
A. CURRENT ASSETS वर्तमान संपत्तियां		
1. Inventories विवरण सूची		
a. Stores and Spares भंडार व पुर्जों	-	-
b. Loose Tools फुटकर उपकरण	-	-
c. Stock in trade विक्रय स्टॉक		
Finished goods निर्मित माल	-	-
Work in progress कार्य के प्रगति	-	-
Raw materials कच्चा माल		
c. Stock of Holograms होलोग्राम के स्टॉक	49,524.00	23,216.00
2. Sundry Debtors विविध देनदार		
a. Outstanding for a period exceeding six months छ- महीने के अधीन बाकी	1089,81,534.29	830,38,730.58
b. Others अन्य	390,99,416.25	232,88,753.12
से कम Less: Provision for Bad and doubtful debts डूबी रकम के प्रावधान	(707,89,437.50)	-
Net Sundry Debtors after provision for Bad and doubtful debts विविध नियल देनदार	772,91,513.04	1063,27,483.70
हाथ में शेष रकम		
3. Cash balances in hand (including Cheque / drafts etc.,)	-	-
4. Bank balances बैंक में शेष		
a. With scheduled banks: अनुसूचित बैंक में		
On current accounts चालू खाता में	902,69,648.83	45,90,555.90
On deposit Accounts (Fixed Deposit) जमा खाता में	20604,13,256.57	17115,23,721.00
On savings Accounts बचत खाता में	322,00,000.00	-
b. With non-scheduled banks: गैर अनुसूचित बैंक में		
On current accounts चालू खाता में	-	-
On deposit Accounts (Fixed deposit) जमा खाता में	-	-
On savings Accounts बचत खाता में	-	-
5. Post office Savings Account डाकघर बचत खाता में	-	-
6. Prepaid Annual Maintenance Charges वार्षिक अनुरक्षण प्रभार	18,382.70	16,737.00
TOTAL: A. CURRENT ASSETS चालू संपत्तियां	22602,42,325.14	18224,81,713.60
ऋण, अग्रिम व अन्य संपत्तियां		
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans ऋण		
a. Staff कर्मचारी	-	-
b. Other entities engaged in activities / objectives similar to that of the entity अन्य गतिविधियां/उद्देश्यों में संस्थाएं	-	-
c. Others (Specify) अन्य	-	-
2. Advances and other recoverable amounts - recoverable in cash or in kind or for value to be received. अग्रिम व अन्य वसूली नकद		
a. On capital account पूंजीगत खाते पर	-	13,19,047.00
b. Towards renovation/ Maintenance अनुरक्षण व नवीकरण	7,30,991.00	
c. Prepayments पूर्व भुगतान		-
d. Deposits जमाएं	36,600.00	-
3. Income Accrued अर्जित आय		
a. On investment from Earmarked / Endowment fund निधारित निधियों से निवेश	-	-
b. On Investment - other निवेश पर अन्य	-	-
c. On Fixed Deposits आयधिक जमाएं पर	-	464,27,480.88
d. Other (income due unrealised RS) अन्य	-	-
4. Claims Receivable / TDS receivable प्राप्य दावाएं/ प्राप्त टीडीएस	20,500.00	2,08,633.00
5. Capital Grants Receivable पूंजी अनुदान प्राप्त	62,00,000.00	
6. Due from DC, Madras SEZ वि आ मद्रास वि आ क्षेत्र से देय	-	5,70,476.00
TOTAL: B. LOANS, ADVANCES AND OTHER ASSETS ऋण, अग्रिम, व अन्य संपत्तियां	69,88,091.00	485,25,636.88
TOTAL: (A + B) कुल (ए + बी)	22672,30,416.14	18710,07,350.48

MADRAS SPECIAL ECONOMIC ZONE Authority मद्रास विशेष आर्थिक क्षेत्र प्राधिकारी
Madras Special Economic Zone मद्रास विशेष आर्थिक क्षेत्र
National Highway - 45, Tambaram 600045 राष्ट्रीय राजपथ -45 ताम्बरम 600 045
31 मार्च 2019 के लिए आय व व्यय लेखा

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED		
अधिसूची 12 बिक्री व सेवाएं से आय Schedule 12 - INCOME FROM SALES / SERVICES	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Income from sales: बिक्री से आय		
a. Sale of finished goods निर्मित माल के बिक्री	-	-
b. Sale of raw materials कच्चा माल के बिक्री	-	-
c. Sale of Scrap रद्दीयों से बिक्री	-	-
2. Income from Services: सेवाएं से आय		
a. Labour and Processing Charges श्रम व प्रससिंग प्रभार	-	-
b. Professional Consultancy Services व्यवसाय परामर्श	-	-
c. Sale of Scrap रद्दीयों के बिक्री	-	-
d. Maintenance Services (Equipment Property) अनुरक्षण सेवा	-	-
e. Others (specify) / Lease Rent अन्य / पट्टाकिराया	-	-
a. Lease Rent पट्टा किराया	3421,10,884.79	3034,47,776.85
b. Electricity Charges बिजली शुल्क	25,59,000.00	4,95,865.00
c. Water Charges पानी शुल्क	78,83,805.00	68,98,410.00
d. Security Charges सुरक्षा शुल्क	250,84,091.00	149,08,383.00
e. Garbage Charges कचरा शुल्क	15,09,845.00	16,22,691.00
TOTAL कुल	3791,47,625.79	3273,73,125.85
अधिसूची 13 अनुदान / सहायक Schedule 13 - GRANTS / SUBSIDIES (irrevocable grants and subsidies received)	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Central Government केंद्रीय सरकार		
Planned Expenditure नियोजित व्यय	-	-
Non Planned Expenditure गैर नियोजित व्यय	-	-
2. State Government(s) राज्य सरकार		
3. Government Agencies सरकार एजेंसी	-	-
4. Institutiobs/Welfare Bodies संस्थाएं/ कल्याण बोर्ड	-	-
5. International Organisations अंतराष्ट्रीय संगठन	-	-
6. Other (specify) अन्य (विनिर्दिष्ट)	-	-
TOTAL कुल	-	-

अधिसूची 14 शुल्क /चंदार्ये Schedule 14 - FEES/SUBSCRIPTIONS	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Entrance Fees प्रवेश शुल्क	7,80,045.00	57,86,850.00
2. Annual Fees/Subscription वार्षिक शुल्क/ चंदा	-	-
3. Seminar Program Fees संगोष्ठी कार्यक्रम शुल्क	-	-
4. Consultancy Fees परामर्श शुल्क	-	-
5. BDF Processing Fees बी डी एफ प्रासंसिंग शुल्क	-	-
6. Institutions/Welfare Bodies संस्थाएं/कल्याणकारी संस्थाएं	-	-
7. International Organisations अंतरराष्ट्रीय संस्थाएं	-	-
TOTAL कुल	7,80,045.00	57,86,850.00

अधिसूची 15 निवेश से आय Schedule 15 - INCOME FROM INVESTMENTS	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
(Income on Investments from Earmarked/Endowment Funds, Transferred to Funds निधारित निवेश से आय)		
1. Interest ब्याज	-	-
a. On Government Securities सरकार सुरक्षा बल पर	-	-
b. Other Bonds/Debentures अन्य बाण्ड/ ऋण बाण्ड	-	-
c. Others (FD with Banks) अन्य (बैंक में जमा से)	-	-
2. Dividends लाभ	-	-
a. On Shares शेयरों में	-	-
b. On Mutual Fund Securities परस्पर निधियों प्रतिभूतियां	-	-
3. Rents किराये पर	-	-
4. Others (Specify) अन्य	-	-
Total कुल	-	-
अधिसूची 16 रॉयल्टी, प्रकाशन से आय Schedule 16 - INCOME FROM ROYALTY, PUBLICATIONS ETC	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Income from Publications प्रकाशन से आय	-	-
2. Income from Royalty रॉयल्टी से आय	-	-
3. Others (Specify) अन्य (विनिर्दिष्ट)	-	-
TOTAL कुल	-	-

अधिसूची 17 अर्जित ब्याज Schedule 17 - INTEREST EARNED	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. On Term Deposit आवधिक जमा पर		
a. With Scheduled Banks अनुसूचित बैंक पर	1293,45,366.69	915,46,285.96
b. With Non-Scheduled Banks गैर अनुसूचित बैंक पद	-	-
c. With Institutions संस्थाएं से	-	-
d. Others / accrued interest अन्य/अर्जित ब्याज	-	-
2. On Savings Account बचत खाता पर		
a. with Scheduled Banks अनुसूचित बैंक पर	-	-
b. With Non-Scheduled Banks गैर अनुसूचित बैंक पर	-	-
c. Post Office Savings Accounts डाकघर बचत लेखा पर	-	-
d. Others अन्य	-	-
3. On Loans ऋणों पर		
a. Employees/staff कर्मचारी /स्टाफ	-	-
b. Others अन्य	-	-
4. Interest on Debtors and Other Receivables देनदार से ब्याज व अन्य प्राप्तियों से ब्याज	115,70,190.52	105,43,243.00
TOTAL कुल	1409,15,557.21	1020,89,528.96

