



Chennai Metropolitan Water Supply and Sewerage Board

சென்னைப் பெருநகர் குடிநீர் வழங்கல் மற்றும் கழிவுநீரகற்று வாரியம்

Annual Report

ஆண்டு அறிக்கை

2019-2020





Chennai Metropolitan Water Supply and Sewerage Board

ANNUAL REPORT 2019 - 2020

CONTENTS

S.No.	INDEX	PAGE No.
1.	DIRECTORS OF THE BOARD	2
2.	AUDITOR'S REPORT	3
3.	BALANCE SHEET	10
	INCOME & EXPENDITURE ACCOUNT	11
	SCHEDULES	12
4.	ACCOUNTING POLICIES	21
5.	NOTES ON ACCOUNTS	23
6.	GOVERNMENT REVIEW REPORT	30
7.	FINANCIAL SUMMARY – FIVE YEARS AT A GLANCE	38





Chennai Metropolitan Water Supply and Sewerage Board

DIRECTORS OF THE BOARD

REPORT PERIOD 2019-20 (AS ON 31ST MARCH 2020)

Thiru. S.P. Velumani, M.A., M.Phil.,
Hon'ble Minister for Municipal Administration,
Rural Development and Implementation of Special Programme,
Chairman of CMWSS Board,
Chennai - 600002.

Full Time Directors

Thiru.T.N.Hariharan, I.A.S.,
Managing Director
CMWSSB

Dr.T.Prabhushankar, I.A.S.,
Executive Director,
CMWSSB

Thiru.K.Muthukumaraswamy,
M.A., M.L., M.Sc., M.Com., MBA,
PGDLA, PGDCA.
Finance Director,
CMWSSB

Thiru.E.Ayyanar Bharathi, B.E.,
Engineering Director,
CMWSSB

Ex. Officio Directors

Thiru Harmander Singh, I.A.S.,
Additional Chief Secretary
to Government,
M.A. & W.S. Department,
Secretariat

Thiru.S.Krishnan, I.A.S.,
Addl. Chief Secretary to Government,
Finance Department

Thiru.G.Prakash, I.A.S.,
Commissioner,
Greater Chennai Corporation

Dr.D.Karthikeyan, I.A.S.,
Member Secretary,
C.M.D.A,

Dr.C.N.Maheshwaran, I.A.S.,
Managing Director,
TWAD Board



Chennai Metropolitan Water Supply and Sewerage Board

INDEPENDENT AUDITOR'S REPORT

T.G. SUKUMARAN & CO
CHARTERED ACCOUNTANTS

New No.63, Old No.29,
2nd Floor, Nadu Street,
Mylapore, Chennai – 600 004.
Ph : 044 – 42815898
E-mail : casukumarantg@gmail.com

AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying financial statements of **Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB)**, which comprise the Balance Sheet as at 31st March 2020 and the Income and Expenditure Account, for the year ended on that date and the Schedules annexed thereto, a summary of Significant Accounting Policies and Notes on Accounts.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of CMWSSB in accordance with the accounting principles generally accepted in India, the Accounting Standards and CMWSSB Act, 1978. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In making those risk assessments, the management has implemented such internal control that are relevant to the preparation of Financial Statements and designed procedures that are appropriate in the circumstances so that the internal control with regard to all the activities of the Board are effective.

AUDITOR'S RESPONSIBILITY

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to CMWSSB's preparation and fair presentation of the financial statements in order to



design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CMWSSB's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We have taken into account the provisions of the accounting and auditing standards and matters which are required to be included in the audit report.
6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a **Basis for Qualified Opinion.**

BALANCE SHEET SCHEDULES:-

A. GRANTS FROM GOVERNMENT:

- 1) Schedule Q - Notes on Balance Sheet - Note No. II - 1,2,3,4 - Grants from Government- regarding treatment of Grant received from Government for Mega City Project, Additional central assistance received under the JNNURM project, Desalination plant at Nemmeli, CCRCP and other projects during the current year aggregating to Rs.576.28 crore (Previous Year Rs.297.92 crore) as Grants from Government instead of Contribution as per Accounting Standard (AS) 12 (Revised) issued by the ICAI, with resultant overstatement of Grant Liability and understatement of Contribution.
- 2) Schedule Q - Notes on Balance Sheet - Note No. II -1 -Grants have been received for Second Chennai Project (SCP) and Chennai City River Conservation Project (CCRCP). The work has been completed for these projects. The grant received has been treated as "Liability" and the asset cost has been classified under "PIP". The accounting policy is not explicit on treatment of Grants. The Accounting policy, states that, Grants from Government are shown separately and no repayment is envisaged in respect of Government Grants.

B. CURRENT LIABILITIES AND PROVISIONS:

- 1) Schedule Q - Notes on Balance Sheet - Note No. V- 2 - Other Liabilities- Others- regarding non reconciliation of balance outstanding in 11 GL account for Debit Balance of Rs.12.96 crore. (Previous Year Rs.57.69 crore for 13 GL accounts). Consequently there is understatement of Current Liabilities to the extent of Rs.12.96 crores.
- 2) Schedule Q - Notes on Balance Sheet - Note No. V- 2 - Other liabilities - Others - regarding non squaring off the Pension and Gratuity-Accrued Transferred from Madras Municipal Corporation - a sum of Rs.20,09,651/- (A/C Code 5390) and Outstanding liabilities-PWD a sum of Rs.13,18,201/- (A/C Code 5410) which is pending for a long time with resultant overstatement of Liabilities to the extend of Rs.0.33 crore.



C. FIXED ASSETS:

- 1) Schedule Q - Notes on Balance sheet - Note VI -1- Fixed Assets – regarding provision of depreciation at an ad-hoc rate of 5% as per Accounting Policy of CMWSSB in the case of PIP accounts where there is no transaction in the account as well as no progress in the projects during the year 2016-17 to 2019-20 the impact whereof on the accounts are not ascertainable.
- 2) Schedule Q - Notes on Balance sheet - Note VI – 5 - Fixed Assets – regarding non transfer of ownership of certain Fixed Assets in the name of CMWSSB, with payment of monetary compensation to the real owners of the said assets which were used by few erstwhile LBs without ownership thereof, the impact whereof on the accounts are not ascertainable. We had asked for the confirmation from the Tahsildar (Land and Estate) and we were not furnished with the same. The records of various locations for fixed assets of previous years are not available with the board except for current year additions.
- 3) Schedule Q - Notes on Balance sheet - Note VI – 6 -Fixed Assets – regarding non write off of Fixed Assets under the head Drought Relief Works for Rs.160.51 crore (Previous Year Rs.148.51 crore) due to their probable outliving, with resultant over statement of Fixed Assets and understatement of Excess of Expenditure over income for the year ended 31st March 2020 and under statement of Accumulated Deficit as of 31st March 2020, for the like amount. It is suggested to take a policy decision for the above in order to write off the amount immediately.
- 4) Schedule Q - Notes on Balance Sheet- Note VI-Address Location of all Fixed Assets including PIP except for Current Year Additions is not ascertainable. Consequently the existence of various Fixed Assets amounting to Rs.2,407.19 crore and PIP for Rs.5,735.29 crore is not ascertainable. It was also observed that Deposit works of other entities taken up for Job work, are shown as assets in the PIP of CMWSSB even after completion and creating a corresponding liability for the same, amount for which is not ascertainable in the absence of any supportings. It is suggested that Fixed Asset codification to be done in future, with immediate effect for enhanced internal control over the Fixed Assets.

D. CURRENT ASSETS (INVENTORY):

- 1) Schedule Q - Notes on Balance sheet - Note VII – 1a –Regarding non identification of Non Moving/Obsolete stock with required provision thereof, in the absence of Ageing Analysis of Inventory as of 31st March 2020, the impact whereof on the accounts is not ascertainable.



Chennai Metropolitan Water Supply and Sewerage Board

- 2) Schedule Q - Notes on Balance sheet - Note VII – 1b/1e - Regarding non writing-off /non reconciliation of balance outstanding in the following accounting codes resulting in understatement of inventory to the extent of Rs.12.92 crore.

AC Code	Name of the A/c	Balance as on 31 Mar '20 (Cr balances)
8230	Surplus of stores	1,82,69,639.43
8252	Stores Control Account	3,50,798.82
8262	Intransit Inventory Value	11,05,60,393.82
8264	Inventory Resources	3,900.00
	TOTAL	12,91,84,732.07

- 3) Schedule Q - Notes on Balance sheet - Note VII – 1c/1e - Regarding non write back/ write off/non reconciliation of balances outstanding relating to Inventory in the following GL Accounts resulting in overstatement of inventory to the extent of Rs.2.17 crore.

AC Code	Name of the A/c	Balance as on 31 Mar '20 (Dr balances)
8240	Shortage of stores	1,93,44,271.61
8250	Stores suspense	5,00,487.05
8253	Stores Adjustment	19,42,543.29
	TOTAL	2,17,87,301.95

- 4) Schedule Q - Notes on Balance sheet - Note VII – 1d - Inventory balance (Dr.) as per Inventory certificate amounts to Rs.10.95 crore (Dr) and balance outstanding in respective GL accounts amounts to Rs.6.42 crore (Dr.) resulting in understatement of Inventory in the system to the extent of Rs.4.53 crore. Inventory certificates for Area VII, IX, X, XII & XIV (GL Code 8217, 8219, 8220, 8222 & 8224) were not provided as at 31st March 2020 due to pending reconciliation, the impact whereof on the accounts are not ascertainable.

E. CURRENT ASSETS (HO/AREA TRANSACTION):

- 1) Schedule Q - Notes on Balance sheet - Note VII - 3 - regarding non reconciliation of 65 GL Account Codes amounting to Rs.168.15 crore (Dr) (Previous Year 110 GL Account Codes amounting to Rs.227.65 crore (Dr)), as at 31st March 2020, the impact whereof on the accounts is not ascertainable.

