



Chennai Metropolitan Water Supply and Sewerage Board

## ANNUAL REPORT 2021-22

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Chennai Metropolitan Water Supply and Sewerage Board

**DIRECTORS OF THE BOARD  
REPORT PERIOD 2021-22 (AS ON 31<sup>ST</sup> MARCH 2022)**

Thiru. K.N.Nehru,  
Hon'ble Minister for Municipal Administration,  
Chairman,  
CMWSS Board,  
Chennai-600002.

**Full Time Directors**

**Thiru.S.Vijayaraj Kumar, I.A.S.,**  
Principal Secretary/Managing Director  
CMWSSB

**Thiru. P. Akash, I.A.S.,**  
Executive Director,  
CMWSSB

**Tmt. N. Chitra, B.Sc., M.A.,**  
Finance Director,  
CMWSSB

**Thiru.K.Madurainayagam, B.E.,**  
Engineering Director,  
CMWSSB

**Ex. Officio Directors**

**Thiru.Shiv DassMeena,I.A.S.,**  
Addl. Chief Secretary to Government,  
M.A. & W.S. Department  
Secretariat

**Thiru.N. Muruganandam,I.A.S.,**  
Addl. Chief Secretary to Government,  
Finance Department,  
Secretariat

**Thiru.Gagandeep Singh Bedi, I.A.S.,**  
Principal Secretary/Commissioner,  
Greater Chennai Corporation.

**Thiru.Anshul Mishra, I.A.S.,**  
Member Secretary,  
C.M.D.A,

**Thiru. V. Dakshinamoorthy, I.A.S.,**  
Managing Director,  
TWAD Board,



Chennai Metropolitan Water Supply and Sewerage Board

## INDEPENDENT AUDITORS' REPORT

**GANESAN AND COMPANY**  
CHARTERED ACCOUNTANTS

NEW No.9 (Old No.36), South Beach Avenue,  
MRC Nagar Main Road, Chennai – 600 028.  
Phone: 044 – 24950547  
E-mail: [gandco.ca@gmail.com](mailto:gandco.ca@gmail.com)

### AUDITORS' REPORT TO THE BOARD OF DIRECTORS OF CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD

#### Report on the Financial Statements

#### Qualified Opinion

We have audited the Financial Statements of M/s. **CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD** (“the Board”), which comprise the Balance Sheet as at March 31, 2022, Income and Expenditure Account, the statement of Cash Flows and the statement of sources and application of funds for the year ended on that date and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, except for the matters described under the Basis for Qualified Opinion paragraph below, the aforesaid financial statements give the information, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet, of the state of affairs of the Board as at 31<sup>st</sup> March, 2022; and
- (b) In the case of the Income and Expenditure Account, of the Deficit (Excess of expenditure over income) for the year ended on that date;





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- (c) In the case of Cash flow statement, the cash flows for the year ended on that date;
- (d) In the case of statement of sources and application of funds, the fund flows for the year ended on that date;

### **Basis for Qualified Opinion**

**I. Non-Compliance with Accounting Standard 1 – Disclosure of Accounting Policies**, with respect to the application of accounting standards relating to Segment Reporting (Accounting Standards 17), Leases (Accounting Standards 19) and Impairment of Assets (Accounting Standards 28) which ought to be disclosed in the summary of significant accounting policies in the manner specified in the respective accounting standards.

**II. Non-Compliance with Accounting Standard 2 – Valuation of Inventories**

Non-identification of slow / non-moving / obsolete items of inventory for valuation of the same as per the above standard, non-adjustment of balances held in surplus of stores / shortage of stores / stores suspense / stores control / stores adjustment accounts and non-verification of physical inventory and reconciliation thereof with the book balance for suitably accounting for any differences and non-matching of balances between inventory records at area offices and the inventory balances in the respective general ledger accounts, the effect of which is not presently ascertainable.

**III. Non-Compliance with Accounting Standard 4 – Contingencies and Events occurring after the Balance sheet Date**

Non-consideration of Contingencies and events occurring after the balance sheet date till the date on which the accounts are approved by the Board for appropriate treatment in the accounts and statements.





#### **IV. Non-Compliance with Accounting Standard 5 – Net profit or loss for the period, Prior period items and Changes in Accounting Estimates**

Non-disclosure of prior period items accounted in the financial statements in accordance with requirements prescribed in the standard. Non-provision of expenditure relating to FY 2021-22 (including expenditure incurred beyond the budgetary sanctions at Area Offices) in the financial statements.

#### **V. Non-Compliance with Accounting Standard 10 – Property, plant and Equipment**

Non – capitalisation of assets pending for a substantial period of time and non-provision of depreciation on the same, provision of depreciation at an adhoc rate of 5% in the case of project in progress (PIP) accounts, where there is no transaction in the account and pending for capitalisation for a substantial period of time, non-transfer of ownership of certain fixed assets in the name of CMWSSB in respect of lands owned and non-reconciliation of lands owned vis-a-vis lands capitalised / land value as per land register vis-a-vis land value as per general ledger accounts, complete details of lands held under the use / name of CMWSSB and disclosure of land value in the fixed assets, non-disclosure of assets retired from active use and non-review of assets for impairment and non-provision for impairment of assets if any required, disclosure of amounts relating to deposit works carried on behalf of other agencies / authorities / entities under fixed assets, non-reconciliation of fixed assets as per general ledger with fixed assets register, non-write off of fixed assets under the head drought relief works due to their probable outliving, non-adjustment of grants received for capital assets with the depreciation charged for those assets, apportionment of general administration and overhead (at a fixed percentage) to PIP not in accordance with the recognition criteria for the property, plant and equipment.



#### **VI. Non-Compliance with Accounting Standard 9 – Revenue Recognition**

Accounting of revenue with respect to activities other than collection of taxes and charges are done on cash basis and non-matching of revenue recognised with adequate corroborative evidence to ascertain the quantum of revenue accounted under major heads / sources of revenue and non-reconciliation of revenue accounted with the base records which serves as the basis for revenue accounting and difference in recognition of revenue with the underlying records during the accounting year.

#### **VII. Non-Compliance with Accounting Standard 12 – Government Grants**

Non-accounting of Government Grants in accordance with the method prescribed in the above standard and non-reconciliation of an amount of Rs.117.78 crores (Credit) lying in the books of Area offices and included under “Schedule B - Grants from Government”, which are pending for substantial period of time.

#### **VIII. Non – Compliance of Accounting Standard 15 – Employee Benefits**

Non-recognition of provision for employee related benefits on leave encashment, gratuity, pension and other family benefit fund, on actuarial basis and other terminal benefits entitled for the employees of the Board.

#### **IX. Non-Compliance with Accounting Standard 16 – Borrowing Costs**

In respect of qualifying assets involving substantial delay in capitalisation, suspension of borrowing costs is not done and the interest is continued to be apportioned to project assets till the date of capitalisation including the period of such substantial delay in respect of those qualifying assets.





**X. Non-Compliance with Accounting Standard 17 – Segment Reporting**

Non-disclosure of information relating to segment reporting in respect of various segments related activities undertaken by the Board.

**XI. Non-Compliance with Accounting Standard 19 – Leases**

Non-disclosure of information in respect of leasing transaction undertaken by the Board.

**XII. Non-Compliance with Accounting Standard 28 – Impairment of Assets**

The Board has not assessed at the Balance Sheet date the existence of impairment, if any, of its assets and consequently we are unable to comment on the existence of impairment loss.

**XIII. Non-Compliance with Accounting Standard 29 – Provisions, Contingent Liabilities and Contingent Assets**

Non-disclosure and non-recognition of provisions in respect of obligations that had accrued and non-disclosure of amounts relating to contingent liabilities in respect of those amounts, for which the Board is contingently liable.

The cumulative effect of the non-compliance of the above accounting standards and other qualifications in the para below is not quantifiable since adequate information is not presently available with the Board to quantify the financial impact on the financial statements.

**Further to the above, we report the following:**

- A. Non-reconciliation of inter unit accounts between head office and area offices and other divisions amounting Rs.231.16 crores (PY: Rs.182.97 crores) (Net





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Debit) included under “Schedule G – Current Assets, Loans, Advances, Deposits”.

- B. Non-reconciliation of sundry debtors Rs.548.65 crores (PY: Rs.521.32 crores), sundry creditors Rs.465.88 crores (PY: Rs.417.92 crores), deposit accounts Rs.710.96 crores (PY: Rs.627.41 crores), loans and advances Rs.98.20 crores (PY: Rs.123.24 crores), security deposits / retention deposits / other payable accounts Rs.1751.90 crores (PY:Rs.1588.64 crores), payroll related and other account heads (under Schedule E – Other Current Liabilities) Rs.445.46 crores (PY: Rs.453.81 crores) as per general ledger and the underlying records, non – reconciliation of general ledger account heads in respect of unapplied cash Rs.16.10 crores(Cr.) (PY: Rs.6.49 crores (Dr)), excess of assets over liabilities Rs.21.19 crores (PY: Rs.21.19 crores), excess of liabilities over assets Rs.43.69 crores (PY: Rs.43.69 crores).
- C. PIP accounts maintained in sub-ledger / underlying records not matching with GL code relating to capital work in progress and classification of PIP (“Deposit works”) under fixed assets which is not in accordance with the generally accepted accounting principles.
- D. Confirmation of Balances / Bank Reconciliation Statement in respect of 142 bank accounts (PY – 93 bank accounts), of which 86 bank accounts (PY:76 bank accounts) having aggregate debit balance of Rs.550.27 crores (PY: Rs.452.22 crores) and 16 bank accounts (PY:14 bank accounts) having aggregate credit balance of Rs.608.63 crores (PY: Rs.627.06 crores) and 40 bank accounts (PY: 3 bank accounts) having Nil balances (PY: Nil balances) in the books of accounts and included under “Schedule G - Current Assets, Loans, Advances and Deposits” have not been reconciled. Non-reconciliation of short-term deposits with sweep balance and non-reconciliation of fixed deposits balances with banks as per cash department and the general ledger.



- E. Non-provision of old outstanding debts pending realisation for a substantial period of time Rs.548.65 crores (PY: Rs.521.32 crores).
- F. Non-reconciliation of Form 26 AS under the income tax laws with the general ledger balances in respect of income heads and also in respect of tax deducted at source related general ledger heads.
- G. Recognition of expenditure incurred with respect to physical quantity of water / raw water / treated water / other items which are recognised as sale in the subsequent year(s), for which the costs incurred have not been deferred to match costs with revenues up to the year end.
- H. Non-accrual of expenditure at the year ends due to non-availability of details on account of appropriate system to compile and non-availability of a complete repository of contracts (both revenue and capital) handled by the Board and non-accounting of expenditure at the balance sheet date in respect of activities undertaken before the end of financial year for which bills have been received in the subsequent year.
- I. Non availability of confirmation of balances for the loan amount outstanding to Government of Tamil Nadu - Rs.1522.16 crores and Financial Institutions (Other than TNUDF, WSPF & TUFIDCO) - Rs.41.40 crores as on 31.03.2022 and interest amount outstanding to Government of Tamil Nadu - Rs.233.58 crores and Financial Institutions - Rs.17.88 crores. Non reconciliation of difference in loan amount outstanding to TUFIDCO - Rs.1.07 crores.
- J. Non-reconciliation of supplies reported in GST Returns under the GST laws vis-à-vis the general ledger balances in respect of income heads and also in respect of CGST / SGST / IGST payable and the balances under Electronic Credit ledger and Electronic Cash Ledger with the related general ledger heads in the books of accounts.