अधिसूची 18 अन्य आय Schedule 18 - OTHER INCOME	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Profits on sale/Disposal of Assets बिक्री निपटान में लाभ	-	-
a. Owned Assets संपत्तियों का मौलिक	-	-
b. Proportionate value of Depreciation charged on Fixed Assets to the extent acquired out of grants - as per Accounting Standard 12 अनुपातिक मूल्य ह्रास	96,16,074.00	38,71,940.00
2. Export Incentive realised निर्यात उत्प्रेरक वसूली	-	-
3. विविध सेवाएं के लिए शुल्क Fees for Miscellaneous Services (Plot Transfer Charges)	-	-
4. Miscellaneous Income विविध आय	-	-
a. Income from holograms होलोग्राम से आय	9,78,490.00	9,37,280.00
b. Income from Vehicle pass वाहन पास से आय	11,40,515.00	9,22,600.00
c. Penalty पेनाल्टि	20,400.00	250.00
d. Toll fee टोल शुल्क	57,13,280.00	64,94,811.00
e. EMD forfeited ईएमडी फारफीटेड	-	9,53,000.00
f. Annual maintenance charges वार्षिक अनुरक्षण शुल्क	16,920.00	26,320.00
g. Sale of Scrap रद्ददी के बिक्री	9,42,471.00	3,70,929.00
h. Others अन्य	-	32,060.00
5. Prior period income पूर्व काल का आय	-	-
TOTAL कुल	184,28,150.00	136,09,190.00

अधिसूची 19 ज्यादा/कम निर्मित माल / काम के प्रगति Schedule 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GODS & WORK IN PROGRESS	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
1. Closing Stock अंत स्टॉक		
a. Finished Goods निर्मित माल	-	-
b. Work in Progress कार्यों की प्रगति	-	-
2. कम Less: Opening Stock प्रारंभ में		
a. Finished Goods निर्मित माल	-	-
b. Work in Progress कार्यों की प्रगति	-	-
NET INCREASE / DECREASE (1 - 2) निवल अधिक/ कम	-	-
अधिसूची 20 संस्थापना व्यय Schedule 20 - ESTABLISHMENT EXPENSES	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
a. Salaries and Wages वेतन व कूलियां	64,86,994.00	66,99,851.00
b. Allowances and Bonus भत्ता व बोनस	-	-
c. Contribution to Provident Fund भविष्य निधियों के अनुदान	-	-
d. Contribution to Other Fund (Specify) अन्य निधियों के अनुदान	-	-
e. Staff Welfare Expenses कर्मचारियों के कल्याण कार्य व्यय	2,37,939.00	1,86,439.00
f. Expenses on Employees Retirement कर्मचारियों के सेवा निवृत्त से व्यय	-	-
g. Honorarium to Staff कर्मचारियों को मानदेय	-	-
TOTAL कुल	67,24,933.00	68,86,290.00

अधिसूची 21 अन्य प्रशासनिक व्यय Schedule 21 - OTHER ADMINISTRATIVE EXPENSES	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
a. Purchase of holograms होलोग्राम के खरीदें	18,492.00	13,650.00
b. Processing Charges प्रासंसिंग शुल्क	-	-
c. Cartage and Carriage Inward कार्टेज व केरेज इनवेर्ड	-	-
e. Minor Works A/c लघु काम खाता	-	-
f. Miscellaneous Expenses विविध व्यय	4,42,759.00	6,69,834.00
g. Office Expenses कार्यालय व्यय	-	-
h. Professional Fees प्रोफेशनल शुल्क	-	-
i. Rent Rates and Taxes किराया दर व करें	93,525.00	4,51,477.00
j. Vehicle Running and Maintenance वाहन चालक व अनुरक्षण	-	-
k. Postage, Telephone and Communication Expenses पोस्टेज, दूरसंचार व प्रसार व्यय	-	-
l. Printing and Stationery लेखन समागि व मुद्रा	6,431.00	74,823.00
m. Travelling and Conveyance Expenses यात्रा व्यय	94,206.00	56,972.00
n. Newspaper Expenses समाचार पत्र व्यय	-	-
o. Other Office Expenses अन्य कार्यालय व्यय	-	-
p. Expenses on Meeting & Fees बैठक व शुल्क पर व्यय	-	-
q. Auditors Remuneration लेखा परीक्षक के भुगतान	-	-
r. Computer Consumables संगणक उपभोक्ता वस्तुएं	-	-
s. Legal and Professional Charges कानूनी व प्रोफेशनल प्रभार	73,15,933.00	57,16,329.00
t. Provision for Bad and Doubtful Debts/ Advances बट्टा की	707,89,437.50	-
u. Irrecoverable Balances Written Off अप्राप्य बाकी	2,91,349.00	-
v. Packing Charges पैकिंग चार्ज	-	-
w. Freight and Forwarding Expenses भाडा व प्रेषण व्यय	-	-
x. Distribution Expenses वितरण व्यय	-	-
y. Advertisement and Publicity विज्ञापन व प्रचार	75,663.00	1,83,500.00
z. Photocopy Charges नकदीकरण का शुल्क	-	-
za. Write Off बट्टे खाते पर डालना	-	-
zb. Training Expenses प्रशिक्षण व्यय	-	-
zc. Loss on sale of Car वाहन बिक्री में हानी	-	-
zd. Security Charges प्रतिभूतियों पर शुल्क	198,91,565.00	192,95,443.00
ze. Maintenance Expenses अनुरक्षण व्यय	387,34,227.30	220,76,439.00
zf. Electricity Charges बिजली शुल्क	79,09,733.00	66,99,679.00
zg. Water Charges पानी शुल्क	107,61,540.00	34,66,397.00
zh. Legal Charges कानूनी शुल्क	-	-
zi. Insurance Charges भीमा शुल्क	-	-
zj. Survey Expenses सर्वेक्षण शुल्क	-	-
zk. Roundoff Adjustment समायोजन	0.49	575.00
TOTAL कुल	1564,24,861.29	587,05,118.00

अधिसूची 22 अनुदान व सहायता पर खर्च Schedule 22 - EXPENDITURE ON GRANTS AND SUBSIDIES ETC.,	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
संस्थानों / संगठनों के अनुदान		
a. Grants given to Institutions/Organisations	-	-
b. Subsidies given to Institutions / Organisations संस्थाएँ से सहायक	-	-
c. Transport Assistance परिवहन सहायक	-	-
d. Development of Infrastructure अवसंरचना का विकास	-	-
e. Market Development बजार विकास	-	-
f. Quality Control System गुणवत्ता नियंत्रण प्रणाली	-	-
TOTAL कुल	-	-

अधिसूची 23 ब्याज Schedule 23 - INTEREST	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
a. On Fixed Loans निश्चित ऋण पर	-	-
b. On Other Loans (Including Bank Charges) अन्य ऋणों	-	-
c. Other (Bank Charges) अन्य (बैंक प्रभार)	1,301.00	6,957.00
TOTAL कुल	1,301.00	6,957.00

अधिसूची 24 पूर्व अवधि का व्यय Schedule 24 - PRIOR PERIOD ITEMS	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
Rent Income - Reversal of excess charged / accounted in Prior periods किराये से आय	6,04,336.00	
Interest on Rent - Reversal of interest levied in Prior periods किराये पर ब्याज	2,12,737.53	
Security charges Income - Reversal of excess charged / accounted in Prior periods प्रतिभूतियों शुल्क से आय	87,041.00	
Water charges Income - Reversal of excess charged / accounted in Prior periods जल चार्ज से आय	1,54,275.00	
Garbage charges Income - Reversal of excess charged / accounted in Prior periods कचरा शुल्क से आय	2,45,491.00	
Maintenance charges to KITCO for period July 2017- March 2018 किटको के लिए अनुरक्षण चार्ज	42,25,506.00	
Entry fee and Advance rent for Plot - A11 received in FY 17-18 and treated as income in the said financial year - reversed in current year due to non allotment of Plot A 11 to the unit. प्रवेश शुल्क व भूखण्ड के लिए अग्रिम से	12,48,368.00	
Service charges towards property auction in favour of MSTC pertaining to 2016-17. संपत्ति निलामी के सेवा शुल्क		14,29,517.00
Less: कम		
Rent Income - Prior periods किराया आय / पूर्व अवधि	-40,58,390.00	
Water charges Income - Prior periods पानी शुल्क / पूर्व अवधि	-2,74,650.00	
Electricity charges Income - Prior periods बिजली चार्ज	-9,48,440.00	
Security charges Income - Prior periods सुरक्षा चार्ज	-1,950.00	
Proportionate value of Depreciation charged on Fixed Assets to the extent acquired out of grants - Incremental value on account of application of 80% depreciation instead of 15% adopted in prior period आनुपातिक मूल्य ह्रास		-65,00,000.00
Travel cost - Prior period यात्रा लागत/ पूर्व अवधि		-83,717.00
TOTAL कुल	14,94,324.53	-51,54,200.00