F. CURRENT ASSETS (COLLECTION CONTROL ACCOUNT):

- 1) 1)Schedule Q - Notes on Balance sheet - Note VII – 4 - regarding non-nullification of balance of Rs.18.26 crore (Dr) (A/c code: 8461, 8462, 8464 & 8465) (Previous Year Rs.1.71 crore (Dr)) in Collection Control Account, as at 31st March 2020, the impact whereof on the accounts is not ascertainable resulting in overstatement of current assets to the extent of Rs.18.26 crore.



G. CURRENT ASSETS (BANK ACCOUNTS):

- 1) Schedule Q - Notes on Balance sheet - Note VII – 5, 7 - Regarding non reconciliation of bank account balances as per CMWSSB's books and the BRS relating to 35 bank accounts with aggregate debit balance of Rs.389.60 crore (previous year 29 bank accounts amounting to Rs.677.56 crore) as on 31st March, 2020, the impact whereof on the accounts are not ascertainable. Further, the effect of unadjusted entries on the income & expenditure and assets and liabilities of the Board is not ascertainable at this stage in view of the BRS not done in above Bank accounts.
- 2) The Bank account balances as per CMWSSB's books shows credit balance for 15 account codes amounting to Rs.549.88 crore. (Previous Year 13 account codes amounting to Rs.578.13 crore). BRS has not been provided to reconcile the differences and hence impact on Financials is not ascertainable.

H. FIXED DEPOSITS:

- 1) Schedule Q - Notes on Balance sheet - Note VII – 5 – Regarding non reconciliation of Short-Term Deposits in sweep with Banks with balance outstanding of Rs.527.01 crore as of 31st March 2020 (Previous Year Rs.522.38 crore), the impact whereof on the accounts is not ascertainable (Included in Point no.1 under bank accounts).
- 2) Schedule Q - Notes on Balance Sheet – Note No. VII – 7 (i) regarding non reconciliation of Investments in the form of Fixed Deposits with Banks, the balance outstanding as per General Ledger (codes 9170 & 9171) and the balance outstanding as per Cash Department records as at 31st March 2020, the impact whereof on the accounts is not ascertainable.
- 3) Non reconciliation of bank interest, for Head office, with the 26AS data, generated from TRACES.

I. LOANS AND ADVANCES:

- 1) Advances to employees-shows credit balance in respect of accounts having code numbers 8600, 8720 and 8820 amounting to Rs.1,98,287.50 (Previous Year Rs.4,00,742.50)

J. TERMINAL BENEFITS TO EMPLOYEES:

- 1) Schedule Q - Notes on Income and Expenditure – Note No. V 1 & 2b - Terminal benefits to employees - regarding non provision of Actuarial Liability in respect of Pension, Gratuity, Family Benefit Fund and Leave Encashment as on 31st March 2020, the impact whereof on the accounts are not ascertainable. This is not in accordance with AS-15 "Employee Benefits" issued by ICAI.



- 2) Schedule Q- Notes on Income and Expenditure – Note No. V - Employee Benefits to Employees of Local Bodies – regarding non provision of Actuarial Liability in respect of Pension, Gratuity and Leave Encashment as on 31st March 2020, the impact whereof on the accounts are not ascertainable. This is not in accordance with AS-15 “Employee Benefits” issued by ICAI.

K. MISCELLANEOUS POINTS:

- 1) **Internal Audit:** Inadequacy of internal audit team and controls commensurate with the size and volume of the organisation. Physical verification of inventory and fixed assets has not been carried out for the year under Audit. It is suggested to outsource Internal Audit assignment for CMWSSB to an Independent Auditor.
- 2) **Balance Confirmation:** Regarding Third party balances which are subject to confirmation and reconciliation, the impact whereof on the accounts is not ascertainable.
 - a) The debtors are shown to the extent of Rs.362.41 crore (A/c Code 8400, 8410, 8420, 8430 & 8440) however the breakup for the same has not been provided. Hence confirmation could not be obtained.
 - b) Confirmation of Rs.23.10 crore (Previous year Rs.20.11 crore) Deposits from TNEB has not been received (Code 8920). Interest on Electricity Deposit and Electricity expenses has been set off and this is against AS-1 “Disclosure of Accounting of policies”.
- 3) **Non-Reconciliation of Difference in Billing and Collection and Unapplied cash:** Ten areas have been migrated to fifteen areas, and accounting system has been shifted from UNIX system to Oracle during the year 2012-13. Existing consumers have been reshuffled within 15 areas. As a result of which, the portion of receivables, has been debited to the said account. At the time of roll out the amount stood at Rs.13.10 crores as on 30.06.2014 and subsequently as on Balance sheet it is Rs.4.46 crore (Previous Year Rs.4.46 crore), after adjusting the collection and unapplied cash of Rs.15.71 crore (Previous Year Rs.46.24 crore) This has been done in an ad hoc manner and reconciliation has to be done. This needs to be correlated with the relevant area wise consumer account and accounted accordingly.
- 4) **Balances in Control Accounts:** In general all control accounts seem to be having a balance when in principle it should show nil balance and these balances are yet to be reconciled and netted-off at the earliest. In view of so many Control Accounts, Suspense Accounts pending for reconciliation, it is suggested to strengthen the Internal Control procedures. The Finance department need to work in concurrence with the IT department to reconcile the Control Accounts.



- 5) The TDS payment is credited to the bank account as and when TDS is deducted, but as in actual practice it is paid only on the beginning of the next month.
- 6) **Statutory Compliances:** It is suggested that any long pending dues with respect to various statutes applicable to the Board (GST/VAT/Sales Tax/Income Tax/ Customer Tax/Excise duty/cess/PF/ESI) which have not been disputed may be paid at the earliest.
- 7) **Provision for Doubtful Debts:** The Provision for Doubtful debts is calculated on estimate basis which is added to the previous year outstanding resulting in accumulated provision. The accumulated provision is written back whenever the Sundry Debtors balance is reduced and recoveries are made .It is hereby suggested that ageing of the Debtors may be furnished for better follow up of receivables.
- 8) As the Balance Sheet is already finalised, it is suggested to incorporate sub schedules along with schedules in the Financial Statements for the forthcoming years. For the Current Financial Year, the schedules have to be read with sub schedules available with the Board, not annexed with the report.

7. **OPINION:**

In our opinion and to the best of our information and according to the explanations given to us **except for the effects of the matters described in the Basis for Qualified Opinion paragraph**, the said Balance Sheet and the Income and Expenditure Account read together with the Notes thereon and Schedules attached thereto give a true and fair view, in conformity with the accounting principles generally accepted in India.

- i) In the case of Balance Sheet, of the state of affairs of CMWSSB as at 31st March 2020, and
- ii) In the case of the Income and Expenditure Account of the Deficit (Excess of Expenditure over Income) of CMWSSB for the year ended on that date.

For T.G. Sukumaran & Co.
Chartered Accountants
FRN: 009474S

T G Sukumaran
PARTNER
M.No.: 019318
UDIN: 22019318AEYEQ7759

Place : Chennai
Date : 15.03.2022



Chennai Metropolitan Water Supply and Sewerage Board

BALANCE SHEET AS ON 31st MARCH 2020

DESCRIPTION	SCHEDULE	2019-20 Rs.	2018-19 Rs.
LIABILITIES			
CONTRIBUTIONS	A	20,51,30,18,382.31	19,06,05,72,820.31
GRANTS FROM GOVERNMENT	B	56,66,75,09,232.53	49,21,00,36,468.53
LONG TERM BORROWINGS	C	19,12,98,92,373.00	19,09,07,41,311.00
DEFERRED CREDITS AND DEPOSITS	D	14,80,80,23,025.04	13,83,81,89,034.04
CURRENT LIABILITIES	E	8,42,44,75,203.63	5,73,41,64,538.69
TOTAL		1,19,54,29,18,216.51	1,06,93,37,04,172.57
ASSETS			
FIXED ASSETS	F	83,02,99,32,032.73	76,11,98,08,572.88
CURRENT ASSETS LOANS, ADVANCES DEPOSITS	G	17,73,55,86,513.86	15,38,05,54,541.81
ACCUMULATED DEFICIT		18,77,73,99,669.92	15,43,33,41,057.88
TOTAL		1,19,54,29,18,216.51	1,06,93,37,04,172.57

As per our report of even date
For and on behalf of
T.G. SUKUMARAN & CO.,
CHARTERED ACCOUNTANT
Firm Regn. No.009474S