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- K. Entries posted in the general ledger subsequent to the opening of general ledger after initial closure could not be traced due to non-availability of a feature in the software to readily provide any report containing details w.r.to entries / vouchers which resulted in change in the balances of the financial statements. As explained to us, these entries were posted in the Area offices / Head office / other units and were held in the accounting system / software as unposted entries for FY 2021-22 and upon opening of general ledger for final closure these unposted entries got posted in the general ledger and the details w.r.to these entries / vouchers and the impact on the balances in the financial statements could not be readily produced for our verification.
- L. Non reconciliation of Interest accrued on fixed deposits with Power Finance amounting to Rs.11.71 crores disclosed under Schedule G (Sub Schedule E – Deposits and Investments) pending for a substantial period of time.
- M. Non reconciliation of Area wise / Unit wise Employee cost with balance shown in Employee Cost vide Schedule L – Payments & Provisions to Employees Rs.324.65 crores (PY: Rs.325.43 crores).
- N. Rectification of incorrect depreciation calculation w.r.t the assets capitalized prior to 31.03.2021 is yet to be given effect in the books of account.
- O. Non provision of liability towards cheques issued but not presented / realized and has become stale on or before 31.03.2022 amounting to Rs.23.34 lakhs and still shown in bank reconciliation statements.
- P. Non recognition of income in respect of amounts collected from customers amounting to Rs.87.25 crores under income heads and the expenditure incurred by the board amounting to Rs.25.83 crores accounted in fixed asset heads in respect of amounts collected under Illamthorum Inaippu Scheme and Azhaithal Inaippu Scheme which is not in accordance with the relevant accounting policies and accounting standards.





We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Board in accordance with the Code of Ethics issued by our Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Responsibility of Management and Those Charged with Governance for the Financial Statements**

The CMWSSB Board of Directors is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Board in accordance with the accounting principles generally accepted in India, including the Accounting Standards that are relevant to them and preparation of financial statements under Section 38(1) of the CMWSSB Act, in such form and manner prescribed. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act under which the financial statements are prepared and for safeguarding the assets of the Board and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.



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In preparing the financial statements, the Board of Directors is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, i.e., Board of Directors are responsible for overseeing the Board's financial reporting process.

### **Auditor's Responsibilities for the Audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





## Chennai Metropolitan Water Supply and Sewerage Board

### Other Matters:

- A. Internal audit system to be strengthened to commensurate with the size and nature of the operation of the Board.
- B. Deficiencies in design / design and operation of controls resulting in significant deficiencies and weaknesses in internal controls have been identified which would have an impact on the preparation and presentation of financial statements and also absence of internal process to report deficiencies in internal control to management on a timely basis due to inadequate design and design and implementation of controls including absence of accounting manual / comprehensive procedure on accounting related matters, lack of adequate skill and training in application of generally accepted accounting principles and practices.
  - The design of internal control over the preparation of the financial statements being audited is required to be strengthened to avoid failure of the information and communication component of internal control to provide complete and accurate output because of deficiencies in timeliness, completeness or accuracy, for timely identification and accounting of liabilities and assets.
  - The absence of an internal process to report deficiencies in internal control to management, particularly with respect of capitalization of fixed assets (viz., land, completed projects, capitalisation of borrowing costs, accrual of expense, periodical review of general ledger accounts) on a timely basis, resulting in prior period adjustments in the financial statements.
  - Inadequate design / design and implementation of controls resulting in misstatement unidentified by entity's internal controls and involving estimations and judgments resulting in material corrections / rectifications in the financial statements based on audit.



- Non-existence of the accounts manual and comprehensive procedures for accounting that are to be complied at the Area Offices and other units resulting in non-adherence of uniform accounting across the Area offices / other divisions of the Board.
- Deficient implementation of internal controls as some employees lack training to fulfil their assigned functions.
- Implementation of controls and procedures to ensure adherence to appropriate selection of policy and their implementation to comply with the mandatory accounting standards / generally accepted accounting principles having a material impact on the financial statements and indicating a likely ineffective oversight of entity's financial reporting and internal control by those charged with governance.
- Absence of a mechanism to ascertain the individual / cumulative effect of non-compliance with accounting standards / generally accepted accounting principles on the state of affairs and results of the Board.

### Report on Other Legal and Regulatory Requirements

#### We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit under Section 39(4) of the CMWSSB Act and found them to be satisfactory except for those matters described in the Basis for Qualified Opinion paragraph above;
- b) In our opinion, proper books of account as required by law have been kept by the Board so far as it appears from our examination of those books except for those matters on accounting records described in the Basis for Qualified Opinion paragraph above;





Chennai Metropolitan Water Supply and Sewerage Board

- c) The Balance Sheet, Income and Expenditure account, Cash flow statement and the Statement of Sources and application of funds dealt with by this Report have been prepared in such form and manner as per the consistent practice followed by the Board (since the form and manner in which the financial statements are to be presented as prescribed vide Section 38(1) of CMWSSB Act are yet to be notified) and relevant accounting standards issued by The Institute of Chartered Accountants of India and are in agreement with the books of account except for those matters described in the Basis for Qualified Opinion paragraph above;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by The Institute of Chartered Accountants of India, generally accepted in India except for the matters on non-compliance described in the Basis for Qualified Opinion paragraph above;
- e) Utilisation of fixed assets renewal fund investment is not in accordance with the purpose for which this is created and the utilisation of the same is without the approval of the Government under section 31(5) of the Act;
- f) The constitution of the Board of Directors is not in accordance with Section 4(e) of the CMWSSB Act.

For **GANESAN AND COMPANY**  
**CHARTERED ACCOUNTANTS**  
Firm Regn No: 000859S

Sd/-  
**N VENKATRAMANI**  
**PARTNER**  
M. No.: 215145  
UDIN: 24215145BKETGF5453

Place: Chennai  
Date: 06.11.2024





Chennai Metropolitan Water Supply and Sewerage Board

**BALANCE SHEET AS ON 31ST MARCH 2022**

DESCRIPTION	SCHEDULE	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>LIABILITIES</b>			
CONTRIBUTIONS	A	24,25,96,37,043.87	22,15,10,81,902.89
GRANTS FROM GOVERNMENT	B	77,68,57,06,219.53	66,21,80,56,823.53
LONG TERM BORROWINGS	C	19,15,31,61,691.00	19,19,87,94,784.00
DEFERRED CREDITS AND DEPOSITS	D	17,51,90,39,569.23	15,88,64,03,757.16
CURRENT LIABILITIES	E	11,62,78,66,235.75	10,66,68,52,406.07
ACCUMULATED SURPLUS			
<b>TOTAL</b>		<b>1,50,24,54,10,759.38</b>	<b>1,34,12,11,89,673.65</b>
<b>ASSETS</b>			
FIXED ASSETS	F	1,02,19,95,29,902.71	90,56,71,08,038.86
CURRENT ASSETS LOANS, ADVANCES DEPOSITS	G	27,43,45,50,074.02	23,51,63,73,395.31
ACCUMULATED DEFICIT		20,61,13,30,782.65	20,03,77,08,239.48
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	P AND Q		
<b>TOTAL</b>		<b>1,50,24,54,10,759.38</b>	<b>1,34,12,11,89,673.65</b>

The accompanying notes form an integral part of the Financial Statements

On behalf of CMWSS Board

As per our report of even date  
attached herewith  
For **GANESAN AND COMPANY**  
CHARTERED ACCOUNTANTS  
Firm Regn No. 000859S

Sd/-  
**M. SRINIVASA RAGHAVAN**  
FINANCE DIRECTOR

Sd/-  
**Dr. T.G.VINAY I.A.S**  
MANAGING DIRECTOR

Sd/-  
**N. VENKATRAMANI**  
PARTNER  
M.No. 215145  
UDIN: 24215145BKETGF5453

Place: Chennai  
Date: 06.11.2024



Chennai Metropolitan Water Supply and Sewerage Board

**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022**

PARTICULARS	SCHEDULE	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>INCOME</b>			
SALE OF WATER & SEWERAGE CHARGES	H	5,60,99,91,403.75	4,81,31,72,576.43
WATER AND SEWERAGE TAX	I	2,40,05,46,793.00	2,32,16,99,155.00
GRANTS AND SUBSIDIES		2,36,49,17,016.00	2,24,31,80,125.00
OTHER INCOME	J	1,27,11,34,205.26	79,51,15,137.75
PRIOR PERIOD ADJUSTMENT	N	33,84,33,566.63	93,73,23,721.87
PROVISION FOR DOUBTFUL DEBTS			
- WATER CHARGES METERED		0.00	89,78,779.40
- WATER CHARGES UNMETERED		15,88,50,496.50	0.00
- TAXES		0.00	0.00
EXCESS OF EXPENDITURE OVER INCOME		57,36,22,543.17	1,26,03,08,569.56
<b>TOTAL</b>		<b>12,71,74,96,024.31</b>	<b>12,37,97,78,065.01</b>
<b>EXPENDITURE</b>			
OPERATING AND MAINTENANCE EXPENDITURE	K	7,01,73,79,139.11	6,62,73,31,216.93
PAYMENTS AND PROVISIONS TO EMPLOYEES	L	2,49,98,12,738.42	2,50,57,57,676.44
OFFICE AND ADMINISTRATIVE EXPENSES	M	10,57,69,973.37	8,20,59,182.50
WATER LORRY HIRE CHARGES/DROUGHT RELIEF EXPENSES/FLOOD RELIEF EXPENDITURE		83,62,83,508.32	88,33,00,788.00
DEPRECIATION		1,28,12,11,053.71	1,30,01,41,929.81
DEBT SERVICE CHARGES	O	80,27,60,086.00	83,65,11,777.50
PRIOR PERIOD ADJUSTMENT	N	0.00	0.00
PROVISION FOR DOUBTFUL DEBTS			
- WATER CHARGES METERED		9,28,84,007.85	0.00
- WATER CHARGES UNMETERED		0.00	2,20,57,191.36
- TAXES		8,13,95,517.53	12,26,18,302.47
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	P AND Q		
<b>TOTAL</b>		<b>12,71,74,96,024.31</b>	<b>12,37,97,78,065.01</b>

The accompanying notes form an integral part of the Financial Statements

On behalf of CMWSS Board

Sd/-  
**M. SRINIVASA RAGHAVAN**  
FINANCE DIRECTOR

Place: Chennai  
Date: 06.11.2024

Sd/-  
**Dr. T.G.VINAY I.A.S**  
MANAGING DIRECTOR

As per our report of even date  
attached herewith  
For **GANESAN AND COMPANY**  
CHARTERED ACCOUNTANTS  
Firm Regn No. 000859S