MADRAS SPECIAL ECONOMIC ZONE Authority मद्रास विशेष आर्थिक क्षेत्र प्राधिकारी

Madras Special Economic Zone मद्रास विशेष आर्थिक क्षेत्र

National Highway - 45, Tambaram 600045 राष्ट्रीय राजपथ -45 ताम्बरम 600 045

31 म आय और संवितरण

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH, 2019

RECEIPTS आवृत्तियां	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P	PAYMENTS भुगतान	चालू वर्ष CURRENT YEAR 2018-19 Rs. P	पिछली वर्ष PREVIOUS YEAR 2017-18 Rs. P
To Opening balance: प्रारंभ में शेष			Expenses: व्यय		
Cash in hand हाथ में रोकड़	-	-	1. Establishment Expenses स्थापना व्यय		
Balances with Bank बैंक में शेष			2. Administrative Expenses प्रशासनिक		
in Current Account चालू खाते पर	45,90,555.90	213,62,348.90	Rent Rates and Taxes किराया दर	14,21,272.00	12,65,694.00
in Deposit Account जमा खाते पर	17115,23,721.00	13614,08,073.00	Legal & Professional charges paid	63,22,151.00	48,47,706.00
To Grants Received From Government of India भारत सरकार से प्राप्त अनुदान					
For Plan Schemes योजना के लिए			Electricity Charges Paid बिजली चार्ज	80,29,549.00	67,01,517.00
			Security Charges paid सुरक्षा शुल्क	200,66,634.00	179,24,571.00
For Non Plan Schemes नान प्लान योजना के लिए			Maintenance Charges Paid		
For Capital Expenditure पूंजीगत व्यय	322,00,000.00	-	दिये हुए अनुरक्षण चार्ज	344,56,494.00	215,71,889.00
निवेश के ब्याज से			Advertisement & Publicity paid	75,215.00	1,83,265.00
Interest on Investments From			Consent, Water cess & Analytical charges सहमति जल सेस चार्ज	87,200.00	-
Interest received on FDR फ डी से प्राप्त	1757,72,847.57	1034,94,691.00	Salary & Staff Welfare expenses paid वेतन व कल्याणकारी व्यय	68,34,958.00	67,68,332.00
Own Funds मौलिक फण्ड			Printing & Stationery expenses paid प्रकाशन व लेखन सामग्री	6,431.00	76,031.00
			Chalan & Hologram चलान व होलोग्राम	44,800.00	53,000.00

Income आय						
Lease Rent Received प्राप्त बट्टा कियाया I Card & Entry Permit fee Received पहुँचान पत्र व प्रवेश शुल्क से प्राप्त Entry Fees प्रवेश शुल्क	3138,83,015.96 78,32,285.00 7,80,045.00	2790,93,393.00 83,54,691.00 57,86,850.00	Miscellaneous Expenses विविध शुल्क Prior period itemsपूर्व अवधि Travelling & Conveyanceयात्रा	115,03,360.00 4,39,759.00 94,206.00	29,90,897.00 5,58,892.00 14,29,517.00 1,15,974.00	
Security Chargesप्रतिभूतियां शुल्क	241,73,462.00	139,29,060.00	Payments against funds for various projects अनेक योजना के लिए भुगतान Investment and Deposits made किये गये निवेश व जमा	NIL	NIL	NIL
Water Charges पानी शुल्क	86,66,220.00	50,74,927.00	Expenditure on fixed assets & Capital Work in Progress निश्चित संपत्ति का व्यय	NIL	NIL	NIL
Garbage charges कचरा शुल्क Fee for Form I फार्म आई के शुल्क	16,57,419.00 20,400.00	13,41,421.00 250.00	Purchase of Fixed Assets निश्चित	104,33,497.00	59,44,210.00	
Miscellaneous Income- Electricity Charges विविध आय बिजली चार्ज	25,31,923.00	3,51,067.00	Land enhanced compensation paid as per court award - Survey no. 85/2 - Kadaperमुआवजा भुगतान	29,15,076.00		
Miscellaneous Receipts- Sale of Scrap विविध आयतियां रद्दी के बिक्री	9,42,471.00	4,02,989.00	Payments against specific grant/funds चिनिष्ट अनुदान के तहत भुगतान Advance on Capital Accountपूँजी खाते पर अग्रिम		211,39,874.00	
Amount Borrowed उधार रकम			Finance Charges Paid (interest) वित्तीय चार्ज भुगतान			
Unutilised Grantअप्रयुक्त अनुदान			Bank Chargesबैंक चार्ज	1,301.00	6,957.00	

Other Receipts अन्य रसीदें			Other Payments: अन्य भुगतान		
On account of Development Commissioner, MEPZ विकास आयुक्त, मेपज के खाते पर	12,38,010.00	-	Inward Cheque returnsइन्वॉयड बैंक	3,62,095.00	7,01,251.00
Security Depositsप्रतिभूति जमा	7,42,900.00	83,80,990.00	Advance to KITCO किटको को अग्रिम	17,53,374.00	16,80,902.00
Earnest Money Depositबयाना राशि	12,75,000.00	21,26,000.00	Other Advances अन्य अग्रिम	-	9,45,791.00
Round off account समायोजना	19.25	5.00	Earnest Money Depositबयाना राशि	1,00,000.00	11,73,000.00
Other Miscellaneousअन्य विविध	-	32,093.00	Round off account समायोजना	17.28	13.00
Travelling expenses reimbursements यात्रा व्यय की प्रतिपूर्ति	-	9,70,994.00	By Closing Balanceअंत में बाकी		
Prior period Items पूर्व अवधि आइटम	-	83,717.00	Cash in Hand हाथ में रोकड़	-	-
			Balances with Bank बैंक में शेष		
			in Current Accountचालू खाते में	902,69,648.83	45,90,555.90
			in Deposit Account जमा खाते में	20604,13,256.57	17115,23,721.00
			in Savings Accountबचत खाते में	322,00,000.00	
Total कुल	22878,30,294.68	18121,93,559.90	Totalकुल	22878,30,294.68	18121,93,559.90

This statement is prepared based on
यह विवरण दिया गया जानकारी के तहत
तैयार किया गया है ।

वैशीश्वरण अण्ड कंपनी
For VAITHISVARAN & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. 004494S/S200037

Place: Chennai स्थान - चेन्नई
Date: - 7th June 2019दिनांक - 7 जून 2019

sd/-
R. Venkatesh आर वैकटेश
(PARTNER)भगतीदारी

ANNUAL REPORT

2018-19

**MEPZ SPECIAL ECONOMIC ZONE
MINISTRY OF COMMERCE AND INDUSTRY
GOVERNMENT OF INDIA**

ANNUAL REPORT OF MEPZ SEZ AUTHORITY FOR THE YEAR 2018-19

1) Introduction

Government of India, Ministry of Commerce and Industry, Department of Commerce, New Delhi set up Madras Export Processing Zone (MEPZ) in the year 1984. The Zone was initially set in up in an area of 99 acres (Phase – I), subsequently the adjoining area of 163 acres were added and thus the total area of MEPZ is 262 acres. The Zone became operational and first export from the MEPZ commenced in 1985-86. Madras Export Processing Zone was converted as MEPZ Special Economic Zone on 01.01.2003. There are about 125 Units in MEPZ-SEZ. The Zone provides direct employment to 40,000 persons.

2) Establishment of MEPZ-SEZ Authority

SEZ Authorities are established by the Department of Commerce, Government of India under Section 31 of SEZ Act, 2005. The functioning of the Authority is governed by Special Economic Zones Authority Rules, 2009. The Department of Commerce constituted the 1st MEPZ SEZ Authority vide Notification No: S.O.2320 (E) dated 27th February'2009. The present composition of the MEPZ SEZ Authority as notified by the Department of Commerce, Government of India vide Notification No. S.O.2320 (E) dated 26th July 2018 is as follows:-

Sl.No.	Member	Designation
1.	Development Commissioner, MEPZ Special Economic Zone	Chairperson, ex officio
2.	Joint Director General of Foreign Trade, Chennai, Tamilnadu or his nominee not below the rank of Deputy Director General of Foreign Trade	Member, ex-officio
3.	Joint Development Commissioner, MEPZ Special Economic Zone or in absence of Joint Development Commissioner in the zone, Deputy Development Commissioner	Member, ex-officio
4.	Joint Secretary, Department of Commerce, dealing with matters relating to Special Economic Zones or his nominee no below the	Member, ex-officio
5.	Shri. R. Chandrasekaran, Director, M/s. Agile Electric Sub Assembly Pvt. Ltd.	Member
6.	Shri. Milind Mungikar, Director, M/s. Zen Linen International Pvt. Ltd.	Member

3) Export performance of the SEZ Units in MEPZ SEZ for the previous 5 financial years is given below:

Financial Year	Exports (₹ in crore)
2014-2015	6037
2015-2016	6604
2016-2017	6556
2017-2018	5531
2018-2019	5930

The Sectoral Allocation of Exports for 2018-19 is as follows:

Sl.No.	SECTOR	Exports during 2018-2019 (₹ in Crore)
1.	GEM & JEWELLERY	37.00
2.	ELECTRONIC SOFTWARE (IT/ITES)	2628.75
3.	ENGINEERING INDUSTRY	598.00
4.	GARMENTS AND TEXTILES AND LEATHER	643.00
5.	ELECTRONIC HARDWARE	691.00
6.	CHEMICAL, PLASTIC AND ALLIED INDUSTRIES	394.00
7.	MISCELLANEOUS	938.00
	TOTAL	5929.75

4) Maintenance of the Zone:

MEPZ SEZ Authority is responsible for the regular maintenance of the Zone. The maintenance and upkeep of the Zone are carried out through Kerala Industrial Technical Consultancy Organisation (KITCO Ltd). The works like Housekeeping, Landscapping, Water Supply, Security, Garbage Collection, Maintenance of Sewage Treatment Plant etc., are outsourced to external agencies selected through due tender process.

In addition to the above, MEPZ SEZ Authority also takes up civil infrastructure as per the requirements of the Units in the Zone.

5) Facilities created in the Zone:

The MEPZ SEZ Authority has created the following facilities for the orderly functioning of the industrial units within the Zone.

- * RCC roads along the length and breadth of the Zone, with provision for storm water drains and cable ducts.