ON BEHALF OF THE CMWSS BOARD

Sd/-
N. CHITRA
FINANCE DIRECTOR

Sd/-
C.VIJAYARAJ KUMAR, I.A.S.,
MANAGING DIRECTOR

Sd/-
T.G. SUKUMARAN
PARTNER
M.No.019318
UDIN: 22019318AEYEQG7759

Place : CHENNAI
Date : 15.03.2022



Chennai Metropolitan Water Supply and Sewerage Board

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2020

DESCRIPTION	SCHEDULE	2019-20 Rs.	2018-19 Rs.
INCOME			
SALE OF WATER & SEWERAGE CHARGES	H	4,50,32,73,021.67	4,76,09,64,988.24
WATER AND SEWERAGE TAX	I	2,13,64,96,400.00	3,40,66,88,584.00
GRANTS AND SUBSIDIES		2,74,18,74,891.00	1,65,09,72,993.00
OTHER INCOME	J	1,23,84,00,683.32	63,64,32,298.68
PRIOR PERIOD ADJUSTMENT	N	0.00	27,81,06,925.94
PROVISION FOR DOUBTFUL DEBTS			
- WATER CHARGES METERED		21,52,118.70	0.00
- WATER CHARGES UNMETERED		0.00	0.00
- TAXES		15,52,94,959.76	0.00
EXCESS OF EXPENDITURE OVER INCOME		3,34,40,58,612.04	88,79,12,915.90
TOTAL		14,12,15,50,686.49	11,62,10,78,705.76
EXPENDITURE			
OPERATING AND MAINTENANCE EXPENDITURE	K	6,66,75,69,404.27	5,99,36,54,065.49
PAYMENTS AND PROVISIONS TO EMPLOYEES	L	2,63,60,87,333.33	2,89,93,33,666.81
OFFICE ADMINISTRATIVE EXPENSES	M	9,64,69,775.38	7,99,20,271.62
WATER LORRY HIRE CHARGES/ DROUGHT RELIEF EXPENSES/ FLOOD RELIEF EXPENDITURE		1,62,66,91,531.30	99,02,97,717.68
DEPRECIATION		1,39,02,71,652.32	1,38,92,09,508.87
DEBT SERVICE CHARGES	O	91,38,87,359.83	10,43,73,999.95
PRIOR PERIOD ADJUSTMENT	N	75,04,99,791.95	0.00
PROVISION FOR DOUBTFUL DEBTS			
- WATER CHARGES METERED		0.00	3,44,16,948.94
- WATER CHARGES UNMETERED		4,00,73,838.11	2,23,50,476.72
- TAXES		0.00	10,75,22,049.68
TOTAL		14,12,15,50,686.49	11,62,10,78,705.76

As per our report of even date
For and on behalf of
T.G. SUKUMARAN & CO.,
CHARTERED ACCOUNTANT
Firm Regn. No.009474S

ON BEHALF OF THE CMWSS BOARD

Sd/-
N. CHITRA
FINANCE DIRECTOR

Sd/-
C.VIJAYARAJ KUMAR, I.A.S.,
MANAGING DIRECTOR

Sd/-
T.G. SUKUMARAN
PARTNER

Place : CHENNAI
Date : 15.03.2022

M.No.019318
UDIN: 22019318AEYEQG7759



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULES

SCHEDULE - A - CONTRIBUTIONS

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
Contribution from Government	4,87,96,58,365.32	4,87,96,58,365.32
Contribution from Public	8,75,40,60,436.02	8,03,91,23,466.02
Excess of assets over Liabilities transferred from CMC	15,91,67,365.25	15,91,67,365.25
Excess of assets over Liabilities transferred from P.W.D.	5,18,87,380.46	5,18,87,380.46
Excess of assets over Liabilities transferred from Adhoc Board	8,42,251.86	8,42,251.86
Excess of Liabilities over Assets transferred from ULB's	-43,69,42,738.80	-43,69,42,738.80
Capital Reserves	5,99,87,77,819.20	5,26,12,69,227.20
Fixed assets renewal fund	1,10,55,67,503.00	1,10,55,67,503.00
TOTAL	20,51,30,18,382.31	19,06,05,72,820.31

SCHEDULE - B - GRANTS FROM GOVERNMENT

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
Second Chennai Project	1,37,37,90,000.53	1,37,37,90,000.53
CCRCP	3,51,59,00,000.00	3,51,59,00,000.00
JNNURM	5,96,15,27,085.00	3,20,66,95,085.00
Desalination plant at Nemmeli	8,93,22,04,351.00	8,93,22,04,351.00
Others	13,99,42,64,487.00	12,76,00,07,333.33
Thervoykandigai to Poondi	66,05,00,000.00	61,80,00,000.00
Smart City	10,25,81,362.00	2,94,68,882.00
400 MLD Desal	1,56,67,500.00	0.00
Swachh Bharat Mission	14,71,50,000.00	0.00
CRRT	38,87,25,760.00	0.00
CMCDM	8,36,99,01,178.00	7,95,86,01,178.00
45MLD TTRO	4,69,98,00,000.00	3,33,74,30,000.00
ULB Grants	1,90,34,07,692.00	1,90,34,07,692.00
Devolution Fund	6,60,20,89,817.00	5,57,45,31,947.00
TOTAL	56,66,75,09,232.53	49,21,00,36,468.53



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULE - C - LONG TERM BORROWINGS

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
Loans From Government	15,22,15,86,540.00	15,22,15,86,540.00
Loan from Financial Institutions	3,90,83,05,833.00	3,86,91,54,771.00
TOTAL	19,12,98,92,373.00	19,09,07,41,311.00

SCHEDULE - D - DEFERRED CREDITS AND DEPOSITS

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
(I) DEPOSITS FROM PUBLIC:		
- Service Connections - Sew.	46,03,14,639.00	71,49,79,454.00
- General Works	12,96,37,31,535.21	12,01,59,68,670.21
- MLA Constituency Development Scheme	15,83,56,999.00	13,74,95,730.00
(II) SEC. DEPOSITS & RETENTION MONEY:		
A. RETENTION MONEY :		
- Suppliers	4,27,26,964.00	4,34,24,883.00
- Contractors	1,05,30,76,362.43	84,62,18,959.43
B. SECURITY DEPOSITS		
- Staff	66,597.40	66,597.40
- Consumers	5,04,88,626.00	1,16,74,109.00
- Contractors	7,92,29,372.00	6,83,60,631.00
- Miscellaneous	31,930.00	0.00
TOTAL	14,80,80,23,025.04	13,83,81,89,034.04

SCHEDULE - E - CURRENT LIABILITIES

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
(A) SUNDRY CREDITORS		
Suppliers	9,66,93,754.56	8,90,67,807.35
Contractors	1,75,74,83,261.25	1,24,98,46,435.95
Expenses	1,41,91,11,490.42	89,35,75,876.19
INTEREST ACCURED		
Government Loans	83,66,38,111.95	-0.05
Bonds	0.00	0.00
Financial Institutions	20,52,08,415.17	13,25,06,478.00
(B) OTHER LIABILITIES		
1. Staff	1,37,90,55,212.11	1,39,50,27,472.61
2. Others	2,73,02,84,958.17	1,97,41,40,468.64
TOTAL	8,42,44,75,203.63	5,73,41,64,538.69



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULE - F - FIXED ASSETS

DESCRIPTION	Rs.	2019-20 Rs.	2018-19 Rs.
A. WATER SUPPLY AT COST	32,76,10,56,213.89		
Less: Depreciation	-16,52,04,18,931.77	16,24,06,37,282.12	16,29,15,21,561.24
B. SEWERAGE AT COST	16,09,67,98,796.92		
Less: Depreciation	-8,52,45,46,100.66	7,57,22,52,696.26	7,69,76,30,891.19
C. GENERAL AT COST	96,08,73,484.23		
Less: Depreciation	-70,18,20,830.32	25,90,52,653.91	22,80,07,160.08
D. PROJECT in PROGRESS			
1. WATER SUPPLY			
Deposit Works	5,62,30,55,372.23		
Other Works	22,61,92,99,304.65	28,24,23,54,676.88	26,11,08,93,191.29
2. SEWERAGE			
Deposit Works	8,60,15,83,464.27		
Other Works	20,33,45,31,713.05	28,93,61,15,177.32	24,10,38,91,164.83
3. GENERAL		17,44,24,632.25	20,28,07,929.24
E. DROUGHT / FLOOD RELIEF WORKS		1,37,27,66,250.67	1,25,35,34,836.67
F. DROUGHT RELIEF WORKS GENERAL		23,23,28,663.32	23,15,21,838.34
TOTAL		83,02,99,32,032.73	76,11,98,08,572.88



SCHEDULE - G - CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS

DESCRIPTION	Rs.	2019-20 Rs.	2018-19 Rs.
A. INVENTORY		-4,32,37,109.44	62,51,937.11
B. SUNDRY DEBTORS			
Water Charges Metered	59,35,62,082.80		
Less: Provision for doubtful debts	-6,53,01,927.30	52,82,60,155.50	53,68,68,630.31
Water Charges Un-metered	1,05,03,13,240.78		
Less: Provision for doubtful debts	-24,16,37,265.99	80,86,75,974.79	44,80,11,431.78
Tax	1,33,52,14,543.16		
Less: Provision for doubtful debts	-5,68,80,864.58	1,27,83,33,678.58	2,67,59,88,316.39
Due from Public Authorities		1,83,07,971.27	1,99,56,271.27
Debtors Control			
- Mobile Water Supply to Govt.	9,84,34,947.76		
- Sewerage Service Charges	54,65,66,898.98		
- Water Supply others	-94,820.50		
- Control Surcharges	24,81,53,169.36		
- Dis Cheque	8,72,328.40		
- Raw Sewage	5,77,66,373.90	95,16,98,897.90	72,26,19,517.46
Centage Receivable		0.00	0.00
Rent Receivable		1,28,89,817.00	1,57,13,101.76
SGST, CGST and IGST		0.00	28,17,58,735.78
CMWSSB Group Gratuity Trust		1,20,34,006.50	1,20,34,006.50
Tax Deducted at Source		4,02,22,851.93	4,03,12,434.18
Receivables from CMC - Added Areas		0.00	0.00
Head Office/Area-Transactions		1,68,15,16,553.71	2,30,35,57,512.98
Collection Control		18,25,58,474.01	1,70,83,292.54
C. CASH AND BANK BALANCES			
- Current A/c with Scheduled Banks & Balances with RBI		2,13,57,06,839.86	-42,37,92,897.90
- Short-Term Dep. with Scheduled Banks		5,27,01,01,086.42	5,22,38,02,331.00
- Cash in hand		17,995.35	33,066.35
- Imprest Account - Adv to Staff		3,69,794.00	35,68,794.00