Sd/-  
**N. VENKATRAMANI**  
PARTNER  
M.No. 215145  
UDIN: 24215145BKETGF5453





Chennai Metropolitan Water Supply and Sewerage Board

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2022**

Particulars	2021-22 (in Rs)		2020-21 (in Rs)	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(Loss) before taxation, and extraordinary item		(57,36,22,543.17)		(1,26,03,08,569.56)
<b>Adjustment for</b>				
Depreciation	1,28,12,11,053.71		1,30,01,41,929.81	
Provision for doubtful debts	1,54,29,028.88		13,56,96,714.43	
Interest Expenses	80,27,60,086.00		83,65,11,777.50	
Interest Income	(62,29,85,715.42)	1,47,64,14,453.17	(53,26,08,952.33)	1,73,97,41,469.41
<b>Operating profit Before Working Capital Changes - (i)</b>		<b>90,27,91,910.00</b>		<b>47,94,32,899.85</b>
<b>Changes in working capital</b>				
(Increase)/Decrease in Inventories	(2,26,32,937.98)		(12,04,09,453.42)	
(Increase)/Decrease in Trade Receivables	(77,14,18,446.97)		(1,72,79,63,432.37)	
(Increase)/Decrease in Short term loans and advances	25,04,29,779.86		(89,19,62,504.00)	
Increase/(Decrease) in Trade Payables	47,95,28,565.94		90,59,39,246.18	
Increase/(Decrease) in Current Liabilities-other	(25,49,49,346.26)		42,87,80,156.60	
Increase in Deferred Credits and Deposits	1,63,26,35,812.07		1,07,83,80,732.12	
<b>Net changes in working capital - (ii)</b>		<b>1,31,35,93,426.66</b>		<b>(32,72,35,254.89)</b>
<b>Income tax paid (Net of refunds) - (iii)</b>		(29,80,264.00)		<b>74,62,534.00</b>
<b>Net Cash generated from operating activities [(i)+(ii)+(iii)]</b>		<b>2,21,34,05,072.66</b>		<b>15,96,60,178.96</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets including CWIP	(12,91,36,32,917.56)		(8,83,73,17,935.94)	
(Increase)/Decrease in Deposits and Investments	(24,26,77,166.63)		45,84,71,014.41	
Interest received	24,09,03,862.42		18,08,81,696.33	
<b>Net Cash from Investing activities</b>		<b>(12,91,54,06,221.77)</b>		<b>(8,19,79,65,225.20)</b>



## Chennai Metropolitan Water Supply and Sewerage Board

<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest paid	(6,63,25,476.00)		(10,02,68,832.00)
Increase in Long term Loan from Financial Institutions	16,00,00,000.00		30,00,00,000.00
Loan Repayments to Financial Institutions	(20,56,33,093.00)		(23,10,97,589.00)
Increase in Grant From Govt of TN/GOI	11,46,76,49,396.00		9,55,05,47,591.00
Increase in Contribution from Govt/Public	2,10,85,55,140.98		1,63,80,63,521.08
<b>Net Cash used in Financing Activities</b>		<b>13,46,42,45,967.98</b>	<b>11,15,72,44,691.08</b>
<b>Net increase/ (Decrease) in cash &amp; cash equivalents</b>		<b>2,76,22,44,818.87</b>	<b>3,11,89,39,644.84</b>
Cash & cash equivalents at the beginning of the year		10,52,51,35,360.47	7,40,61,95,715.63
Cash & cash equivalents at the end of the year		13,28,73,80,179.34	10,52,51,35,360.47
<b>Cash and cash equivalents comprises of:</b>			
Cash in hand		7,03,850.35	4,05,516.35
Cash at Bank - In Current Account		6,45,92,87,517.86	4,50,69,07,801.59
Cash at Bank - In short term deposits		6,82,73,88,811.13	6,01,78,22,042.53
<b>Cash and cash equivalents as disclosed in the Balance Sheet</b>		<b>13,28,73,80,179.34</b>	<b>10,52,51,35,360.47</b>

On behalf of CMWSS Board

Sd/-  
M. SRINIVASA RAGHAVAN  
FINANCE DIRECTOR

Sd/-  
Dr. T.G.VINAY I.A.S.,  
MANAGING DIRECTOR

As per our report of even date  
attached herewith  
For **GANESAN AND COMPANY**  
CHARTERED ACCOUNTANTS  
Firm Regn.No. 000859S

Sd/-  
N. VENKATRAMANI  
PARTNER  
M.No.:215145

Place: Chennai  
Date: 06.11.2024





Chennai Metropolitan Water Supply and Sewerage Board

**STATEMENT OF SOURCES AND APPLICATION OF FUNDS FOR THE FINANCIAL YEAR 2021-22**

<b>A. SOURCES :</b>	<b>2021-22 (in Rs)</b>	<b>2020-21 (in Rs)</b>
Internal Generation (Net Surplus before depreciation, interest & provision for Doubtful Debts)	1,52,54,65,651.42	1,01,17,13,469.18
Contributions	2,10,85,55,140.98	1,63,80,63,520.58
Grants from Government	11,46,76,49,396.00	9,55,05,47,591.00
Long term Loan from Financial Institutions	16,00,00,000.00	30,00,00,000.00
Deposits and Investments	0.00	15,62,88,633.41
Income tax refund	51,11,630.00	1,01,17,680.00
<b>Total Sources</b>	<b>15,26,67,81,818.40</b>	<b>12,66,67,30,894.17</b>
<b>B. APPLICATIONS :</b>		
Deposits and Investments	62,44,47,045.63	0.00
Investments on Fixed Assets	12,91,36,32,917.56	8,83,73,17,935.94
Loan Repayments to Financial Institutions	20,56,33,093.00	23,10,97,589.00
Interest Payments	6,63,25,476.00	10,02,68,831.50
Income tax paid	80,91,894.00	26,55,146.00
Increase in working capital	1,44,86,51,392.21	3,49,53,91,391.73
<b>Total Applications</b>	<b>15,26,67,81,818.40</b>	<b>12,66,67,30,894.17</b>

On behalf of CMWSS Board

As per our report of even date  
attached herewith  
For **GANESAN AND COMPANY**  
CHARTERED ACCOUNTANTS  
Firm Regn.No. 000859S

Sd/-  
**M. SRINIVASA RAGHAVAN**  
FINANCE DIRECTOR

Sd/-  
**Dr.T.G.VINAY I.A.S.,**  
MANAGING DIRECTOR

Sd/-  
**N. VENKATRAMANI**  
PARTNER  
M.No.:215145

Place: Chennai  
Date: 06.11.2024



Chennai Metropolitan Water Supply and Sewerage Board

### SCHEDULE – A – CONTRIBUTIONS

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
Contribution from Government	4,87,96,58,365.32	4,87,96,58,365.32
Contribution from Public	10,12,89,91,712.14	9,21,43,31,891.02
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	8,37,04,65,204.64	7,17,65,69,884.78
Fixed assets renewal fund	1,10,55,67,503.00	1,10,55,67,503.00
<b>TOTAL</b>	<b>24,25,96,37,043.87</b>	<b>22,15,10,81,902.89</b>

### SCHEDULE – B – GRANTS FROM GOVERNMENT

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
Second Chennai Project	1,37,37,90,000.53	1,37,37,90,001.00
CCRCP	3,51,59,00,000.00	3,51,59,00,000.00
JNNURM	10,32,73,77,085.00	7,74,73,77,085.00
Desalination plant at Nemmeli	14,80,04,72,178.00	10,94,96,74,351.00
Others	15,93,22,10,692.00	15,36,39,90,257.53
Thervoykandigai to Poondi	70,62,00,000.00	70,62,00,000.00
Smart City	73,66,45,647.00	61,26,50,620.00
400 MLD Desal	36,67,79,400.00	14,31,79,400.00
Swachh Bharat Mission	21,19,25,000.00	21,19,25,000.00
CRRT	1,74,68,82,081.00	75,59,45,630.00
CMCDM	12,51,57,01,178.00	10,52,35,01,178.00
45MLD TTRO	5,18,43,00,000.00	5,10,48,00,000.00
ULB Grants	1,90,34,07,692.00	1,90,34,07,692.00
Devolution Fund	8,36,41,15,266.00	7,30,57,15,609.00
<b>TOTAL</b>	<b>77,68,57,06,219.53</b>	<b>66,21,80,56,823.53</b>





Chennai Metropolitan Water Supply and Sewerage Board

### SCHEDULE – C – LONG TERM BORROWINGS

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
Loans From Government	15,22,15,86,540.00	15,22,15,86,540.00
Loan from Financial Institutions	3,93,15,75,151.00	3,97,72,08,244.00
<b>TOTAL</b>	<b>19,15,31,61,691.00</b>	<b>19,19,87,94,784.00</b>

### SCHEDULE – D – DEFERRED CREDITS AND DEPOSITS

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>(I) DEPOSITS FROM PUBLIC:</b>		
Service Connections - Sew.	1,46,94,39,460.00	91,47,03,005.12
General Works	14,05,72,61,723.21	13,47,74,55,481.21
MLA Constituency Development Scheme	21,22,96,831.00	19,61,16,331.00
<b>(II) SEC.DEPOSITS &amp; RETENTION MONEY:</b>		
<b>A. Retention Money:</b>		
Suppliers	4,63,62,348.00	5,50,22,403.00
Contractors	1,59,21,67,067.62	1,11,18,57,011.43
<b>B. Security Deposits</b>		
Staff	66,597.40	66,597.40
Consumers	5,04,88,626.00	5,04,88,626.00
Contractors	9,09,24,986.00	8,06,62,372.00
Miscellaneous	31,930.00	31,930.00
<b>TOTAL</b>	<b>17,51,90,39,569.23</b>	<b>15,88,64,03,757.16</b>

### SCHEDULE – E – CURRENT LIABILITIES

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>(A) SUNDRY CREDITORS</b>		
Suppliers	22,84,42,666.29	21,41,13,093.65
Contractors	3,29,75,89,119.23	2,67,33,17,635.45
Expenses	1,13,27,24,532.83	1,29,17,97,023.31
<b>(B) OTHER CURRENT LIABILITIES</b>		



Chennai Metropolitan Water Supply and Sewerage Board

1. Interest Accured		
Government Loans	2,33,57,66,292.95	1,60,05,25,083.95
Bonds	0.00	0.00
Financial Institutions	17,87,57,790.17	17,75,64,389.17
2. Staff	2,31,57,30,030.77	2,14,21,98,616.77
3. Others	2,13,88,55,803.51	2,56,73,36,563.77
<b>TOTAL</b>	<b>11,62,78,66,235.75</b>	<b>10,66,68,52,406.07</b>