- * Supply of water to all the Units as per their requirements.

- * Well developed Plots in size ranging from 1 to 5 acres are available in the Zone. There are 144 such plots where industrial units have set up their production facilities.

- * Standard Design Factory (SDF) Buildings having a total area of 91,174 sq.mt divided into 226 modules.

- * A Sewage Treatment Plant with a capacity of 1 MLD for treatment of sewage generated within the Zone. A proposal for construction of additional Effluent Treatment Plant with a capacity of 2.5 MLD is under consideration.

- * LED Street lights along all the roads within the Zone.

- * A Solar Power Plant with a capacity of 90 KW per hour.

- * 24x7 Security through the Security personnel hired from M/s.Tamil Nadu Ex-Servicemen Corporation Limited (TEXCO), a Government of Tamil Nadu Government undertaking.

- * A RFID based Access Control System for both pedestrians as well as vehicles.

- * Creche facilities for the children of workers in the Zone run by a Private Agency and MEPZMA.

In addition to the above, the Zone has a Post Office, a Bank, ATMs, a dedicated Telephone Exchange and a Health Centre.

6) Finance and Revenue:

The major source of revenue for the MEPZ SEZ Authority are Annual lease rent, Security charges, Garbage collection charges and Water supply charges collected from the Industrial Units and the Toll fee collected for entry of vehicles into the SEZ. All the expenditure of the Authority are met from the revenue generated. The accounts of the Authority are maintained by a Chartered Accountant firm and are subject to audit by the Comptroller and Auditor General of India. The audited result of the Authority for the year 2018-19 are enclosed along with this report. Surplus funds of the Authority are invested in Term Deposits in Banks.

7) Rate of Charges for the year 2018-19:

- | | |
|-----------------------------------|-----------------------------------------------------------------|
| a) Lease rent for the Plots | : ₹160/- per Sq.m. per annum. |
| b) Lease rent for the SDF Modules | : ₹1,771/- per Sq.m. per annum. |
| c) Water Charges | : ₹ 90 per kilo litre. |
| d) Security Charges | : @ 5% of the Lease rent. |
| e) Garbage Charges | : Slab rate based on the area occupied by the industrial units. |

8) Auction and allotment of Plots/SDF Modules:

Plots and SDF Modules vacated by Units exiting the Zone are being put on e-auction conducted by MSTC Limited, a Government of India Undertaking as a transparent and fair exercise. The highest bidder in the e-auction gets the allotment of the vacant Plots/SDF Modules. Security Deposit and Entry fee are collected from the allottees before allotting the Plot/SDF Module.

9) Meetings of the MEPZ SEZ Authority:

During the year 2018-19, the following meetings of the MEPZ SEZ Authority were held:

- a) 19th Authority meeting of the SEZ Authority on 21.08.2018.
- b) 20th Authority meeting of the SEZ Authority on 13.12.2018.

10) Important activities carried out during 2018-19:

1) MEPZ Manufacturers Association (MEPZMA) organised a Run titled 'MEPZ Run for Green' on 3rd March'2019. Around 3,000 persons including senior officials/staff members of Office of the Development Commissioner, MEPZ participated in the Run for Green.

2) Swachh Bharat Abhiyan was organised by involving units inside the Zone.

3) International Yoga Day was celebrated on 21st June 2019.

4) Vigilance Awareness Week was observed during 30th October 2018 to 4th November 2018.

5) Hindi Week was celebrated from 26.09.2018 to 30.09.2018.

6) Indian Constitution Day was celebrated on 26.11.2018.

11) Administrative Approval was granted for the following works during the year 2018-19:

- a) Renovation of Two SDF Modules (1000 sq.m.) in SDF-I building for Plug and Play facility for Start-Ups.
- b) Extension of RFID Access Control System for the Rear Gate and Kadapperi Gate of the Zone.
- c) Renovation of Toilet Blocks in SDF II and III buildings.
- d) Walkway for Pedestrian from SDF III building to Bus Bay at the entrance gate.

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MADRAS SPECIAL ECONOMIC ZONE Authority
Madras Special Economic Zone
National Highway - 45, Tambaram 600045

BALANCE SHEET AS ON 31 MARCH, 2019

PARTICULARS	SCHEDULE NUMBER	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Corpus/ Capital Fund and Liabilities			
Corpus / Capital Fund	1	2,328,332,529.29	1,985,252,810.11
Reserves and Surplus	2	55,351,435.43	26,567,509.43
Earmarked/Endowment Funds	3	-	-
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	62,021,360.05	57,448,976.94
Total		2,445,705,324.77	2,069,269,296.48
Assets			
Fixed Assets	8	178,474,908.63	198,261,946.00
Investment - From Earmarked/Endowment Funds	9	-	-
Investment - Others	10	-	-
Current Assets, Loans and Advances etc	11	2,267,230,416.14	1,871,007,350.48
Miscellaneous Expenditure (to the extent not written off of adjusted)		-	-
Total		2,445,705,324.77	2,069,269,296.48
Significant Accounting Policies	25		
Contingent Liabilities and Notes on Account	26		

Note:

This statement is prepared based on informations/explanations given to us more detailed in our letter dated 7th June 2019 attached hereto.

For VAITHISVARAN & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. 004494S/S200037

Uee

R.Venkatesh
(PARTNER)
M.No. 203816



Place: Chennai
Date: - 7th June 2019

MADRAS SPECIAL ECONOMIC ZONE Authority
Madras Special Economic Zone
National Highway - 45, Tambaram 600045

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2019

PARTICULARS	SCHEDULE NUMBER	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
Income			
Income from Lease Rent	12	379,147,625.79	327,373,125.85
Grants/Subsidies	13		-
Fees/Subscriptions	14	780,045.00	5,786,850.00
Income from Investments (Income on Invest.from Earmarked/Endowment Funds Trf to Funds	15	-	-
Income from Royalty, Publications etc.,	16	-	-
Interest Earned	17	140,915,557.21	102,089,528.96
Other Income	18	18,428,150.00	13,609,190.00
Increase/Decrease in Stock of Finished Goods and WIP	19	-	-
Total (A)		539,271,378.00	448,858,694.81
Expenditure			
Establishment Expenses	20	6,724,933.00	6,886,290.00
Other Administrative Expenses Etc	21	156,424,861.29	58,705,118.00
Expenditure on Grants, Subsidies etc.,	22	-	-
Bank Charges, Interest	23	1,301.00	6,957.00
Prior Period items	24	1,494,324.53	(5,154,200.00)
Depreciation :			
For the Year		31,546,239.00	20,135,050.00
Prior Period		-	8,891,963.00
Total (B)		196,191,658.82	89,471,178.00
Balance being excess of Income over Expenditure (A-B)		343,079,719.18	359,387,516.81
Transfer to Special Reserve			-
Transfer to/From General Reserve			-
Balance being Surplus (Deficit) carried to Corpus / Capital Fund		343,079,719.18	359,387,516.81
Significant Accounting Policies	25		
Contingent Liabilities and Notes on Accounts	26		

Note:

This statement is prepared based on informations/explanations given to us more detailed in our letter dated 7th June 2019 attached hereto.

Place: Chennai
Date: - 7th June 2019

For VAITHISVARAN & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. 004494S/S200037

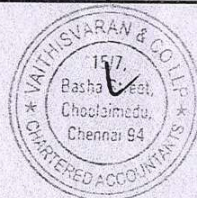
R. Venkatesh
R. Venkatesh
(PARTNER)
M.No. 203816



MADRAS SPECIAL ECONOMIC ZONE Authority
Madras Special Economic Zone
National Highway - 45, Tambaram 600045

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

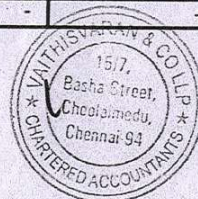
	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 1 - CORPUS / CAPITAL FUND		
Balance at the beginning of the year	1,985,252,810.11	1,625,865,293.30
Add / (Deduct) : Balance of net Income / (Expenditure) transferred from Income and Expenditure Account	343,079,719.18	359,387,516.81
Add: Capital Expenditure written off now capitalised		
Less: Capital Investment written off		
BALANCE AT THE YEAR END	2,328,332,529.29	1,985,252,810.11
	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 2 - RESERVES AND SURPLUS		
1. CAPITAL RESERVE		
As per last Account	26,567,509.43	36,939,449.43
Additions during the year	38,400,000.00	-
Less: Deductions during the year (Proportionate depreciation on Fixed Assets procured from Capital grants from Government)	9,616,074.00	3,871,940.00
Less: During the year (For Previous Year)		6,500,000.00
SUB-TOTAL	55,351,435.43	26,567,509.43
*Addition during the year Rs. 384 lakhs includes an amount of Rs. 62 lakhs, being balance grants receivable as of 31st March 2019 from Ministry of Commerce and Industry, towards "Revamping of 1 MLD Sewerage Treatment plant" at Madras EPZ SEZ under Trade Infrastructure For Export Scheme (TIES).		
2. REVALUATION RESERVE		
As per last Account	-	-
Additions during the year	-	-
Less: Deductions during the year	-	-
SUB-TOTAL	-	-
3. GENERAL RESERVE		
As per last Account	-	-
Additions during the year	-	-
Less: Deductions during the year	-	-
SUB-TOTAL	-	-
TOTAL:	55,351,435.43	26,567,509.43



MADRAS SPECIAL ECONOMIC ZONE Authority
Madras Special Economic Zone
National Highway - 45, Tambaram 600045