Chennai Metropolitan Water Supply and Sewerage Board

DESCRIPTION	Rs.	2019-20 Rs.	2018-19 Rs.
D. LOANS AND ADVANCES			
- Contractors		12,13,81,295.00	10,55,00,130.00
- Suppliers		3,81,66,394.00	1,97,48,297.40
- Expenses		5,35,57,135.10	1,69,28,059.10
- Employees		12,67,85,048.29	10,92,64,553.29
- Others		5,49,189.79	4,99,449.79
E. DEPOSITS AND INVESTMENTS			
I. STAFF			
- SPL P.F. Investments		8,22,32,606.00	7,68,99,964.00
- G.P.F Investments		1,08,26,55,533.13	98,48,70,570.34
- Pension Fund Investment		1,23,24,37,658.20	1,15,44,78,034.00
- Inv. on CMWSSB Emp. Spl Med Fund		2,10,31,941.66	1,96,54,484.00
- Accident Coverage Investment		1,33,35,969.58	1,24,55,703.00
Interest Accrued - Others		26,01,90,048.65	-26,88,14,775.35
Interest Accrued - CPS fund Investments		4,99,00,919.00	-89,83,487.00
Interest Accrued - Pension Investments		10,61,94,087.27	-26,67,67,379.73
Gratuity Fund Investments		47,078.00	47,078.00
II. Others			
- Deposits		23,48,56,146.46	20,44,43,762.46
- Trust and Retention Investment		43,54,56,033.16	40,34,59,320.00
- Fixed Asset Renew. Fund Investment		99,93,52,443.19	93,31,04,297.00
TOTAL		17,73,55,86,513.86	15,38,05,54,541.81



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULE - H - SALE OF WATER & SEWER CHARGES

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
METERED		
Domestic	19,53,00,443.25	21,11,89,917.75
Commerical	1,34,58,43,442.47	2,11,29,61,501.68
Institutional	16,61,66,431.00	18,97,33,851.00
Municipalities	3,05,14,237.74	6,36,77,384.56
UN METERED		
Domestic	67,08,30,648.00	62,64,18,810.00
Commerical	38,63,86,628.90	35,38,96,875.00
Institutional	46,84,197.00	39,14,231.00
Sale of treated Water	25,27,58,796.60	19,77,58,555.00
Mobile Water Supply	70,41,03,536.56	58,97,08,910.00
Sewer Charges	74,66,84,660.15	41,17,04,952.25
TOTAL	4,50,32,73,021.67	4,76,09,64,988.24

SCHEDULE - I - WATER & SEWERAGE TAX

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
Water Tax	45,78,77,760.21	73,00,03,579.49
Sewerage Tax	1,67,86,18,639.79	2,67,66,85,004.51
TOTAL	2,13,64,96,400.00	3,40,66,88,584.00

SCHEDULE - J - OTHER INCOME

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
Application Fee-Recruitment	0.00	10,40,724.00
Sale of Scrap	18,96,060.00	19,13,620.00
Interest From Banks	71,28,94,692.22	17,44,30,776.25
Interest from others	2,69,39,111.00	5,26,25,501.00
Sale of tender forms	3,99,025.00	4,30,000.00
Liquidated Damages	2,51,47,197.00	3,37,99,347.00
Consultancy charges earned	10,00,000.00	-6,21,300.00
Other Miscellaneous Income	47,01,24,598.10	37,28,13,630.43
TOTAL	1,23,84,00,683.32	63,64,32,298.68



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULE - K - O & M EXPENSES

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
A. OPERATING EXPENSES		
Power	2,14,09,58,947.56	2,15,26,31,602.00
Chemicals	3,16,66,022.58	3,17,49,992.96
Fuel & Lubricants	10,62,26,168.00	10,06,89,882.00
Less: Project Appropriation	-3,18,67,851.00	-3,02,06,964.00
Loose Tools	44,96,973.28	33,48,917.49
Freight & Insurance	1,17,815.00	1,05,070.00
Sewerage Lorry Hire Charges	1,64,38,731.00	1,83,19,352.00
Desilting	15,85,41,088.48	17,13,17,145.00
Other Operating Expenses	1,89,48,61,146.17	1,85,30,58,316.25
TOTAL - A	4,32,14,39,041.07	4,30,10,13,313.70
B. REPAIRS AND MAINTENANCE		
Pipelines, Pumping Plants & Other Equipments	1,66,07,05,879.79	1,13,56,00,256.61
Building & Civil Works	31,94,08,389.73	24,48,40,851.78
Vehicles	26,24,836.00	19,96,096.32
Other Repairs & Maintenance	36,33,91,257.68	31,02,03,547.08
TOTAL - B	2,34,61,30,363.20	1,69,26,40,751.79
GRAND TOTAL	6,66,75,69,404.27	5,99,36,54,065.49

SCHEDULE - L - PAYMENTS & PROVISIONS TO EMPLOYEES

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
Salaries, Wages & Allowances	3,37,12,24,229.00	3,59,67,30,403.02
Employees Welfare Expenses	5,10,56,009.91	16,69,68,315.42
Contribution to Deputationists	25,88,907.00	17,47,510.00
TOTAL	3,42,48,69,145.91	3,76,54,46,228.44
Less : Project Appropriation	-78,87,81,812.58	-86,61,12,561.63
TOTAL	2,63,60,87,333.33	2,89,93,33,666.81



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULE - M - O & A EXPENSES

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
OFFICE EXPENSES:		
Rent, Rates & Taxes	1,49,16,412.00	74,02,483.00
Electricity	1,52,12,592.00	1,22,89,339.00
Wireless & Mass Comm,Charges	8,20,505.00	6,27,855.00
Telephone Charges	68,37,937.86	83,59,649.77
Postage & Telegram	28,66,927.00	95,76,053.00
Printing & Stationery	1,11,17,778.40	1,04,44,137.00
Exhibition & Publicity	62,57,517.00	21,60,497.00
Other Office Expenses	94,54,575.62	79,01,751.28
Travel and Conveyance	3,33,54,282.10	3,32,35,218.50
ADMINISTRATIVE EXPENSES		
Revenue Collection Expenses	9,16,236.00	14,88,872.00
Audit Fees	2,40,000.00	2,10,000.00
Legal Charges	20,20,940.00	56,31,027.00
Consultancy Fees and Expenses	24,08,021.00	43,97,304.00
Bank Charges	32,15,053.86	24,77,972.92
Honorarium	0.00	0.00
Other Administrative Expenses	2,51,19,236.16	43,54,252.00
Guarantee Commission Account	32,09,185.00	36,24,053.00
TOTAL	13,79,67,199.00	11,41,80,464.47
LESS :Project Appropriation	-4,14,97,423.62	-3,42,60,192.85
TOTAL	9,64,69,775.38	7,99,20,271.62



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULE - N - PRIOR PERIOD ADJUSTMENT

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
A. DEBIT:		
Water and Sewer Tax	1,03,60,73,679.05	43,60,20,163.00
Water Charges Unmetered	28,70,15,467.98	9,52,24,719.88
Water Charges metered	7,46,60,550.01	3,77,14,817.77
Sewer Charges	14,28,28,939.98	4,36,64,254.63
Depreciation	1,49,34,418.39	56,21,168.72
Interest	3,30,91,997.17	0.00
Rent Received	26,38,473.75	0.00
Interest on Financial Institution	1,90,000.00	0.00
GST Paid - ITC Written Off	28,17,58,735.78	0.00
Miscellaneous	1,13,75,600.00	19,54,841.18
SUB TOTAL ' A'	1,88,45,67,862.11	62,01,99,965.18
B. CREDIT:		
Water and Sewer Tax	17,57,42,730.70	54,52,81,671.48
Water Charges Unmetered	5,09,93,349.69	11,80,75,343.06
Water Charges metered	1,35,85,104.25	4,99,78,914.23
Sewer Charges	2,48,66,862.03	9,59,99,566.35
Interest	85,55,26,789.33	8,89,70,196.00
Miscellaneous	1,33,53,234.16	1,200.00
SUB TOTAL ' B'	1,13,40,68,070.16	89,83,06,891.12
TOTAL (A+B)	75,04,99,791.95	-27,81,06,925.94

SCHEDULE - O - DEBT SERVICE CHARGES

DESCRIPTION	2019-20 Rs.	2018-19 Rs.
Interest on govt loans	83,66,38,112.00	-0.05
Interest on Private Financial Institutions	21,18,55,681.33	19,65,30,215.00
TOTAL	1,04,84,93,793.33	19,65,30,214.95
Less: Interest Appropriation to projects	13,46,06,433.50	9,21,56,215.00
TOTAL	91,38,87,359.83	10,43,73,999.95



Chennai Metropolitan Water Supply and Sewerage Board

SCHEDULE – P

SIGNIFICANT ACCOUNTING POLICIES

1) Accounting Concepts:

The financial statements are prepared under the historical cost convention and on “Going Concern” basis. CMWSSB follows mercantile system of accounting.

Contribution from Public – The amount received from the public during the previous financial year towards water/sewer connections is transferred during the subsequent financial year to Contribution from Public.

2) Inventory Valuation:

Stores materials are valued at Weighted Average Cost method.

3) Events occurring after Balance Sheet date:

Events occurring after the Balance Sheet date are those that occur between the Balance Sheet date and the date on which the financial statements are compiled/ approved.

4) Prior period Items:

Income / Expenditure which arises in the current year as a result of omissions in the preparation of financial statements of earlier years are treated as prior period item. Prior period expenses and income have been recognized as per accounting requirements. In addition to that income/expenses relating to previous year which materializes during the current year have also been considered as prior period items.

5) Depreciation:

Depreciation on Fixed Assets is charged on Straight - Line Method (SLM) basis, as per the rates approved by CMWSSB’s Board. Depreciation is charged for the full year if assets are brought to accounts before 30th September and for half year if the assets are brought to accounts after 1st October till 31st March. Depreciation on Assets completed and put to use included in Project-In-Progress (PIP), for which Completion Report is awaited, is charged at an adhoc rate of 5%, on SLM basis.