**SCHEDULE – F – FIXED ASSETS**

DESCRIPTION	Rs.	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>A. Water Supply at Cost</b>	32,89,29,51,058.46		
Less: Depreciation	18,02,21,13,330.77	14,87,08,37,727.69	15,56,38,28,732.54
<b>B. Sewerage at Cost</b>	16,13,92,65,140.00		
Less: Depreciation	9,54,43,21,478.37	6,59,49,43,661.63	7,07,55,74,836.97
<b>C. General at Cost</b>	99,26,35,924.86		
Less: Depreciation	77,65,56,508.06	21,60,79,416.80	23,26,63,105.29
<b>D. Project in Progress</b>			
<b>1. Water Supply</b>			
Deposit Works	6,80,17,18,749.81		
Other Works	31,35,61,90,384.75	38,15,79,09,134.56	31,87,11,08,921.33
<b>2. Sewerage</b>			
Deposit Works	9,37,02,47,130.63		
Other Works	30,76,21,94,969.23	40,13,24,42,099.86	33,99,57,71,871.66
<b>3. General</b>		30,83,08,233.18	19,06,51,411.55
E. Drought / Flood Relief Works		1,41,30,21,645.67	1,40,51,80,496.20
F. Drought Relief works General		23,23,28,663.32	23,23,28,663.32
Cost of Works - IllamthorumInaippu		27,36,59,320.00	0.00
<b>TOTAL</b>		<b>1,02,19,95,29,902.71</b>	<b>90,56,71,08,038.86</b>





Chennai Metropolitan Water Supply and Sewerage Board

**SCHEDULE – G – CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS**

DESCRIPTION	Rs.	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>A. Inventory</b>		9,98,05,281.96	7,71,72,343.98
<b>B. Sundry Debtors</b>			
Water Charges Metered	74,60,35,778.73		
Less: Provision for doubtful debts	14,92,07,155.75	59,68,28,622.98	49,23,45,037.88
Water Charges Un-metered	1,04,83,94,686.54		
Less: Provision for doubtful debts	10,48,43,960.85	94,35,50,725.69	1,00,71,90,697.06
Tax	2,60,87,93,833.83		
Less: Provision for doubtful debts	26,08,94,684.58	2,34,78,99,149.25	2,38,18,98,400.83
Due from Public Authorities		1,83,07,971.27	1,83,07,971.27
Debtors Control			
- Mobile Water Supply to Govt.	4,96,18,058.78		
- Sewerage Service Charges	1,16,82,98,893.26		
- Water Supply others	-94,820.50		
- Control Surcharges	25,36,92,670.64		
- Dis Cheque	9,48,561.60		
- Raw Sewage	10,74,02,112.07	1,57,98,65,475.85	1,31,34,23,049.28
Centage Receivable		0.00	0.00
Rent Receivable		1,28,89,817.00	1,28,89,817.00
SGST, CGST and IGST		0.00	0.00
CMWSSB Group Gratuity Trust		1,20,34,006.50	1,20,34,006.50
Tax Deducted at Source		3,59,01,057.93	3,18,84,840.93
Receivables from CMC - Added Areas		0.00	0.00
Head Office/Area-Transactions		2,19,83,44,434.36	1,72,78,31,672.84
Collection Control		11,32,91,343.39	10,18,25,454.54
<b>C. Cash and Bank Balances</b>			
- Current A/c with Scheduled Banks & Balances with RBI		6,45,92,87,517.86	4,50,69,07,801.59
- Short-Term Dep. with Scheduled Banks		6,82,73,88,811.13	6,01,78,22,042.53
- Cash in hand		19,414.35	10,717.35
- Imprest Account		6,84,436.00	3,94,799.00
<b>D. Loans and Advances</b>			
- Contractors		69,90,49,827.00	97,89,24,827.00
- Suppliers		4,61,31,178.64	4,42,39,498.00



## Chennai Metropolitan Water Supply and Sewerage Board

- Expenses		5,40,94,566.10	5,37,87,298.10
- Employees		18,21,56,974.79	15,49,00,753.29
- Others		5,39,239.79	5,49,189.79
<b>E.DEPOSITS AND INVESTMENTS</b>			
<b>I. STAFF</b>			
- SPL P.F.Investments		7,71,92,893.00	7,60,14,523.00
- G.P.F Investments		1,69,20,82,728.98	1,39,25,36,155.00
- Pension Fund Investment		1,29,09,83,579.00	1,02,09,43,397.00
- Inv on CMWSSB Emp. Spl Med Fund		2,10,66,772.00	1,91,64,366.00
- Accident Coverage Investment		1,32,88,806.00	1,13,13,729.00
Interest Accrued - Others		34,37,31,445.41	33,06,75,082.99
Interest Accrued - CPS fund Investments		8,65,71,171.53	8,76,69,105.32
Interest Accrued - Pension Investments		1,08,08,024.31	18,17,49,043.31
Gratuity Fund Investments		47,078.00	47,078.00
<b>II. Others</b>			
- Deposits		93,83,46,770.73	74,29,02,060.93
- Trust and Retention Investment		49,21,55,433.22	47,88,13,116.00
- Fixed Asset Renew. Fund Investment		24,02,05,520.00	24,02,05,520.00
<b>TOTAL</b>		<b>27,43,45,50,074.02</b>	<b>23,51,63,73,395.31</b>

### SCHEDULE – H – SALE OF WATER & SEWER CHARGES

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>Metered</b>		
Domestic	28,55,34,671.43	23,98,12,554.50
Commerical	1,77,96,45,900.25	1,50,48,67,158.75
Institutional	24,27,14,723.25	20,21,75,002.50
Municipalities	13,22,70,269.98	5,40,00,229.88
<b>Un Metered</b>		
Domestic	70,64,96,048.50	68,81,44,766.50
Commerical	38,06,63,542.00	39,20,31,624.00
Institutional	43,67,664.00	48,07,620.00
Sale of treated Water	19,56,91,329.55	16,75,37,785.60
Mobile Water Supply	34,03,18,324.39	43,56,70,015.22
Sewer Charges	1,54,22,88,930.40	1,12,41,25,819.48
<b>TOTAL</b>	<b>5,60,99,91,403.75</b>	<b>4,81,31,72,576.43</b>





Chennai Metropolitan Water Supply and Sewerage Board

### SCHEDULE – I – WATER & SEWERAGE TAX

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
Water Tax	51,44,02,592.97	49,85,87,886.62
Sewerage Tax	1,88,61,44,200.03	1,82,31,11,268.38
<b>TOTAL</b>	<b>2,40,05,46,793.00</b>	<b>2,32,16,99,155.00</b>

### SCHEDULE – J – OTHER INCOME

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
Application Fee-Recruitment	0.00	0.00
Sale of Scrap	22,11,560.00	14,48,718.00
Interest From Banks	60,97,40,530.42	51,21,21,456.33
Interest from others	1,32,45,185.00	2,04,87,496.00
Sale of tender forms	7,77,100.00	8,54,387.68
Liquidated Damages	9,87,417.00	-4,98,98,506.00
Consultancy charges earned	0.00	0.00
Other Miscellaneous Income	64,41,72,412.84	31,01,01,585.74
<b>TOTAL</b>	<b>1,27,11,34,205.26</b>	<b>79,51,15,137.75</b>

### SCHEDULE – K – OPERATING AND MAINTENANCE EXPENSES

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>A. Operating Expenses</b>		
Power	2,37,13,24,235.00	2,15,44,75,941.00
Chemicals	2,97,97,236.92	4,34,64,425.94
Fuel & Lubricants	15,24,84,342.00	11,25,66,906.00
Less: Project Appropriation	-3,20,40,963.00	-3,37,70,072.00
Loose Tools	21,40,529.63	33,60,429.27
Freight & Insurance	1,17,815.00	1,17,815.00
Sewerage Lorry Hire Charges	2,93,42,371.00	2,46,17,023.00



Chennai Metropolitan Water Supply and Sewerage Board

Desilting	25,89,82,102.00	18,98,71,401.00
Other Operating Expenses	1,76,70,10,277.95	1,73,30,10,553.57
<b>TOTAL - A</b>	<b>4,57,91,57,946.50</b>	<b>4,22,77,14,422.78</b>
<b>B. Repairs and Maintenance</b>		
Pipelines, Pumping Plants & Other Equipments	1,62,72,92,983.21	1,64,30,68,279.83
Building & Civil Works	28,04,52,507.56	32,13,57,945.05
Vehicles	31,54,294.00	26,68,846.80
Other Repairs & Maintenance	52,73,21,407.84	43,25,21,722.47
<b>TOTAL - B</b>	<b>2,43,82,21,192.61</b>	<b>2,39,96,16,794.15</b>
<b>GRAND TOTAL</b>	<b>7,01,73,79,139.11</b>	<b>6,62,73,31,216.93</b>

**SCHEDULE – L – PAYMENTS & PROVISIONS TO EMPLOYEES**

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
Salaries, Wages & Allowances	3,12,52,07,893.97	3,15,48,20,066.00
Employees Welfare Expenses	11,93,81,866.45	9,67,85,968.31
Contribution to Deputationists	19,20,290.00	27,33,655.00
<b>TOTAL</b>	<b>3,24,65,10,050.42</b>	<b>3,25,43,39,689.31</b>
Less : Project Appropriation	-74,66,97,312.00	-74,85,82,012.87
<b>TOTAL</b>	<b>2,49,98,12,738.42</b>	<b>2,50,57,57,676.44</b>

**SCHEDULE – M – OFFICE AND ADMINISTRATIVE EXPENSES**

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>Office Expenses:</b>		
Rent, Rates & Taxes	3,71,47,177.00	1,23,23,520.00
TNCLWF-Contribution Expenditure	45,93,591.00	2,606.00
Electricity	98,57,263.00	1,10,51,915.00
Wireless & Mass Comm,Charges	7,36,451.00	10,82,468.00
Telephone Charges	55,67,084.26	96,14,271.72
Postage & Telegram	42,25,747.00	63,59,001.00





Chennai Metropolitan Water Supply and Sewerage Board

Printing & Stationery	1,32,35,806.74	1,03,10,211.00
Exhibition & Publicity	27,83,190.00	9,69,820.00
Other Office Expenses	86,71,229.50	1,79,67,557.50
Travel and Conveyance	2,35,48,752.00	1,79,29,882.00
<b>Administrative Expenses</b>		
Revenue Collection Expenses	21,13,834.00	9,78,597.00
Audit Fees	8,00,000.00	2,40,000.00
Legal Charges	14,50,274.00	1,09,14,221.00
Consultancy Fees and Expenses	15,83,810.00	33,27,650.00
Bank Charges	53,41,497.25	45,27,846.34
Honorarium	0.00	0.00
Other Administrative Expenses	2,70,62,250.62	68,43,920.47
Guarantee Commission Account	23,82,005.00	27,96,021.00
<b>TOTAL</b>	<b>15,10,99,962.37</b>	<b>11,72,39,508.03</b>
Less : Project Appropriation	-4,53,29,989.00	-3,51,80,325.53
<b>TOTAL</b>	<b>10,57,69,973.37</b>	<b>8,20,59,182.50</b>