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 3 - EARMARKED / ENDOWMENT FUNDS		
a. Opening balance of the funds	-	-
b. Addition to the funds	-	-
i. Grants / donation	-	-
ii. Income from investment made from funds	-	-
iii. Other additions	-	-
TOTAL (a + b)	-	-
c. Utilisation / Expenditure towards objectives of funds	-	-
i. Addition to funds:		
- Fixed Assets	-	-
- Grants released for projects	-	-
- Proportionate Depreciation transferred to Income & Expenditure Account	-	-
Total	-	-
ii. Revenue Expenditure:		
- Salaries, Wages and allowances etc.,	-	-
- Rent	-	-
- Other Administrative expenses	-	-
Total	-	-
TOTAL (c)	-	-
NET BALANCE AS AT THE YEAR END (a + b - c)	-	-
	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 4 - SECURED LOANS AND BORROWINGS		
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
a. Term Loan	-	-
b. Interest Accrued and due	-	-
4. Banks	-	-
a. Term Loan	-	-
- Interest Accrued and due	-	-
b. Other Loans (specify)	-	-
- Interest Accrued and due	-	-
5. Other Institutions and agencies	-	-
6. Debentures and Bonds	-	-
7. Other (Specify)	-	-
TOTAL:	-	-



MADRAS SPECIAL ECONOMIC ZONE Authority
Madras Special Economic Zone
National Highway - 45, Tambaram 600045

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

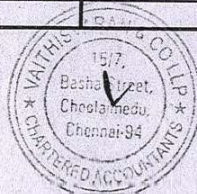
	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 5 - UNSECURED LOANS		
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
a. Term Loan	-	-
b. Interest Accrued and due	-	-
4. Banks	-	-
a. Term Loan	-	-
- Interest Accrued and due	-	-
b. Other Loans (specify)	-	-
- Interest Accrued and due	-	-
5. Other Institutions and agencies	-	-
6. Debentures and Bonds	-	-
7. Other (Specify)	-	-
TOTAL:	-	-
	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 6 - DEFERRED CREDIT LIABILITIES		
a. Acceptances secured by hypothecation of capital equipment and other assets	-	-
b. Other	-	-
TOTAL:	-	-
Note: Amount due within one year		
	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 7 - CURRENT LIABILITIES AND PROVISIONS		
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors :		
a. For Goods	-	-
b. Others	59,627,281.00	55,290,680.00
3. Advances Received	1,834,067.05	2,075,711.94
4. Interest accrued but not due on:		
a. Secured loans / borrowing	-	-
b. Unsecured loans / borrowing	-	-
5. Statutory Liabilities:		
a. Duties and taxes	65,688.00	82,585.00
b. Other	-	-
6. Provision for depreciation	-	-
7. Liability to DC, Madras SEZ	494,324.00	-
TOTAL:	62,021,360.05	57,448,976.94



MADRAS SPECIAL ECONOMIC ZONE Authority
Madras Special Economic Zone
National Highway - 45, Tambaram 600045

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

B. PROVISIONS		
1. For Taxation (FBT)	-	-
2. Gratuity	-	-
3. Superannuation / Pension	-	-
4. Accumulated Leave Encashment	-	-
5. Trade Warranties / Claims	-	-
6. Others	-	-
TOTAL:		-
	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
	Rs. P	Rs. P
Schedule 8 - Fixed Assets		
1. Tangible Assets	177,683,768.63	175,669,962.00
2. Intangible Assets	791,140.00	1,318,567.00
3. Capital Work In Progress	-	21,273,417.00
TOTAL:	178,474,908.63	198,261,946.00
	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
	Rs. P	Rs. P
Schedule 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS		
1. Government Securities	-	-
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debenture and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL:	-	-
	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
	Rs. P	Rs. P
Schedule 10 - INVESTMENTS OTHERS		
1. Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL:	-	-

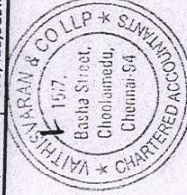


MSEZ Authority
Madras Special Economic Zone
National Highway - 45, Tambaram 600045

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2019

Assets	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	Cost / valuation as at beginning of the year Rs. Ps.	Addition more than 180 days Rs. Ps.	Additions less than 180 days Rs. Ps.	Deduction during the year Rs. Ps.	Cost / Valuation as at year end Rs. Ps.	Depreciation upto 31-03-2017 Rs. Ps.	Depreciation during the year Rs. Ps.	Depreciation on deduction / adjustment during the year Rs. Ps.	Total Depreciation for the year Rs. Ps.	Depreciation as at year end Rs. Ps.	as at current year end Rs. Ps.	as at previous year end Rs. Ps.
INTANGIBLE ASSETS												
SOFTWARE	1,755,750.00	-	-	-	1,755,750.00	437,183.00	527,427.00	-	527,427.00	964,610.00	791,140.00	1,318,567.00
TANGIBLE ASSETS												
BUILDING												
a. On Freehold Land												
PLANT MACHINERY & EQUIPMENTS	217,103,293.66	863,605.00	1,002,522.63	-	218,969,421.29	82,669,912.66	13,579,824.00	-	13,579,824.00	96,249,736.66	122,719,684.63	134,433,381.00
VEHICLES	2,780,951.00	25,733,798.00	-	-	28,514,749.00	1,565,237.00	10,068,572.00	-	10,068,572.00	11,633,809.00	16,880,940.00	1,215,714.00
FURNITURE & FIXTURES	63,225.00	45,871.00	-	-	1,09,096.00	37,275.00	10,774.00	-	10,774.00	48,049.00	61,047.00	25,950.00
OFFICE EQUIPMENTS	1,880,173.00	127,561.00	1,107,827.00	-	2,007,734.00	750,678.00	125,706.00	-	125,706.00	876,384.00	1,131,350.00	1,129,495.00
COMPUTER PERIPHERALS	921,446.00	46,463.00	-	-	2,075,736.00	480,440.00	156,208.00	-	156,208.00	636,648.00	1,439,088.00	441,006.00
ELECTRIC INSTALLATIONS	13,909,134.00	-	1,108,073.00	-	13,909,134.00	2,909,769.00	4,399,745.00	-	4,399,745.00	7,309,514.00	6,599,620.00	10,999,365.00
OTHER FIXED ASSETS	31,456,920.00	81,822.00	-	-	32,646,815.00	17,544,206.00	2,674,247.00	-	2,674,247.00	20,218,453.00	12,428,362.00	13,912,714.00
LAND ENHANCED COMPENSATION	58,520.00	-	-	-	58,520.00	33,619.00	3,736.00	-	3,736.00	37,355.00	21,165.00	24,901.00
	13,487,436.00	2,915,076.00	-	-	16,402,512.00	-	-	-	-	-	16,402,512.00	13,487,436.00
TOTAL - TANGIBLE ASSETS + INTANGIBLE ASSETS	283,416,848.66	29,814,196.00	3,218,422.63	-	316,449,467.29	106,428,319.66	31,546,239.00	-	31,546,239.00	137,974,558.66	178,474,908.63	176,988,529.00
CAPITAL WORK IN PROGRESS	21,273,417.00	-	-	21,273,417.00	-	-	-	-	-	-	-	21,273,417.00
GRAND TOTAL (Including Capital Work in progress)	304,690,265.66	29,814,196.00	3,218,422.63	-	316,449,467.29	106,428,319.66	31,546,239.00	-	31,546,239.00	137,974,558.66	178,474,908.63	198,261,946.00
PREVIOUS YEAR	240,924,262.66	2,691,618.00	61,074,385.00	-	304,690,265.66	77,401,306.66	29,027,013.00	-	29,027,013.00	106,428,319.66	198,261,946.00	163,522,956.00

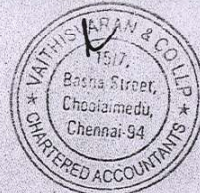
Note: Depreciation for the previous year Rs. 29,027,013 includes prior period depreciation of Rs. 889,1963



MADRAS SPECIAL ECONOMIC ZONE Authority
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 11 - CURRENT ASSETS, LOANS AND ADVANCES		
A. CURRENT ASSETS		
1. Inventories		
a. Stores and Spares	-	-
b. Loose Tools	-	-
c. Stock in trade		
- Finished goods	-	-
- Work in progress	-	-
- Raw materials		
c. Stock of Holograms	49,524.00	23,216.00
2. Sundry Debtors		
a. Outstanding for a period exceeding six months	108,981,534.29	83,038,730.58
b. Others	39,099,416.25	23,288,753.12
Less: Provision for Bad and doubtful debts	(70,789,437.50)	-
Net Sundry Debtors after provision for Bad and doubtful debts	77,291,513.04	106,327,483.70
3. Cash balances in hand (including Cheque / drafts etc.,)	-	-
4. Bank balances		
a. With scheduled banks:		
- On current accounts	90,269,648.83	4,590,555.90
- On deposit Accounts (Fixed Deposit)	2,060,413,256.57	1,711,523,721.00
- On savings Accounts	32,200,000.00	-
b. With non-scheduled banks:		
- On current accounts	-	-
- On deposit Accounts (Fixed Deposit)	-	-
- On savings Accounts	-	-
5. Post office Savings Account	-	-
6. Prepaid Annual Maintenance Charges	18,382.70	16,737.00
TOTAL: A. CURRENT ASSETS	2,260,242,325.14	1,822,481,713.60
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans		
a. Staff	-	-
b. Other entities engaged in activities / objectives similar to that of the entity	-	-
c. Others (Specify)	-	-
2. Advances and other recoverable amounts - recoverable in cash or in kind or for value to be received.		
a. On capital account	-	1,319,047.00
b. Towards renovation/ Maintenance	730,991.00	
c. Prepayments		-
d. Deposits	36,600.00	-
3. Income Accrued		
a. On investment from Earmarked / Endowment fund	-	-
b. On Investment - other	-	-
c. On Fixed Deposits	-	46,477,480.88
d. Other (Income due unrealised RS)	-	-
4. Claims Receivable / TDS receivable	20,500.00	208,633.00
5. Capital Grants Receivable	6,200,000.00	
6. Due from DC, Madras SEZ	-	570,476.00
TOTAL: B. LOANS, ADVANCES AND OTHER ASSETS	6,988,091.00	48,525,636.88
TOTAL: (A + B)	2,267,230,416.14	1,871,007,350.48