6) Revenue Recognition:

CMWSSB follows mercantile system of accounting and recognizes income and expenses on accrual basis, including provisions / adjustments for committed obligation and amounts determined as payable or receivable during the year excepting, interest on loans to staff and terminal benefits payable to employees, which is accounted on cash basis.

7) Provision For Doubtful Debts:

The provision for Doubtful Debts on Sundry Debtors for Water Charges and Taxes is made/written back, on the differential amount, at 20% and 10% for metered and un-metered Debtors respectively and at 10% for Taxes.



8) Fixed Assets:

Fixed Assets are stated at cost of acquisition / construction, less accumulated Depreciation. Cost is inclusive of the expenditure for installation and erection in bringing Fixed Assets to usable condition. Project-In-Progress (PIP) is accounted with expenses incurred thereon, based on progress of the Project. Salaries, Wages & Allowances, Office expenses & Administrative expenses and Fuel & Lubricants are appropriated to PIP at percentages fixed by the Board.

9) Grants:

Grants from Government are shown separately. No repayment is envisaged in respect of such grants.

10) Investments:

Investments are generally in the form of Fixed Deposits with the Banks which are accounted on the basis of Principal deposit amount. The interest earned on the Fixed Deposits is credited to Income and Expenditure Account, excepting those Fixed Deposits which belong to specific Funds/Projects, in which case the interest earned is credited to respective Funds /Projects account.

11) Retirement Benefits to Employees:

The Terminal Benefits payable to Employees are accounted on cash basis.

12) Borrowing costs:

The borrowing cost attributable to qualifying assets is capitalized.

13) Contingent Liabilities:

Claims against CMWSSB not acknowledged as debts are disclosed as Contingent Liabilities depending on facts of each case and after due evaluation of relevant legal aspects.

14) Liquidated Damages:

The Liquidated damages is to be treated as other income.



SCHEDULE – Q

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020 NOTES ON BALANCE SHEET:

I. SCHEDULE - A - CONTRIBUTION:

1. Contribution from Public – Rs.875.40 crore (Previous Year – Rs.803.91 crore):

Rs.71.49 crore (Previous Year – Rs.55.75 crore) being the amount received in the previous year from the public towards Water/Sewer connections has been transferred to 'Contribution from Public' in the current year.

2. Excess of Assets over Liabilities:

The amount representing Excess of Assets over Liabilities transferred from CMC, PWD and Adhoc Board respectively Rs.15.92 crore, Rs.5.19 crore and Rs.0.08 crore during the inception of the Board are shown under Schedule A – Contribution, as per the practice in the prior years.

3. Excess of Liabilities over Assets:

Excess of Liabilities over Assets transferred from erstwhile 42 LBs an aggregate of Rs.43.69 crore as of 31st March 2020 (Previous Year - Rs.43.69 crore), shown under Schedule A – Contribution, as per the practice in the previous years.

4. Capital Reserves:

An amount of Rs.73.75 crore (Previous Year - Rs.58.01 crore) received towards Infrastructure Development Charges through Chennai Metropolitan Development Authority (CMDA) and from applicants directly during the year has been credited to Capital Reserve Account, as per the practice in the previous years.

5. Fund:

The fund represents Fixed Asset Renewal Fund for Rs.110.56 crore against which investments are made to the extent of Rs.99.93 crore during the year. The balance in the fund account represents non appropriation of funds towards additions to Fixed Assets in the earlier year/s.

II. SCHEDULE - B - GRANTS FROM GOVERNMENT: Rs.5,666.75 crore (Previous Year - Rs.4,921.00 crore)

The Grants received for various Projects from Government viz. 54 MLD STP Sholinganallur, Smart City, Infrastructure and Amenities, 45 MLD TTRO Koyambedu and Kodungaiyur, JNNURM/AMRUT, CMCDM, SDRF, 400 MLD Desal, CRRT, Thervoykandigai to Poondi and Urban Local Bodies (ULB) etc are shown separately as detailed hereunder:

1. Grants from Government (SCP and CCRCP) – Rs.488.97 crore (Previous Year – Rs. 488.97 crore):

The balance outstanding in the above account as of 31st March 2020 in respect of the following projects remain the same as prior to the year 2008-09 for SCP (Rs.137.38 crore) and since 2009-10 for CCRCP (Rs.351.59 crore).



2. **Grants from Government (JNNURM/AMRUT) – Rs.596.15 crore (Previous Year - Rs.320.67 crore):**

The Board has received Grant of Rs.275.48 crore towards various projects under AMRUT.

3. **Grants from Government – Desalination Plant at Nemmeli – Rs.893.22 crore (Previous Year - Rs.893.22 crore):**

The balance outstanding in the above account is Rs.893.22 crore as of 31st March 2020.

4. **Grants from Government – Others Rs.1,399.43 crore (Previous Year - Rs.1,276.00 crore):**

Grant of Rs.123.43 crore has been received from Government towards 54 MLD STP at Sholinganallur, 14th CFC, Repayment of principal to TUFIDCO/ TNUDF for the loans availed by erstwhile ULB's, Disaster Management (SDRF), Capital Grant fund and ADB Grant.

5. **Grants from Government – Smart City Rs.10.26 crore (Previous Year - Rs.2.95 crore):**

The Board has received Grant of Rs.7.31 crore towards projects under Smart City.

6. **Grants from Government – Swachh Bharat Mission Rs.14.72 crore (Previous Year – NIL):**

The Board has received Grant of Rs.14.72 crore towards projects under Swachh Bharat Mission.

7. **Grants from Government – CRRT Rs.38.87 crore (Previous Year - Nil):**

The Board has received Grant of Rs.38.87 crore towards projects under CRRT.

8. **Grants from Government – Thervoykandigai to Poondi Rs.66.05 crore (Previous Year - Rs.61.80 crore):**

The Board has received Grant of Rs.4.25 crore towards projects under Thervoykandigai to Poondi.

9. **Grants from Government – 400 MLD Desal Rs.1.57 crore (Previous Year - NIL):**

The Board has received Grant of Rs.1.57 crore towards construction of 400 MLD Desal Plant at Nemmeli.

10. **Grants from Government - CMCDM (Mega City Project) – Rs.836.99 crore (Previous Year - Rs.795.86 crore):**

Grant of Rs.41.13 crore has been received during the current year from Government of Tamil Nadu for Mega City Projects for 2013-14 and 2018-19 of Rs.28.34 crore and Rs.12.79 crore respectively.

11. **Grants from Government – 45 MLD TTR0 – Rs.469.98 crore (Previous Year - Rs.333.74 crore):**

The Board has received Grant of Rs.136.24 crore towards execution of project - 45 MLD TTR0 Plant at Kodungaiyur & Koyambedu during the year 2019-20.

12. **Grants from Government – ULB Grants – Rs.190.34 crore (Previous Year - Rs.190.34 crore):**

The balance outstanding in the above account as of 31st March 2020 in respect of the ULB grants remain the same from the year 2014-15.



13. Devolution Fund – Rs.660.21 crore (Previous Year – Rs.557.45 crore):

The fund represents grants received from State's tax revenue at fixed rate, utilized for Development of Schemes along with Corporation of Chennai.

The Board has received a sum of Rs.102.76 crore during the year 2019-20 represents the Grant for the months of April 2019 to March 2020.

III. SCHEDULE - C – LONG TERM BORROWINGS:

1. Loans from Government – Rs.1,522.16 crore (Previous Year – Rs.1,522.16 crore):

The loan sanctioned by Tamil Nadu Government represents Chennai Project – I & II and other schemes. The Board has not made the principal and interest repayment to the Government loan from 3rd Quarter of 2006-07.

Government have issued the G.O. Ms.No.72 for Consolidation of outstanding loans as on 31.03.2018 and Ways and means advances sanctioned upto 31.03.2017 as a new loan with fresh terms and conditions.

As per G.O.Ms.No.72 Fin(L&A Cell) Dept, dated 25.02.2019, the Government loan amount of Rs.727.51 crore (Interest loan) i.e. outstanding principal and Rs.794.65 crore (Interest free loan) i.e. outstanding interest as on 31.03.2018 was rescheduled with rate of interest 10.5% for repayment period of 12 years.

2. Loans from Financial Institutions – Rs.390.83 crore (Previous Year – Rs. 386.92 crore):

- a. The erstwhile LBs had availed loans from Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited (TUFIDCO) and Tamil Nadu Urban Infrastructure Financial Services Limited (TNUIFSL). The Government of Tamil Nadu has been approached for sanction of Grant towards liquidation of dues for the periods from 2012 to 2031 to these two financial institutions, for the revised outstanding amount of Rs.164.60 crore. (Rs.129.73 crore for TUFIDCO and Rs.34.87 crore for TNUIFSL respectively).
- b. The Loans (MCP, MIDF and JNNURM) availed by the Board from TUFIDCO was defaulted from April 2016.

IV. SCHEDULE - D – DEFERRED CREDITS AND DEPOSITS:

1. MLA Constituency Development Scheme account - Rs.15.83 crore – (Previous Year - Rs.13.75 crore)

The amount received during the year is Rs.2.08 crore towards improvement of water and sewer connection in the respective Constituency.

V. SCHEDULE - E – CURRENT LIABILITIES AND PROVISIONS:

1. Other Liabilities – Staff – GPF - Rs.11.19 crore (Previous Year – Rs.16.46 crore)

General Provident Fund (GPF) balance represents the contribution of Staff/ Labour after setting off the Advances to Staff/Labour.



2. Other Liabilities – Others

The balances in the respective account codes 5390 and 5410 amounting to Rs.0.33 crore are outstanding for long period.