**SCHEDULE – N – PRIOR PERIOD ADJUSTMENT**

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
<b>A. Debit:</b>		
Water and Sewer Tax	10,97,48,650.92	13,88,07,120.72
Water Charges Unmetered	2,98,82,087.35	2,02,74,967.94
Water Charges metered	80,68,652.28	37,80,261.90
Sewer Charges	1,64,20,475.95	2,41,41,003.35
Depreciation	98,80,175.68	49,72,295.25
Interest	0.00	29,85,39,606.00
Miscellaneous	6,20,83,786.00	73,41,46,238.08
<b>SUB TOTAL ' A'</b>	<b>23,60,83,828.18</b>	<b>1,22,46,61,493.24</b>
<b>B. Credit:</b>		
Water and Sewer Tax	15,74,03,288.35	18,58,92,263.02
Water Charges Unmetered	3,82,85,932.90	4,51,30,104.47
Water Charges metered	1,06,36,818.50	1,65,64,562.82



## Chennai Metropolitan Water Supply and Sewerage Board

Sewer Charges	2,13,44,238.25	1,80,54,797.20
Interest	2,47,65,212.60	14,63,13,940.70
Grant	0.00	1,75,00,05,000.00
Miscellaneous	32,20,81,904.21	24,546.90
<b>SUB TOTAL ' B'</b>	<b>57,45,17,394.81</b>	<b>2,16,19,85,215.11</b>
<b>TOTAL</b>	<b>-33,84,33,566.63</b>	<b>-93,73,23,721.87</b>

### SCHEDULE – O – DEBT SERVICE CHARGES

DESCRIPTION	2021-22 (in Rs.)	2020-21 (in Rs.)
Interest on Govt loans	73,52,41,209.00	76,38,86,972.00
Interest on Private Financial Institutions	20,92,72,540.00	20,89,01,706.00
<b>TOTAL</b>	<b>94,45,13,749.00</b>	<b>97,27,88,678.00</b>
Less: Interest Appropriation to projects	14,17,53,663.00	13,62,76,900.50
<b>TOTAL</b>	<b>80,27,60,086.00</b>	<b>83,65,11,777.50</b>





## **SCHEDULE – P**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **1) Basis of preparation of Financial Statements:**

The financial statements have been prepared and presented under historical cost convention on accrual basis of accounting as “Going Concern” and in accordance with Generally Accepted Accounting Principles in India and in the form and manner as per the consistent practice followed by the Board (since the form and manner in which the Financial Statements are to be presented as prescribed vide section 38(1) of CMWSSB Act, 1978 are yet to be notified). The accounting policies adopted in the preparation of financial statements are consistent with those followed in the previous year.

#### **2) Revenue Recognition:**

CMWSSB recognizes income on accrual basis for committed obligation and amounts determined as receivable during the year except the following:

- a) Surcharge
- b) Sale of Scrap
- c) Grants
- d) Rent from properties
- e) Fines
- f) Sale of Tender Forms

#### **3) Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost of acquisition / construction, less accumulated Depreciation. Cost comprises of Purchase Price, borrowing cost if capitalization criteria are met and other directly attributable cost incurred for bringing the asset to its working condition for its intended use.

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.



## Chennai Metropolitan Water Supply and Sewerage Board

### 4) Depreciation

Depreciation on Property, Plant and Equipment 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 30<sup>th</sup> September and for half year if the assets are brought to accounts after 1<sup>st</sup> October till 31<sup>st</sup> 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.

### 5) Valuation of Inventories

Inventories are measured at Weighted Average cost method. Cost of Inventory comprises of cost of Purchase and other costs incurred in bringing them to their respective present location and condition.

### 6) Accounting for Government Grants:

Government Grants of the nature of promoter's contribution are treated as part of Contribution from Government. Government Grants relating to specific fixed assets presented in the balance sheet separately under Grants from Government. Government Grants relating to revenue are recognized as Income in the Income and Expenditure account.

### 7) Borrowing costs

Borrowing costs includes interest and ancillary costs incurred in connection with the arrangement of borrowings. Borrowing cost that is directly attributable to acquisition, construction or production of the qualifying assets are capitalized as part of the cost of such assets. All other borrowing costs are charged to Revenue in the year in which they incur.

### 8) Employee Benefits

The Retirement Benefits are accounted under 'Pay as you Go method' (Cash Basis).





#### **9) Accounting for Taxes on Income**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax resulting from “timing difference” between taxable income and accounting income is accounted for using the tax rates and tax laws that are enacted or substantively enacted as on the reporting date. Deferred tax assets are recognised only to the extent there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised.

#### **10) Net profit or loss for the period, Prior period Items and Changes in Accounting Policies**

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. In addition to that income/expenses relating to previous year which materializes during the current year have also been considered as prior period items.

#### **11) Contingencies and 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 approved by the Board. Financial Impact if any will be recognized or disclosed in the financial statements.

#### **12) Provisions 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.

#### **13) Provisions, Contingent Liabilities and Contingent Assets**

Provisions for expenditure are provided to the extent of budgetary sanction.

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.



Chennai Metropolitan Water Supply and Sewerage Board

## SCHEDULE – Q

### NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

#### NOTES ON BALANCE SHEET

#### I. SCHEDULE - A – CONTRIBUTION:

##### 1. Contribution from Public – Rs.1,012.90 crore (Previous Year – Rs.921.43 crore):

Rs.91.47 crore (Previous Year – Rs.46.03 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 are Rs.15.92 crore (Previous Year – Rs.15.92 crore), Rs.5.19 crore (Previous Year – Rs.5.19 crore) and Rs.0.08 crore (Previous Year – Rs.0.08 crore) respectively are shown under Schedule A – Contribution, as per the consistent practice followed in the earlier years.

##### 3. Excess of Liabilities over Assets:

Excess of Liabilities over Assets transferred from erstwhile 42 LBs aggregating to Rs.43.69 crore as of 31<sup>st</sup> March 2022 (Previous Year - Rs.43.69 crore), shown under Schedule A – Contribution, as per the consistent practice followed in the earlier years.

##### 4. Capital Reserves:

An amount of Rs.119.39 crore (Previous Year - Rs.117.78 crore) received towards Infrastructure Development Charges through Chennai Metropolitan Development Authority (CMDA) and from applicants directly including Azaithal Inaipu and Illamthorum Inaipu during the year has been credited to Capital Reserve Account, as per the practice in the previous years.





**5. Fixed Asset Renewal Fund:**

This fund represents Fixed Asset Renewal Fund for Rs.110.56 crore (Previous Year – Rs.110.56 crore) against which investments are available to the extent of Rs.24.02 crore (Previous Year - Rs.24.02 crore) during the year.

**II. SCHEDULE - B - GRANTS FROM GOVERNMENT: Rs.7,768.57 crore (Previous Year - Rs.6,621.81 crore)**

The Grants received for various Projects from Government viz. Smart City, Infrastructure and Amenities, 45 MLD TTRO Koyambedu and Kodungaiyur, JNNURM/AMRUT, CMCDM, SDRF, 400 MLD Desal, 150 MLD Desal, CRRT, Thervoykandigai to Poondi, Rehabilitation of All STP's, 14<sup>th</sup> CFC, CGF, Swatchh Bharat mission 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 2022 in respect of the following projects remain the same since 2004-05 for SCP (Rs.137.38 crore) and since 2009-10 for CCRCP (Rs.351.59 crore).

**2. Grants from Government (JNNURM/AMRUT) – Rs.1,032.74 crore (Previous Year - Rs.774.74 crore):**

The Board has received Grant of Rs.258.00 crore (Previous Year – Rs.178.59 crore) towards various projects under AMRUT.

**3. Grants from Government – Desalination Plant at Nemmeli (AMRUT) – Rs.1,480.05 crore (Previous Year - Rs.1,094.97 crore):**

The Board has received grant of Rs.385.08 crore (Previous Year – Rs.201.75 crore) towards 150 MLD Desalination Plant at Nemmeli for the year ending 31<sup>st</sup> March 2022.



## Chennai Metropolitan Water Supply and Sewerage Board

### **4. Grants from Government – Others Rs.1,593.22 crore (Previous Year - Rs.1,536.40 crore):**

Grant of Rs.56.82 crore (Previous Year – Rs.136.97 crore) has been received from Government which comprises of Grant received towards 14<sup>th</sup> CFC – NIL (Previous Year – Rs.37.53 crore), Repayment of principal to TUFIDCO/TNUDF for the loans availed by erstwhile ULB's Rs.2.94 crore (Previous Year – Rs.4.85 crore), Rehabilitation of all STP's Rs.53.87 crore (Previous Year – Rs.48.03 crore), Infrastructure and Amenities - NIL (Previous Year – Rs.1.16 crore), Capital Grant fund NIL (Previous Year – Rs.38.41 crore), 54 MLD STP at Sholinganallur – NIL (Previous Year - NIL), SDRF – NIL (Previous Year – NIL) and ADB Grant - NIL (Previous Year – Rs.7.00 crore).

### **5. Grants from Government – Smart City Rs.73.66 crore (Previous Year - Rs.61.27 crore):**

The Board has received Grant of Rs.12.40 crore (Previous Year – Rs.51.01 crore) towards projects under Smart City.

### **6. Grants from Government – Swachh Bharat Mission Rs.21.19 crore (Previous Year – Rs. 21.19 crore):**

The Board has received NIL Grant (Previous Year – Rs.6.48 crore) towards projects under Swachh Bharat Mission.

### **7. Grants from Government – CRRT Rs.174.69 crore (Previous Year – Rs.75.59 crore):**

The Board has received Grant of Rs.99.10 crore (Previous Year – Rs.36.72 crore) towards projects under CRRT.

### **8. Grants from Government (TNIPP) – Thervoykandigai to Poondi Rs.70.62 crore (Previous Year - Rs.70.62 crore):**

The Board has received NIL Grant (Previous Year – Rs.4.57 crore) towards projects under Thervoykandigai to Poondi.





**9. Grants from Government (GOTN Budgetary Support) – 400 MLD Desal Rs.36.68 crore (Previous Year – Rs.14.32 crore):**

The Board has received Grant of Rs.22.36 crore (Previous Year – Rs.12.75 crore) towards construction of 400 MLD Desal Plant at Nemmeli.

**10. Grants from Government - CMCDM (Mega City Project) – Rs.1,251.57 crore (Previous Year - Rs.1,052.35 crore):**

Grant of Rs.199.22 crore (Previous Year – Rs.215.36 crore) has been received during the current year from Government of Tamil Nadu for Mega City Projects for 2013-14 - Rs.53.33 crore (Previous Year – Rs.21.07 crore), 2015-16 - NIL (Previous Year – Rs.47.05 crore), 2018-19 - Rs.26.85 crore (Previous Year – Rs.22.70 crore), 2019-20 - Rs.17.10 crore (Previous Year – Rs.53.92 crore) and 2020-21- Rs.101.94 crore (Previous Year – Rs.70.62 crore).

**11. Grants from Government – 45 MLD TTRO – Rs.518.43 crore (Previous Year – Rs.510.48 crore):**

The Board has received Grant of Rs.7.95 crore (Previous Year - Rs.40.50 crore) towards 45 MLD TTRO Plant - NIL (Previous Year – Rs.25.50 crore) towards TTRO Plant at Koyambedu & Rs.7.95 crore (Previous Year – Rs.15.00 crore) towards TTRO Plant at Kodungaiyur during the year 2021-22 for execution of the projects.