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH, 2019

	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
Schedule 12 - INCOME FROM SALES / SERVICES		
1. Income from sales:		
a. Sale of finished goods	-	-
b. Sale of raw materials	-	-
c. Sale of Scrap	-	-
2. Income from Services:		
a. Labour and Processing Charges	-	-
b. Professional Consultancy Services	-	-
c. Sale of Scrap	-	-
d. Maintenance Services (Equipment Property)	-	-
e. Others (specify) / Lease Rent	-	-
a. Lease Rent	342,110,884.79	303,447,776.85
b. Electricity Charges	2,559,000.00	495,865.00
c. Water Charges	7,883,805.00	6,898,410.00
d. Security Charges	25,084,091.00	14,908,383.00
e. Garbage Charges	1,509,845.00	1,622,691.00
TOTAL	379,147,625.79	327,373,125.85
Schedule 13 - GRANTS / SUBSIDIES (irrevocable grants and subsidies received)	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
1. Central Government	-	-
Planned Expenditure	-	-
Non Planned Expenditure	-	-
2. State Government(s)	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organisations	-	-
6. Other (specify)	-	-
TOTAL	-	-
Schedule 14 - FEES/SUBSCRIPTIONS	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
1. Entrance Fees	780,045.00	5,786,850.00
2. Annual Fees/Subscription	-	-
3. Seminar Program Fees	-	-
4. Consultancy Fees	-	-
5. BDF Processing Fees	-	-
6. Institutions/Welfare Bodies	-	-
7. International Organisations	-	-
TOTAL	780,045.00	5,786,850.00



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH, 2019

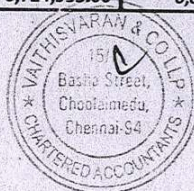
Schedule 15 - INCOME FROM INVESTMENTS	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
(Income on Investments from Earmarked/Endowment Funds, Transferred to Funds)		
1. Interest	-	-
a. On Government Securities	-	-
b. Other Bonds/Debentures	-	-
c. Others (FD with Banks)	-	-
2. Dividends	-	-
a. On Shares	-	-
b. On Mutual Fund Securities	-	-
3. Rents	-	-
4. Others (Specify)	-	-
Total	-	-
Schedule 16 - INCOME FROM ROYALTY,PUBLICATIONS ETC	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
1. Income from Publications	-	-
2. Income from Royalty	-	-
3. Others (Specify)	-	-
TOTAL	-	-
Schedule 17 - INTEREST EARNED	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
1. On Term Deposit		
a. With Scheduled Banks	129,345,366.69	91,546,285.96
b. With Non-Scheduled Banks	-	-
c. With Institutions	-	-
d. Others / accrued interest	-	-
2. On Savings Account		
a. with Scheduled Banks	-	-
b. With Non-Scheduled Banks	-	-
c. Post Office Savings Accounts	-	-
d. Others	-	-
3. On Loans		
a. Employees/staff	-	-
b. Others	-	-
4. Interest on Debtors and Other Receivables	11,570,190.52	10,543,243.00
TOTAL	140,915,557.21	102,089,528.96



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH, 2019

Schedule 18 - OTHER INCOME	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
1. Profits on sale/Disposal of Assets	-	-
a. Owned Assets	-	-
b. Proportionate value of Depreciation charged on Fixed Assets to the extent acquired out of grants - as per Accounting Standard 12	9,616,074.00	3,871,940.00
2. Export Incentive realised	-	-
3. Fees for Miscellaneous Services (Plot Transfer Charges)	-	-
4. Miscellaneous Income	-	-
a. Income from holograms	978,490.00	937,280.00
b. Income from Vehicle pass	1,140,515.00	922,600.00
c. Penalty	20,400.00	250.00
d. Toll fee	5,713,280.00	6,494,811.00
e. EMD forfeited	-	953,000.00
f. Annual maintenance charges	16,920.00	26,320.00
g. Sale of Scrap	942,471.00	370,929.00
h. Others	-	32,060.00
5. Prior period income	-	-
TOTAL	18,428,150.00	13,609,190.00
Schedule 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
1. Closing Stock	-	-
a. Finished Goods	-	-
b. Work in Progress	-	-
2. Less: Opening Stock	-	-
a. Finished Goods	-	-
b. Work in Progress	-	-
NET INCREASE / DECREASE (1 - 2)	-	-
Schedule 20 - ESTABLISHMENT EXPENSES	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
a. Salaries and Wages	6,486,994.00	6,699,851.00
b. Allowances and Bonus	-	-
c. Contribution to Provident Fund	-	-
d. Contribution to Other Fund (Specify)	-	-
e. Staff Welfare Expenses	237,939.00	186,439.00
f. Expenses on Employees Retirement	-	-
g. Honorarium to Staff	-	-
TOTAL	6,724,933.00	6,886,290.00



MADRAS SPECIAL ECONOMIC ZONE Authority
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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH, 2019

Schedule 21 - OTHER ADMINISTRATIVE EXPENSES	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
a. Purchase of holograms	18,492.00	13,650.00
b. Processing Charges	-	-
c. Cartage and Carriage Inward	-	-
e. Minor Works A/c	-	-
f. Miscellaneous Expenses	442,759.00	669,834.00
g. Office Expenses	-	-
h. Professional Fees	-	-
i. Rent Rates and Taxes	93,525.00	451,477.00
j. Vehicle Running and Maintenance	-	-
k. Postage, Telephone and Communication Expenses	-	-
l. Printing and Stationery	6,431.00	74,823.00
m. Travelling and Conveyance Expenses	94,206.00	56,972.00
n. Newspaper Expenses	-	-
o. Other Office Expenses	-	-
p. Expenses on Meeting & Fees	-	-
q. Auditors Remuneration	-	-
r. Computer Consumables	-	-
s. Legal and Professional Charges	7,315,933.00	5,716,329.00
t. Provision for Bad and Doubtful Debts/ Advances	70,789,437.50	-
u. Irrecoverable Balances Written Off	291,349.00	-
v. Packing Charges	-	-
w. Freight and Forwarding Expenses	-	-
x. Distribution Expenses	-	-
y. Advertisement and Publicity	75,663.00	183,500.00
z. Photocopy Charges	-	-
za. Write Off	-	-
zb. Training Expenses	-	-
zc. Loss on sale of Car	-	-
zd. Security Charges	19,891,565.00	19,295,443.00
ze. Maintenance Expenses	38,734,227.30	22,076,439.00
zf. Electricity Charges	7,909,733.00	6,699,679.00
zg. Water Charges	10,761,540.00	3,466,397.00
zh. Legal Charges	-	-
zi. Insurance Charges	-	-
zj. Survey Expenses	-	-
zk. Roundoff Adjustment	0.49	575.00
TOTAL	156,424,861.29	58,705,118.00
Schedule 22 - EXPENDITURE ON GRANTS AND SUBSIDIES ETC.,	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
a. Grants given to Institutions/Organisations	-	-
b. Subsidies given to Institutions / Organisations	-	-
c. Transport Assistance	-	-
d. Development of Infrastructure	-	-
e. Market Development	-	-
f. Quality Control System	-	-
TOTAL		



MADRAS SPECIAL ECONOMIC ZONE Authority Madras Special Economic Zone National Highway - 45, Tambaram 600045		
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2019		
Schedule 23 - INTEREST	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
a. Ori Fixed Loans	-	-
b. On Other Loans (Including Bank Charges)	-	-
c. Other (Bank Charges)	1,301.00	6,957.00
TOTAL	1,301.00	6,957.00
Schedule 24 - PRIOR PERIOD ITEMS	CURRENT YEAR 2018-19 Rs.P	PREVIOUS YEAR 2017-18 Rs. P
Rent Income - Reversal of excess charged / accounted in Prior periods	604,336.00	
Interest on Rent - Reversal of interest levied in Prior periods	212,737.53	
Security charges Income - Reversal of excess charged / accounted in Prior periods	87,041.00	
Water charges Income - Reversal of excess charged / accounted in Prior periods	154,275.00	
Garbage charges Income - Reversal of excess charged / accounted in Prior periods	245,491.00	
Maintenance charges to KITCO for period July 2017- March 2018	4,225,506.00	
Entry fee and Advance rent for Plot - A11 received in FY 17-18 and treated as income in the said financial year - reversed in current year due to non allotment of Plot A 11 to the unit.	1,248,368.00	
Service charges towards property auction in favour of MSTC pertaining to 2016-17.		1,429,517.00
Less:		
Rent Income - Prior periods	(4,058,390.00)	
Water charges Income - Prior periods	(274,650.00)	
Electricity charges Income - Prior periods	(948,440.00)	
Security charges Income - Prior periods	(1,950.00)	
Proportionate value of Depreciation charged on Fixed Assets to the extent acquired out of grants - Incremental value on account of application of 80% depreciation instead of 15% adopted in prior period		(6,500,000.00)
Travel cost - Prior period		(83,717.00)
TOTAL	1,494,324.53	(5,154,200.00)



