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**CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD  
FINANCE (B&C) DEPARTMENT**

**Circular on specific procedures for withdrawal of demand issued in supplement to  
the Proc.No.CMWSSB/P&A/STF/Ra5/5255/2021**

**Sub:** Finance - B&C - Procedures for withdrawal of demand - Specific actions and workflow defined - Draft Circular for approval - Regarding

**Ref:** Proc.No.CMWSSB/P&A/STF/Ra5/5255/2021

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With reference to the proceedings cited above, procedures have been issued for withdrawal of Uncollectable demand and flagging of uncollectable demand in the books of CMWSSB. In pursuant to that, the following specific procedures for physical verification and flow of files to be followed:

- 1) Apart from document submission and verification, it is instructed to do physical verification of properties by DCOF (R) whose demand needs to be deleted from the records of CMWSSB.
- 2) Area SAOs/AOs should do physical verification of all individual properties whose demand to be withdrawn exceeds Rs. 50,000 in that specific batch. Area SAOs/AOs should forward the file along with their physical verification report.
- 3) File should be approved by Nodal officer assigned to the area along with the respective Area engineer and then to be forwarded to Head Office.
- 4) The list of CMC numbers would be translated into soft copy and submitted to DCOF(R). COF will forward the files to IT department and get 2%, 3% and 10% of individual sample quantities on random basis with the help of software.
- 5) COF will assign the 2% random sample to respective Nodal officers, 3% sample to Tahsildars and 10% random sample to Senior Depot Managers for Physical verification according to the areas assigned. Nodal officers, Tahsildars and Senior Depot Managers need to physical verify the assigned properties and submit a report to DCOF(R). DCOF (R) should confirm the physical status.
- 6) IT department would assign a Junior Assistant specifically for the above purpose who would be reporting to Deputy Controller of Finance (Revenue)/ Deputy Collector.
- 7) On submission of above report, DCOF (R) will physically verify for all properties whose individual demand to be withdrawn exceeds Rs. 1 lakh and water intensive cases viz., Kalyana Mandapam, Malls, Theatres, Restaurants, Hotels, Private Hospitals etc.,

- 8) Once the above physical verification reports are received, file would be sent for approval to Executive director.
- 9) Finance (B&C) wing will consolidate and send the file to Internal Audit. Internal Audit will do a 10% random document verification of the files submitted and approve the same.
- 10) File would be then forwarded to the approval of Finance Director, Executive Director and Managing Director. It is to be stated that the entire batch would sent for approval of above higher officials only the above norms is complete the entire batch.
- 11) Once the files are approved, the same would be forwarded to IT section for withdrawal of demand on a centralized basis. After withdrawal, the files would forward to the respective area for record maintenance.
- 12) DCOF V i/c should monitor the movement of files once it reaches Head Office for smooth transition to next levels.
- 13) It is to be stated that the above physical verification is not required for flagging of uncollectable demand and it is required for only withdrawal of uncollectable demand.
- 14) Uncollectable demand pertaining to any wrong updation of Metered demand to be dealt separately and need not be brought into the above process.
- 15) Loss of revenue in connection charges, IDC charges on the above reconciliation process should be noted and kept aside for future reference.
- 16) The physical verification format to be submitted by the respective individuals and process flow diagram for file flow are attached herewith.

**Sd/-xxxx dt:28.11.2**  
**EXECUTIVE DIRECTOR**

- Encl:** 1) Physical verification templates -- SDM, SAO, DCOF, Tahsildar, DCOF  
2) Process flow for withdrawal of Demand below and above 1 lakh

**Copy submitted to:**

T.O to M.D/T.A to Exe.Dir/PC to F.D/T.O to Eng.dir  
Territorial S.Es/COF (R)  
All DCOFs  
All Areas 1 to 15, RO II, STP

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DCOF-A

**PHYSICAL VERIFICATION REPORT - SENIOR DEPOT MANAGER**

S.No	CMC NO	Tax amount to be withdrawn	Charges amount to be withdrawn	Total to be withdrawn	Reason for withdrawal	Date of Visit
1.						
2.						
..						
Total						

I hereby certify that I have physically verified the above CMC numbers and the proposed withdrawal of demand is found to be correct. Hence the demand for --- CMC numbers to the tune of ----- can be withdrawn.

**Senior Depot Manager**

**PHYSICAL VERIFICATION REPORT – SAO/AO**

S.No	CMC NO	Tax amount to be withdrawn	Charges amount to be withdrawn	Total to be withdrawn	Reason for withdrawal	Date of Visit
1.						
2.						
..						
Total						

I hereby certify that I have physically verified the above CMC numbers and the proposed withdrawal of demand is found to be correct. Hence the demand for ---- CMC numbers to the tune of ----- can be withdrawn.

**SAO/AO**

**PHYSICAL VERIFICATION REPORT - DCOF**

S.No	CMC NO	Tax amount to be withdrawn	Charges amount to be withdrawn	Total to be withdrawn	Reason for withdrawal	Date of Visit
1.						
2.						
..						
Total						

I hereby certify that I have physically verified the above CMC numbers and the proposed withdrawal of demand is found to be correct. Hence the demand for --- CMC numbers to the tune of ----- can be withdrawn.

**DCOF**

**PHYSICAL VERIFICATION REPORT – TAHSILDAR**

S.No	CMC NO	Tax amount to be withdrawn	Charges amount to be withdrawn	Total to be withdrawn	Reason for withdrawal	Date of Visit
1.						
2.						
..						
Total						

I hereby certify that I have physically verified the above CMC numbers and the proposed withdrawal of demand is found to be correct. Hence the demand for --- CMC numbers to the tune of ----- can be withdrawn.

**TAHSILDAR**

**PHYSICAL VERIFICATION REPORT – DCOF (R)**

S.No	CMC NO	Tax amount to be withdrawn	Charges amount to be withdrawn	Total to be withdrawn	Reason for withdrawal	Date of Visit
1.						
2.						
..						
Total						

I hereby certify that I have physically verified the above CMC numbers and the proposed withdrawal of demand is found to be correct. Hence the demand for --- CMC numbers to the tune of ----- can be withdrawn.

**DCOF (R)**

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# PROCESS FLOW WITHDRAWAL DEMAND ABOVE 1 LAKH CASES

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Depot Manager to initiate the files for reconciliation after grouping according to Delegation of powers.

Submitting files to Senior Depot Manager.

Senior Depot Manager submits the file to Senior Accounts Officer/Accounts Officer of respective Area.

Physical verification by SAO's/AO for all individual cases above Rs. 50,000.

Submitting of files by SAO/AO along with physical verification report to Nodal Officers.

Approval by Nodal officers & Area Engineers.

Files sent to Head office.

All CMC no's in the file to be translated to soft copy by B&C Section

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Deputy Controller of Finance send the soft copy to Information Technology department for Random choosing of number of 2%,3 % and 10 % individually.

2 % cases should be assigned to respective Nodal officers, 3 % cases should be assessing to respective Tahsildars and 10% to respective Senior Depot Managers for Physical verification.

Nodal officers submitting the files along with physical verification.

Physical verification of all cases above 1 lakh by Deputy Controller of Finance (R).

Submitting of files along with Physical verification by Deputy Controller of Finance ( R).

Files getting approved by Controller of Finance and sends file to Internal Audit department for verification. Internal Audit does sample document verification of 10 % on cases submitted in their discretion. Approved files sent to Finance Director -Executive Director -- Managing Director.

Processed files sent to Information Technology department for withdrawal of demand.

After withdrawal of demand files sent to Areas for recording purpose.