**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 2022 in respect of the ULB grants remain the same from the year 2014-15.

**13. Devolution Fund – Rs.836.41 crore (Previous Year – Rs.730.57 crore):**

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



## Chennai Metropolitan Water Supply and Sewerage Board

The Board has received a sum of Rs.105.84 crore (Previous Year – Rs.70.36 crore) during the current year represents the Grant for the months of April 2021 to March 2022.

### 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 3<sup>rd</sup> 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 up to 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 (i.e. outstanding principal) with rate of interest 10.5% and Rs.794.65 crore (i.e. outstanding interest) as an interest free loan were rescheduled with a repayment period of 12 years with effect from April 2020. Balance outstanding in these loan accounts as on 31.03.2022 is Rs.1,522.16 crore (Previous Year – Rs.1,522.16 crore)

#### 2. Loans from Financial Institutions – Rs.393.16 crore (Previous Year – Rs.397.72 crore):

- a. An amount of Rs.20.56 crore was repaid during the year which comprises of payment to LIC – Rs.8.28 crore, TUFIDCO – Rs.1.34 crore and TNUIFSL – Rs.10.94 crore as per the repayment schedule and a sum of Rs.16.00 crore loan was received from TNUIFSL towards 45 MLD Kodungaiyur TTRO Plant leaving a closing balance of Rs.393.15 crore (Previous Year – Rs.397.72 crore).
- b. The Loans (MCP, MIDF and JNNURM) availed by the Board from TUFIDCO was defaulted from December 2016.





- c. Apart from the above, grant is being received every year for the loans availed by the erstwhile LBs from Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited (TUFIDCO) and Tamil Nadu Urban Infrastructure Financial Services Limited (TNUIFSL). The same is being repaid as per the repayment schedule.

#### **IV. SCHEDULE - D – DEFERRED CREDITS AND DEPOSITS :**

##### **1. MLA Constituency Development Scheme account - Rs.21.23 crore – (Previous Year - Rs.19.61 crore)**

The amount received during the year is Rs.1.62 crore (Previous Year – Rs.3.78 crore) towards improvement of water and sewer connection in the respective Constituency.

#### **V. SCHEDULE - E – CURRENT LIABILITIES:**

##### **1. Other Liabilities – Staff – GPF - Rs.3.49 crore (Previous Year – Rs.7.60 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 (Previous Year – Rs.81.40 crore), being Projects commissioned in earlier years, 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 2021-22 (Previous Year – Rs.4.07 crore).
2. Project in Progress (PIP) – Sewerage - Deposit works includes Rs.168.63 crore (Previous Year – Rs.168.63 crore), being the expenditure incurred for Madurai



## Chennai Metropolitan Water Supply and Sewerage Board

and Kumbakonam sewerage works under CCRCP (Madurai - Rs.115.73 crore (Previous Year – Rs.115.73 crore) and Kumbakonam - Rs.52.90 crore (Previous Year – Rs.52.90 crore) respectively against the deposits received from Madurai – Rs.117.58 crore (Previous Year – Rs.117.58 crore) and Kumbakonam - Rs.52.56 crore (Previous Year – 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 of amounts received towards deposit works, 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 consistent 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.141.30 crore till 2021-22 (Rs.163.75 crore till 2020-21). 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 consideration.
7. Capitalisation of Assets is pending for a substantial period of time. Steps have been taken for capitalization of pending completed projects. So far 223 projects have been identified (without Deposit Work), and adhoc depreciation for 52 projects at the rate of 5% has been charged for the period upto 31.03.2022 and balance to be reconciled by Financial year 2022-23.
8. 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.8.43 crore (Previous Year – Rs.8.28 crore) on which total depreciation of Rs.0.54 crore (Previous Year – Rs.0.50 crore) is charged and accounted under Prior Period Adjustment Account.

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

**1. Inventory - Rs.9.49 crore - (Previous Year - Rs.7.72 crore)**

- a. Inventory in transit showed a credit balance in the books of accounts of previous year which has been rectified now.
- b. The ageing analysis of inventory as of 31<sup>st</sup> March 2022 is not available. Non-moving/obsolete stock is identified and action is taken for replacement or to be brought for auction.
- c. The Inventory includes balance outstanding in the following two accounts for which reconciliation process is initiated.

Shortage of stores (8240) - Rs.1.93 crore (Previous Year – Rs.1.93 crore)

Dr Balance

Surplus of stores (8230) -Rs.1.94 crore (Previous Year – Rs.1.94 crore)

Cr balance

- d. Inventory inter alia includes Rs.5.00 lakh (Previous Year – Rs.5.00 lakh) in Stores Suspense account (comprising of Rs.3.46 lakh (Previous Year – Rs.3.46 lakh) relating RO-II and Rs.1.54 lakh (Previous Year – 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.



## Chennai Metropolitan Water Supply and Sewerage Board

### **2. Sundry Debtors - Rs.554.72 crore (Previous Year - Rs.525.79 crore):**

- a. Provision for doubtful debts has been provided for sundry debtors under the heads water charges and water and sewer tax outstanding as on 31st March 2022 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 (Previous Year – Rs.1.20 crore) under the account of CMWSSB Group Gratuity Trust.

### **3. HO/Area Transaction – Rs.219.83 crore (Previous Year - Rs.172.78 crore):**

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

### **4. Collection Control Account - Rs.11.33 crore (Previous Year – Rs.10.18 crore):**

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

### **5. Short Term Deposits with Banks - Rs.682.74 crore (Previous Year - Rs.601.78 crore):**

The Short Term Deposits in Sweep with Bank accounts as of 31<sup>st</sup> March 2022 is under reconciliation.

### **6. Loans and Advances - Rs.98.20 crore (Previous Year - Rs.123.24 crore):**

#### **Loans and Advances – Expenses – Rs.5.41 crore (Previous Year – Rs.5.38 crore):**

The above includes Rs.3.50 crore (Previous Year – Rs.3.50 crore) being rental advance paid for CMA building outstanding for two years and an amount of Rs.0.67 crore being advance given to Southern Railways which remain outstanding for more than fifteen years.





**7. Deposits and Investments - Rs.520.65 crore (Previous Year – Rs.441.06 crore):**

**Deposits and Investments – Staff/Others**

In respect of Investments in the form of Pension Fund Investments, Deposits with telephones, TANGEDCO and Interest Accrued on Fixed Deposits, the balance outstanding as per General Ledger is under verification.

**NOTES ON INCOME AND EXPENDITURE ACCOUNT:**

**VIII. SCHEDULE – H – SALE OF WATER AND SEWERAGE CHARGES**

**1. Sale of water – Unmetered – Domestic – Rs.70.65 crore (Previous Year – Rs.68.81 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 2021-22.

**2. Grants and Subsidies - Rs.236.49 crore (Previous Year – Rs.224.32 crore):**

The above includes Grant from Government of Rs.175.00 crore (Previous Year – Rs.175.00 crore) for purchase of desalinated water from Minjur desalination plant, Rs.36.10 crore (Previous Year – Rs.36.11 crore) towards Slum tenements and Cancer Institute, Rs.1.51 crore (Previous Year – Rs.1.67 crore) towards Payment of interest to TUFIDCO/TNUDF for the loans availed by erstwhile ULB's and Rs.23.88 crore (Previous Year – Rs.11.54 crore) from SDRF towards Drought Works.

**IX. SCHEDULE – I – WATER AND SEWERAGE TAX:**

**Water and Sewer tax - Rs.240.05 crore (Previous Year – Rs.232.17 crore):**

Water and Sewer Tax is calculated based on percentage of annual value fixed by Greater Chennai Corporation.



## Chennai Metropolitan Water Supply and Sewerage Board

### **X. SCHEDULE – J – OTHER INCOME**

#### **1. Interest from Banks – Rs.60.97 crore (Previous year – Rs.51.21 crore)**

The Interest income constitutes Accrued Interest on the deposits held with banks and financial institutions, interest from savings bank account and short term deposits.

#### **2. Discount Earned – Rs.1.37 crore (Previous year – Rs.1.76 crore)**

The above amount represents discount availed on payment made by the Board to M/s. Chennai Water Desalination Limited before prescribed due date as specified in the agreement.

#### **3. Sale of Scrap – Rs.0.22 crore (Previous year – Rs.0.14 crore)**

The above amount represents the amount received by the Board for sale of scrap during the year ending 31<sup>st</sup> March 2022.

### **XI. 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.129.09 crore (Previous Year - Rs.102.09 crore). Further, an investment (A/c Code – 8011) of Rs.90.88 crore (Previous Year - Rs.74.20 crore) has been made under Contributory Pension Scheme (CPS). Actuarial Valuation for Pension will be brought into accounts after ascertaining the liability.

#### **2. Retirement Benefits:**

- a. Retirement Benefits such as Gratuity, Commuted Pension and Leave Encashment are being accounted on cash basis.
- b. Actuarial valuation is to be brought into accounts after ascertaining the liability.





Chennai Metropolitan Water Supply and Sewerage Board

## **XII. SCHEDULE – O – DEBT SERVICE CHARGES – FINANCIAL INSTITUTIONS**

The Interest on loan for Financial Institutions during the year is Rs.20.93 crore (Previous Year – Rs.20.89 crore) out of which Rs.14.18 crore (Previous Year – Rs.13.63 crore) has been capitalized.

## **XIII. OTHER NOTES**

1. **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.
2. **Contingent Liabilities:** Pending Court Cases against CMWSSB are 123 (Supreme Court – NIL, High Court – 76, NGT – 13, Arbitration -3, Subordinate Court - 31 and Madurai Court – NIL) which are under litigation.
3. Third Party balances are subject to confirmation and reconciliation.
4. Previous year's figures have been suitably regrouped wherever necessary in conformity with current year's classification.

On behalf of CMWSS Board

As per our report of even date  
attached herewith  
For GANESAN AND COMPANY  
CHARTERED ACCOUNTANTS  
Firm Regn.No.:000859S

Sd/-  
**M.SRINIVASA RAGHAVAN**  
FINANCE DIRECTOR

Sd/-  
**Dr.T.G.VINAY I.A.S.,**  
MANAGING DIRECTOR

Sd/-  
**N. VENKATRAMANI**  
PARTNER  
M.No.: 215145

Place: Chennai  
Date: 06.11.2024



Chennai Metropolitan Water Supply and Sewerage Board

**MUNICIPAL ADMINISTRATION AND 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 31<sup>ST</sup> MARCH 2022**

**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 Board's total assets amounted to Rs.12,963.41 crore as of 31st March 2022, comprising net fixed assets of Rs.10,219.95 crore and current assets amounting to Rs.2,743.46 crore. The current assets include sundry debtors, loans, advances, deposits, etc.
3. As of 31st March 2022, the Board's total liabilities stood at Rs.15,024.54 crore. This includes contributions of Rs.2,425.96 crore, Government grants of Rs.7,768.57 crore, long-term borrowings of Rs.1,915.32 crore, and current liabilities including deferred credits and deposits amounting to Rs.2,914.69 crore.