Madras Special Economic Zone
National Highway - 45, Tambaram 600045

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH, 2019

RECEIPTS	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P	PAYMENTS	CURRENT YEAR 2018-19 Rs. P	PREVIOUS YEAR 2017-18 Rs. P
To Opening balance:			Expenses:		
Cash in hand	-	-	1. Establishment Expenses		
Balances with Bank			2. Administrative Expense		
- in Current Account	4,590,555.90	21,362,348.90	Rent Rates and Taxes	1,421,272.00	1,265,694.00
- in Deposit Account	1,711,523,721.00	1,361,408,073.00	Legal & Professional charges paid	6,322,151.00	4,847,706.00
To Grants Received From Government of India			Electricity Charges Paid	8,029,549.00	6,701,517.00
For Plan Schemes			Security Charges paid	20,066,634.00	17,924,571.00
For Non Plan Schemes			Maintenance Charges Paid	34,456,494.00	21,571,889.00
For Capital Expenditure	32,200,000.00	-	Advertisement & Publicity paid	75,215.00	183,265.00
Interest on Investments From			Consent, Water cess & Analytical charges	87,200.00	-
Interest received on FD	175,772,847.57	103,494,691.00	Salary & Staff Welfare expenses paid	6,834,958.00	6,768,332.00
Own Funds			Printing & Stationery expenses paid	6,431.00	76,031.00
			Chalan & Hologram	44,800.00	53,000.00
Income			Water charges paid	11,503,360.00	2,990,897.00
Lease Rent Received	313,883,015.96	279,093,393.00	Miscellaneous Expenses	439,759.00	558,892.00
I Card & Entry Permit fee Received	7,832,285.00	8,354,691.00	Prior period items	-	1,429,517.00
Entry Fees	780,045.00	5,786,850.00	Travelling & Conveyance	94,206.00	115,974.00
Security Charges	24,173,462.00	13,929,060.00	Payments against funds for various projects	NIL	NIL
Water Charges	8,666,220.00	5,074,927.00	Investment and Deposits made	NIL	NIL
Garbage charges	1,657,419.00	1,341,421.00	Expenditure on fixed assets & Capital Work in Progress		
Fee for Form I	20,400.00	250.00	Purchase of Fixed Assets	10,433,497.00	5,944,210.00
Miscellaneous Income- Electricity Charges	2,531,923.00	351,067.00	Land enhanced compensation paid as per court award - Survey no. 85/2 - Kadaperi	2,915,076.00	
Miscellaneous Receipts- Sale of Scrap	942,471.00	402,989.00	Payments against specific grant/funds		
Amount Borrowed			Advance on Capital Account	-	21,139,874.00
Unutilised Grant			Finance Charges Paid (interest)		
			Bank Charges	1,301.00	6,957.00
Other Receipts			Other Payments:		
On account of Development Commissioner, MEPZ	1,238,010.00	-	Inward Cheque returns	362,095.00	701,251.00
Security Deposits	742,900.00	8,380,990.00	Advance to KITCO	1,753,374.00	1,680,902.00
Earnest Money Deposit	1,275,000.00	2,126,000.00	Other Advances	-	945,791.00
Round off account	19.25	5.00	Earnest Money Deposit	100,000.00	1,173,000.00
Other Miscellaneous	-	32,093.00	Round off account	17.28	13.00
Travelling expenses reimbursements	-	970,994.00	By Closing Balance		
Prior period Items	-	83,717.00	Cash in Hand	-	-
			Balances with Bank		
			- in Current Account	90,269,648.83	4,590,555.90
			- in Deposit Account	2,060,413,256.57	1,711,523,721.00
			- in Savings Account	32,200,000.00	
Total	2,287,830,294.68	1,812,193,559.90	Total	2,287,830,294.68	1,812,193,559.90

For VAITHISVARAN & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. 0044945/S200037

R. Venkatesh
R. Venkatesh
(PARTNER)
M.No. 203816



Place: Chennai
Date: - 7th June 2019

Schedule forming part of financial statements

Schedule 25: Significant Accounting Policies

ACCOUNTING CONVENTION

- The Financial Statements are prepared on the basis of historical cost convention unless otherwise stated and on the accrual method of accounting.

REVENUE RECOGNITION

- a) Lease Rental, Electricity Charges, Water Charges and Security Charges are recognized on accrual basis.
- b) Interest on deposits is recognized on time proportion basis.
- c) I - Card and entry permit fee is recognized on receipt basis.
- d) Plot Transfer fee is recognized on receipt basis.

INVESTMENTS

- Investments classified as "Long term investments" are carried at cost. Provision for decline other than temporary is made in carrying cost of such investments.
- Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on the global basis.
- Cost includes acquisition expenses like brokerage, transfer stamps.

FIXED ASSETS

- Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisitions and less depreciation. In respect of projects involving construction, related pre operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the asset capitalized.
- Fixed assets acquired out of monetary grants, received from Ministry of Commerce / State Government are capitalized at cost of acquisition and the amount of monetary grant received from Ministry of Commerce / State Government is reflected as corresponding credit to Capital Reserve.

DEPRECIATION

- Depreciation has been provided on written down value basis as per the rates provided in Income Tax Act, 1961.

SUNDRY DEBTORS

- Sundry debtors have been accounted for based on bills raised/ realisable from the units. Till previous year, no provision was considered necessary towards Bad and doubt debts. From



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current year the MSEZ Authority has decided to make a provision of 100% of debts outstanding for more than 3 years as on reporting date. Accordingly an amount of Rs. 707.89 lacs was provided for during the year towards Bad and doubtful debts. The impact of the above on the accounts for the Current year is; Increase in expenditure under the head Other administrative expenses (Schedule 21) by Rs. 707.89 Lakhs; Reduction in excess of income over expenditure by Rs. 707.89 Lacs; Reduction in Sundry debtors under current assets (Schedule 11) and Corpus/ Capital Fund (Schedule 1) by Rs. 707.89 lacs respectively.

GOVERNMENT GRANTS / SUBSIDIES

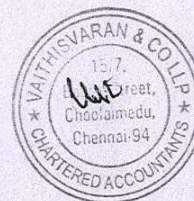
- Government grants of the nature of Promoter's contribution towards capital cost of setting up projects for acquisition of capital fixed assets are treated as capital reserves.
- Grants in respects of depreciable assets are treated as deferred income which is recognized in the profit and loss statement on a systematic basis over the useful life of the asset, to the extent of depreciation charged on such assets in every financial year.
- Government grants / Subsidy are accounted on realization basis upto end of previous year. From Current year, as per Accounting Standard (AS 12) – Accounting of Government Grants issued by ICAI, Government grants available to the Authority are considered for inclusion in accounts where there is reasonable assurance that the enterprise will comply with the conditions attached to them and where such benefits have been earned by the enterprise and it is reasonably certain that the ultimate collection will be made.

Addition to Government grants received during the year - Rs. 384 lakhs include an amount of Rs. 62 lakhs, being balance grants receivable as of 31st March 2019 from Ministry of Commerce and Industry, towards "Revamping of 1 MLD Sewerage Treatment plant" at Madras EPZ SEZ under Trade Infrastructure For Export Scheme (TIES).

The impact of the above change in accounts of the current year is as follows: (a) Increase in Current assets, Loans and advances (Schedule 11) in Assets side of balance sheet by Rs. 62.00 lakhs; Increase in "Corpus / Capital fund" (Schedule 1) in Liability side of the balance sheet by Rs. 24.80 lakhs; Increase in "Capital reserve" under "Reserves and surplus" in Liability side of Balance sheet by Rs. 37.20 Lakhs

LEASE

- Lease rental are expensed with reference to the lease terms.