VI. SCHEDULE - F - FIXED ASSETS:

1. Fixed Assets includes Rs.81.40 crore, being Projects commissioned, in respect of three projects viz., SCP, 530 Million liters per Day (MLD) Project, and CCRCP for which Completion Reports are yet to be received. For the above commissioned projects adhoc rate of depreciation (5%) is provided as per the prevailing practice amounting to Rs.4.07 crore for the financial year 2019-20.
2. Project in Progress (PIP) – Sewerage - Deposit works includes Rs.168.63 crore, being the expenditure incurred for Madurai and Kumbakonam sewerage works under CCRCP (Madurai - Rs.115.73 crore and Kumbakonam - Rs.52.90 crore respectively) against the deposits received from Madurai – Rs.117.58 crore and Kumbakonam - Rs.52.56 crore respectively. However completion report has been received for major part. There are certain completion report still pending and the amount of which has been treated as PIP.
3. In respect of shortfall in the deposit, the Board Fund is utilized but the interest is not charged for the same. Similarly if there is an excess deposit received, interest is not paid by the Board being the Local Bodies, as per the conventional practice followed by the Board.
4. Salaries Wages & Allowances, Office expenses & Administrative expenses and Fuel & Lubricants have been appropriated to PIP at the rate of 23%, 30% and 30% respectively.
5. In respect of few of the erstwhile LBs, the assets which were used by them were not owned by them. The LBs were having physical possession of the same. The transfer of ownership with monetary compensation or continuance of existing arrangement is yet to be finalized.
6. The fixed asset inter alia includes Drought Relief Works a sum of Rs.160.51 crore till 2019-20. Depreciation is not considered on these assets. As the assets put into use during 2010-11 would have outlived and their working condition is unlikely, write off of the said assets after obtaining approval from the appropriate authority is under preparation.
7. The Fixed assets which were commissioned in the earlier years are capitalized during the current year on receipt of respective completion certificates, under the categories i.e. Water, Sewerage and General for an aggregate amount of Rs.77.37 crore on which total depreciation of Rs.1.49 crore is charged and accounted under Prior Period Adjustment Account.
8. On account of non-integration of Asset Module with GL Module there is a difference of Rs.4.35 crore in the Opening Balance of Asset Module, which is yet to be reconciled.

VII. SCHEDULE - G - CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:

1. Inventory - Rs. 4.32 crore - (Previous Year - Rs.0.63 crore)

- a) Inventory in transit shows a credit balance in the books of accounts which needs to be reconciled to arrive at a value of Inventory.
- b) The ageing analysis of inventory as of 31st March 2020 is not available. Nonmoving/obsolete stock is identified and action is taken for replacement or to be brought for auction.



Chennai Metropolitan Water Supply and Sewerage Board

- c) The Inventory includes balance outstanding in the following two accounts in which there is no movement/ the movement is sporadic, since the year 2011 onwards, in respect of which reconciliation process is initiated.

Shortage of stores (A/c code 8240) Rs.1.93 crore Dr Balance

Surplus of stores (A/c code 8230) Rs.1.88 crore Cr balance

- d) Inventory inter alia includes Rs.5.00 lakh in Stores Suspense account (comprising of Rs.3.46 lakh relating RO-II and Rs.1.54 lakh relating to H.O).
- e) The inventory value as per inventory certificate and the balance outstanding in respective GL account codes of stores account code nos. 8200 to 8225 is not in agreement with each other, for which reconciliation is in progress.
- f) Inventory includes balances outstanding in the adjustment accounts viz. Stores Control Account, Stores Adjustment, In-transit Inventory Value and Inventory Resources are under reconciliation.

2. Sundry Debtors - Rs.363.84 crore (Previous Year - Rs.445.95 crore):

- a. Provision for doubtful debts has been provided for the sundry debtors under the heads water charges and water and sewer tax outstanding as on 31st March 2020 as per the policy followed by the Board.
- b. Sundry Debtors for Sewerage Service Charges have not been considered for making Provision for Doubtful Debts, as per extant policy.
- c. Sundry Debtors includes a sum of Rs.1.20 crore under the account of CMWSSB Group Gratuity Trust.

3. HO/Area Transaction - Rs.168.15 crore (Previous Year - Rs.227.65 crore):

The balance outstanding in the HO/Area transaction is under reconciliation.

4. Collection Control Account - Rs.19.02 crore (Previous Year - Rs.1.71 crore):

The balance outstanding in the Collection Control account is under reconciliation.

5. Short Term Deposits with Banks - Rs.527.01 crore (Previous Year - Rs.522.38 crore):

The particulars and breakup of Short Term Deposits in Sweep with Banks as of 31st March 2020, is under reconciliation.

6. Loans and Advances - Rs.34.04 crore (Previous Year - Rs.25.19 crore):

Loans and Advances - Expenses - Rs.5.35 crore (Previous Year - Rs.1.69 crore):

The above includes an amount of Rs.0.67 crore being advance given to Southern Railways which remain outstanding for more than thirteen years.

7. Deposits and Investments - Rs.451.77 crore (Previous Year - Rs.324.48 crore):

Deposits and Investments - Staff/Others

In respect of Investments in the form of Fixed Deposits with Banks, the balance outstanding as per General Ledger (in respective account codes) and the balance outstanding as per Cash Department records is under verification and reconciliation as at 31st March 2020.



NOTES ON INCOME AND EXPENDITURE ACCOUNT:

I. SCHEDULE - H - SALE OF WATER AND SEWERAGE CHARGES

Sale of water - Unmetered - Domestic - Rs.67.08 crore (Previous Year - Rs.62.64 crore)

The amount shown under this head pertains to unmetered charges raised for domestic consumers in both added and core areas of CMWSSB. The increase is due to the increase in number of domestic consumers during the financial year of 2019-20.

II. Grants and Subsidies - Rs.274.19 crore (Previous Year - Rs.165.10 crore):

The above includes Grant from Government of Rs.87.50 crore for purchase of desalinated water from Minjur desalination plant, Rs.36.18 crore towards Slum tenements and Cancer Institute, Rs.2.32 crore towards Payment of interest to TUFIDCO/TNUDF for the loans availed by erstwhile ULB's and Rs.148.19 crore from SDRF towards Drought Works.

III. SCHEDULE - I - WATER AND SEWERAGE TAX:

Water and Sewer tax - Rs.213.65 crore (Previous Year - Rs.340.67 crore):

Water and Sewer Tax is calculated based on percentage of annual value fixed by Greater Chennai Corporation. The decrease is due to the withheld of annual value revision by Greater Chennai Corporation as per G.O. (M.S.) 150 dated 19.11.2019 which has cascading effect on Water and Sewerage Tax. Greater Chennai Corporation had revised the annual value effective 1st half of 2018 which was withheld in the year of 2019 and hence the decrease.

IV. SCHEDULE - J - OTHER INCOME

1. Interest from Banks - Rs.71.29 crore (Previous year - Rs.17.44 crore)

The Interest income constitute Interest from Short-term Deposits as well as Investments out of which the major Interest income accure from Interest on Investments.

2. Discount Earned - Rs.1.53 crore (Previous year - Rs.1.61 crore)

The above amount represents discount availed on payments made by the Board to its suppliers of project materials, before prescribed due date.

3. Sale of Scrap - Rs.0.19 crore (Previous year - Rs.0.19 crore)

The above amount represents the amount received by the Board for sale of scrap during the year ending 31st March 2020.

V. SCHEDULE - L - PAYMENTS AND PROVISIONS TO EMPLOYEES:

1. Pension:

The accumulated balance in Pension Fund (A/c Code - 5790) is Rs.92.54 crore (Previous Year Rs.92.54 crore). The amount invested (A/c Code - 8010) is Rs.123.24 crore (Previous Year - Rs.115.45 crore). Further, an investment (A/c Code - 8011) of Rs.57.72 crore (Previous Year - Rs.48.64 crore) has been made under Contributory Pension Scheme (CPS). Actuarial Valuation for Pension is being discussed with consultants and will be brought into accounts after ascertaining the liability.



Chennai Metropolitan Water Supply and Sewerage Board

2. **Gratuity:**

- a) Group Gratuity Scheme (GGS) - Fund have been created with LIC of India. Contribution to the scheme is charged to revenue.
- b) Actuarial Valuation for Gratuity is being discussed with consultants and will be brought into accounts after ascertaining the liability.

3. **Leave Encashment:**

The Leave Encashment benefit to the Employees on retirement is accounted on cash basis.

VI. **SCHEDULE -O - DEBT SERVICE CHARGES - FINANCIAL INSTITUTIONS**

The Interest on loan for Financial Institutions during the year is Rs.21.19 crore out of which Rs.13.47 crore has been capitalized.

VII. **DEFERRED TAXES:**

In view of sustained losses incurred, tax liability may not accrue in near future and hence provision for Deferred Tax has not been made.

1. **Contingent Liabilities:** Pending Court Cases against CMWSSB are 173 (High Court - 156, Other Courts - 17) which are under litigation.
2. Third Party balances are subject to confirmation and reconciliation.
3. Previous year's figures have been suitably regrouped wherever necessary in conformity with current year's classification.