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





Chennai Metropolitan Water Supply and Sewerage Board

(Rs.in lakh)

PARTICULARS	2021-22	2020-21
<b>A. WATER AND SEWERAGE CHARGES</b>		
<b>METERED</b>		
Domestic	2,855.34	2,398.13
Commercial	17,796.46	15,048.67
Institutional	2,427.15	2,021.75
Municipalities	1,322.70	540.00
<b>UN-METERED</b>		
Domestic	7,064.96	6,881.45
Commercial	3,806.64	3,920.32
Institutional	43.68	48.08
Mobile Water Supply	3,403.18	4,356.70
Sewerage charges	15,422.89	11,241.26
Sale of treated water	1,956.91	1,675.38
<b>Total (A)</b>	<b>56,099.91</b>	<b>48,131.74</b>
<b>B. WATER AND SEWERAGE TAX</b>		
Water Tax	5,144.03	4,985.88
Sewerage Tax	18,861.44	18,231.11
<b>Total (B)</b>	<b>24,005.47</b>	<b>23,216.99</b>
<b>Grand Total (A+B)</b>	<b>80,105.38</b>	<b>71,348.73</b>
C. OTHER INCOME	12,711.34	7,951.15
D. PROVISIONS WRITTEN BACK	1,588.50	89.79
E. GRANTS AND SUBSIDIES	23,649.17	22,431.80
F. PRIOR PERIOD ADJUSTMENT	3,384.34	9,373.24
<b>TOTAL INCOME – (A+B+C+D+E+F)</b>	<b>1,21,438.73</b>	<b>1,11,194.71</b>
G. EXPENDITURE	1,25,432.16	1,22,351.03



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H.PRIOR PERIOD ADJUSTMENT	0.00	0.00
I. PROVISION FOR DOUBTFUL DEBTS	1,742.80	1,446.75
<b>TOTAL EXPENDITURE – (G+H+I)</b>	<b>1,27,174.96</b>	<b>1,23,797.78</b>
<b>H. DEFICIT</b>	<b>5,736.23</b>	<b>12,603.07</b>

4. During the financial year 2021-22, the Board's total income amounted to Rs.1,214.39 crore, while expenditure totalled Rs.1,271.75 crore, resulting in a net deficit of Rs.57.36 crore. This marks an improvement from the previous year's deficit of Rs.126.03 crore, primarily due to increased income following a general revision of taxes and charges.
5. 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.
6. Every year the Board executes various projects to augment water supply and other related works. Accordingly, Interest paid for ongoing projects is being capitalised out of total interest paid in the respective financial year. During the year a sum of Rs.14.18 crore was deducted from the total interest of Rs.94.45 crore and capitalized. After capitalization of Interest, a sum of Rs.80.28 crore has been shown as interest under the Income and Expenditure Account for the year 2021-22.
7. To enhance capacity and improve the water supply and sewerage system, the Board has implemented two desalination plants: one at Minjur on a DBOOT (Design, Build, Own, Operate, and Transfer) basis, and another at Nemmeli with assistance from the Government of India. Additionally, several other projects have been undertaken under schemes such as AMRUT and JICA.

### **B. PHYSICAL**

#### **Water Supply Management**

#### **Sources of Water Supply**

City's water requirement is met out by drawing water from surface sources, desalination plants and ground water sources. Installed Water Treatment capacity of the CMWSS Board is 1,494 MLD. The first Water Treatment Plant located at Kilpauk





installed in the year 1914 is functioning continuously for over 100 years and catering to the drinking water needs of citizens. Water is being distributed from 16 major Water Distribution Stations and 86 subsidiary head works through a pipeline network of 5,247 Km.

## WATER SUPPLY SCHEMES

### Schemes under Implementation

#### (i) 150 MLD capacity Desalination Plant at Nemmeli and laying of product water pipeline from desalination plant to Pallavaram

To meet the water supply demand-supply gap in Chennai city, construction of 150 MLD capacity desalination plant has been taken up at Nemmeli along the East Coast Road at South of Chennai. Government of Tamil Nadu has accorded administrative sanction at a cost of Rs.1,259.38 crore to implement the project under AMRUT scheme and financial assistance from KfW (German Development Bank).

The construction of above plant at a cost of Rs.991.40 crore is in progress. This includes operation & maintenance (O&M) cost of Rs.697.95 crore for 20 years. The work of laying of product water transmission main from desalination plant to Pallavaram at a cost of Rs.281.00 crore is in progress. This includes operation & maintenance (O&M) cost of Rs.74.90 crore for 20 years.

The entire work is expected to be completed by April 2023 and put in to the beneficial use. Water produced from this plant will be supplied to the southern parts of Chennai viz. Velachery, Alandur, St.Thomas Mount, Medavakkam, Kovilambakkam, Nanmangalam, Keelkattalai, Moovarasampettai, Sholinganallur, Ullagaram-Puzhuthivakkam, Madipakkam and IT corridor areas benefiting nearly 9 lakh people.

#### (ii) Perur Desalination Plant (400 MLD Capacity)

Chennai city's present water demand is 1,400 MLD and there is a gap of 486 MLD. In order to bridge the gap between fresh water demand and supply, it is imperative to augment the water supply by identifying additional sources.

Therefore, a 400 MLD desalination plant at Perur along East Coast Road at south of Chennai city has been planned. Government has accorded administrative sanction for setting up of the desalination plant at a cost of Rs.6,078.40 crore, with financial



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assistance from JICA, TNIDB and State budgetary support. The project is at bidding stage. Action will be taken to implement the project expeditiously.

On completion of the project, about 23 lakh people living in Chennai city and its surrounding areas like Tambaram, Pallavaram, Madambakkam, Sembakkam, Chitlapakkam, Peerkangaranai, Perungalathur, Thiruneermalai, Kundrathur, Kattankulathur and Mangadu will get adequate water supply.

### (iii) Water supply schemes under progress in added areas

Water Supply schemes are under progress at a cost of Rs.460.56 crore in the following 18 localities.

Name of the locality	Probable date of completion
Surapet, Kathirvedu, Puthagaram and Puzhal	May 2022
Edayanchavadi, Sadayankuppam, Kadapakkam, Mathur, Jaladampettai and Nerkundram	May 2022
Madhavaram, Ramapuram, Manapakkam, Okkium-Thoraipakkam, Manali, Chinnasekadu, Madipakkam and Uthandi	June 2022

### (iv) Water supply improvement scheme to Valasaravakkam

Valasaravakkam water supply improvement scheme is a pilot project taken up in divisions 149 and 152 to ensure 24X7 equitable water supply adopting District Metered Area (DMA) concept at a cost of Rs.69.64 crore. The work is in progress and is expected to be completed by May 2022.

### (v) Improvement to Existing Water Distribution Network to reduce Wastage

Most of the water distribution pipes in the core Chennai city are more than 30 years old. In order to ensure equitable water supply, the PMC is in the process of preparing the DPR for the improvement to existing water distribution network as part of 400 MLD desalination project. Replacement of old pipes in the core Chennai city, Providing supplementary pipes in uncovered streets, hydraulic reinforcement of the existing distribution network, storage reinforcement by constructing underground



reservoir and elevated service reservoir, establishment of District Metered Areas, service connections and water meters are the components of this work.

#### (vi) Proposed Water Supply Schemes in Added Areas

DPR for water supply schemes for Neelangarai and Semmenchery are under preparation. Work will be taken up after arranging financial tie up.

## 2. Sewerage Management

Collection, treatment and safe disposal of the used water in Chennai city is one of the primary duties of CMWSS Board. The sewerage system in the core city was installed initially in 1917 and has been divided into 5 drainage zones. These zones of macro systems covering the entire city have independent zonal collections, conveyance, treatment and disposal facilities. The sewage generated is collected in 302 sewage pumping stations through an extensive network of 4,093 Km. From these pumping stations, the sewage is conveyed to sewage treatment plants and disposed safely after treatment.

### a) Sewage Treatment Plants

The present installed capacity of sewerage treatment in the city is 745 MLD as detailed in table below.

Zone	Location	Existing Treatment Capacity (MLD)
I & II	Kodungaiyur (80+80+110)	270
III	Koyambedu (34+60+120)	214
IV	Nesapakkam (54+40+23)	117
V	Perungudi (60+54+12)	126
V	Sholinganallur - I	18
	<b>Total</b>	<b>745</b>

### b) Operation and Maintenance of Sewerage System

Board has mechanized the operation and maintenance of the sewerage system in order to eradicate manual scavenging. Jet Rodding machines are used to remove the obstructions in the pipe line and super sucker machines and desilting machines are used to remove solid waste in the machine holes. At present 454 machines are being deployed to maintain the sewerage system as given in table below.



## Chennai Metropolitan Water Supply and Sewerage Board

SI.No	Machinery Details	No. of Machines
1	Desilting Machines	258
2	Jet Rodding Machines (2KL, 6KL & 9KL)	114
3	Jetting cum Suction Machines	28
4	Super Sucker Machines	54
<b>Total</b>		<b>454</b>

Every year, procurement of additional machines and equipment are procured based on requirement to maintain the system without any hassle.

### c) Sewerage Schemes

#### I. Schemes under progress in added areas

Schemes are under progress at a cost of Rs.525.77 crore in the following 8 areas.

Locality	Probable date of completion
Nerkundram	June 2022
Pallikaranai, Ramapuram, Manali, Chinnasekkadu, Manapakkam, Karambakkam and Mugalivakkam	November 2022

#### II. Construction of new STPs and Rejuvenation of existing STPs

The Central Pollution Control Board has prescribed revised discharge norms for discharging secondary treated effluent from Sewage Treatment Plants vide Ministry of Environment and Forest notification dated 24.11.2015. CMWSSB has taken up construction of 4 new STPs viz. Kodungaiyur – I, Kodungaiyur- II, Perungudi and Nesapakkam and improvement works for existing STPs at a cost of Rs.811.40 crore to enhance treatment capacity and to achieve new disposal standards as given in table below.



Construction of new STPs		Improvement to existing STPs	
Location	Capacity (MLD)	Location	Capacity (MLD)
Kodungaiyur Zone I	120	Kodungaiyur	110
Kodungaiyur Zone II	120	Koyambedu	120+60
Nesapakkam	50	Nesapakkam	40+54
Perungudi	60	Perungudi	60+54
<b>Total</b>	<b>350</b>	<b>Total</b>	<b>498</b>

### III. Construction of additional 54 MLD Sewage Treatment Plant at Sholinganallur

To treat the sewage generated from added areas located along East coast Road and Old Mahabalipuram Road at the southern parts of Chennai, construction of a new 54 MLD Sewage Treatment Plant at Sholinganallur with Sequential Batch Reactor (SBR) technology along with provision for power generation in the 36 MLD unit has been taken up at a cost of Rs.72.54 crore. Work is under progress and is expected to be completed by May 2022.