Schedule Forming part of the financial Statement

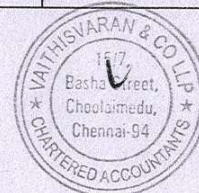
SCHEDULE 26: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

CONTINGENT LIABILITIES

1. Claim against entity not acknowledged as debt – Rs. NIL (Previous year –Rs. NIL)
2. In respect of:
 - Bank Guarantees given by / on behalf of MSEZA – Rs. NIL (Previous year –Rs. NIL)
 - Letters of credit opened by Bank on behalf of MSEZA – Rs. NIL (Previous year –Rs. NIL)
 - Bills discounted with banks– Rs. NIL (Previous year –Rs. NIL)
 - disputed demands in respect of:
 - Income Tax Rs. NIL – Rs. NIL (Previous year –Rs. NIL)
 - Sales tax – Rs. NIL (Previous year –Rs. NIL)
 - Municipal tax – Rs. NIL (Previous year –Rs. NIL)
3. In respect of claims from parties for non execution of orders, but contested by MSEZA Rs. NIL (previous year –Rs.NIL)

CAPITAL COMMITMENTS as at 31 Mar 2019 -

(Amount in Rs lakhs)				
Sl No (a)	Project purpose (b)	Capital commitment (c)	Amount paid till end of year (d)	Balance as at 31 Mar 2019 (e)
1.	Renovation of Two block (1000 sq.mtr) in SDF-I for start-up IT companies (2 SDF modules of 500 Sq. mtrs each)	81,46,048	-	81,46,048
2.	Walkway for Pedestrian from SDF III to Bus bay at the entrance (near MEPZMA office)	97,72,855	-	97,72,855
3.	Supply, installation, testing & commissioning of 2T Freight lift at SDF-I	27,70,053	-	27,70,053
	TOTAL			2,06,88,956

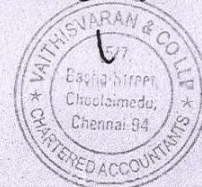


LEASE OBLIGATIONS

- Future obligations for rentals under finance lease arrangements for plant and machinery amount of Rs NIL (previous year -Rs NIL)

CAPITAL GRANTS RECEIVED AND UTILIZED

- Opening balance of Rs. 47.82 Lakhs out of Rs 100 Lakhs received as capital grant in Financial Year 2009-2010 towards infrastructure development and held under the head "Capital Reserve", an amount of Rs. 4.30 lacks has been transferred to Profit and Loss Account as deferred income (in proportion to the depreciation charged on asset created from the grant, namely CC Roads) and reflected under the head "Assets acquired out of grants received" in Schedule-18 in accordance with Accounting Standard 12 – Accounting for Government Grants issued by ICAI of India.
- During the FY 12-13, an amount of Rs 168 lakhs was received as capital grant from Ministry of Commerce and Industry towards Design, Development of Entrance Automation Mechanism with Access Control and Boom Barriers. The project is funded by Central Government under ASIDE project. The technical project cost is Rs. 370.00 lakhs, being partly funded by Government of India directly for the project and hence capital commitment on this account is Rs.202 lakhs for the MEPZ Authority. The said Project got completed during FY 2017-18 and hence capitalized the same and funds being received for the same got amortized to the extent at which the asset created out of such grant is depreciated. An amount of Rs.29.78 lacs has been transferred to Profit and Loss Account as deferred Income for the FY-2018-19.
- The Authority spent the amount of Rs. 60 lakhs received in FY 2012-13 as first instalment on the ASIDE project towards 'Upgradation of Tambaram-Tiruneermalai-Burma Colony Road' and capitalized the expenditure under the head "Road Infrastructure (From TN IDCL-Grant 1)". As per accounting policy of the Authority, an amount of Rs.3.54 lacs has been transferred from "Capital Reserve" to Profit and loss Account for the FY – 2018-19.
- The Authority spent the amount of Rs. 40.41 lakhs against an advance payment of Rs.50 lakhs on the ASIDE project towards 'Revamping of street lights in Tambaram - Burma Colony Road' (From TN IDCL-Grant 2) received in FY 2012-13. As per accounting policy of the Authority, an amount of Rs. 3.72 lakhs has been transferred from "Capital Reserve" to Profit and loss Account for the FY - 2018-19.
- The Authority spent the amount of Rs. 136.00 lakhs against an advance payment on the Solar Photo Voltaic off Grid Power Plant out of Rs.100 lakhs were received in FY 2013-14. As per accounting policy of the Authority, an amount of Rs.4.8 Lacs has been transferred from "Capital Reserve" to Profit and loss Account for the FY 2018-19.
- During the Financial year 2018-19 the authority received Rs. 63.00 lacs as the first installment against the sanctioned amount of Rs. 125 lacs for "Revamping of 1 MLD Sewerage Treatment plant" at Madras EPZ SEZ under Trade Infrastructure For Export Scheme (TIES). The project has been completed and balance Capital Grant of Rs. 62 lacs is receivable as on 31st March 2019 and accordingly included under Additions during the year in

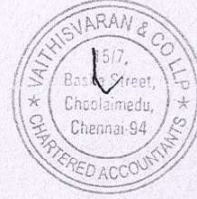


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depreciation on such Asset for the financial year 2018-19 is Rs 6.56 lacs. Other income includes the amount of Rs. 4.8 lakhs being transfer of proportionate amount of capital gains.

- Out of Rs.168 lacs received as Capital grant towards 'Access Control and Security Systems project' Asset has been completed in the FY 2017-18. The charge of Depreciation on such Asset for the FY 2018-19 is Rs. 69.67 Lacs. Other Incomes includes the amount of Rs. 29.78 Lacs being transfer of proportionate amount of Capital grant.
- Out of Rs. 125 Lacs sanctioned as capital grants towards 'Revamping of 1 MLD Sewerage Treatment plant' in the financial year 2018-19' The asset construction has been completed in the financial year 2018-19 and a balance amount of Rs. 62 Lakhs is receivable. The charge of depreciation on such asset for the Financial year 2018-19 is Rs. 96.41 lakhs. Other income includes an amount of Rs. 50 lakhs being transfer of proportionate amount of capital grants accounted for during the year.

Schedules 1 to 26 are annexed to and form an integral part of the Balance Sheet as at 31-3-2019 and the Income & Expenditure Account for the year ended on that date.



Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Madras Special Economic Zone Authority, Chennai for the year ended 31 March 2019.

We have audited the attached Balance Sheet of Madras Special Economic Zone Authority, Chennai, as on 31 March 2019, Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Report/ CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.

iii In our opinion, proper books of accounts and other relevant records have been maintained by the Madras Special Economic Zone Authority, Chennai as required in the rules and regulations of the Authority, in so far as it appears from our examination of such books, except records mentioned in Para B.1.

iv We further report that:

A. Income & Expenditure Account

1. Income – Income from Lease Rent (Sch.12) – ₹ 379,147,626

The Quarterly Demands for lease rent in respect of some units renting the space / unit owned by Authority were either not raised or incorrectly raised along with the demand of same firm having other lease rent units. Every lease unit (earmarked with a code no.) is distinct. The system should generate correct Quarterly Demand on accrual basis. Due to incorrect generation of demand, the 'lease rent' arrived at and reflected in Income & Expenditure Account is not disclosing the correct picture, which has a strong bearing on the 'Surplus' arrived.

2. Expenditure – Depreciation – ₹ 3,15,46,239

The details of the following prior period items, though shown separately in the annual accounts, were not disclosed in the 'Notes to Accounts' for the current year Annual Accounts 2018-19.

i) Depreciation on the asset 'Grid Solar Photo Voltaic System' of ₹88.92 lakh, which had been omitted for the year 2016-17 (shown separately in the previous year's financials for financial year 2018-19).

ii) The difference of ₹ 65.84 lakh between the previous year's financials for financial year 2018-19 and corresponding figure in financials for financial year 2017-18 in Schedule-18 (Other Income) and Schedule 24 (prior period expenditure) has been attributed to transfer of proportionate prior period differential depreciation of ₹65 lakh

charged on Fixed Assets to the extent acquired out of grants and travel cost of ₹ 0.84 lakh, which had been classified earlier under 'Other Income instead of 'Prior Period Items.

B. General

1. The employees of erstwhile SEZ is continuing to give their services to MSEZ Authority (Autonomous Body). Due to delay in issuance of administrative order for transfer of employees from SEZ to MSEZ Authority, the pay & allowances of these employees, has been drawn through budget support of Ministry of Commerce and not shown as Establishment expenses in the Income and Expenditure Account of the Authority. Thus the Income & Expenditure Account do not show the true and fair picture of 'Surplus'. In other words the surplus disclosed is not reduced by pay and allowances of the employees and hence showing an inflated surplus figure.

The Authority has the liability to refund the pay and allowances to the Ministry. The fact of non-accounting of establishment expenses of these employees in the books of accounts of Authority and arriving of surplus/deficit in Income & Expenditure Account without considering the establishment expenses need to be disclosed in the Notes on Accounts. This important issue was pointed out in previous year as well.

2. The Fixed Assets and Liabilities of MSEZ has not been transferred to MSEZ Authority so far and valuation of such Assets were not done. A mention about non-transfer of liabilities should also be made in "Note on Accounts".

3. The balances appearing under Sundry Debtors-Rent ; Sundry Debtors – Others, aggregating to ₹14.80 crore under Current Assets head of Account and under Development Commissioner, MEPZ Account and Sundry Creditors (Others) aggregating to ₹ 6.01 crore falling under 'Current Liabilities' head were not confirmed by the respective parties.

D. Grants in aid

The Authority did not receive any Grants in aid during the year 2018-19.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Development Commissioner, Madras Special Economic Zone Authority, Chennai through a management letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

a. In so far as it relates to the Balance Sheet, of the state of affairs of Madras Special Economic Zone Authority, Chennai as at 31 March 2019 and

b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

Place: Chennai
Date: 25.02.2020

For and on behalf of the C&AG of India

Director General of Audit (Central)
Chennai

Annexure-I to Audit Report

1. Adequacy of Internal Audit System

The Internal Audit system is adequate and commensurate with the size and nature of the Authority.

2. Adequacy of Internal Control System

Draft Recruitment Rules are yet to be notified by the Ministry, as a result of which codes and manuals are yet to be prepared. No staff has been sanctioned for the Authority as on date. Presently the staff in the Office of the DC, MEPZ-SEZ is also looking after the work of the Authority.

3. System of physical verification of fixed assets and inventories

The Physical verification of assets was conducted for the year 2018-19.

4. Regularity in payment of statutory dues.

The Authority is regular in payment of statutory dues.

5. Any other observation on the functioning of the Authority which suggests a significant risk to financial reporting.

-- Nil --

**Director General of Audit (Central)
Chennai**