As per our report of even date
For and on behalf of
T.G. SUKUMARAN & CO.,
CHARTERED ACCOUNTANT
Firm Regn. No.009474S

ON BEHALF OF THE CMWSS BOARD

Sd/-
N. CHITRA
FINANCE DIRECTOR

Sd/-
C.VIJAYARAJ KUMAR, I.A.S.,
MANAGING DIRECTOR

Sd/-
T.G. SUKUMARAN
PARTNER
M.No.019318
UDIN: 22019318AEYEQG7759

Place : CHENNAI
Date : 15.03.2022



Chennai Metropolitan Water Supply and Sewerage Board

MUNICIPAL ADMINISTRATION & WATER SUPPLY (METRO WATER) DEPARTMENT

**TAMIL NADU GOVERNMENT'S REVIEW ON THE WORKING OF
CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD
FOR THE YEAR ENDED 31st MARCH 2020**

A. FINANCIAL:

1. The Chennai Metropolitan Water Supply and Sewerage Board was constituted under the CMWSS Act 1978 (TN Act 28 of 1978) for exclusively attending to the growing needs of the citizens in Chennai city and for planned development, appropriate regulation of water supply and sewerage services in Chennai Metropolitan Area, with particular reference to adequate supply of safe and good quality drinking water, treatment and disposal of sewage and thereby the protection of public health and for all matters connected therewith or incidental thereto.
2. The total assets of the Board as on 31st March 2020 stood at Rs.10,076.55 crore, consisting of net Fixed Assets of Rs. 8,302.99 crore and current assets of Rs.1,773.56 crore represented by Sundry Debtors, Loans, Advances and Deposits etc.
3. The total liabilities of the Board stood at Rs.11,954.29 crore, consisting of contribution of Rs.2,051.30 crore, Grants from Government of Rs.5,666.75 crore, Long Term Borrowings of Rs.1,912.99 crore and Current Liabilities including Deferred Credits and Deposits of Rs.2,323.25 crore.

The following statement shows the Revenue Income from Water and Sewerage Charges and Water and Sewerage Tax:

(Rs. in Lakh)

	2019-20	2018-19
A. WATER AND SEWERAGE CHARGES		
METERED		
Domestic	1,953.00	2,111.90
Commercial	13,458.43	21,129.62
Institutional	1,661.66	1,897.34
Municipalities	305.14	636.77
UN-METERED		
Domestic	6,708.31	6,264.19
Commercial	3,863.87	3,538.97
Institutional	46.84	39.14
Mobile Water Supply to private customers	7,041.04	5,897.09
Sewerage charges	7,466.85	4,117.05
Sale of raw / secondary treated sewage	2,527.59	1,977.59
Total (A)	45,032.73	47,609.65
B. WATER AND SEWERAGE TAX		
Water Tax	4,578.78	7,300.04
Sewerage Tax	16,786.19	26,766.85
Total (B)	21,364.97	34,066.89
Grand Total (A+B)	66,397.70	81,676.54



Chennai Metropolitan Water Supply and Sewerage Board

(Rs. in Lakh)

	2019-20	2018-19
C. OTHER INCOME	12,384.01	6,364.32
D. PROVISIONS WRITTEN BACK	1,574.46	0.00
E. GRANTS AND SUBSIDIES	27,418.75	1,6509.73
F. PRIOR PERIOD ADJUSTMENT	0.00	2,781.07
TOTAL INCOME - (A+B+C+D+E+F)	1,07,774.92	1,07,331.66
G. EXPENDITURE	1,33,309.77	1,14,567.89
H. PRIOR PERIOD ADJUSTMENT	7,505.00	0.00
I. PROVISION FOR DOUBTFUL DEBTS	400.74	1,642.89
TOTAL EXPENDITURE - (G+H+I)	1,41,215.51	1,16,210.79
J. DEFICIT	33,440.59	8,879.12

The Deficit of Rs.334.41 crore is due to withholding of annual value revision with effect from 1st half of 2018 by the Greater Chennai Corporation in the year 2019 as per G.O. (M.S.) 150 dated 19.11.2019 which has a cascading effect on the Water and Sewerage Tax and also due to increase in debt service charges payable to Government upon conversion of outstanding interest amount of Rs.727.51 crore to Government Loan amount of Rs.1,522.16 crore @ 10.5% interest.

4. The total income during the year 2019-20 was in the order of Rs.1,002.70 crore and the expenditure was Rs.1,337.10 crore, resulting in a net deficit of Rs.334.41 crore, against the deficit of Rs.88.79 crore during the previous year (2018-19). The Board is providing effective and efficient services and continues to strive to achieve its goals and objectives, though the total revenue income is lesser than the total expenditure.

5. Every year the Board executes various projects to augment water supply and other related works. Therefore, a portion of interest amount is deducted from the total interest accrued for the year and the same is added to the project expenditure as capitalized interest. During the year a sum of Rs.13.46 crore was deducted from the total interest of Rs.104.85 crore and capitalized. After capitalization of Interest, a sum of Rs.91.38 crore has been shown as interest under the Income and Expenditure Account for the year 2019-20.

6. For capacity enhancement and improvements to water supply and sewerage system, the Board has implemented two Desalination Plants, one at Minjur on DBOOT basis and another at Nemmeli with Government of India assistance and several other projects under Jawaharlal Nehru National Urban Renewal Mission (JNNURM), TNUDP III, JICA/JAIOA scheme etc.,

B. PHYSICAL

1.1 Laying of pipeline from the newly formed reservoir at Kannankottai and Thervoykandigai to convey water to the poondi reservoir

The work of laying 900 mm dia pumping main for transmission of water from the proposed Thervoykandigai reservoir to Krishna canal for a length of 17 Km is completed. The estimated cost is Rs. 93.77 crore.



1.2 Water Supply Schemes under the Chennai Mega City Development Mission (CMCDM)

The Chennai Mega City Development Mission to improve infrastructure and basic amenities in Chennai city with special focus on the newly added areas was launched by the Hon'ble Chief Minister. The status of the works taken up under the scheme are as follows :-

Water supply works taken up under CMCDM

Sl. No.	Name of the scheme	Est. cost (Rs. in cr)	Status of works
2011-12			
1	Laying of water supply lines in uncovered areas of Slums	23.56	Works completed
2	Providing Under Ground Tanks and Water filling points in Newly Added areas	12.23	
3	Replacement of choked water mains / PVC mains	20.71	
2012-13 Water Supply Schemes			
4	Nolambur	18.00	Works completed
5	Karambakkam	20.56	
6	Nandhambakkam	6.00	
7	Injambakkam	22.30	
8	Sholinganallur-Karapakkam	35.70	Works completed
2013-14 Water Supply Schemes			
9	Pallikaranai	61.88	Works completed
10	Mugalivakkam	34.39	
11	Kottivakkam	23.00	
12	Perungudi	45.00	
13	Palavakkam	30.00	
14	Vadaperumbakkam & Theeyambakkam	20.00	
Total		373.33	



1.3 Jawaharlal Nehru National Urban Renewal Mission (JnNURM)

Under the Jawaharlal Nehru National Urban Renewal Mission, the Government of India was giving a grant of 35% and the State Government was contributing 15% of the project cost as an interest free loan. The status of the works taken up under the scheme are:-

Sl. No.	Name of the scheme	Est. cost (Rs. in cr)	Status of works
1	Improvement works to water supply system in Chennai city	322.00	Works completed
Water Supply Schemes			
2	Maduravoyal	23.30	Works completed
3	Thiruvottiyur	85.11	
4	Ambattur	267.08	
5	Alandur improvement works	64.39	
6	Ullagaram-Puzhuthivakkam	24.24	Works completed
Total		786.12	
Deposit works for other Local Bodies			
1	Avadi	103.84	Works completed

JnNURM scheme has since been discontinued by the Government of India.

1.4 Tamil Nadu Urban Development Project - III (TNUDP-III)

Sl. No.	Scheme	Est. cost (Rs. in cr)	Status of works
1	Pammal	43.10	Works are completed
2	Pallavaram	99.95	Works are completed
Total		143.05	

1.5 Sewerage services

CMWSSB is providing sewerage services to Chennai city including waste water treatment, reuse of treated water and power generation from Sewage Treatment Plants. Sewage Treatment Plants at Chennai have an installed capacity of 745 MLD.

Sewage generated from houses and other buildings is collected through the sewerage system of a length of 4,093 km. This sewage is taken to 302 sewage pumping stations. The sewerage system of the city is divided into 5 zones with independent zonal collection, conveyance, treatment and disposal facilities. The collected sewage from pumping stations is conveyed to 13 Sewage Treatment Plants.



Chennai Metropolitan Water Supply and Sewerage Board

Capacity of Sewage Treatment Plants

Sl. No.	Treatment Plant	Capacity in mld
1	Nesapakkam (3 units)	117
2	Kodungaiyur (3 units)	270
3	Koyambedu (3 units)	214
4	Perungudi (3 units)	126
5	Sholinganallur -I (1 Unit)	18
Total - 13 units		745

Sewage Treatment Plants under trial commissioning

Sl. No.	Location	Capacity in mld	Estimate cost (Rs. in cr)	Present stage
1	Thiruvottiyur	31	26.33	Works are completed and trial run under progress
Total		31	26.33	

The sewerage services of the Board have increased manifold since its inception in 1978.

Improvements in sewerage services

Sl. No.	Description	In 1978	In 2019
1	Length of sewer mains (in Km)	1,223	4,093
2	No. of pumping stations	58	302
3	Sewage treatment capacity (MLD)	57	745
4	No. of consumers	1,14,000	9,09,626

During 2019-2020, 15,275 house service connections have been effected in Chennai City.

1.6 Sewerage Schemes taken up under the Chennai Mega City Development Mission (CMCDM)

Under this fund, the following schemes have been taken up in the newly added areas:-

Stage of Under ground Sewerage Schemes in 42 added areas

Total No. of added areas	Works completed	Works in Progress	Works to be taken up
			DPRs under preparation
42	17	8	17



Chennai Metropolitan Water Supply and Sewerage Board

Underground sewerage schemes have been completed in 17 of the 42 added areas. They are Valasaravakkam, Alandur, Madhavaram, Meenambakkam, Maduravoyal, Surapattu, Puthagaram, Kathirvedu, Nolambur, Porur, Ullagaram-Puzhuthivakkam, Thiruvottiyur, Kathivakkam, , Sholinganallur Karapakkam, Perungudi and Ambattur.