### IV. Modular Sewage Treatment Plants

In order to prevent sewage outfalls into the water ways as a part of CRRT works, Modular STPs are under construction at Chetpet (1 MLD), Choolaimedu (1.2 MLD), Thadandar Nagar (4 MLD) and Kotturpuram (0.6 MLD). On completion of the new STPs and modular STPs under construction, two very old STPs at Kodungaiyur which have completed the life (80+80 MLD) will be phased out and the total treatment capacity of the STPs will be enhanced to 1,057 MLD.

### V. Proposed Sewerage schemes in added areas

DPRs have been prepared at a project cost of Rs.750.00 crore for the following 5 areas viz. Injambakkam, Kottivakkam, Palavakkam, Neelangerai and Okkiyam-Thoraipakkam. DPRs have also been prepared for 9 areas viz. Jalladampettai, Nandhambakkam, Madipakkam, Puzhal, Mathur, Theeyambakkam, Vadaperumbakkam, Semmencherry, Uthandi and left out streets in Madhavaram and



## Chennai Metropolitan Water Supply and Sewerage Board

the estimated project cost is Rs.1,306.00 crore. DPR is under preparation for Edayanchavadi, Sadayankuppam and Kadapakkam. Work will be taken up after getting financial assistance.

### VI. Special works under Chennai Rivers Restoration Trust

The Government of Tamil Nadu has taken up the eco restoration plan for the Chennai water ways through Chennai Rivers Restoration Trust (CRRT). CMWSSB along with CRRT has taken up mitigation proposals for prevention of sewage outfalls into Cooum and Adyar rivers and Buckingham Canal. As part of the eco-restoration plan, CMWSSB has taken up mitigation measures for Cooum and Adyar rivers at a cost of Rs.186.19 crore and Rs.123.19 crore respectively.

The Government has given top priority for restoration of Chennai city waterways. Accordingly, CMWSSB has taken up the proposal of plugging of sewage outfalls in Adyar and Cooum rivers, associated drains of Cooum and Adyar, Buckingham Canal and its drains. The proposal includes interception and diversion arrangements, strengthening / refurbishment of existing sewerage infrastructure.

The Government has accorded in-principle approval for a total project cost of Rs.2,371.00 crore to carry out the mitigation proposals and have also accorded Administrative Sanction for Rs.1,001.00 crore under Phase-I to carry out the works. 34 works for a value of Rs.342.49 crore are under progress. Steps will be taken to complete the ongoing works early and commence the works for which AS has been accorded. Works were delayed for want of fund. Now, action has been taken to get the required funds.

### 3. Recycle and Reuse

As per Central Public Health and Environmental Engineering Organisation (CPHEEO) norms, 10% of used water should be recycled and reused. Chennai is pioneer in recycling and reuse of used water. Secondary treated sewage (23 MLD) is being supplied to the industries situated in Manali area as a part of water conservation measures. The secondary treated sewage is further treated by the industries through tertiary treatment and reverse osmosis and product water is used for





industrial purposes. CMWSSB has also set up two TTRO plants for producing industrial grade water.

#### **a) Tertiary Treatment Reverse Osmosis Plants**

Two Tertiary Treatment Reverse Osmosis (TTRO) Plants of 45 MLD capacity each at Koyambedu and Kodungaiyur are operational and supplying TTRO water to industries. Recycle and reuse of used water by Tertiary Treatment Reverse Osmosis is a technology driven intervention to ensure uninterrupted supply of water to the industries. This ensures assured and sustainable water supply to industries and reduced fresh water supply to the industries. On the whole, 90 MLD of fresh water earlier supplied to the industries will be saved which will reduce the demand supply gap.

Water recycling offers resource and financial savings. This is a classic case of wealth creation from used water and illustration of circular economy of water. Chennai is the first Indian city to recycle and reuse 20% of its sewage, which will be the highest performance of any Indian city in that matter.

#### **b) Tertiary Treatment Ultra Filtration Plants**

To mitigate the water scarcity in Chennai city, through sustainable sources, three Tertiary Treatment Ultra Filtration (TTUF) plants of 10 MLD capacities each at Perungudi, Nesapakkam and Langs Garden are under progress. The product water will be used to supplement the storage in Porur and Perungudi lakes. Further, the product water from Langs Garden plant will be used by Greater Chennai Corporation for gardening purpose.

Preparation of DPR for using 260 MLD of recycled used water for recharging of lakes in and around Chennai has been taken up in association with Indian Institute of Technology (IIT) and Department of Science and Technology (DST), Government of India. The Detailed Project Reports have been prepared for Perungudi and Nesapakkam in first phase. DPR has also been prepared for tertiary treatment of used water and recharging of nearby urbanised lakes.



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### c) Use of Technology - Geographical Information System (GIS)

The work of preparation of Assets and Utility Maps using Geospatial Techniques for CMWSSB under Asian Development Bank (ADB) assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP) is being carried out through a consultant engaged by Tamil Nadu Urban Infrastructure Financial Services Limited (TNUIFSL).

Under this project all the underground and above ground assets and utilities are to be mapped in a GIS Platform for optimum management and maintenance of assets and better service delivery to the citizens. This project also covers capacity building program to the CMWSSB Engineers for managing the assets using GIS Platform in future.

### D. Monitoring of Water Tankers using Global Positioning System (GPS)

To ensure equitable and regular water supply to slum areas, streets without water mains and for the streets with inadequate pressure, Board supplies water using hired water tankers. On an average around 3,800 trips are made by the tankers and 30 MLD of water is being supplied. To ensure that water supplied through tankers is not diverted and to prevent pilferage and ensure timely delivery of water, GPS tracking of these privately hired water tankers is implemented by the Board.

### E. Online Services

Consumers can avail the following online services through the Board's website [www.chennaietrowater.tn.gov.in](http://www.chennaietrowater.tn.gov.in).

1. Public grievances and redressal system
2. Payment of water tax and charges
3. New water/sewer connection for residential premises (G+2 floor)
4. New water connection for industries
5. Azhaithal Inaippu (Sewer connection – G+2 floor)
6. Booking water tanker
7. Booking for septic tank clearance
8. Provisions for ground water license





## **F. 24x7 Grievances' Redressal Cell**

A 24x7 complaint cell is functioning at CMWSSB Head Office, to receive, register and monitor the grievances of the consumers. Consumers can register their complaints/grievances either in person or by dialling 4567 4567 (20 lines). The registered complaints are immediately transferred online and also by SMS to the respective Depot Engineers to rectify the defects. Accordingly, rectification of the defects is being done immediately.

## **G. Employee Welfare:**

The employees are the most important resource of the Board. Hence, the CMWSS Board gives top priority to their welfare.

In order to improve the personal hygiene among field workers, various welfare measures such as provision of uniform cloth with stitching charges, oil, bathing soaps, rain coats, shoes and safety gears are provided to the employees periodically.

In addition to the above, the following welfare measures are also provided to the employees for efficient service delivery to the consumers.

1. A dispensary with a full time Medical Officer, Pharmacist and Lab Technician is functioning at the Head Office of the CMWSS Board to take care of the employees' health with primary medical equipment.
2. Special medical health check-up/screening camps like eye, heart, ear and lungs etc., are conducted periodically at all levels.
3. All loans and advances are settled to the eligible employees without delay.
4. Special Conveyance Allowance sanctioned to all physically challenged employees of the Board as per rules.



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5. Retirement benefits are paid on the last day of every month.
6. Death benefits are settled immediately to the legal heirs of the deceased employee, whenever the claim is received.
7. All necessary safety equipment are provided to the field level workers.

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**D. KARTHIKEYAN**  
PRINCIPAL SECRETARY TO GOVERNMENT





Chennai Metropolitan Water Supply and Sewerage Board

## FINANCIAL SUMMARY – FIVE YEARS AT A GLANCE

(Rs. In crore)

PARTICULARS	2021-22	2020-21	2019-20	2018-19	2017-18
<b>A. INCOME</b>					
Sale of water & Water and Sewerage Tax	801.05	713.49	663.97	816.77	480.64
Other Income	413.34	398.46	413.77	256.55	407.37
<b>Total Income (A)</b>	<b>1,214.39</b>	<b>1,111.95</b>	<b>1,077.74</b>	<b>1,073.32</b>	<b>888.01</b>
<b>B. EXPENDITURE</b>					
Salaries & Wages	249.98	250.58	263.61	289.93	199.51
Repairs and Maintenance	702.06	670.50	719.56	610.08	555.09
Interest	80.28	83.65	91.38	10.43	72.76
Depreciation	128.12	130.01	139.03	138.92	139.16
Other Expenditure	111.31	103.24	198.58	112.73	86.59
<b>Total Revenue Expenditure (B)</b>	<b>1,271.75</b>	<b>1,237.98</b>	<b>1,412.16</b>	<b>1,162.11</b>	<b>1,053.12</b>
<b>Excess of Expenditure over Income (A-B) – Deficit</b>	<b>-57.36</b>	<b>-126.03</b>	<b>-334.41</b>	<b>-88.79</b>	<b>-165.11</b>
Contributions	2,425.96	2,215.10	2,051.30	1,906.06	1,792.29
Grants from Government	7,768.57	6,621.80	5,666.75	4,921.00	4,480.03
Long term borrowings	1,915.32	1,919.88	1,912.99	1,909.07	1,107.70
Fixed Assets	10,219.95	9,056.71	8,302.99	7,611.98	7,054.53
Net Current Assets	-171.24	-303.69	-549.70	-419.18	-1,129.10
Accumulated Surplus / Deficit	-2,061.13	-2,003.77	-1,877.74	-1,543.33	-1,454.54
<b>No. of employees as at the end of year</b>	<b>2,530</b>	<b>2,691</b>	<b>2,888</b>	<b>2,857</b>	<b>2,888</b>



**REASONS FOR THE DELAY IN PLACING THE ANNUAL REPORT WITH ANNUAL ACCOUNTS OF CHENNAI METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD FOR THE YEAR 2021-2022 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.	30.06.2022
	b)	The actual date of finalization of accounts	06.11.2024
	c)	The reason for not finalizing the accounts on due date	Delay in finalizing the accounts for the financial year 2021-22 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. Non-migration of data from Web based system to Oracle software for the period 07.03.2022 to 31.03.2022 leads to further delay in finalizing the accounts for FY 2021-22.
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	05.05.2023
	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 2021-22 got delayed.
3.	a)	When the auditors have to finalise the audit	31.10.2022
	b)	The actual date of finalizing the audit	06.11.2024
	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





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	b)	The actual date on which the comments were received	Not Applicable
	c)	The reasons for delay if any	Not Applicable
5.	a)	The date on which the Annual Accounts have to be placed before Board Meeting	30.11.2022
	b)	The date on which actually placed	08.11.2024
	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	31.12.2022
	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	31.12.2022
	b)	The actual date on which the accounts were sent	27.11.2024
	c)	The reason for delay if any	-
8.	a)	The date on which the annual report were received by the Government	28.11.2024
	b)	The time taken to review the report	6 days
	c)	Reasons for delay	-
9.	a)	The date on which the annual accounts should be placed on the table of the legislative assembly	Before 31.03.2023
	b)	The date on which the annual accounts should be sent to legislative assembly	Before ensuing session

**D. KARTHIKEYAN**  
PRINCIPAL SECRETARY TO GOVERNMENT