In 8 added areas namely Pallikaranai, Ramapuram, Mugalivakkam, Nerkundram, Manalai, Chinnasekkadu, Manapakkam and karapakkam underground sewerage schemes are under progress.

DPR is under preparation for the following 17 areas viz. Injambakkam, Kottivakkam, Palavakkam, Neelangarai, Okkiyam-Thoraipakkam, Jalladampettai, Nandhambakkam, Madipakkam, Puzhal, Mathur, Theeyambakkam, Vadaperumbakkam, Semmencherry, Uthandi, Edayanchavadi, Sadayankuppam and Kadapakkam. Work will be taken up after getting financial assistance.

Sewerage Schemes taken up under CMCDM

Sl. No.	Name of the Scheme	Est. cost (Rs. in cr)	Status of works
2011-12			
1	Laying of force mains between pumping stations	9.26	Works completed
2	Enlargement of Sewage Pumping Mains	20.39	
3	Insertion of UGSS openings in Mogappair, construction of Roadside pumping stations with submersible pumpsets	14.08	
4	Improvement to existing Sewage Pumping stations	11.24	
5	Enlargement of sewer mains	31.18	
6	Procurement of sewerage maintenance equipments	9.90	Machines purchased and deployed
7	Re-routing and enlargement of Sewage Pumping Mains and allied works	36.55	Works completed
2012-13 Under Ground Sewerage Schemes			
8	Kathivakkam	86.15	Works completed.
9	Sholinganallur-Karapakkam	110.90	
10	Procurement of sewerage maintenance equipments	15.20	Machines purchased and deployed
2013-14 Under Ground Sewerage Schemes			
12	Thiruvottiyur (Annai Sivagami Nagar)	8.51	Works completed
13	Nolambur	26.01	
14	Surapattu	35.00	
15	Puthagaram & Kathirvedu	60.00	
Total		474.37	



1.7 Jawaharlal Nehru National Urban Renewal Mission (JnNURM)

Under the Jawaharlal Nehru National Urban Renewal Mission, the Government of India was giving a grant of 35% and the State Government contribution is 15% as an interest free loan. The works taken up under the scheme are:-

Sl. No.	Name of the Scheme	Est. cost (Rs. in cr)	Status of works
1	Providing water supply and sewerage facilities along Rajiv Gandhi Salai	41.77	Works completed
Under Ground Sewerage Schemes			
2	Ullagaram-Puzhuthivakkam	28.08	Works completed
3	Ambattur (Package-II, III, IV & V)	130.91	Works completed
4	Maduravoyal	57.45	Works completed
5	Porur	38.29	Works completed
6	Perungudi	20.72	Works completed
Total		317.22	
Deposit works for other local bodies			
1	Avadi Municipality	158.05	Works completed
2	Thirumazhisai Town Panchayat	20.47	Works completed
Total		178.52	

1.8 Tamil Nadu Urban Development Project - III (TNUDP- III)

Under this scheme, assistance has been provided for the following three works:-

Works Taken up under TNUDP-III

Sl. No.	Name of the Scheme	Est. cost (Rs. in cr)	Status of works
1	Madhavaram - UGSS	50.22	Works completed
2	Thiruvottiyur - UGSS	67.63	Works completed
3	Ambattur Phase - I - UGSS	65.75	Works completed
Total		183.60	



1.9 Tamil Nadu Investment Promotion Programme (TNIPP)

Construction of additional 54 MLD sewage treatment plant at Sholinganallur.

To treat the sewage generated from added areas located in the southern part of Chennai city, construction of new 54 MLD sewage treatment plant at Sholinganallur with latest treatment technology along with provision for power generation has been taken up at a cost of Rs.72.54 crore. Work is under progress and expected to be completed shortly.

2.0 Recycling of waste water

Water recycling is reusing treated wastewater for beneficial purposes such as agricultural and landscape irrigation, industrial processes, toilet flushing, and replenishing of ground water basin (referred to as ground water recharge). Water recycling offers resource and financial savings. The Government announced that the reuse of treated waste water for industrial purposes in the place of fresh water to the Industries would be promoted.

TTRO Plant of 45 MLD capacity at Koyambedu

To meet out the requirements of Industries at Irungakattukottai / Sriperumbudur / Oragadam etc, it has been proposed to supply Tertiary Treated water by constructing a 45 MLD capacity Tertiary Treatment Reverse Osmosis (TTRO) plant at Koyambedu. Accordingly, Government of Tamil Nadu had accorded Administrative sanction for a sum of Rs.486.21 crore. For this scheme, Rs.231.50 crore has been received as loan under TNIPP and Rs.208.82 crore has been sanctioned as grant from Government of India and Government of Tamil Nadu under AMRUT. Work completed and inaugurated on 29.11.2019.

TTRO Plant of 45 MLD capacity at Kodungaiyur under TNSUDP

To meet the requirements of Industries and Power plants in North Chennai, it is proposed to construct another 45 MLD TTRO Plant at Kodungaiyur at a cost of Rs.330 crore. For this scheme, Rs.229.50 crore has been received as loan under TNSUDP and Rs.118.67 crore has been sanctioned as grant from Government of India and Government of Tamil Nadu under AMRUT. Work completed and inaugurated on 01.10.2019.

SHIV DAS MEENA

ADDITIONAL CHIEF SECRETARY TO GOVERNMENT



FINANCIAL SUMMARY – FIVE YEARS AT A GLANCE

(Rs. in crore)

PARTICULARS	2019-20	2018-19	2017-18	2016-17	2015-16
A. INCOME					
Sale of water & Water and Sewerage Tax	663.97	816.77	480.64	488.30	448.56
Other Income	413.77	256.55	407.37	415.97	452.70
Total Income (A)	1,077.74	1,073.32	888.01	904.27	901.26
B. EXPENDITURE					
Salaries & Wages	263.61	289.93	199.51	201.39	196.72
Repairs and Maintenance	719.56	610.08	555.09	509.69	558.79
Interest	91.38	10.43	72.76	76.80	81.92
Depreciation	139.03	138.92	139.16	154.68	166.86
Other Expenditure	198.58	112.73	86.59	81.89	47.41
Total Revenue Expenditure (B)	1,412.16	1,162.11	1,053.12	1,024.45	1,051.70
Excess of Expenditure over Income (A-B) - Deficit	-334.41	-88.79	-165.11	-120.18	-150.44
Contributions	2,051.30	1,906.06	1,792.29	1,683.28	1,627.25
Grants from Government	5,666.75	4,921.00	4,480.03	4,082.26	3,566.50
Long term borrowings	1,912.99	1,909.07	1,107.70	1,137.61	1,177.33
Fixed Assets	8,302.99	7,611.98	7,054.53	6,644.44	6,240.63
Net Current Assets	-549.70	-419.18	-1,129.10	-1,030.72	-1,038.80
Accumulated Surplus / Deficit	-1877.74	-1,543.33	-1,454.54	-1,289.43	-1,169.25
No. of employees as at the end of year	2,888	2,857	2,888	2,811	3,094



REASONS FOR THE DELAY IN PLACING THE ANNUAL REPORT WITH ANNUAL ACCOUNTS OF CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD FOR THE YEAR 2019-20 ON THE TABLE OF THE HOUSE OF LEGISLATIVE ASSEMBLY

1.	a)	When the Annual Accounts have to be finalized by the Government Companies as per the instructions of the Finance Department.	30.06.2020
	b)	The actual date of finalization of accounts	15.03.2022
	c)	The reason for not finalizing the accounts on due date	Delay in finalizing the accounts for the financial year 2019-20 is due to backlog in previous years placing of accounts in Legislative assembly due to merger of 42 local bodies and migration from UNIX software to Oracle ERP system. Also the delay is due to COVID-19 lockdown.
2.	a)	When the auditors have to be appointed to audit the accounts	As and when C&AG recommends the Auditor and approved by Government
	b)	The date on which the auditors were appointed	03.01.2022
	c)	The reasons for not appointing the auditor on the due date	As there is delay in finalizing the accounts as stated in Point No.1(c), appointment of Auditor for the financial year 2019-20 got delayed.
3.	a)	When the auditors have to finalise the audit	31.10.2020
	b)	The actual date of finalizing the audit	15.03.2022
	c)	The reasons for not finalizing the audit on the due date	Since there is a delay in finalizing the accounts as stated in Point No.1(c) and delay in appointment of Auditor as stated in point 2(c) the audit of accounts could not be completed on time.
4.	a)	When the comments of the Accountant General have to be obtained	Not Applicable
	b)	The actual date on which the comments were received	Not Applicable
	c)	The reasons for delay if any	Not Applicable



Chennai Metropolitan Water Supply and Sewerage Board

5.	a)	The date on which the Annual Accounts have to be placed before Board Meeting	30.11.2020
	b)	The date on which actually placed	22.03.2022
	c)	The reasons for delay	Since there is a delay in finalizing and auditing the accounts as stated in Point No.1(c), 2(c) and 3(c) there is subsequent delay in placing the accounts before the Board Meeting.
6.	a)	The date on which the printed annual report have to be received	31.12.2020
	b)	The reasons for not receiving on due date	Since there is a delay in finalizing, auditing and placing the accounts in Board Meeting as stated in Point No.1(c), 2(c) 3(c) and 5(c) there is a delay in printing the Annual Report.
7.	a)	The date on which the accounts have to be sent to the Government	31.12.2020
	b)	The actual date on which the accounts were sent	23.03.2022
	c)	The reason for delay if any	-
8.	a)	The date on which the annual report were received by the Government	23.03.2022
	b)	The time taken to review the report	One week
	c)	Reasons for delay	-
9.	a)	The date on which the annual accounts should be placed on the table of the legislative assembly	Before 31.03.2021
	b)	The date on which the annual accounts should be sent to legislative assembly	Before ensuing session

SHIV DAS MEENA
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT